

ORANGE COUNTY
BOARD OF EDUCATION

AGENDA ITEM ABSTRACT

Meeting Date: October 14, 2013

AGENDA ITEM No. 13-10-09

ACTION ITEM: (Y/N) Y

SUBJECT: Budget Amendments 2012-2013

INFO. CONTACT: Donna Brinkley PHONE: 919-732-8126

- ATTACHMENTS:
1. State Public School Fund
 2. Local Current Expense Fund
 3. Federal Grants Fund
 4. Capital Outlay Fund
 5. Child Nutrition Fund
 6. Other Restricted Fund

PURPOSE: To report changes in the budget resolution resulting from DPI's allotment revisions and to align budgets to actual expenditures. Also, to amend the Child Nutrition budget to reflect auditor's adjustments shown in the details of attachment #5.

BACKGROUND: The budget for the 2012-2013 school year was adopted October 8, 2012. Since that time additional appropriations have been made in the State Public School Fund, the Federal Grants Fund and the Other Restricted Fund.

FINANCIAL IMPACT: These final amendments adjust account balances as of June 30, 2013.

Adjust State Public School Fund - \$ 0

Adjust Local Current Expense Fund - \$ 0

Adjust Federal Grants Fund - \$ 176,431.00

Adjust Capital Outlay Fund - \$ 0

Adjust Child Nutrition Fund - \$ 166,811.00

Adjust Other Restricted Fund - \$ 0

RECOMMENDATION: The Superintendent recommends the Board of Education approve the attached budget amendments for the 2012-2013 school year.

Amendment #17

**BUDGET AMENDMENT
Orange County Schools
State Public School Fund**

The Orange County Board of Education at a meeting on the 14th day of October, 2013, passed the following resolution:

Be it resolved that the following Transfer be made to the Budget Resolution for the Fiscal year ending June 30, 2013:

Revised Budget Resolution 8/26/13	Budget Amendment #17	Revised Budget Resolution 10/14/13
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SECTION 3 - THE FOLLOWING AMOUNTS ARE HEREBY APPROPRIATED FOR THE OPERATION OF THE SCHOOL ADMINISTRATIVE UNIT IN THE STATE PUBLIC SCHOOL FUND FOR THE FISCAL YEAR BEGINNING July 1, 2012 AND ENDING June 30, 2013:

INSTRUCTIONAL SERVICES - 5000			
Regular Instructional Services - 5100	\$ 24,953,413	\$ (90,637)	\$ 24,862,775
Special Population Services - 5200	5,630,285	(69,060)	5,561,225
Alternative Programs and Services - 5300	1,428,401	54,526	1,482,927
School Leadership Services - 5400	1,819,009	34,489	1,853,498
School-Based Support Services - 5800	2,159,414	(74,208)	2,085,206
SYSTEM-WIDE SUPPORT SERVICES - 6000			
Support and Development Services - 6100	76,681	(17,747)	58,934
Special Population Support and Development Services - 6200	152,766	3,398	156,164
Alternative Programs and Services Support and Development Services - 6300	60,236	2,371	62,607
Technology Support Services - 6400	147,453	5,000	152,453
Operational Support Services - 6500	4,585,290	156,868	4,742,158
Financial and Human Resource Services - 6600	273,932	(8,000)	265,931
Accountability Services - 6700	5,050	3,000	8,050
Policy, Leadership and Public Relations Services - 6900	427,077	-	427,077
ANCILLARY SERVICES - 7000			
Nutrition Services - 7200	78,173	-	78,173
TOTAL STATE PUBLIC SCHOOL FUND APPROPRIATION	\$ 41,797,178	\$ -	\$ 41,797,178

SECTION 4 - THE FOLLOWING REVENUES ARE ESTIMATED TO BE AVAILABLE TO THE STATE PUBLIC SCHOOL FUND FOR THE FISCAL YEAR BEGINNING July 1, 2012 AND ENDING June 30, 2013:

STATE FUNDS	\$ 41,797,178	\$ -	\$ 41,797,178
TOTAL STATE PUBLIC SCHOOL FUND REVENUE	\$ 41,797,178	\$ -	\$ 41,797,178

Passed by majority vote of the Board of
Education of Orange County Schools
on the 14th day of October, 2013.

Board Chair

Superintendent

Orange County Schools
Budget Amendments - FY 2012-2013

Account/Budget Code									\$	(0.00)
Trans #	Fund	RES Level	Purpose	PRC	Object	Location	Dept	Use	Transaction Amount	Comments/Explanation
final-1	1	51	5110	009	184				\$ (90,637.35)	To amend budgets in PRC 009 (Non-Contributory Benefits) to reflect actual expenditures.
final-1	1	52	5210	009	184				\$ (69,059.57)	
final-1	1	53	5310	009	184				\$ 54,526.25	
final-1	1	54	5400	009	184				\$ 34,489.02	
final-1	1	58	5810	009	184				\$ (74,208.40)	
final-1	1	61	6110	009	184				\$ (17,747.42)	
final-1	1	62	6200	009	184				\$ 3,398.15	
final-1	1	63	6300	009	184				\$ 2,371.13	
final-1	1	64	6400	009	184				\$ 5,000.00	
final-1	1	65	6540	009	184				\$ 156,868.32	
final-1	1	66	6610	009	184				\$ (8,000.13)	
final-1	1	67	6710	009	184				\$ 3,000.00	

Amendment #18

**BUDGET AMENDMENT
Orange County Schools
Local Current Expense Fund**

The Orange County Board of Education at a meeting on the 14th day of October, 2013, passed the following resolution:

Be it resolved that the following Transfer be made to the Budget Resolution for the Fiscal year ending June 30, 2013:

Original Budget	Budget Amendment #18	Revised Budget Resolution 10/14/13
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SECTION 1 - THE FOLLOWING AMOUNTS ARE HEREBY APPROPRIATED FOR THE OPERATION OF THE SCHOOL ADMINISTRATIVE UNIT IN THE LOCAL CURRENT EXPENSE FUND FOR THE FISCAL YEAR BEGINNING July 1, 2012 AND ENDING June 30, 2013:

INSTRUCTIONAL SERVICES - 5000			
Regular Instructional Services - 5100	\$ 9,924,401	\$ (439,892)	\$ 9,456,509
Special Population Services - 5200	1,769,342	(88,075)	1,681,267
Alternative Programs and Services - 5300	622,127	33,716	683,843
School Leadership Services - 5400	1,786,542	1	1,786,543
Co-Curricular Services - 5500	926,090	809	926,899
School-Based Support Services - 5800	1,572,479	(39,413)	1,493,652
SYSTEM-WIDE SUPPORT SERVICES - 6000			
Support and Development Services - 6100	1,713,806	151,106	1,864,912
Special Population Support and Development Services - 6200	109,419	1	109,420
Alternative Programs and Services Support and Development Services - 6300	1,283	-	1,283
Technology Support Services - 6400	626,344	39,414	705,172
Operational Support Services - 6500	5,448,278	(151,611)	5,137,667
Financial and Human Resource Services - 6600	1,113,498	46,574	1,160,072
Accountability Services - 6700	219,010	(12,001)	207,009
System-wide Pupil Support Services - 6800	12,000	16,019	28,019
Policy, Leadership and Public Relations Services - 6900	768,276	193,253	1,051,529
ANCILLARY SERVICES - 7000			
Community Services - 7100	15,692	2	15,694
Nutrition Services - 7200	38,871	4,000	46,871
NON-PROGRAMMED CHARGES - 8000			
Payments to Other Governmental Units - 8100	970,737	65,000	1,100,737
Debt Services - 8300	-	181,097	181,097
TOTAL CURRENT EXPENSE FUND APPROPRIATION	\$ 27,638,195	\$ -	\$ 27,638,195

SECTION 2 - THE FOLLOWING REVENUES ARE ESTIMATED TO BE AVAILABLE TO THE LOCAL CURRENT EXPENSE FUND FOR THE FISCAL YEAR BEGINNING July 1, 2012 AND ENDING June 30, 2013:

LOCAL FUNDS	\$ 24,788,195	\$ -	\$ 24,788,195
FUND BALANCE APPROPRIATED	2,850,000	-	2,850,000
TOTAL LOCAL CURRENT EXPENSE FUND REVENUE	\$ 27,638,195	\$ -	\$ 27,638,195

Passed by majority vote of the Board of
Education of Orange County Schools
on the 14th day of October, 2013.

Board Chair

Superintendent

Orange County Schools
Budget Amendments - FY 2012-2013

Account/Budget Code									\$	
Trans #	Fund	RES Level	Purpose	PRC	Object	Location	Dept	Use	Transaction Amount	Comments/Explanation
final-1	2	52	5210	027	142				\$ (331,120.00)	To realign budgets to actual expenditures for debt service payment for computers (\$181K), settlement payout by BOE (\$103K additional budget needed) and overage in office support (\$47K).
final-1	2	66	6610	003	151				\$ 46,770.00	
final-1	2	69	6910	801	374				\$ 103,253.00	To realign budgets in various program report codes to actual expenditures.
final-1	2	83	8300	000	000				\$ 181,097.00	
final-1	2	51	5110	001	121				\$ (439,892.00)	
final-1	2	52	5210	001	121				\$ 243,045.00	
final-1	2	53	5310	001	121				\$ 33,716.00	
final-1	2	54	5401	001	183				\$ 1.00	
final-1	2	55	5501	860	181				\$ 809.00	
final-1	2	58	5810	009	184				\$ (39,413.00)	
final-1	2	61	6110	003	181				\$ 151,106.50	
final-1	2	62	6200	002	231				\$ 1.00	
final-1	2	64	6401	003	151				\$ 39,414.00	
final-1	2	65	6550	056	423				\$ (151,611.00)	
final-1	2	66	6620	002	231				\$ (196.00)	
final-1	2	67	6710	003	153				\$ (12,001.00)	
final-1	2	68	6830	003	151				\$ 16,018.50	
final-1	2	69	6920	890	311				\$ 90,000.00	
final-1	2	71	7100	002	181				\$ 2.00	
final-1	2	72	7200	002	231				\$ 4,000.00	
final-1	2	81	8100	036	717				\$ 65,000.00	

Amendment #19

**BUDGET AMENDMENT
Orange County Schools
Federal Grants Fund**

The Orange County Board of Education at a meeting on the 14th day of October, 2013, passed the following resolution:

Be it resolved that the following Transfer be made to the Budget Resolution for the Fiscal year ending June 30, 2013:

Original Budget	Budget Amendment #19	Revised Budget Resolution 10/14/13
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SECTION 5 - THE FOLLOWING AMOUNTS ARE HEREBY APPROPRIATED FOR THE OPERATION OF THE SCHOOL ADMINISTRATIVE UNIT IN THE FEDERAL GRANTS FUND FOR THE FISCAL YEAR BEGINNING July 1, 2012 AND ENDING June 30, 2013:

INSTRUCTIONAL SERVICES - 5000

Regular Instructional Services - 5100	\$ 264,379	\$ 12,774	\$ 277,153
Special Population Services - 5200	1,706,370	380,594	2,166,965
Alternative Programs and Services - 5300	1,243,100	10,685	1,253,824
School-Based Support Services - 5800	97,084	32,675	129,759

SYSTEM-WIDE SUPPORT SERVICES - 6000

Support and Development Services - 6100	49,012	(12,188)	36,823
Special Population Support and Development Services - 6200	64,530	(19,986)	44,544
Alternative Programs and Services Support and Development Services - 6300	125,652	14,487	140,139
Operational Support Services - 6500	22,922	258	23,180

ANCILLARY SERVICES - 7000

Nutrition Services - 7200	9,255	150	9,406
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NON-PROGRAMMED CHARGES - 8000

Payments to Other Governmental Units - 8100	100,544	5,552	106,097
Unbudgeted Funds - 8200	685,367	(248,571)	356,796

TOTAL FEDERAL GRANTS FUND APPROPRIATION

\$ 4,368,215 \$ 176,431 \$ 4,544,685

SECTION 6 - THE FOLLOWING REVENUES ARE ESTIMATED TO BE AVAILABLE TO THE FEDERAL GRANTS FUND FOR THE FISCAL YEAR BEGINNING July 1, 2012 AND ENDING June 30, 2013:

FEDERAL FUNDS	\$ 4,368,215	\$ 176,431	\$ 4,544,685
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TOTAL FEDERAL GRANTS FUND REVENUE

\$ 4,368,215 \$ 176,431 \$ 4,544,685

Passed by majority vote of the Board of
Education of Orange County Schools
on the 14th day of October, 2013.

Board Chair

Superintendent

Orange County Schools
Budget Amendments - FY 2012-2013

Account/Budget Code									\$	176,431.00
Trans #	Fund	RES Level	Purpose	PRC	Object	Location	Dept	Use	Transaction Amount	Comments/Explanation
final-1	3	51	5120	17	311	000			\$ 1,783.00	Allotment Revision #013
final-1	3	53	5330	50	143	000			\$ 1,032.00	Allotment Revision #013
final-1	3	52	5210	60	121	000			\$ 74,268.00	Allotment Revision #013
final-1	3	51	5110	103	312	000			\$ 2,146.00	Allotment Revision #013
final-1	3	58	5880	104	411	000			\$ 651.00	Allotment Revision #013
final-1	3	53	5330	111	411	000			\$ (242.00)	Allotment Revision #012
final-1	3	52	5210	114	146	316			\$ 41,191.00	Allotment Revision #013
final-1	3	52	5230	114	311	000			\$ 38,355.00	Allotment Revision #013
final-1	3	52	5210	118	411	000			\$ 16,102.00	Allotment Revision #013
final-1	3	52	5230	119	411	000			\$ 1,145.00	Allotment Revision #028
final-1	3	51	5110	103	121	000			\$ 8,844.84	To realign budgets in various program report codes to actual expenditures. In most cases, unbudgeted dollars were budgeted to a particular line item.
final-1	3	52	5210	060	142	000			\$ 209,533.28	
final-1	3	53	5330	050	462	000			\$ 9,894.87	
final-1	3	58	5870	103	311	000			\$ 32,024.39	
final-1	3	61	6110	103	113	000			\$ (12,188.36)	
final-1	3	62	6200	103	151	000			\$ (19,985.83)	
final-1	3	63	6300	050	311	000			\$ 14,486.94	
final-1	3	65	6550	104	171	000			\$ 257.85	
final-1	3	72	7200	050	451	000			\$ 150.45	
final-1	3	81	8100	060	392	000			\$ 5,552.43	
final-1	3	82	8200	060	399	000			\$ (248,570.86)	

Revenue

3	3600	017	\$	1,783.00
3	3600	050	\$	1,032.00
3	3600	060	\$	74,268.00
3	3600	103	\$	2,146.00
3	3600	104	\$	651.00
3	3600	111	\$	(242.00)
3	3600	114	\$	79,546.00
3	3600	118	\$	16,102.00
3	3600	119	\$	1,145.00

\$ 176,431.00

Amendment #20

**BUDGET AMENDMENT
Orange County Schools
Capital Outlay Fund**

The Orange County Board of Education at a meeting on the 14th day of October, 2013, passed the following resolution:

Be it resolved that the following Transfer be made to the Budget Resolution for the Fiscal year ending June 30, 2013:

Revised Budget Resolution 5/13/13	Budget Amendment #20	Revised Budget Resolution 10/14/13
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SECTION 9 - THE FOLLOWING AMOUNTS ARE HEREBY APPROPRIATED FOR THE OPERATION OF THE SCHOOL ADMINISTRATIVE UNIT IN THE CAPITAL OUTLAY FUND FOR THE FISCAL YEAR BEGINNING July 1, 2012 AND ENDING June 30, 2013:

INSTRUCTIONAL SERVICES - 5000			
Regular Instructional Services - 5100	\$ 120,420	\$ 36,958	\$ 157,378
Co-Curricular Services - 5500	75,000	-	75,000
School-Based Support Services - 5800	1,365,559	1,786,432	3,151,991
SYSTEM-WIDE SUPPORT SERVICES - 6000			
Operational Support Services - 6500	5,811,418	(2,784,065)	3,027,353
Financial and Human Resource Services - 6600	37,500	(12,000)	25,500
ANCILLARY SERVICES - 7000			
Nutrition Services - 7200	10,000	-	10,000
NON-PROGRAMMED CHARGES - 8000			
Debt Services - 8300	-	972,675	972,675
TOTAL CAPITAL OUTLAY PROJECTS	\$ 7,419,897	\$ -	\$ 7,419,897

SECTION 10 - THE FOLLOWING REVENUES ARE ESTIMATED TO BE AVAILABLE TO THE CAPITAL OUTLAY FUND FOR THE FISCAL YEAR BEGINNING July 1, 2012 AND ENDING June 30, 2013:

LOCAL FUNDS	\$ 6,333,863	\$ -	\$ 6,333,863
FUND BALANCE APPROPRIATED	1,086,034	-	1,086,034
TOTAL CAPITAL OUTLAY REVENUE	\$ 7,419,897	\$ -	\$ 7,419,897

Passed by majority vote of the Board of
Education of Orange County Schools
on the 14th day of October, 2013.

Board Chair

Superintendent

Orange County Schools
Budget Amendments - FY 2012-2013

Account/Budget Code									\$	
Trans #	Fund	RES Level	Purpose	PRC	Object	Location	Dept	Use	Transaction Amount	Comments/Explanation
final-1	4	58	5860	999	462	000	002		\$ 1,786,432.00	To move budget to reflect actual expenditures. This includes Debt Services (Purpose Code 8300) for school buses paid by DPI (\$482,675) and Article 46 sales tax (\$490,000). This also includes an additional budget allotment of \$1,802,925 to cover the \$2,600,000 expense for the 1:1 laptop purchase. This is reflected in purpose code 5860.
final-1	4	83	8300	000	000	000	000		\$ 972,675.00	
final-1	4	65	6580	997	523	316	000		\$ (414,043.00)	
final-1	4	65	6570	998	522	310	000		\$ (300,000.00)	
final-1	4	65	6570	998	522	335	000		\$ (54,608.00)	
final-1	4	65	6580	998	522	304	000		\$ (90,000.00)	
final-1	4	65	6580	998	522	316	000		\$ (250,000.00)	
final-1	4	65	6580	998	522	332	000		\$ (114,618.00)	
final-1	4	65	6580	998	523	000	000		\$ (60,478.00)	
final-1	4	65	6580	998	524	304	000		\$ (12,000.00)	
final-1	4	65	6580	998	529	000	001		\$ (92,073.00)	
final-1	4	65	6580	998	529	316	000		\$ (40,000.00)	
final-1	4	65	6580	999	529	000	001		\$ (1,347,780.00)	
final-1	4	51	5110	901	461	000	000		\$ 36,958.00	
final-1	4	65	6580	901	523	000	000		\$ (8,465.00)	
final-1	4	66	6610	901	311	000	000		\$ (12,000.00)	

Amendment #21

**BUDGET AMENDMENT
Orange County Schools
Child Nutrition Fund**

The Orange County Board of Education at a meeting on the 14th day of October, 2013, passed the following resolution:

Be it resolved that the following Transfer be made to the Budget Resolution for the Fiscal year ending June 30, 2013:

Original Budget	Budget Amendment #21	Revised Budget Resolution 10/14/13
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**SECTION 7 - THE FOLLOWING AMOUNTS ARE HEREBY APPROPRIATED FOR
THE OPERATION OF THE SCHOOL ADMINISTRATIVE UNIT IN THE CHILD NUTRITION FUND
FOR THE FISCAL YEAR BEGINNING July 1, 2012 AND ENDING June 30, 2013:**

ANCILLARY SERVICES - 7000			
Nutrition Services - 7200	\$ 2,578,300	\$ 166,811	\$ 2,745,111
TOTAL CHILD NUTRITION FUND APPROPRIATION	\$ 2,578,300	\$ 166,811	\$ 2,745,111

**SECTION 8 - THE FOLLOWING REVENUES ARE ESTIMATED TO BE AVAILABLE TO
THE CHILD NUTRITION FUND FOR THE FISCAL YEAR BEGINNING July 1, 2012 AND
ENDING June 30, 2013:**

STATE FUNDS	\$ -	\$ 74,608	\$ 74,608
LOCAL FUNDS	1,653,500	40,878	1,694,378
FEDERAL FUNDS	924,800	(65,000)	859,800
FUND BALANCE APPROPRIATION	-	116,325	116,325
TOTAL CHILD NUTRITION FUND REVENUE	\$ 2,578,300	\$ 166,811	\$ 2,745,111

Passed by majority vote of the Board of
Education of Orange County Schools
on the 14th day of October, 2013.

Board Chair

Superintendent

Orange County Schools
Budget Amendments - FY 2012-2013

Account/Budget Code									\$ 166,810.69	
Trans #	Fund	RES Level	Purpose	PRC	Object	Location	Dept	Use	Transaction Amount	Comments/Explanation
final-1	5	72	7200	035	113				\$ 57,096.00	To record salary, benefits, supplement pay, longevity and bonus pay for the Child Nutrition Director that are paid with state and local funds. Also includes bonus pay for all Child Nutrition employees.
final-1	5	72	7200	035	211			\$ 6,794.76		
final-1	5	72	7200	035	221			\$ 12,426.14		
final-1	5	72	7200	035	231			\$ 5,191.92		
final-1	5	72	7200	035	181			\$ 6,852.12		
final-1	5	72	7200	035	183			\$ 27,125.00		
final-1	5	72	7200	035	174			\$ 25,241.52		
final-1	5	72	7200	035	453			\$ 26,083.23		
										Accrued Annual Leave
										To adjust ending supplies and food inventory to actual for year end physical count.

Revenue

5	4318	035	\$ (65,000.00)
5	4910	035	\$ 116,324.75
5	4921	035	\$ 74,608.32
5	4922	035	\$ 40,877.62

\$ 166,810.69

Amendment #22

**BUDGET AMENDMENT
Orange County Schools
Other Restricted Fund**

The Orange County Board of Education at a meeting on the 14th day of October, 2013, passed the following resolution:

Be it resolved that the following Transfer be made to the Budget Resolution for the Fiscal year ending June 30, 2013:

Revised Budget Resolution 8/26/13	Budget Amendment #22	Revised Budget Resolution 10/14/13
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SECTION 13 - THE FOLLOWING AMOUNTS ARE HEREBY APPROPRIATED FOR THE OPERATION OF THE SCHOOL ADMINISTRATIVE UNIT IN THE OTHER RESTRICTED FUND FOR THE FISCAL YEAR BEGINNING July 1, 2012 AND ENDING June 30, 2013:

INSTRUCTIONAL SERVICES - 5000

Regular Instructional Services - 5100	\$ 375,440	\$ -	\$ 375,440
Special Population Services - 5200	144,846	-	144,846
Alternative Programs and Services - 5300	335,283	-	335,283
Co-Curricular Services - 5500	6,875	-	6,875
School-Based Support Services - 5800	232,055	17,535	249,590

SYSTEM-WIDE SUPPORT SERVICES - 6000

Support and Development Services - 6100	2,184	(2,184)	-
Alternative Programs and Service Support and Development Services - 6300	35,000	-	35,000
Operational Support Services - 6500	353,056	(18,096)	334,960
Financial and Human Resource Services - 6600	14,816	2,745	17,561
System-wide Pupil Support Services - 6800	888	-	888

TOTAL OTHER RESTRICTED FUND APPROPRIATION

\$ 1,500,443	\$ -	\$ 1,500,443
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SECTION 14 - THE FOLLOWING REVENUES ARE ESTIMATED TO BE AVAILABLE TO THE OTHER RESTRICTED FUND FOR THE FISCAL YEAR BEGINNING July 1, 2012 AND ENDING June 30, 2013:

FEDERAL FUNDS	\$ 620,590	-	\$ 620,590
LOCAL FUNDS	626,224	-	626,224
FUND BALANCE APPROPRIATED	253,629	-	253,629

TOTAL OTHER RESTRICTED FUND REVENUE

\$ 1,500,443	\$ -	\$ 1,500,443
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Passed by majority vote of the Board of
Education of Orange County Schools
on the 14th day of October, 2013.

Board Chair

Superintendent

Orange County Schools
Budget Amendments - FY 2012-2013

Account/Budget Code									\$	-
Trans #	Fund	RES Level	Purpose	PRC	Object	Location	Dept	Use	Transaction Amount	Comments/Explanation
final-1	8	66	6610	804	115	000	000		\$ 561.00	To move budget to reflect actual expenditures for Non-Contributory Benefits (PRC 009) and for Financial Services (PRC 804).
final-1	8	58	5840	009	184	324	680		\$ 17,535.00	
final-1	8	65	6530	802	321	000	000		\$ (18,096.00)	
final-1	8	61	6110	804	211	000	000		\$ (2,184.00)	To correct purpose code.
final-1	8	66	6610	804	211	000	000		\$ 2,184.00	