

**School District of Okaloosa County, Florida  
Okaloosa County School Board  
FORM FOR SUBMITTING AGENDA ITEM**

**MIS 5235**

Meeting Date: August 23, 2010		Agenda Item Number: Consent #
TITLE:	Budget Amendment #11 - Fiscal Year 2009-2010	
REQUESTED ACTION:	Board Approval	
SUMMARY EXPLANATION AND BACKGROUND:	<p>On September 14, 2009, the School Board adopted the budget for fiscal year 2009-2010. As the fiscal year progresses, we ask the School Board to amend the budget to more accurately reflect estimated revenues and appropriations. The amendments are results of various factors including: increases or decreases in estimated revenues to more accurately reflect revenues; increases or decreases in appropriations to more accurately reflect estimated expenditures for schools, departments, and projects to make changes to their budgets in order to better utilize finds. These amendments facilitate District operations to occur in a positive manner.</p> <p>These amendments properly reflect the estimated revenue and appropriations. The amendments show the estimated revenue and appropriations for each fund and provide a description of the amendments.</p> <p>REQUIRED BY S.B.E. RULE 6A-1.006</p>	
EXHIBITS ATTACHED:	<ol style="list-style-type: none"> <li>1. Instructional Program Impact Statement: N/A</li> <li>2. Staffing Impact Statement: N/A</li> <li>3. Financial Impact Statement: N/A</li> <li>4. Budget Amendment #11 – Fiscal Year 2009-2010</li> <li>5.</li> <li>6.</li> </ol>	
PREPARED BY:	Rita R. Scallan, Chief Financial Officer	
SUPERINTENDENT'S RECOMMENDATION:		
BOARD ACTION:		SOURCE OF ADDITIONAL INFORMATION:
<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved  <input type="checkbox"/> Other (Specify) <small>(For use of official Board Records' office only)</small>		Name: Rita R. Scallan, Chief Financial Officer  Phone: 850-833-5840

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School Board Chairperson



# **School District of Okaloosa County**

## **BUDGET AMENDMENT #11**

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2010	INCREASE	DECREASE	BUDGET AS OF 6/30/2010	
3121	PL 81-874, FEDERAL IMPACT, CURRENT OPERATIONS	\$ 3,779,779.00	\$ 3,425,237.43			\$ 3,425,237.43
3122	PL 81-874 FEDERAL IMPACT, HANDICAP	180,000.00	180,000.00			180,000.00
3191	ROTC	325,000.00	274,645.49			274,645.49
3192	DOD SECTION 386 PL 102-484	750,000.00	750,000.00			750,000.00
3199	MISCELLANEOUS FEDERAL DIRECT	-	1,365.00			1,365.00
3203	MEDICAID REIMBURSEMENT	522,640.00	459,521.32			459,521.32
3299	MISCELLANEOUS FEDERAL THROUGH STATE	-	8,270.66			8,270.66
3301	CLASS SIZE REDUCTION	29,999,122.00	29,426,687.00			29,426,687.00
3310	FLORIDA EDUCATION FINANCE PROGRAM	20,570,311.00	17,957,815.00			17,957,815.00
3311	SAFE SCHOOLS	591,722.00	587,454.00			587,454.00
3312	SUPPLEMENTAL ACADEMIC INSTRUCTION	8,455,924.00	8,455,924.00			8,455,924.00
3313	ESE GUARANTEE	11,404,448.00	11,404,448.00			11,404,448.00
3314	READING INSTRUCTION	1,104,734.00	1,091,461.00			1,091,461.00
3315	WORKFORCE DEVELOPMENT	2,182,230.00	2,182,230.00			2,182,230.00
3316	SPECIAL TEACHER COMPENSATION	9,998.00	9,998.00			9,998.00
3317	WORKFORCE EDUCATION PERFORMANCE INCENTIVE	9,684.00	9,682.00			9,682.00
3318	DJ SUPPLEMENTAL ALLOCATION	485,633.00	470,323.00			470,323.00
3323	CO & DS WITHHELD FOR ADMINISTRATIVE EXPENSE	17,000.00	17,000.00		702.71	16,297.29
3328	FLORIDA FIRST START	62,400.00	62,400.00			62,400.00
3335	TEACHER LEAD	373,399.00	373,399.00			373,399.00
3336	INSTRUCTIONAL MATERIALS	2,397,079.00	2,380,664.00			2,380,664.00
3342	STATE FOREST FUNDS	-	74,224.89			74,224.89
3343	STATE LICENSE TAX	50,000.00	52,015.80			52,015.80
3344	DISCRETIONARY LOTTERY	-	78,474.00			78,474.00
3349	INTANGIBLE PROPERTY TAX	-	4,376.66			4,376.66
3354	TRANSPORTATION	5,529,850.00	5,419,532.00			5,419,532.00
3362	SCHOOL RECOGNITION	1,823,335.00	1,692,610.00			1,692,610.00
3364	BOYS & GIRLS CLUB	-	32,398.66			32,398.66
3371	VOLUNTARY PREKINDERGARTEN PROGRAM	462,891.26	409,706.52			409,706.52
3379	FUEL TAX REFUND	40,000.00	59,729.09			59,729.09
3399	OTHER MISCELLANEOUS STATE REVENUE	-	18,987.14			18,987.14
3401	PRINT SHOP POSTAGE	30,000.00	27,920.01			27,920.01
3402	PRINT SHOP PRINTING	343,632.00	366,492.22			366,492.22
3407	EDUCATIONAL BROADBAND - LEASE	-	14,190.00			14,190.00
3411	DISTRICT SCHOOL TAXES	100,767,100.00	100,767,100.00			100,767,100.00
3421	TAX REDEMPTIONS	50,000.00	489,529.46			489,529.46
3425	RENT/USE OF FACILITY	15,220.42	166,816.58			166,816.58
3426	COURSE FEES - OATC	-	469,127.67		10.10	469,117.57
3428	SUPPLY FEES - OATC	-	24,346.47			24,346.47
3431	INTEREST ON INVESTMENTS	750,000.00	270,098.18			270,098.18
3434	COMMUNITY EDUCATION ENRICHMENT PROGRAM	-	45,060.00			45,060.00
3445	TESTS & BOOKS - OATC	-	720.00			720.00
3448	DONATIONS	1,000.00	30,943.50			30,943.50
3463	BOB SIKES CHILD CARE	186,000.00	151,045.40		100.00	150,945.40
3464	WALKER CHILD CARE	150,000.00	125,824.24			125,824.24
3465	PURCHASED POSITIONS - OTHER	202,260.89	415,733.90			415,733.90
3466	PURCHASED OTHER POSITIONS - EXTERNAL	128,554.72	270,547.47			270,547.47
3467	PURCHASED - SCHOOLS - OTHER	1,610.52	18,271.32			18,271.32
3468	RIVERSIDE CHILD CARE	-	147,057.94			147,057.94
3469	ANTIOCH CHILD CARE	191,000.00	193,119.55			193,119.55
3470	NORTHWOOD CHILD CARE	161,000.00	123,162.25		6.93	123,155.32
3471	VOCATIONAL EQUIPMENT - OATC	-	49,724.04			49,724.04
3475	BLUEWATER CHILD CARE	205,000.00	269,375.10		0.60	269,374.50
3476	EDGE CHILD CARE	177,000.00	157,011.50			157,011.50
3477	PLEW CHILD CARE	189,000.00	206,323.41			206,323.41
3478	WRIGHT CHILD CARE	179,000.00	133,240.10		60.00	133,180.10
3479	SOUTHSIDE CHILD CARE	-	32,575.93			32,575.93
3481	DESTIN ELEMENTARY CHILD CARE	126,000.00	74,575.09		300.00	74,275.09
3483	RIVERSIDE CHILD CARE (SEE REVENUE 3468)	142,000.00	-			-
3484	FINANCIAL AID FEES	-	46,463.67			46,463.67
3485	RESTITUTION PAYMENTS - OTHER	364.11	967.14			967.14
3487	CERTIFICATE FEES - SUBSTITUTES	-	7,425.00			7,425.00
3488	FINGERPRINT PROGRAM	-	42,763.75	197.00		42,960.75
3489	CERTIFICATE FEES	40,000.00	41,730.00			41,730.00
3490	MISCELLANEOUS REVENUE	3,483.07	104,239.68	211.06		104,450.74
3491	E-RATE REFUNDS	-	370,406.51			370,406.51
3492	TRANSPORTATION - SCHOOL ACTIVITIES	400,000.00	514,242.07			514,242.07
3493	SALE OF JUNK	5,053.00	7,713.00			7,713.00
3494	FEDERAL INDIRECT COST REIMBURSEMENT	350,000.00	629,286.91			629,286.91
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	6,014.91	63,476.00			63,476.00
3497	REFUND - PRIOR YEAR EXPENDITURES	2,731.64	47,205.90			47,205.90
3499	SFS - INDIRECT COST	-	185,184.89		1,921.73	183,263.16
3630	TRANSFER FROM CAPITAL IMPROVEMENT FUNDS	12,320,238.00	12,046,315.51			12,046,315.51
3740	PRIOR YEAR INSURANCE LOSS RECOVERY	-	82,092.87			82,092.87
3741	INSURANCE LOSS RECOVERY	-	209,361.12			209,361.12
3746	HEALTH REIMBURSEMENT ARRANGEMENT	-	85,533.80			85,533.80
3901	RESERVE FOR ENCUMBRANCE	1,062,645.38	1,062,645.38			1,062,645.38
3902	RESERVE FOR INVENTORY	102,610.55	67,504.13			67,504.13
3903	RESERVE - CARRYOVER SCHOOL BUDGETS	7,055,288.41	7,055,288.41			7,055,288.41
3904	RESERVE - CATEGORICAL PROJECT CARRYOVER	7,188,485.93	7,188,485.93	206,653.00		7,395,138.93
3905	RESERVE - NON-CATEGORICAL PROJECT CARRYOVER	19,561,487.04	19,551,807.25	316,347.00		19,868,154.25
3907	RESERVE - RETIREMENT	1,400,000.00	1,400,000.00			1,400,000.00
3910	RESERVE - CLAIMS LIABILITY	4,332,000.00	4,332,000.00		523,000.00	3,809,000.00
3911	RESERVE - FTE	3,366,723.43	3,366,723.43			3,366,723.43
3913	RESERVE - CONTINGENCY	2,567,000.00	2,567,000.00			2,567,000.00
3925	FUND BALANCE - UNDESIGNATED	9,018,998.13	9,063,784.34			9,063,784.34
<b>TOTAL - GENERAL FUND</b>		<b>\$ 263,905,681.41</b>	<b>\$ 262,550,157.68</b>	<b>\$ 523,408.06</b>	<b>\$ 526,102.07</b>	<b>\$ 262,547,463.67</b>

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2010	INCREASE	DECREASE	BUDGET AS OF 6/30/2010
5100 BASIC EDUCATION (K-12)	\$ 119,263,000.27	\$ 122,100,168.24		\$ 278,000.00	\$ 121,822,168.24
5101 CHARTER SCHOOL FEDERAL IMPACT	-	91,364.57			91,364.57
5200 EXCEPTIONAL CHILD	15,422,741.46	14,598,076.26			14,598,076.26
5300 VOCATIONAL AND TECHNICAL EDUCATION	4,503,424.06	5,178,817.91		10.10	5,178,807.81
5400 ADULT GENERAL EDUCATION	7,972.67	10,362.30			10,362.30
5500 PREKINDERGARTEN	565,639.90	465,627.98			465,627.98
5900 OTHER INSTRUCTION	1,401,616.51	1,269,794.93			1,269,794.93
6100 PUPIL PERSONNEL SERVICES	965,890.17	1,030,854.63			1,030,854.63
6110 ATTENDANCE AND SOCIAL WORK	368,976.56	189,447.59			189,447.59
6120 GUIDANCE SERVICES	2,652,909.22	2,805,993.93			2,805,993.93
6130 HEALTH SERVICES	980,687.71	979,192.78			979,192.78
6140 PSYCHOLOGICAL SERVICES	744,429.92	81,885.15			81,885.15
6141 TESTING	142,993.15	134,381.95			134,381.95
6150 PARENTAL INVOLVEMENT	1,028.00	762.57			762.57
6200 INSTRUCTIONAL MEDIA SERVICE	1,748,051.36	1,754,837.28			1,754,837.28
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	5,500,296.27	5,062,835.37			5,062,835.37
6400 INSTR STAFF TRAINING SERVICES	374,798.81	350,385.71			350,385.71
6500 INSTRUCTIONAL RELATED TECHNOLOGY	672,616.87	679,352.84			679,352.84
7100 SCHOOL BOARD	3,270,454.50	3,232,598.18		68,753.82	3,163,844.36
7200 GENERAL ADMINISTRATION (SUPT)	458,739.26	482,590.69		702.71	481,887.98
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	14,972,172.84	14,864,223.94			14,864,223.94
7400 FACILITIES ACQUISITION & CONSTRUCTION	311,932.51	356,448.54			356,448.54
7500 FISCAL SERVICES (FINANCE DEPT)	1,895,735.50	1,736,740.94	68,753.82		1,805,494.76
7600 FOOD SERVICE (SCHOOLS)	-	64,875.14			64,875.14
7610 FOOD SERVICE - DEPARTMENT	47,162.84	57,489.38			57,489.38
7700 CENTRAL SERVICES	32,688.00	27,209.00		42.92	27,166.08
7720 INFORMATION SERVICES	128,462.00	128,207.15			128,207.15
7730 STAFF SERVICES	6,401,263.68	5,150,334.78	239.92		5,150,574.70
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	822,133.31	853,001.12			853,001.12
7762 FURNITURE SHOP	7,004.65	7,004.65			7,004.65
7800 PUPIL TRANSP SERVICES - SCHOOL	520,613.21	543,651.87			543,651.87
7801 TRANSPORTATION - NORTH	4,187,270.37	4,588,571.66			4,588,571.66
7802 TRANSPORTATION - CENTRAL	2,390,369.54	2,495,012.41			2,495,012.41
7803 TRANSPORTATION - SOUTH	3,543,286.82	3,828,929.20			3,828,929.20
7900 OPERATION OF PLANT	20,178,347.63	19,892,267.51			19,892,267.51
8100 MAINTENANCE ADMINISTRATION	4,612,278.95	4,746,550.21			4,746,550.21
8120 BUILDING AND GROUND MAINTENANCE	3,786,251.76	3,910,557.67			3,910,557.67
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	2,862,312.15	2,882,469.20			2,882,469.20
9100 COMMUNITY SERVICE	1,861,545.79	1,889,861.73		407.53	1,889,454.20
9890 RESERVES	36,298,583.19	34,027,420.72	276,229.33		34,303,650.05
<b>TOTAL - GENERAL FUND</b>	<b>\$ 263,905,681.41</b>	<b>\$ 262,550,157.68</b>	<b>\$ 345,223.07</b>	<b>\$ 347,917.08</b>	<b>\$ 262,547,463.67</b>

**\*Note:**

Function 9890 - Reserves - is comprised of the following:

Object	Description	Budget
0981	Reserve for Audit Adjustment	\$ 238,741.00
0988	Reserve - School Carryover	6,392,518.04
0990	Fund Balance - Unappropriated	9,560,896.57
0991	Reserve - Inventory	76,855.81
0993	Reserve - Retirement	512,323.58
0994	Reserve - FTE/Schools	2,558,870.38
0995	Reserve - Claims Liability	4,087,000.00
0996	Reserve - Contingency	2,567,000.00
0997	Reserve - Projects	8,309,444.67
<b>Total</b>		<b>\$ 34,303,650.05</b>

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 11

Board Meeting August 23, 2010

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3323	<u>CO &amp; DS Withheld for Administrative Expense</u>		\$ (702.71)
	0310 Professional & Technical Service	7200 General Administration	\$ (702.71)
	<i>Explanation: To adjust revenue based on actual collections.</i>		
	9015 Fixed Charges		\$ (702.71)
3426	<u>Course Fees - OATC</u>		\$ (10.10)
	0510 Supplies	5300 Vocational	\$ (10.10)
	<i>Explanation: To adjust revenue for course fees at OATC based on actual collections.</i>		
	2015 Adult Student Fees		\$ (10.10)
3463	<u>Bob Sikes Child Care</u>		\$ (100.00)
	0510 Supplies	9100 Community Service	\$ (100.00)
	<i>Explanation: To adjust revenue based on actual collections for Bob Sikes Child Care.</i>		
	2181 Child Care - Bob Sikes Elementary School		\$ (100.00)
3470	<u>Northwood Child Care</u>		\$ (6.93)
	0398 Field Trips	9100 Community Service	\$ (6.93)
	<i>Explanation: To adjust revenue based on actual collections for Northwood Child Care.</i>		
	2170 Child Care - Northwood Elementary School		\$ (6.93)
3475	<u>Bluewater Child Care</u>		\$ (0.60)
	0510 Supplies	9100 Community Service	\$ (0.60)
	<i>Explanation: To adjust revenue based on actual collections for Bluewater Child Care.</i>		
	2175 Child Care - Bluewater Elementary School		\$ (0.60)
3478	<u>Wright Child Care</u>		\$ (60.00)
	0350 Repair and Maintenance	7300 School Admin - Principal Office	\$ (60.00)
	<i>Explanation: To adjust revenue based on actual collections for Wright Child Care.</i>		
	2178 Child Care - Wright Elementary School		\$ (60.00)
3481	<u>Destin Elementary Child Care</u>		\$ (300.00)
	0510 Supplies	9100 Community Service	\$ (300.00)
	<i>Explanation: To adjust revenue based on actual collections for Destin Elementary Child Care.</i>		
	2169 Child Care - Destin Elementary School		\$ (300.00)
3488	<u>Fingerprint Program</u>		\$ 197.00
	0730 Dues and Fees	7730 Staff Services	\$ 197.00
	<i>Explanation: To appropriate revenue for Fingerprint Program based on actual collections</i>		
	6006 Fingerprinting - Fees		\$ 197.00
3490	<u>Miscellaneous Revenue</u>		\$ 211.06
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 211.06
	<i>Explanation: To appropriate revenue for COBRA subsidy payment.</i>		
	.... Discretionary		\$ 211.06
3499	<u>School Food Service - Indirect Cost</u>		\$ (1,921.73)
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ (1,921.73)
	<i>Explanation: To adjust School Food Service - Indirect Cost revenue to actual.</i>		
	.... Discretionary		\$ (1,921.73)
3904	<u>Reserve - Categorical Project Carryover</u>		\$ 206,653.00
	<i>Explanation: To correct recording of Categorical Project Carryover.</i>		

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 11

Board Meeting August 23, 2010

Account	Object	Function	Increase (Decrease)
3905	<u>Reserve - Non-Categorical Project Carryover</u>		\$ 316,347.00

Explanation: To correct recording of Categorical Project Carryover (\$206,653.00 decrease) and Claims Liability Reserve (\$523,000 increase).

3910	<u>Reserve - Claims Liability</u>		\$ (523,000.00)
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Explanation: To correct recording of Claims Liability Reserve.

II. Amendments Between Appropriations & Reserves

.... Discretionary

7300	School Admin - Principal Office	\$ 60.00
9890	Reserves	277,940.00
		<u>\$ 278,000.00</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):

9015 Fixed Charges \$ (278,000.00)  
(To adjust claims liability reserves to actual based on actuarial recommendations)

2070 Leave & Workers Comp Insurance

0231	Group Insurance - Health	7730	Staff Services	\$ 42.92
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Explanation: Transfers to/(from) the following project(s):

2095 Salary Resynching \$ (42.92)

2095 Salary Resynching

0100	Salaries - Non-Instructional	7700	Central Services (Purch/Warehouse)	\$ (42.92)
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Explanation: Transfers to/(from) the following project(s):

2070 Leave & Workers Comp Insurance \$ 42.92

2170 Child Care - Northwood Elementary School

0398	Field Trips	9100	Community Service	\$ (76.00)
0510	Supplies	9100	Community Service	76.00
				<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds.

9015 Fixed Charges

0121	Salary Retirement Bonus	5100	Basic Education (K-12)	\$ (278,000.00)
0210	Florida Retirement System	5100	Basic Education (K-12)	2,945.60
0220	Social Security	5100	Basic Education (K-12)	(2,945.60)
0730	Dues and Fees	7100	School Board	(68,753.82)
0730	Dues and Fees	7500	Fiscal Services	68,753.82
				<u>\$ (278,000.00)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following projects.

.... Discretionary \$ 278,000.00  
(To adjust claims liability reserves to actual based on actuarial recommendations)

ADOPTED BY SCHOOL BOARD:

AUGUST 23, 2010

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2010	INCREASE	DECREASE	BUDGET AS OF 6/30/2010
3322 CO & DS WITHHELD FOR SBE/COBI	\$ 978,725.00	\$ 978,725.00	\$ -	\$ 14,540.64	\$ 964,184.36
3326 SBE/COBI BOND INTEREST	-	-	562.11		562.11
3341 RACING COMMISSION FUNDS	190,750.00	190,750.00			190,750.00
3431 INTEREST ON INVESTMENTS	8,000.00	3,591.01			3,591.01
3497 REFUND-PRIOR YEAR EXPENDITURES	-	-			-
3630 TRANSFERS FROM CAPITAL IMP FUNDS	7,926,085.00	7,923,010.81			7,923,010.81
3715 PROCEEDS OF REFUNDING BONDS	-	-	325,000.00		325,000.00
3717 BOND PROCEEDS - PREMIUM	-	-	31,178.05		31,178.05
3920 RESERVE FOR DEBT SERVICE	1,454,114.40	1,454,114.40			1,454,114.40
<b>TOTAL - DEBT SERVICE FUNDS</b>	<b>\$ 10,557,674.40</b>	<b>\$ 10,550,191.22</b>	<b>\$ 356,740.16</b>	<b>\$ 14,540.64</b>	<b>\$ 10,892,390.74</b>

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2010	INCREASE	DECREASE	BUDGET AS OF 6/30/2010		
9200		DEBT SERVICE					
	0710	REDEMPTION OF PRINCIPAL	\$ 5,755,000.00	\$ 5,755,000.00	\$ 5,000.00	\$ -	\$ 5,760,000.00
	0720	INTEREST	3,271,179.00	3,271,178.75		3,836.43	3,267,342.32
	0730	DUES & FEES	30,000.00	26,136.25	681.54		26,817.79
	0733	COST OF ISSUANCE	-	-	2,951.05		2,951.05
	0760	PAYMENT TO REFUND BOND	-	-	353,227.00		353,227.00
9700	0930	TRANSFER TO CAPITAL IMPROVEMENT FUND	-	-			-
9890	0990	FUND BALANCE UNAPPROPRIATED	4,072.83	5,364.02			5,364.02
	0998	RESERVES - DEBT SERVICE	1,497,422.57	1,492,512.20		15,823.64	1,476,688.56
		<b>TOTAL - DEBT SERVICE FUNDS</b>	<b>\$ 10,557,674.40</b>	<b>\$ 10,550,191.22</b>	<b>\$ 361,859.59</b>	<b>\$ 19,660.07</b>	<b>\$ 10,892,390.74</b>



Explanation of Budget Amendment as Follows:

Part II - Debt Service Funds

Amendment Number 11

Board Meeting August 23, 2010

Account	Object	Function	Increase (Decrease)
<b>I. <u>Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</u></b>			
3322	<u>CO &amp; DS Withheld for SBE/COBI</u>		<u>\$ (14,540.64)</u>
	0710 Redemption of Principal	9200 Debt Services	\$ 5,000.00
	0720 Interest	9200 Debt Services	(3,836.43)
	0730 Dues and Fees	9200 Debt Services	119.43
	0998 Reserve - Debt Service	9890 Reserves	(15,823.64)
			<u>\$ (14,540.64)</u>
	Explanation: To adjust revenue to reflect changes from SBE per DOE.		
3326	<u>SBE/COBI Bond Interest</u>		<u>\$ 562.11</u>
	0730 Dues and Fees	9200 Debt Services	<u>\$ 562.11</u>
	Explanation: To record interest to reflect changes from SBE per DOE.		
3715	<u>Proceeds of Refunding Bonds</u>		<u>\$ 325,000.00</u>
	0760 Payments to Refund Bond	9200 Debt Services	<u>\$ 325,000.00</u>
	Explanation: To record revenue to reflect changes from SBE refunding per DOE.		
3717	<u>Bond Proceeds - Premium</u>		<u>\$ 31,178.05</u>
	0733 Cost of Issuance	9200 Debt Services	\$ 2,951.05
	0760 Payments to Refund Bond	9200 Debt Services	28,227.00
			<u>\$ 31,178.05</u>
	Explanation: To record revenue to reflect changes from SBE refunding per DOE.		

**II. Amendments Between Appropriations & Reserves**

N/A

ADOPTED BY SCHOOL BOARD:

AUGUST 23, 2010

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2010	INCREASE	DECREASE	BUDGET AS OF 6/30/2010
3209	FEMA - CLAIMS	\$ -	\$ 113,463.70		\$ 113,463.70
3210	FEMA - ADMINISTRATIVE	-	2,269.27		2,269.27
3321	CO & DS DISTRIBUTED	123,453.00	106,004.35		106,004.35
3325	INTEREST ON UNDIST CO & DS	10,719.00	11,571.99	540.53	12,112.52
3391	PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	537,515.00	537,515.00		537,515.00
3394	CAPITAL OUTLAY CHARTER SCHOOLS	814,892.00	777,833.00		777,833.00
3395	FEMA - STATE - CLAIMS MATCH	-	-		-
3396	CLASS SIZE REDUCTION/CAPITAL	-	-		-
3399	OTHER MISC. STATE REVENUE	-	-		-
3413	DISTRICT LOCAL CAPITAL IMPROVEMENT TAX	24,621,380.00	24,927,626.67		24,927,626.67
3421	TAX REDEMPTIONS	-	151,419.93		151,419.93
3431	INTEREST ON INVESTMENT	-	123,596.02		123,596.02
3490	MISCELLANEOUS REVENUE	-	-		-
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	-	-		-
3497	REFUND - PRIOR YEAR EXPENDITURES	-	-		-
3610	TRANSFERS FROM GENERAL OPERATING FUND	-	-		-
3620	TRANSFERS FROM DEBT SERVICE FUND	-	-		-
3630	TRANSFERS FROM CAPITAL IMPROVEMENT FUNDS	-	-		-
3660	TRANSFERS FROM INTERBUDGETARY	-	-		-
3711	SALE - BONDS-SBE/COBI BONDS	-	-		-
3791	BOND PROCEEDS - PREMIUM	-	-		-
3740	PRIOR YR INSUR LOSS RECOVERY	-	-		-
3741	INSURANCE LOSS RECOVERY	-	-		-
3901	RESERVE FOR ENCUMBRANCE	4,199,413.83	4,199,413.83		4,199,413.83
3909	RESERVES - CAPITAL PROJECTS	34,197,107.66	34,197,107.66		34,197,107.66
3925	FUND BALANCE - UNDESIGNATED	4,907,364.05	4,907,364.05		4,907,364.05
	<b>TOTAL - CAPITAL PROJECT FUNDS</b>	<b>\$ 69,411,844.54</b>	<b>\$ 70,055,185.47</b>	<b>\$ 540.53</b>	<b>\$ 70,055,726.00</b>

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

		APPROPRIATIONS				
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2010	INCREASE	DECREASE	BUDGET AS OF 6/30/2010	
7400		FACILITIES ACQUISITION & CONSTRUCTION				
	0622	A-V MATERIALS (UNDER \$1,000)				
	0631	ARCHITECTURAL DESIGN / ENGINEERING	10,115,047.27	3,857,171.89		3,857,171.89
	0632	CONTRACTOR SERVICES	3,988,905.81	8,465,381.38		8,465,381.38
	0633	CONSTRUCTION DIRECT MATERIALS	-	-		-
	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	1,340,930.23	1,502,525.48		1,502,525.48
	0642	EQUIPMENT (UNDER \$1,000)	1,334,717.25	1,621,301.28		1,621,301.28
	0643	COMPUTER EQUIPMENT (OVER \$1,000)	251,312.15	297,129.98		297,129.98
	0644	COMPUTER HARDWARE (UNDER \$1,000)	11,641.32	16,010.47		16,010.47
	0651	BUSES	-	-		-
	0652	OTHER MOTOR VEHICLES	1,440.51	1,440.51		1,440.51
	0660	LAND	-	725.70		725.70
	0671	LAND IMPROVEMENTS	216.51	1,948.79		1,948.79
	0672	NEW SIDEWALKS & RETAINING WALL	-	-		-
	0673	PARKING LOTS AND DRIVEWAYS - NEW	-	-		-
	0674	SEWAGE TREATMENT PLANT	-	-		-
	0675	FENCE & UNDERGROUND TANKS	-	880.00		880.00
	0676	OTHER PERMANENT IMPROVEMENTS	163,028.07	551,624.97		551,624.97
	0677	REPLACEMENT SYSTEMS	685,133.71	891,033.40		891,033.40
	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	731,212.27	806,059.80		806,059.80
	0682	HEATING/COOLING/AIR CONDITIONING	-	-		-
	0684	REPLACEMENT ROOFING & SYSTEMS	25,056,971.37	31,523,014.37		31,523,014.37
	0685	FLOORING/STRUCTURAL ALTERATION	453,897.28	453,955.82		453,955.82
	0691	SOFTWARE (OVER \$1,000)	43,000.79	40,686.64		40,686.64
	0692	SOFTWARE (UNDER \$1,000)	1,190.98	9,190.98		9,190.98
	0693	SOFTWARE SUBSCRIPTIONS	-	7,706.00		7,706.00
	0990	FUND BALANCE UNAPPROPRIATED	4,986,876.02	38,071.69		38,071.69
	0997	RESERVES - PROJECTS	-	-		-
9200	0730	DUES & FEES	-	-	540.53	540.53
9700		TRANSFER FUNDS	-	-	-	-
	0910	TRANSFERS TO GENERAL OPERATING FUND	12,320,238.00	12,046,315.51		12,046,315.51
	0920	TRANSFERS TO DEBT SERVICE FUND	7,926,085.00	7,923,010.81		7,923,010.81
	0960	TRANSFERS TO INTERBUDGETARY FUND	-	-		-
		<b>TOTAL - CAPITAL PROJECT FUNDS</b>	<b>\$ 69,411,844.54</b>	<b>\$ 70,055,185.47</b>	<b>\$ 540.53</b>	<b>\$ 70,055,726.00</b>

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 11

Board Meeting August 23, 2010

Account	Object	Function	Increase (Decrease)
<b>I. <u>Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</u></b>			
3325	<u>Interest on Undistributed CO &amp; DS</u>		<u>\$ 540.53</u>
	0730 Dues and Fees	9200 Debt Services	<u>\$ 540.53</u>
<i>Explanation: To appropriate interest on Undistributed CO &amp; DS revenue to actual collections per SBE statement by DOE.</i>			
	.... Discretionary	\$ 540.53	

**II. Amendments Between Appropriations & Reserves**

N/A

ADOPTED BY SCHOOL BOARD:

AUGUST 23, 2010

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

<b>ESTIMATED REVENUE</b>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2010	INCREASE	DECREASE	BUDGET AS OF 6/30/2010	
3199	MISCELLANEOUS FEDERAL DIRECT	\$ -	\$ 692,742.39	\$ -	\$ -	\$ 692,742.39
3201	VOCATIONAL EDUCATIONAL ARTS	106,186.61	337,499.41			337,499.41
3211	ARRA - STABILIZATION - WORKFORCE	151,433.00	151,433.00			151,433.00
3213	ARRA - STABILIZATION - K12	9,685,541.00	9,582,680.21			9,582,680.21
3214	ARRA - SFSF - D. HICKHAM	-	526,161.92			526,161.92
3231	IDEA - INDIVIDUALS WITH DISABILITIES ACT	14,104,299.54	13,574,344.08			13,574,344.08
3241	TITLE I	8,358,544.63	9,918,501.77			9,918,501.77
3251	ADULT BASIC EDUCATION	3,105.94	74,042.94			74,042.94
3269	OTHER FOOD SERVICES	23,637.06	26,354.98			26,354.98
3274	TITLE III NO CHILD LEFT BEHIND	90,480.41	96,353.33			96,353.33
3275	TITLE V INNOVATIVE EDUCATION	-	-			-
3277	TITLE II - PART A	2,127,304.74	1,656,356.74			1,656,356.74
3280	DRUG FREE SCHOOLS PROGRAM	101,770.99	101,770.99			101,770.99
3299	MISCELLANEOUS FEDERAL THROUGH STATE	96,811.22	707,883.67			707,883.67
3480	TECH PREP	-	-			-
3490	MISCELLANEOUS REVENUE	16,768.86	16,768.86			16,768.86
3905	RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	-	-			-
	<b>TOTAL - OTHER SPECIAL REVENUE FUNDS</b>	<b>\$ 34,865,884.00</b>	<b>\$ 37,462,894.29</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 37,462,894.29</b>

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2010	INCREASE	DECREASE	BUDGET AS OF 6/30/2010
5100 BASIC EDUCATION (K-12)	\$ 11,218,680.72	\$ 11,507,855.97	\$ -	\$ -	\$ 11,507,111.42
5200 EXCEPTIONAL STUDENT EDUCATION	12,070,646.02	11,240,997.52	744.55		11,241,742.07
5300 VOCATIONAL AND TECHNICAL EDUCATION	171,822.64	411,555.22			411,555.22
5400 ADULT GENERAL EDUCATION	145,706.00	145,706.72			145,706.72
5500 PRE-KINDERGARTEN	513,309.91	482,198.80			482,198.80
5900 OTHER INSTRUCTION	-	758,395.76			758,395.76
6100 PUPIL PERSONNEL SERVICES	298,047.84	289,302.32			289,302.32
6110 ATTENDANCE AND SOCIAL WORK	353,795.59	529,914.97			529,914.97
6120 GUIDANCE SERVICES	335,101.00	262,354.79			262,354.79
6130 HEALTH SERVICES	30,937.00	31,887.00			31,887.00
6140 PSYCHOLOGICAL SERVICES	185,385.40	828,370.97			828,370.97
6150 PARENTAL INVOLVEMENT	148,264.88	119,002.37			119,002.37
6200 INSTRUCTIONAL MEDIA SERVICE	301,188.00	283,149.28			283,149.28
6300 INSTR & CURR DEVEL SERVICE (SUPT)	4,826,421.45	5,398,199.12			5,398,199.12
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	399,309.71	877,356.72			877,356.72
6500 INSTRUCTION RELATED TECHNOLOGY	-	201,606.83			201,606.83
7200 GENERAL ADMINISTRATION (SUPT)	1,565,832.90	1,176,987.69			1,176,987.69
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	250,385.00	659,091.35			659,091.35
7400 FACILITIES ACQUISITION & CONSTRUCTION	-	-			-
7500 FISCAL SERVICES	-	78,884.20			78,884.20
7600 FOOD SERVICE (SCHOOLS)	23,637.06	46,113.10			46,113.10
7720 INFORMATION SERVICES	1,218,329.00	1,729,210.95			1,729,210.95
7800 PUPIL TRANSP SERVICES - SCHOOL	542,004.00	168,861.93			168,861.93
7801 TRANSPORTATION - NORTH	59,087.88	45,623.69			45,623.69
7802 TRANSPORTATION - CENTRAL	2,624.00	5,524.47			5,524.47
7803 TRANSPORTATION - SOUTH	1,700.00	33,732.34			33,732.34
7900 OPERATION OF PLANT	203,668.00	151,010.21			151,010.21
<b>TOTAL - OTHER SPECIAL REVENUE FUNDS</b>	<b>\$ 34,865,884.00</b>	<b>\$ 37,462,894.29</b>	<b>\$ 744.55</b>	<b>\$ -</b>	<b>\$ 37,462,894.29</b>

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 11

Board Meeting August 23, 2010

Account	Object	Function	Increase (Decrease)
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I. Revenue - Amendments Between Revenue, Appropriations & Reserves

N/A

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

AUGUST 23, 2010

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2010	INCREASE	DECREASE	BUDGET AS OF 6/30/2010
3261	SCHOOL LUNCH REIMBURSEMENT	\$ 3,270,465.00	\$ 3,695,742.01		\$ 3,695,742.01
3262	SCHOOL BREAKFAST REIMBURSEMENT	787,581.00	863,523.78		863,523.78
3263	FOOD SERVICE AFTER SCHOOL SNACK REIMBURSEMENT	34,959.00	51,333.80		51,333.80
3265	USDA DONATED COMMODITIES	-	652,825.48		652,825.48
3267	SUMMER FOOD SERVICE PROGRAM	-	38,047.81		38,047.81
3268	NUTRITION EDUC & TRNG PROGRAM	-	27,967.29		27,967.29
3269	OTHER FOOD SERVICES	28,000.00	-		-
3338	STATE LUNCH SUPPLEMENT - FS	55,000.00	62,706.00		62,706.00
3339	STATE BREAKFAST SUPPLEMENT - FS	45,000.00	74,656.00		74,656.00
3399	OTHER MISCELLANEOUS REVENUE	3,500.00	2,322.00		2,322.00
3431	INTEREST ON INVESTMENT	500.00	2,098.02		2,098.02
3451	STUDENT MEALS	4,521,554.00	3,763,545.23		3,763,535.23
3456	OTHER FOOD SALES	80,000.00	1,761.00		1,761.00
3457	CATERING	10,000.00	12,992.66		12,992.66
3460	ONLINE CREDIT CARD FEES	7,000.00	37,436.68		37,436.68
3490	MISCELLANEOUS REVENUE	-	22,808.77		22,808.77
3496	SOFT DRINK COMMISSIONS	40,000.00	42,666.56		42,666.56
3610	TRANSFERS FROM GENERAL OPERATING FUNDS	-	-		-
3901	RESERVE FOR ENCUMBRANCE	9,311.90	9,311.90		9,311.90
3902	RESERVE FOR INVENTORY	414,530.72	414,530.72		414,530.72
3905	RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	-	-		-
3925	FUND BALANCE - UNDESIGNATED	44,211.80	44,211.80		44,211.80
	<b>TOTAL - FOOD SERVICE FUND</b>	<b>\$ 9,351,613.42</b>	<b>\$ 9,820,487.51</b>	<b>\$ -</b>	<b>\$ 9,820,477.51</b>



FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2010	INCREASE	DECREASE	BUDGET AS OF 6/30/2010	
0100 SALARY - NON-INSTRUCTIONAL	\$ 1,785,743.00	\$ 1,537,855.16	\$ -		\$ 1,537,855.16	
0102 SALARY - OTHER COMPENSATION	9,897.00	17,552.09			17,552.09	
0103 SALARY - SUPPLEMENTS	10,810.00	4,328.69			4,328.69	
0111 SALARY - ADMINISTRATIVE/MANAGERIAL	1,397,872.00	1,235,978.33			1,235,978.33	
0117 WORKSHOPS	318.50	31,968.22			31,968.22	
0121 SALARY - RETIREMENT BONUS	1,334.06	17,410.40			17,410.40	
0122 SALARY - SICK LEAVE PAYOFF	10,103.62	87,120.48			87,120.48	
0123 SALARY - ANNUAL LEAVE PAYOFF	-	20,579.68			20,579.68	
0130 SALARY - OVERTIME	-	11,949.19			11,949.19	
0210 FLORIDA RETIREMENT SYSTEM	315,227.45	279,725.30			279,725.30	
0220 FICA (SOCIAL SECURITY)	245,756.32	211,401.00			211,401.00	
0231 GROUP INSURANCE - HEALTH & HOSPITAL	870,109.00	671,964.77			671,964.77	
0232 GROUP INSURANCE - LIFE	3,265.00	2,469.36			2,469.36	
0233 GROUP INSURANCE - DENTAL	50,718.00	43,451.44			43,451.44	
0234 GROUP INSURANCE - OTHER	2,380.00	1,861.95			1,861.95	
0310 PROFESSIONAL & TECHNICAL SERVICES	15,637.00	3,229,028.66		437.71	3,228,590.95	
0330 IN COUNTY TRAVEL	13,825.00	19,982.20			19,982.20	
0331 OUT OF COUNTY TRAVEL	5,570.00	9,430.87			9,430.87	
0350 REPAIR AND MAINTENANCE	13,558.40	8,124.30			8,124.30	
0354 MAINTENANCE / VEHICLE REPAIR	13,518.28	8,064.91			8,064.91	
0356 INSPECTION/REPAIR FIRE EXTINGUISHER	-	-			-	
0357 SUPPORT MANAGED - COMPUTERS	-	-			-	
0360 LEASE AND RENTAL AGREEMENTS	2,393.44	2,393.44			2,393.44	
0363 SEAT MANAGED - COMPUTERS	85,546.00	86,721.35			86,721.35	
0370 POSTAGE	3,698.00	2,321.50			2,321.50	
0371 TELEPHONE	13,976.62	13,448.91			13,448.91	
0372 TELEPHONE MAINTENANCE	-	245.82			245.82	
0373 TELEPHONE LONG DISTANCE	562.00	214.74			214.74	
0375 CELLULAR TELEPHONE	6,781.16	4,293.36			4,293.36	
0381 WATER AND SEWAGE	3,340.00	2,299.17			2,299.17	
0382 GARBAGE	26,232.00	9,834.29			9,834.29	
0390 OTHER PURCHASED SERVICE	5,761.66	3,982.78			3,982.78	
0392 SHIPPING CHARGES	5,478.00	-			-	
0393 CONTRACTS - NONPROFESSIONAL SERVICE	925.00	-			-	
0410 NATURAL GAS	30,275.00	16,325.37			16,325.37	
0430 ELECTRICITY	171,222.00	116,152.62			116,152.62	
0450 GASOLINE	4,800.00	2,338.91			2,338.91	
0460 DIESEL FUEL	16,591.00	10,499.16			10,499.16	
0510 SUPPLIES	22,664.00	45,087.17		384.18	44,702.99	
0550 REPAIR PARTS	-	655.59			655.59	
0560 TIRES AND TUBES	-	-			-	
0570 FOOD	2,292,701.00	978.55			978.55	
0571 CONDEMNED FOOD - INVENTORY	-	-			-	
0572 MILK PURCHASES	554,353.00	250.00			250.00	
0573 FOOD - BREAD	250.00	250.00			250.00	
0574 FOOD - SCHOOL DIRECT PURCHASES	-	-			-	
0575 FOOD-CENTRAL PURCHASES SCHOOLS	-	-			-	
0576 FOOD - PRODUCE	17,157.26	24,917.07		1,388.90	23,528.17	
0577 FOOD - PIZZA PURCHASES	-	-			-	
0579 FOOD - DISTRIBUTED TO SCHOOLS	-	-			-	
0580 COMMODITIES	-	660,747.36			660,747.36	
0592 SMALL WARES	-	87.60			87.60	
0594 NON-FOOD SCHOOL DIRECT PURCHASES	-	-			-	
0595 NON-FOOD CENTRAL PURCHASES SCHOOLS	-	-			-	
0641 EQUIPMENT/FIXED ASSET (OVER \$1,000)	43,230.00	63,176.58			63,176.58	
0642 EQUIPMENT (UNDER \$1,000)	13,781.60	1,285.20			1,285.20	
0643 COMPUTER HARDWARE (OVER \$1,000)	45,000.00	-			-	
0644 COMPUTER HARDWARE (UNDER \$1,000)	-	728.00			728.00	
0652 OTHER MOTOR VEHICLES	-	-			-	
0681 FIRE/SPRINKLER/ELECT/WATER SYSTEMS	-	644.95			644.95	
0684 REPLACEMENT ROOFING & SYSTEMS	-	38,797.41			38,797.41	
0692 SOFTWARE (UNDER \$1,000)	-	-			-	
0693 SOFTWARE SUBSCRIPTIONS	-	-			-	
0730 DUES AND FEES	40,000.00	59,125.95			59,125.95	
0731 ON-LINE CREDIT CARD FEES	762.91	36,975.49		20.00	36,955.49	
0732 MOTOR VEHICLE TAGS AND FEES	-	-			-	
0738 COMMISSION EXPENSE	-	-			-	
0750 OTHER PERSONNEL SERVICES (TEMP)	64,681.50	-			-	
0790 MISCELLANEOUS EXPENSE	-	400.00			400.00	
0791 INDIRECT COST	137,182.00	185,184.89		1,921.73	183,263.16	
0792 STATE SALES TAX	-	14.62			14.62	
0990 FUND BALANCE UNAPPROPRIATED	270,007.98	532,531.07	4,142.52		536,673.59	
0991 RESERVES - INVENTORY	414,530.72	414,530.72			414,530.72	
0997 RESERVES - PROJECTS	-	32,800.87			32,800.87	
<b>TOTAL - FOOD SERVICE FUND</b>	<b>\$ 9,059,526.48</b>	<b>\$ 9,820,487.51</b>	<b>\$ 4,142.52</b>	<b>\$ 4,152.52</b>	<b>\$ 9,820,477.51</b>	

Explanation of Budget Amendment as Follows:  
Part IV - School Food Service Fund  
Amendment Number 11  
Board Meeting August 23, 2010

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3451	<u>Student Meals</u>		\$ (10.00)
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ (10.00)

Explanation: To adjust revenue for school lunch reimbursement to actual.

.... Discretionary \$ (10.00)

**II. Amendments Between Appropriations & Reserves**

....	<u>Discretionary</u>		
	0310 Professional & Technical Service	7600 Food Service (Schools)	\$ 503,439.40
	0111 Salary - Administrative Manager	7610 Food Service - Departments	(1,750.49)
	0210 Florida Retirement System	7610 Food Service - Departments	(172.42)
	0220 Social Security	7610 Food Service - Departments	(133.91)
	0310 Professional & Technical Service	7610 Food Service - Departments	(503,439.40)
	0510 Supplies	7610 Food Service - Departments	(153.97)
	0731 On-Line Credit Card Fees	7610 Food Service - Departments	(20.00)
	0791 Indirect Costs	7610 Food Service - Departments	(1,921.73)
	0990 Fund Balance - Unappropriated	9890 Reserves	4,152.52
			\$ -

Explanation: Changes by schools & departments between objects & functions to better utilize funds.

0501	<u>Fresh Fruit/Vegetables - Elliott</u>		
	0310 Professional & Technical Service	7600 Food Service (Schools)	\$ (437.71)
	0510 Supplies	7600 Food Service (Schools)	(230.21)
	0576 Food - Produce	7600 Food Service (Schools)	(1,388.90)
	0111 Salary - Administrative Manager	7610 Food Service - Departments	1,750.49
	0210 Florida Retirement System	7610 Food Service - Departments	172.42
	0220 Social Security	7610 Food Service - Departments	133.91
			\$ -

Explanation: Changes by schools & departments between objects & functions to better utilize funds.

ADOPTED BY SCHOOL BOARD:

AUGUST 23, 2010