

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

MIS 5235

Meeting Date: September 13, 2010		Agenda Item Number: Consent #
TITLE:	Budget Amendment #12 - Fiscal Year 2009-2010 - Final	
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"> 1. Instructional Program Impact Statement: N/A 2. Staffing Impact Statement: N/A 3. Financial Impact Statement: N/A 4. Budget Amendment #12 – Fiscal Year 2009-2010 5. 6. 	
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

School Board Chairperson



School District of Okaloosa County

BUDGET AMENDMENT #12

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 DJJ SUPPLEMENTAL ALLOCATION	485,633.00	470,323.00	-	-		470,323.00
3323 CO & DS WITHHELD FOR ADMINISTRATIVE EXPENSE	17,000.00	16,297.29	-	-		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	-	469,117.57	-	-		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	150,945.40	-	-		150,945.40
3464 WALKER CHILD CARE	150,000.00	125,824.24	511.20	-		126,335.44
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	123,155.32	-	-		123,155.32
3471 VOCATIONAL EQUIPMENT - OATC	-	49,724.04	-	-		49,724.04
3475 BLUEWATER CHILD CARE	205,000.00	269,374.50	-	-		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	133,180.10	-	-		133,180.10
3479 SOUTHSIDE CHILD CARE	-	32,575.93	-	-		32,575.93
3481 DESTIN ELEMENTARY CHILD CARE	126,000.00	74,275.09	-	-		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	-	42,960.75	-	-		42,960.75
3489 CERTIFICATE FEES	40,000.00	41,730.00	-	-		41,730.00
3490 MISCELLANEOUS REVENUE	3,483.07	104,450.74	-	-		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	-	183,263.16	-	-		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	7,395,138.93	-	-		7,395,138.93
3905 RESERVE - NON-CATEGORICAL PROJECT CARRYOVER	19,561,487.04	19,868,154.25	-	-		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	3,809,000.00	-	-		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
TOTAL - GENERAL FUND	\$ 263,905,681.41	\$ 262,547,463.67	\$ 511.20	\$ -		\$ 262,547,974.87

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	\$ 121,822,168.24	\$ -	\$ -	\$ 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	5,178,807.81	-	-	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	3,163,844.36	-	-	3,163,844.36	
7200 GENERAL ADMINISTRATION (SUPT)	458,739.26	481,887.98	-	-	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	1,805,494.76	-	-	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	27,166.08	-	-	27,166.08	
7720 INFORMATION SERVICES	128,462.00	128,207.15	-	-	128,207.15	
7730 STAFF SERVICES	6,401,263.68	5,150,574.70	-	-	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	-	9,006.87	19,883,260.64	
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	1,889,454.20	511.20	-	1,889,965.40	
9890 RESERVES	36,298,583.19	34,303,650.05	-	9,006.87	34,312,656.92	
TOTAL - GENERAL FUND	\$ 263,905,681.41	\$ 262,547,463.67	\$ 9,518.07	\$ 9,006.87	\$ 262,547,974.87	

***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	9,569,903.44
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
Total		\$ 34,312,656.92

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 12

Board Meeting September 13, 2010

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3464	Walker Child Care		\$ 511.20
	0510 Supplies	9100 Community Service	\$ 511.20
<i>Explanation: To appropriate increase in estimated revenue for Walker Child Care based on actual collections.</i>			
	2171 Child Care - Walker Elementary School	\$ 511.20	
II. Amendments Between Appropriations & Reserves			
....	Discretionary		
		9890 Reserves	\$ 9,006.87
<i>Explanation: Transfers to/(from) the following project(s):</i>			
	0012 Custodial Privatization Pilot (Conversion of District Staff to GCA Employees)	\$ (9,006.87)	
0012	Custodial Privatization Pilot		
	0310 Professional & Technical Service	7900 Operation of Plant	\$ (9,006.87)
<i>Explanation: Transfers to/(from) the following project(s):</i>			
....	Discretionary (Conversion of District Staff to GCA Employees)	\$ 9,006.87	
2095	Salary Resynching		
	0997 Reserve - Projects	9890 Reserves	\$ 5,189.00
<i>Explanation: Transfers to/(from) the following project(s):</i>			
	6123 Reading Instruction (Correct Reading Categorical Budget)	\$ (5,189.00)	
3105	Instructional Materials - Textbooks		
	0997 Reserve - Projects	9890 Reserves	\$ 778.00
<i>Explanation: Transfers to/(from) the following project(s):</i>			
	3106 Instructional Materials - Media (Redistribute budget to appropriate project)	\$ (611.00)	
		3109 Instructional Materials - Science (Redistribute budget to appropriate project)	\$ (167.00)
3106	Instructional Materials - Media		
	0997 Reserve - Projects	9890 Reserves	\$ (611.00)
<i>Explanation: Transfers to/(from) the following project(s):</i>			
	3105 Instructional Materials - Textbooks (Redistribute budget to appropriate project)	\$ 611.00	
3109	Instructional Materials - Science		
	0997 Reserve - Projects	9890 Reserves	\$ (167.00)
<i>Explanation: Transfers to/(from) the following project(s):</i>			
	3105 Instructional Materials - Textbooks (Redistribute budget to appropriate project)	\$ 167.00	
6123	Reading Instruction		
	0997 Reserve - Projects	9890 Reserves	\$ (5,189.00)
<i>Explanation: Transfers to/(from) the following project(s):</i>			
	2095 Salary Resynching (Correct Reading Categorical Budget)	\$ 5,189.00	

ADOPTED BY SCHOOL BOARD:

SEPTEMBER 13, 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	\$ 964,184.36	\$ -	\$ -	\$ 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
TOTAL - DEBT SERVICE FUNDS		\$ 10,557,674.40	\$ 10,892,390.74	\$ -	\$ -	\$ 10,892,390.74

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	\$ 5,760,000.00	\$ -	\$ -	\$ 5,760,000.00
0720	INTEREST	3,271,179.00	3,267,342.32	-	-	3,267,342.32
0730	DUES & FEES	30,000.00	26,817.79	-	-	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	1,476,688.56	-	-	1,476,688.56
	TOTAL - DEBT SERVICE FUNDS	\$ 10,557,674.40	\$ 10,892,390.74	\$ -	\$ -	\$ 10,892,390.74

Explanation of Budget Amendment as Follows:

Part II - Debt Service Funds

Amendment Number 12

Board Meeting September 13, 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:

SEPTEMBER 13, 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	12,112.52	-	-	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
	TOTAL - CAPITAL PROJECT FUNDS	\$ 69,411,844.54	\$ 70,055,726.00	\$ -	\$ -	\$ 70,055,726.00

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	-	-	-	-
		TOTAL - CAPITAL PROJECT FUNDS	\$ 69,411,844.54	\$ 70,055,726.00	\$ -	\$ 70,055,726.00

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 12
Board Meeting September 13, 2010

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
	N/A		
II. <u>Amendments Between Appropriations & Reserves</u>			
	N/A		
ADOPTED BY SCHOOL BOARD:		SEPTEMBER 13, 2010	

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

ESTIMATED REVENUE					
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	-	-	-	-	-
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 34,865,884.00	\$ 37,462,894.29	\$ -	\$ -	\$ 37,462,894.29

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	\$ 11,507,111.42	\$ -	\$ -	\$ 11,507,111.42
5200 EXCEPTIONAL STUDENT EDUCATION	12,070,646.02	11,241,742.07	-	-	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
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 34,865,884.00	\$ 37,462,894.29	\$ -	\$ -	\$ 37,462,894.29

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 12

Board Meeting September 13, 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:

SEPTEMBER 13, 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	3,763,535.23	-	-	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
TOTAL - FOOD SERVICE FUND	\$ 9,351,613.42	\$ 9,820,477.51	\$ -	\$ -	\$ 9,820,477.51

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	3,228,590.95	90,476.42	-	3,319,067.37		
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	44,702.99	-	-	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	23,528.17	-	-	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	36,955.49	-	-	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	183,263.16	-	-	183,263.16		
0792 STATE SALES TAX	-	14.62	-	-	14.62		
0990 FUND BALANCE UNAPPROPRIATED	270,007.98	536,673.59	-	90,476.42	446,197.17		
0991 RESERVES - INVENTORY	414,530.72	414,530.72	-	-	414,530.72		
0997 RESERVES - PROJECTS	-	32,800.87	-	-	32,800.87		
TOTAL - FOOD SERVICE FUND	\$ 9,059,526.48	\$ 9,820,477.51	\$ 90,476.42	\$ 90,476.42	\$ 9,820,477.51		

Explanation of Budget Amendment as Follows:

Part IV - School Food Service Fund

Amendment Number 12

Board Meeting September 13, 2010

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
	N/A		
II. <u>Amendments Between Appropriations & Reserves</u>			
....	<u>Discretionary</u>		
0310	Professional & Technical Service	7600 Food Service (Schools)	\$ 88,554.69
0310	Professional & Technical Service	7610 Food Service - Departments	1,921.73
0990	Fund Balance - Unappropriated	9890 Reserves	(90,476.42)
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

SEPTEMBER 13, 2010