

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

MIS 5235

Meeting Date: December 14, 2009		Agenda Item Number: Consent #
TITLE:	Budget Amendment #2 - 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"> 1. Instructional Program Impact Statement: N/A 2. Staffing Impact Statement: N/A 3. Financial Impact Statement: N/A 4. Budget Amendment #2 – 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: Phone:

School Board Chairperson



School District of Okaloosa County

BUDGET AMENDMENT #2

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

		ESTIMATED REVENUE				
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2009	INCREASE	DECREASE	BUDGET AS OF 10/31/2009	
3121	PL 81-874, FEDERAL IMPACT, CURRENT OPERATIONS	\$ 3,779,779.00	\$ 3,779,779.00	\$ -	\$ -	\$ 3,779,779.00
3122	PL 81-874 FEDERAL IMPACT, HANDICAP	180,000.00	180,000.00			180,000.00
3191	ROTC	325,000.00	325,000.00			325,000.00
3192	DOD SECTION 386 PL 102-484	750,000.00	750,000.00			750,000.00
3199	MISCELLANEOUS FEDERAL DIRECT	-	265.00			265.00
3203	MEDICAID REIMBURSEMENT	522,640.00	522,640.00			522,640.00
3299	MISCELLANEOUS FEDERAL THROUGH STATE	-	1,862.24			1,862.24
3301	CLASS SIZE REDUCTION	29,999,122.00	29,999,122.00			29,999,122.00
3310	FLORIDA EDUCATION FINANCE PROGRAM	20,570,311.00	20,570,311.00			20,570,311.00
3311	SAFE SCHOOLS	591,722.00	591,722.00			591,722.00
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	1,104,734.00			1,104,734.00
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	485,633.00			485,633.00
3323	CO & DS WITHHELD FOR ADMINISTRATIVE EXPENSE	17,000.00	17,000.00			17,000.00
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	2,397,079.00			2,397,079.00
3343	STATE LICENSE TAX	50,000.00	50,000.00			50,000.00
3349	INTANGIBLE PROPERTY TAX	-	-	4,376.66		4,376.66
3354	TRANSPORTATION	5,529,850.00	5,529,850.00			5,529,850.00
3362	SCHOOL RECOGNITION	1,823,335.00	1,823,335.00			1,823,335.00
3371	VOLUNTARY PREKINDERGARTEN PROGRAM	462,891.26	473,276.15			473,276.15
3379	FUEL TAX REFUND	40,000.00	40,000.00			40,000.00
3399	OTHER MISCELLANEOUS STATE REVENUE	-	10,106.00			10,106.00
3401	PRINT SHOP POSTAGE	30,000.00	30,000.00			30,000.00
3402	PRINT SHOP PRINTING	343,632.00	343,632.00			343,632.00
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	185,983.61	40,821.47		226,805.08
3425	RENT/USE OF FACILITY	15,220.42	25,608.98	22,421.53		48,030.51
3426	COURSE FEES - OATC	-	310,000.00			310,000.00
3428	SUPPLY FEES - OATC	-	10,000.00			10,000.00
3431	INTEREST ON INVESTMENTS	750,000.00	750,000.00			750,000.00
3434	COMMUNITY ED. ENRICHMENT PROGRAM	-	5,000.00			5,000.00
3445	TESTS & BOOKS - OATC	-	300.00			300.00
3448	DONATIONS	1,000.00	1,000.00	16,475.00		17,475.00
3463	BOB SIKES CHILD CARE	186,000.00	186,000.00			186,000.00
3464	WALKER CHILD CARE	150,000.00	150,000.00			150,000.00
3465	PURCHASED POSITIONS - OTHER	202,260.89	238,986.86	20,951.60		259,938.46
3466	PURCHASED OTHER POSITIONS - EXTERNAL	128,554.72	128,754.72	80,265.56		209,020.28
3467	PURCHASED - SCHOOLS - OTHER	1,610.52	6,721.37			6,721.37
3468	RIVERSIDE CHILD CARE	-	142,000.00			142,000.00
3469	ANTIOCH CHILD CARE	191,000.00	191,000.00			191,000.00
3470	NORTHWOOD CHILD CARE	161,000.00	161,000.00			161,000.00
3471	VOCATIONAL EQUIPMENT - OATC	-	10,000.00			10,000.00
3475	BLUEWATER CHILD CARE	205,000.00	205,000.00			205,000.00
3476	EDGE CHILD CARE	177,000.00	177,000.00			177,000.00
3477	PLEW CHILD CARE	189,000.00	189,000.00			189,000.00
3478	WRIGHT CHILD CARE	179,000.00	179,000.00			179,000.00
3479	SOUTHSIDE CHILD CARE	-	16,000.00	6,000.00		22,000.00
3481	DESTIN ELEMENTARY CHILD CARE	126,000.00	126,000.00			126,000.00
3483	RIVERSIDE CHILD CARE (SEE REVENUE 3468)	142,000.00	-			-
3484	FINANCIAL AID FEES	-	10,000.00	10,000.00		20,000.00
3485	RESTITUTION PAYMENTS - OTHER	364.11	373.11	16.50		389.61
3487	CERTIFICATE FEES - SUBSTITUTES	-	1,000.00	1,225.00		2,225.00
3488	FINGERPRINT PROGRAM	-	15,000.00	8,000.00		23,000.00
3489	CERTIFICATE FEES	40,000.00	40,000.00			40,000.00
3490	MISCELLANEOUS REVENUE	3,483.07	27,591.46	844.17		28,435.63
3491	E-RATE REFUNDS	-	21,247.87			21,247.87
3492	TRANSPORTATION - SCHOOL ACTIVITIES	400,000.00	400,000.00			400,000.00
3493	SALE OF JUNK	5,053.00	5,053.00			5,053.00
3494	FEDERAL INDIRECT COST REIMBURSEMENT	350,000.00	350,000.00			350,000.00
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	6,014.91	18,593.98	7,801.25		26,395.23
3497	REFUND - PRIOR YEAR EXPENDITURES	2,731.64	2,731.64	71.84		2,803.48
3630	TRANSFER FROM CAPITAL IMPROVEMENT FUNDS	12,320,238.00	12,320,238.00			12,320,238.00
3741	INSURANCE LOSS RECOVERY	-	-	2,054.00		2,054.00
3746	HEALTH REIMBURSEMENT ARRANGEMENT	-	30,000.00			30,000.00
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			7,188,485.93
3905	RESERVE - NON-CATEGORICAL PROJECT CARRYOVER	19,561,487.04	19,561,487.04		9,679.79	19,551,807.25
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			4,332,000.00
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	9,054,104.55	9,679.79		9,063,784.34
TOTAL - GENERAL FUND		\$ 263,905,681.41	\$ 264,596,140.86	\$ 231,004.37	\$ 9,679.79	\$ 264,817,465.44

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 09/30/09	INCREASE	DECREASE	BUDGET AS OF 10/31/2009	
5100 BASIC EDUCATION (K-12)	\$ 119,263,000.27	\$ 120,067,700.09	\$ 569,242.02	-	\$ 120,636,942.11	
5200 EXCEPTIONAL CHILD	15,422,741.46	15,259,168.29		69,849.40	15,189,318.89	
5300 VOCATIONAL AND TECHNICAL EDUCATION	4,503,424.06	4,590,886.01	126,759.12		4,717,645.13	
5400 ADULT GENERAL EDUCATION	7,972.67	7,972.67	1,046.00		9,018.67	
5500 PREKINDERGARTEN	565,639.90	576,024.79	1,902.02		577,926.81	
5900 OTHER INSTRUCTION	1,401,616.51	1,415,948.62	7,258.00		1,423,206.62	
6100 PUPIL PERSONNEL SERVICES	965,890.17	1,073,459.60	54,227.91		1,127,687.51	
6110 ATTENDANCE AND SOCIAL WORK	368,976.56	368,976.56	1,084.77		370,061.33	
6120 GUIDANCE SERVICES	2,652,909.22	2,689,084.55	45,047.11		2,734,131.66	
6130 HEALTH SERVICES	980,687.71	985,537.14	5,673.70		991,210.84	
6140 PSYCHOLOGICAL SERVICES	744,429.92	744,429.92	2,160.13		746,590.05	
6141 TESTING	142,993.15	142,993.15	57,014.00		200,007.15	
6150 PARENTAL INVOLVEMENT	1,028.00	1,028.00	50.00		1,078.00	
6200 INSTRUCTIONAL MEDIA SERVICE	1,748,051.36	1,720,889.37	39,165.85		1,760,055.22	
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	5,500,296.27	5,490,223.27		45,778.27	5,444,445.00	
6400 INSTR STAFF TRAINING SERVICES	374,798.81	374,798.81	18,239.00		393,037.81	
6500 INSTRUCTIONAL RELATED TECHNOLOGY	672,616.87	704,640.84	7,978.70		712,619.54	
7100 SCHOOL BOARD	3,270,454.50	3,272,502.50	90.31		3,272,592.81	
7200 GENERAL ADMINISTRATION (SUPT)	458,739.26	461,491.13	25.57		461,516.70	
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	14,972,172.84	15,039,635.94	39,676.98		15,079,312.92	
7400 FACILITIES ACQUISITION & CONSTRUCTION	311,932.51	314,632.50	30.34		314,662.84	
7500 FISCAL SERVICES (FINANCE DEPT)	1,895,735.50	1,895,735.50			1,895,735.50	
7600 FOOD SERVICE (SCHOOLS)	-	-	18,644.48		18,644.48	
7610 FOOD SERVICE - DEPARTMENT	47,162.84	47,162.84			47,162.84	
7700 CENTRAL SERVICES	32,688.00	32,688.00			32,688.00	
7720 INFORMATION SERVICES	128,462.00	128,462.00			128,462.00	
7730 STAFF SERVICES	6,401,263.68	6,445,590.68	2,750.00		6,448,340.68	
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	822,133.31	822,133.31			822,133.31	
7762 FURNITURE SHOP	7,004.65	7,004.65			7,004.65	
7800 PUPIL TRANSP SERVICES - SCHOOL	520,613.21	520,613.21		5,072.50	515,540.71	
7801 TRANSPORTATION - NORTH	4,187,270.37	4,200,223.44	29,037.95		4,229,261.39	
7802 TRANSPORTATION - CENTRAL	2,390,369.54	2,392,469.54	457.51		2,392,927.05	
7803 TRANSPORTATION - SOUTH	3,543,286.82	3,546,750.57	15,000.00		3,561,750.57	
7900 OPERATION OF PLANT	20,178,347.63	20,084,965.66	416,124.36		20,501,090.02	
8100 MAINTENANCE ADMINISTRATION	4,612,278.95	4,612,028.41	21,728.92		4,633,757.33	
8120 BUILDING AND GROUND MAINTENANCE	3,786,251.76	3,786,774.58	28,645.50		3,815,420.08	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	2,862,312.15	2,862,312.15	17,021.30		2,879,333.45	
9100 COMMUNITY SERVICE	1,861,545.79	1,848,349.22	14,529.03		1,862,878.25	
9890 RESERVES	36,298,583.19	36,060,853.35		1,198,585.83	34,862,267.52	
TOTAL - GENERAL FUND	\$ 263,905,681.41	\$ 264,596,140.86	\$ 1,540,610.58	\$ 1,319,286.00	\$ 264,817,465.44	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 14, 2009

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3349	<u>Intangible Property Tax</u>		\$ 4,376.66
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 4,376.66
	<i>Explanation: To appropriate Intangible Personal Property Tax.</i>		
	.... Discretionary	\$ 4,376.66	
3421	<u>Tax Redemptions</u>		\$ 40,821.47
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 40,821.47
	<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>		
	.... Discretionary	\$ 40,821.47	
3425	<u>Rent/Use Of Facility</u>		\$ 22,421.53
	0430 Electricity	7900 Operation of Plant	\$ 9,850.00
	0987 Reserve Schools/Departments	9890 Reserves	11,271.53
	0990 Fund Balance - Unappropriated	9890 Reserves	1,300.00
			\$ 22,421.53
	<i>Explanation: To appropriate revenue based on actual collections.</i>		
	.... Discretionary	\$ 12,571.53	0011 Utilities - Other Facilities 9,850.00
3448	<u>Donations</u>		\$ 16,475.00
	0117 Workshops	6400 Instructional Staff Training Services	\$ 1,834.65
	0220 Social Security	6400 Instructional Staff Training Services	140.35
	0510 Supplies	5100 Basic Education (K-12)	14,500.00
			\$ 16,475.00
	<i>Explanation: To appropriate donations for supplies (\$14,500.00) and "Leader in Me" program (\$1,975.00).</i>		
	.... Discretionary	\$ 14,500.00	9013 Donation - Edge "Leader in Me" 1,975.00
3465	<u>Purchased Positions - Other</u>		\$ 20,951.60
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 5,085.62
	0102 Salary - Other Compensation	7300 School Admin - Principal Office	80.00
	0102 Salary - Other Compensation	7600 Food Service (Schools)	95.00
	0102 Salary - Other Compensation	7900 Operation of Plant	200.00
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	12,009.55
	0210 Florida Retirement System	5100 Basic Education (K-12)	288.50
	0210 Florida Retirement System	7300 School Admin - Principal Office	7.88
	0210 Florida Retirement System	7600 Food Service (Schools)	9.35
	0210 Florida Retirement System	7900 Operation of Plant	19.70
	0220 Social Security	5100 Basic Education (K-12)	430.39
	0220 Social Security	7300 School Admin - Principal Office	6.12
	0220 Social Security	7600 Food Service (Schools)	7.26
	0220 Social Security	7900 Operation of Plant	15.30
	0750 Other Personnel Services	5100 Basic Education (K-12)	2,696.93
			\$ 20,951.60
	<i>Explanation: To appropriate monies received from schools to purchase positions and/or pay for other compensation.</i>		
	2051 Purchased - Other Positions	\$ 20,951.60	
3466	<u>Purchased Other Positions - External</u>		\$ 80,265.56
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 35,000.00
	0117 Workshops	6400 Instructional Staff Training Services	3,510.00
	0131 Salary - Instructional	6100 Pupil Personnel Services	29,503.00
	0210 Florida Retirement System	6100 Pupil Personnel Services	2,906.00
	0220 Social Security	5100 Basic Education (K-12)	2,677.50
	0220 Social Security	6100 Pupil Personnel Services	2,257.00
	0220 Social Security	6400 Instructional Staff Training Services	268.52
	0231 Group Insurance - Health	6100 Pupil Personnel Services	2,971.00
	0232 Group Insurance - Life	6100 Pupil Personnel Services	14.00
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	169.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	989.54
			\$ 80,265.56
	<i>Explanation: To appropriate adoption benefit (\$37,677.50), FSU summer institute stipends (\$3,778.52), substitute reimbursement from outside sources (\$989.54), and Project Child District Coordinator salary reimbursement from ISI (\$37,820.00).</i>		
	7020 Purchased Positions - External	\$ 42,445.56	9003 ISI (Project Child) 37,820.00
3479	<u>Southside Child Care</u>		\$ 6,000.00
	0997 Reserve - Projects	9890 Reserves	\$ 6,000.00
	<i>Explanation: To appropriate increase in estimated revenue for Southside Child Care - a satellite site of Riverside Child Care.</i>		
	2168 Child Care - Riverside Elementary School	\$ 6,000.00	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 14, 2009

Account	Object	Function	Increase (Decrease)
3484	<u>Financial Aid Fees</u>		\$ 10,000.00
	0790 Miscellaneous Expense	5300 Vocational	\$ 10,000.00
	<i>Explanation: To appropriate estimated revenue for financial aid fees.</i>		
	3005 Financial Aid Trust Fund	\$ 10,000.00	
3485	<u>Restitution Payments - Other</u>		\$ 16.50
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 16.50
	<i>Explanation: To appropriate revenue received for restitution.</i>		
	.... Discretionary	\$ 16.50	
3487	<u>Certificate Fees - Substitutes</u>		\$ 1,225.00
	0730 Dues and Fees	7730 Staff Services	\$ 1,225.00
	<i>Explanation: To appropriate estimated revenue for Certification Fees - Substitutes.</i>		
	2088 Certification	\$ 1,225.00	
3488	<u>Fingerprint Program</u>		\$ 8,000.00
	0730 Dues and Fees	7730 Staff Services	\$ 8,000.00
	<i>Explanation: To appropriate estimated revenue for Fingerprint Program.</i>		
	6006 Fingerprinting - Fees	\$ 8,000.00	
3490	<u>Miscellaneous Revenue</u>		\$ 844.17
	0510 Supplies	6400 Instructional Staff Training Services	\$ 135.60
	0510 Supplies	7200 General Administration	25.57
	0510 Supplies	7730 Staff Services	325.00
	0990 Fund Balance - Unappropriated	9890 Reserves	358.00
			\$ 844.17
	<i>Explanation: To appropriate records requests from State of Florida (\$358.00), soft drink commissions (\$161.17), and worthless check fees (\$325).</i>		
	.... Discretionary	\$ 358.00	2042 BAO Social Fund 25.57
	4027 E.R. - Retirement Lunch	325.00	4029 Professional Development 135.60
3495	<u>Transportation - Repairs Dept./Other</u>		\$ 7,801.25
	0550 Repair Parts	7801 Transportation - North	\$ 7,801.25
	<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>		
	.... Discretionary	\$ 7,801.25	
3497	<u>Refund - Prior Year Expenditures</u>		\$ 71.84
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 71.84
	<i>Explanation: To appropriate refund of a prior year expenditure.</i>		
	.... Discretionary	\$ 71.84	
3741	<u>Insurance Loss Recovery</u>		\$ 2,054.00
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 2,054.00
	<i>Explanation: To appropriate revenue from insurance loss recovery.</i>		
	.... Discretionary	\$ 2,054.00	
3905	<u>Reserve - Non-Categorical Project Carryover</u>		\$ (9,679.79)
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ (9,679.79)
	<i>Explanation: To correct revenue code from revenue 3905 to revenue 3925.</i>		
	.... Discretionary	\$ (9,679.79)	
3925	<u>Fund Balance - Undesignated</u>		\$ 9,679.79
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 9,679.79
	<i>Explanation: To correct revenue code from revenue 3905 to revenue 3925.</i>		
	.... Discretionary	\$ 9,679.79	

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Amendment Number 2
 Board Meeting December 14, 2009

Account	Object	Function	Increase (Decrease)
II. Amendments Between Appropriations & Reserves			
....	<u>Discretionary</u>		
		5100 Basic Education (K-12)	\$ (75,606.22)
		5200 Exceptional Child	75,882.86
		5300 Vocational	87,395.23
		5500 Prekindergarten	132.00
		6100 Pupil Personnel Services	16,233.00
		6120 Guidance Services	29,479.00
		6200 Instructional Media Services	19,170.07
		6300 Instruction & Curriculum	7,500.00
		6400 Instructional Staff Training Services	12,349.88
		6500 Instruction Related Technology	7,978.70
		7100 School Board	90.31
		7300 School Admin - Principal Office	(28,627.26)
		7400 Facilities Acquisition and Construction	30.34
		7801 Transportation - North	636.70
		7803 Transportation - South	15,000.00
		7900 Operation of Plant	(1,009,913.08)
		8120 Building and Ground Maintenance	(120.60)
		8200 Administrative Technology Services	(2,978.70)
		9100 Community Service	(2,500.00)
		9890 Reserves	(780,852.23)
			<u>\$ (1,628,720.00)</u>

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

0012	Custodial Privatization Pilot (Custodial budget for pilot schools)	\$ 1,401,943.00	2154 Advanced Placement (Recalculation based on fiscal year 2008-2009 scores)	150,283.00
2916	Baker - Sewer Plant (Appropriate funds for Baker Sewer Plant)	\$ 28,000.00	7054 AP Initiative - Set-Aside (Recalculation based on fiscal year 2008-2009 scores)	26,519.00
7055	International Baccalaureate (Recalculation based on fiscal year 2008-2009 scores)	\$ (55,406.00)	9004 Advanced International Certificate of Education (Recalculation based on fiscal year 2008-2009 scores)	77,381.00

0012 Custodial Privatization Pilot

0100	Salaries - Non-Instructional	7900 Operation of Plant	\$ 697,479.00
0210	Florida Retirement System	7900 Operation of Plant	68,715.00
0220	Social Security	7900 Operation of Plant	53,358.00
0231	Group Insurance - Health	7900 Operation of Plant	155,415.00
0232	Group Insurance - Life	7900 Operation of Plant	732.00
0233	Group Insurance - Dental	7900 Operation of Plant	8,857.00
0310	Professional & Technical Service	7900 Operation of Plant	408,387.00
0750	Other Personnel Services	7900 Operation of Plant	9,000.00
			<u>\$ 1,401,943.00</u>

Explanation: Establish project to budget, account for, and track expenditures related to the Custodial Pilot Program with GCA Services

.... Discretionary \$ (1,401,943.00)

0014 Boeing Grant

0510	Supplies	5100 Basic Education (K-12)	\$ (22,094.00)
0641	Equipment (Over \$1,000)	5100 Basic Education (K-12)	13,892.00
0642	Equipment (Under \$1,000)	5100 Basic Education (K-12)	8,202.00
			<u>\$ -</u>

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

0112 CSR - MS - Curriculum Rigor Enhancement

0310	Professional & Technical Service	5100 Basic Education (K-12)	\$ 5,387.00
0997	Reserve - Projects	9890 Reserves	(5,387.00)
			<u>\$ -</u>

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

0120 SAI - High School Reading

0210	Florida Retirement System	5100 Basic Education (K-12)	\$ (1,001.00)
0232	Group Insurance - Life	5100 Basic Education (K-12)	1,001.00
0510	Supplies	5100 Basic Education (K-12)	(2,821.76)
0750	Other Personnel Services	5100 Basic Education (K-12)	2,821.76
			<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 14, 2009

Account	Object	Function	Increase (Decrease)
0132 <u>VPK - Year Long Program</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ 1,750.00
	0510 Supplies	5500 Prekindergarten	(1,750.00)
			<u>\$ -</u>

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

0160 Lottery - School Recognition

0105	Salary - Bonus	5100 Basic Education (K-12)	\$ 484,581.24
0105	Salary - Bonus	5200 Exceptional Child	77,945.36
0105	Salary - Bonus	5300 Vocational	20,158.77
0105	Salary - Bonus	5500 Prekindergarten	3,147.25
0105	Salary - Bonus	6100 Pupil Personnel Services	162.48
0105	Salary - Bonus	6110 Attendance and Social Work	425.24
0105	Salary - Bonus	6120 Guidance Services	14,461.75
0105	Salary - Bonus	6130 Health Services	5,270.56
0105	Salary - Bonus	6140 Psychological Services	2,006.61
0105	Salary - Bonus	6150 Parental Involvement	46.45
0105	Salary - Bonus	6200 Instructional Media Services	10,033.53
0105	Salary - Bonus	6300 Instruction & Curriculum	15,502.29
0105	Salary - Bonus	7300 School Admin - Principal Office	42,877.13
0105	Salary - Bonus	7600 Food Service (Schools)	17,215.88
0105	Salary - Bonus	7801 Transportation - North	557.36
0105	Salary - Bonus	7802 Transportation - Central	425.00
0105	Salary - Bonus	7900 Operation of Plant	20,369.28
0105	Salary - Bonus	8100 Maintenance Administration	1,606.05
0105	Salary - Bonus	8120 Building and Ground Maintenance	711.66
0105	Salary - Bonus	9100 Community Service	7,004.50
0220	Social Security	5100 Basic Education (K-12)	36,914.89
0220	Social Security	5200 Exceptional Child	5,962.83
0220	Social Security	5300 Vocational	1,542.22
0220	Social Security	5500 Prekindergarten	240.77
0220	Social Security	6100 Pupil Personnel Services	12.43
0220	Social Security	6110 Attendance and Social Work	32.53
0220	Social Security	6120 Guidance Services	1,106.36
0220	Social Security	6130 Health Services	403.14
0220	Social Security	6140 Psychological Services	153.52
0220	Social Security	6150 Parental Involvement	3.55
0220	Social Security	6200 Instructional Media Services	767.53
0220	Social Security	6300 Instruction & Curriculum	1,185.94
0220	Social Security	7300 School Admin - Principal Office	3,280.11
0220	Social Security	7600 Food Service (Schools)	1,316.99
0220	Social Security	7801 Transportation - North	42.64
0220	Social Security	7802 Transportation - Central	32.51
0220	Social Security	7900 Operation of Plant	1,558.22
0220	Social Security	8100 Maintenance Administration	122.87
0220	Social Security	8120 Building and Ground Maintenance	54.44
0220	Social Security	9100 Community Service	535.86
0510	Supplies	5100 Basic Education (K-12)	15,496.56
0510	Supplies	6200 Instructional Media Services	12.20
0610	Library Books	6200 Instructional Media Services	8,990.50
0997	Reserve - Projects	9890 Reserves	(804,277.00)
			<u>\$ -</u>

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

1084 Medicaid Reimbursement

0310	Professional & Technical Service	6130 Health Services	\$ (1,331.55)
0510	Supplies	6130 Health Services	1,331.55
			<u>\$ -</u>

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

2039 Career Education Equipment & Supplies

0390	Other Purchased Service	5300 Vocational	\$ 1,137.50
0510	Supplies	5300 Vocational	282.26
0642	Equipment (Under \$1,000)	5300 Vocational	(1,419.76)
			<u>\$ -</u>

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

2051 Purchased - Other Positions

0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ (12,067.45)
0132	Salary - Hourly Teachers	5100 Basic Education (K-12)	12,067.45
			<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 14, 2009

Account	Object	Function	Increase (Decrease)
2088	<u>Certification</u>		
	0390 Other Purchased Service	7730 Staff Services	\$ 1,500.00
	0730 Dues and Fees	7730 Staff Services	(8,500.00)
			<u>\$ (7,000.00)</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s).</i>		
	4026 E.R. - Ed. Support Brunch	\$ 7,000.00	
2099	<u>Stadium Facilities</u>		
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ 1,127.30
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	1,244.00
	0510 Supplies	8120 Building and Ground Maintenance	(3,428.62)
	0642 Equipment (Under \$1,000)	8120 Building and Ground Maintenance	1,057.32
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2154	<u>Advanced Placement</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (133.03)
	0750 Other Personnel Services	5100 Basic Education (K-12)	133.03
	0997 Reserve - Projects	9890 Reserves	150,283.00
			<u>\$ 150,283.00</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s).</i>		
	.... Discretionary	\$ (150,283.00)	
	<i>(Recalculation based on fiscal year 2008-2009 scores)</i>		
2168	<u>Child Care - Riverside Elementary School</u>		
	0100 Salaries - Non-Instructional	9100 Community Service	\$ 6,220.00
	0210 Florida Retirement System	9100 Community Service	614.00
	0220 Social Security	9100 Community Service	476.00
	0231 Group Insurance - Health	9100 Community Service	3,616.00
	0232 Group Insurance - Life	9100 Community Service	16.00
	0233 Group Insurance - Dental	9100 Community Service	206.00
	0997 Reserve - Projects	9890 Reserves	(11,148.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2169	<u>Child Care - Destin Elementary School</u>		
	0231 Group Insurance - Health	5100 Basic Education (K-12)	\$ 13,029.20
	0232 Group Insurance - Life	5100 Basic Education (K-12)	42.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	699.80
	0510 Supplies	9100 Community Service	(13,771.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2170	<u>Child Care - Northwood Elementary School</u>		
	0350 Repair and Maintenance	9100 Community Service	\$ 2,700.00
	0510 Supplies	9100 Community Service	(2,700.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2171	<u>Child Care - Walker Elementary School</u>		
	0100 Salaries - Non-Instructional	9100 Community Service	\$ 11,453.46
	0210 Florida Retirement System	9100 Community Service	1,265.76
	0220 Social Security	9100 Community Service	1,002.44
	0231 Group Insurance - Health	9100 Community Service	5,444.66
	0232 Group Insurance - Life	9100 Community Service	7.00
	0233 Group Insurance - Dental	9100 Community Service	216.20
	0372 Telephone Maintenance	7900 Operation of Plant	81.94
	0393 Contracts - Nonprofessional	5100 Basic Education (K-12)	1,286.25
	0510 Supplies	9100 Community Service	(20,757.71)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2174	<u>Child Care - Plew Elementary School</u>		
	0100 Salaries - Non-Instructional	9100 Community Service	\$ (2,056.00)
	0210 Florida Retirement System	9100 Community Service	(203.00)
	0220 Social Security	9100 Community Service	(157.00)
	0231 Group Insurance - Health	9100 Community Service	(644.00)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 14, 2009

Account	Object	Function	Increase (Decrease)
	0232 Group Insurance - Life	9100 Community Service	(3.00)
	0233 Group Insurance - Dental	9100 Community Service	(37.00)
	0510 Supplies	9100 Community Service	3,100.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2175 Child Care - Bluewater Elementary School			
	0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ 5,698.45
	0210 Florida Retirement System	5100 Basic Education (K-12)	629.00
	0220 Social Security	5100 Basic Education (K-12)	489.00
	0231 Group Insurance - Health	5100 Basic Education (K-12)	2,632.46
	0232 Group Insurance - Life	5100 Basic Education (K-12)	11.10
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	147.99
	0510 Supplies	9100 Community Service	(13,350.00)
	0730 Dues and Fees	9100 Community Service	3,742.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2176 Child Care - Edge Elementary School			
	0100 Salaries - Non-Instructional	7900 Operation of Plant	\$ (12,098.00)
	0210 Florida Retirement System	7900 Operation of Plant	(1,192.00)
	0220 Social Security	7900 Operation of Plant	(925.00)
	0231 Group Insurance - Health	7900 Operation of Plant	(3,565.00)
	0232 Group Insurance - Life	7900 Operation of Plant	(17.00)
	0233 Group Insurance - Dental	7900 Operation of Plant	(203.00)
	0510 Supplies	9100 Community Service	18,000.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2178 Child Care - Wright Elementary School			
	0100 Salaries - Non-Instructional	9100 Community Service	\$ (13,273.00)
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	547.20
	0210 Florida Retirement System	5100 Basic Education (K-12)	53.90
	0210 Florida Retirement System	9100 Community Service	(1,307.00)
	0220 Social Security	5100 Basic Education (K-12)	41.86
	0220 Social Security	9100 Community Service	(1,015.00)
	0231 Group Insurance - Health	9100 Community Service	(3,565.00)
	0232 Group Insurance - Life	9100 Community Service	(17.00)
	0233 Group Insurance - Dental	9100 Community Service	(203.00)
	0371 Telephone	9100 Community Service	22.98
	0510 Supplies	9100 Community Service	18,714.06
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2179 Child Care - Antioch Elementary School			
	0510 Supplies	5100 Basic Education (K-12)	\$ 5,200.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	69.18
	0750 Other Personnel Services	9100 Community Service	(69.18)
	0997 Reserve - Projects	9890 Reserves	(5,200.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2181 Child Care - Bob Sikes Elementary School			
	0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ (4,936.00)
	0100 Salaries - Non-Instructional	9100 Community Service	(6,026.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(486.00)
	0210 Florida Retirement System	9100 Community Service	(593.00)
	0220 Social Security	5100 Basic Education (K-12)	(378.00)
	0220 Social Security	9100 Community Service	(460.00)
	0231 Group Insurance - Health	9100 Community Service	(3,268.00)
	0232 Group Insurance - Life	9100 Community Service	(16.00)
	0233 Group Insurance - Dental	9100 Community Service	(186.00)
	0510 Supplies	9100 Community Service	16,349.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2909 School Maintenance			
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (18,782.39)
	0355 Computer Repairs	8120 Building and Ground Maintenance	248.39
	0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	730.00
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	4,800.00
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	3,530.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 14, 2009

Account	Object	Function	Increase (Decrease)
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	(1,126.00)
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	10,600.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2916	<u>Baker - Sewer Plant</u>		
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	\$ 28,000.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ (28,000.00)	
3001	<u>ESE Guarantee - Gifted</u>		
	0510 Supplies	5200 Exceptional Child	\$ (102.16)
	0520 Textbooks	5200 Exceptional Child	(67.77)
	0750 Other Personnel Services	5200 Exceptional Child	169.93
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3101	<u>Lottery - Discretionary</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 2,330.99
	0210 Florida Retirement System	5100 Basic Education (K-12)	229.61
	0220 Social Security	5100 Basic Education (K-12)	176.63
	0510 Supplies	5100 Basic Education (K-12)	599.87
	0510 Supplies	5200 Exceptional Child	621.00
	0692 Software (Under \$1,000)	5200 Exceptional Child	(621.00)
	0997 Reserve - Projects	9890 Reserves	(3,337.10)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3102	<u>SAI - Student Assessment</u>		
	0390 Other Purchased Service	6141 Testing	\$ 26,500.00
	0510 Supplies	6141 Testing	30,514.00
			<u>\$ 57,014.00</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):</i>		
	3161 SAI - Supplemental Academic Instruction	\$ (57,014.00)	
3105	<u>Instructional Materials - Textbooks</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ 1,534.36
	0520 Textbooks	5100 Basic Education (K-12)	(6,536.73)
	0520 Textbooks	5200 Exceptional Child	215.00
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	1,794.00
	0692 Software (Under \$1,000)	5100 Basic Education (K-12)	2,993.37
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3106	<u>Instructional Materials - Media</u>		
	0310 Professional & Technical Service	6200 Instructional Media Services	\$ 2,485.00
	0510 Supplies	6200 Instructional Media Services	285.64
	0530 Periodicals	6200 Instructional Media Services	2,053.96
	0610 Library Books	6200 Instructional Media Services	(4,824.60)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3112	<u>School Enhancement Training</u>		
	0117 Workshops	6400 Instructional Staff Training Services	\$ 181.66
	0220 Social Security	6400 Instructional Staff Training Services	13.90
	0330 In County Travel	6400 Instructional Staff Training Services	(112.50)
	0510 Supplies	6400 Instructional Staff Training Services	174.44
	0730 Dues and Fees	6400 Instructional Staff Training Services	112.50
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(370.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3150	<u>Educational Technology</u>		
	0510 Supplies	6500 Instruction Related Technology	\$ 598.00
	0692 Software (Under \$1,000)	6500 Instruction Related Technology	(253.00)
	0750 Other Personnel Services	6500 Instruction Related Technology	(345.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 14, 2009

Account	Object	Function	Increase (Decrease)
3151	<u>SAI - ESE Extended School Year</u>		
	0132 Salary - Hourly Teachers	5200 Exceptional Child	\$ (179,846.20)
	0210 Florida Retirement System	5200 Exceptional Child	(17,471.13)
	0220 Social Security	5200 Exceptional Child	(13,664.16)
	0310 Professional & Technical Service	5200 Exceptional Child	(14,695.54)
	0510 Supplies	5200 Exceptional Child	(205.96)
	0750 Other Personnel Services	5200 Exceptional Child	(4,000.00)
	0997 Reserve - Projects	9890 Reserves	229,882.99
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3161	<u>SAI - Supplemental Academic Instruction</u>		
	0997 Reserve - Projects	9890 Reserves	<u>\$ (100,888.00)</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	3102 SAI - Student Assessment	\$ 57,014.00	8119 SAI - ECCI N & S 43,874.00 (Allocate additional teaching position)
3180	<u>Florida Teachers Lead</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (627.00)
	0997 Reserve - Projects	9890 Reserves	627.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4009	<u>Donations - Unrestricted</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (27.54)
	0510 Supplies	5200 Exceptional Child	27.54
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4011	<u>Insurance Claims - Equipment</u>		
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ 9,248.00</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	9015 Fixed Charges	\$ (9,248.00)	
4012	<u>Insurance Claims - Building & Fixed Equipment</u>		
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ 12,022.00</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	9015 Fixed Charges	\$ (12,022.00)	
4013	<u>Insurance Claims - Other</u>		
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ 21,571.56</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	9015 Fixed Charges	\$ (21,571.56)	
4015	<u>GED Testing Fees</u>		
	0310 Professional & Technical Service	5400 Adult General Education	\$ 1,046.00
	0510 Supplies	5300 Vocational	(1,046.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4020	<u>Donation - Baseball Imp/L</u>		
	0671 Land Improvements	7400 Facilities Acquisition and Construction	\$ (7,656.49)
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	7,656.49
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 14, 2009

Account	Object	Function	Increase (Decrease)
4026	<u>E.R. - Ed. Support Brunch</u>		
	0510 Supplies	6300 Instruction & Curriculum	\$ 7,000.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2088 Certification	\$ (7,000.00)	
4125	<u>Class Size Reduction</u>		
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 305.10
	0131 Salary - Instructional	5100 Basic Education (K-12)	6,708.90
	0210 Florida Retirement System	5100 Basic Education (K-12)	691.00
	0220 Social Security	5100 Basic Education (K-12)	537.00
	0231 Group Insurance - Health	5100 Basic Education (K-12)	891.00
	0232 Group Insurance - Life	5100 Basic Education (K-12)	4.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	51.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	(9,188.00)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5110	<u>Workforce Development</u>		
	0100 Salaries - Non-Instructional	7300 School Admin - Principal Office	\$ 14,742.00
	0132 Salary - Hourly Teachers	5900 Other Instruction	6,177.00
	0210 Florida Retirement System	5900 Other Instruction	608.00
	0210 Florida Retirement System	7300 School Admin - Principal Office	1,451.00
	0220 Social Security	5900 Other Instruction	473.00
	0220 Social Security	7300 School Admin - Principal Office	1,128.00
	0231 Group Insurance - Health	7300 School Admin - Principal Office	4,457.00
	0232 Group Insurance - Life	7300 School Admin - Principal Office	21.00
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	254.00
	0330 In County Travel	5900 Other Instruction	(420.00)
	0730 Dues and Fees	5900 Other Instruction	420.00
	0997 Reserve - Projects	9890 Reserves	(29,311.00)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5126	<u>CSR - Class Size Equalization</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 26,859.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	2,645.00
	0220 Social Security	5100 Basic Education (K-12)	2,055.00
	0231 Group Insurance - Health	5100 Basic Education (K-12)	2,674.00
	0232 Group Insurance - Life	5100 Basic Education (K-12)	12.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	152.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	(34,397.00)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6006	<u>Fingerprinting - Fees</u>		
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (200.00)
	0510 Supplies	7730 Staff Services	200.00
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6010	<u>Educational Broadband Lease</u>		
	0350 Repair and Maintenance	6500 Instruction Related Technology	\$ (1,108.99)
	0382 Garbage	6500 Instruction Related Technology	1,024.18
	0510 Supplies	6500 Instruction Related Technology	84.81
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6120	<u>CSR - Secondary Reading</u>		
	0210 Florida Retirement System	5100 Basic Education (K-12)	\$ (76.59)
	0210 Florida Retirement System	5200 Exceptional Child	76.59
	0232 Group Insurance - Life	5100 Basic Education (K-12)	76.59
	0232 Group Insurance - Life	5200 Exceptional Child	(76.59)
	0510 Supplies	5100 Basic Education (K-12)	(2,192.02)
	0510 Supplies	6200 Instructional Media Services	101.00
	0610 Library Books	6200 Instructional Media Services	91.02
	0750 Other Personnel Services	5100 Basic Education (K-12)	2,000.00
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 14, 2009

Account	Object	Function	Increase (Decrease)
7020	<u>Purchased Positions - External</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (170.00)
	0117 Workshops	5100 Basic Education (K-12)	185.80
	0210 Florida Retirement System	5100 Basic Education (K-12)	(11.12)
	0220 Social Security	5100 Basic Education (K-12)	(4.68)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7054	<u>AP Initiative - Set-Aside</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (13,300.00)
	0622 Audio Visual (Under \$1,000)	5100 Basic Education (K-12)	300.00
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	13,000.00
	0997 Reserve - Projects	9890 Reserves	26,519.00
			<u>\$ 26,519.00</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ (26,519.00)	
	<i>(Recalculation based on fiscal year 2008-2009 scores)</i>		
7055	<u>International Baccalaureate</u>		
	0331 Out of County Travel	6300 Instruction & Curriculum	\$ 127.00
	0370 Postage	5100 Basic Education (K-12)	(2.39)
	0510 Supplies	5100 Basic Education (K-12)	(11,596.60)
	0750 Other Personnel Services	5100 Basic Education (K-12)	(12,468.00)
	0997 Reserve - Projects	9890 Reserves	(31,466.01)
			<u>\$ (55,406.00)</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ 55,406.00	
	<i>(Recalculation based on fiscal year 2008-2009 scores)</i>		
7119	<u>SAI - Closing The Gap</u>		
	0100 Salaries - Non-Instructional	6300 Instruction & Curriculum	\$ (8,102.00)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(798.00)
	0220 Social Security	6300 Instruction & Curriculum	(620.00)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(1,902.00)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(9.00)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(108.00)
	0997 Reserve - Projects	9890 Reserves	11,539.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
8107	<u>CSR - Science & Math Initiative</u>		
	0220 Social Security	6300 Instruction & Curriculum	\$ 78.84
	0310 Professional & Technical Service	6300 Instruction & Curriculum	(6.34)
	0310 Professional & Technical Service	7800 Pupil Transp Services - School	(5,072.50)
	0750 Other Personnel Services	6300 Instruction & Curriculum	5,000.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
8110	<u>DJJ Supplemental Allocation</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (13,679.22)
	0131 Salary - Instructional	5300 Vocational	7,478.81
	0210 Florida Retirement System	5100 Basic Education (K-12)	(1,344.69)
	0210 Florida Retirement System	5300 Vocational	736.42
	0220 Social Security	5100 Basic Education (K-12)	(2,084.14)
	0220 Social Security	5300 Vocational	571.98
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(2,182.76)
	0231 Group Insurance - Health	5300 Vocational	(55.53)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(27.78)
	0232 Group Insurance - Life	5300 Vocational	(2.76)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(180.53)
	0233 Group Insurance - Dental	5300 Vocational	(20.02)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	11.70
	0510 Supplies	5100 Basic Education (K-12)	(133.77)
	0750 Other Personnel Services	5100 Basic Education (K-12)	133.77
	0997 Reserve - Projects	9890 Reserves	10,778.52
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 14, 2009

Account	Object	Function	Increase (Decrease)
8111	<u>SAI - Best Chance</u>		
	0370 Postage	5500 Prekindergarten	\$ 132.00
	0510 Supplies	5100 Basic Education (K-12)	(132.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
8119	<u>SAI - ECCI N & S</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 31,971.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	3,149.00
	0220 Social Security	5100 Basic Education (K-12)	2,446.00
	0231 Group Insurance - Health	5100 Basic Education (K-12)	5,942.00
	0232 Group Insurance - Life	5100 Basic Education (K-12)	28.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	338.00
			<u>\$ 43,874.00</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):</i>		
	3161 SAI - Supplemental Academic Instruction	\$ (43,874.00)	
	<i>(Allocate additional teaching position)</i>		
8120	<u>CSR - Summer Science Camp</u>		
	0210 Florida Retirement System	5100 Basic Education (K-12)	\$ 0.01
	0220 Social Security	5100 Basic Education (K-12)	(0.01)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
9004	<u>Advanced International Certificate of Education</u>		
	0997 Reserve - Projects	9890 Reserves	<u>\$ 77,381.00</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ (77,381.00)	
	<i>(Recalculation based on fiscal year 2008-2009 scores)</i>		
9012	<u>End of Year Exams</u>		
	0510 Supplies	6300 Instruction & Curriculum	\$ (3,000.00)
	0750 Other Personnel Services	6300 Instruction & Curriculum	3,000.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
9015	<u>Fixed Charges</u>		
	0122 Salary - Sick Leave Payoff	6300 Instruction & Curriculum	\$ (70,000.00)
	0122 Salary - Sick Leave Payoff	7801 Transportation - North	20,000.00
	0122 Salary - Sick Leave Payoff	7900 Operation of Plant	10,000.00
	0122 Salary - Sick Leave Payoff	8100 Maintenance Administration	20,000.00
	0122 Salary - Sick Leave Payoff	8200 Administrative Technology Services	20,000.00
	0510 Supplies	6110 Attendance and Social Work	627.00
	0510 Supplies	6300 Instruction & Curriculum	(627.00)
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	(42,841.96)
			<u>\$ (42,841.96)</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):</i>		
	4011 Insurance Claims - Equipment	\$ 9,248.40	4012 Insurance Claims - Building & Fixed Equipment 12,022.00
	4013 Insurance Claims - Other	21,571.56	
9121	<u>Print Shop</u>		
	0350 Repair and Maintenance	7760 Internal Service	\$ 4,000.00
	0510 Supplies	7760 Internal Service	(4,000.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
9160	<u>Lottery - School Recognition Program</u>		
	0510 Supplies	6300 Instruction & Curriculum	\$ (1.00)
	0642 Equipment (Under \$1,000)	6300 Instruction & Curriculum	1.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

ADOPTED BY SCHOOL BOARD:

DECEMBER 14, 2009

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2009	INCREASE	DECREASE	BUDGET AS OF 10/31/2009	
3322 CO & DS WITHHELD FOR SBE/COBI	\$ 978,725.00	\$ 978,725.00	\$ -	\$ -	\$ 978,725.00	
3326 SBE/COBI BOND INTEREST	-	-			-	
3341 RACING COMMISSION FUNDS	190,750.00	190,750.00			190,750.00	
3431 INTEREST ON INVESTMENTS	8,000.00	8,006.47	0.08		8,006.55	
3497 REFUND-PRIOR YEAR EXPENDITURES	0.00	0.00			-	
3630 TRANSFERS FROM CAPITAL IMP FUNDS	7,926,085.00	7,926,085.00			7,926,085.00	
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	\$ 10,557,680.87	\$ 0.08	\$ -	\$ 10,557,680.95	

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 9/30/2009	INCREASE	DECREASE	BUDGET AS OF 10/31/2009
9200		DEBT SERVICE					
	0710	REDEMPTION OF PRINCIPAL	\$ 5,755,000.00	\$ 5,755,000.00	\$ -	\$ -	\$ 5,755,000.00
	0720	INTEREST	3,271,179.00	3,271,179.00			3,271,179.00
	0730	DUES & FEES	30,000.00	30,000.00			30,000.00
	0733	COST OF ISSUANCE	-	-			-
9700	0930	TRANSFER TO CAPITAL IMPROVEMENT FUND	-	-			-
9890	0990	FUND BALANCE UNAPPROPRIATED	4,072.83	4,079.30	0.08		4,079.38
	0998	RESERVES - DEBT SERVICE	1,497,422.57	1,497,422.57			1,497,422.57
		TOTAL - DEBT SERVICE FUNDS	\$ 10,557,674.40	\$ 10,557,680.87	\$ 0.08	\$ -	\$ 10,557,680.95

Explanation of Budget Amendment as Follows:

Part II - Debt Service Funds

Amendment Number 2

Board Meeting December 14, 2009

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3431	<u>Interest on Investments</u>		<u>\$ 0.08</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	<u>\$ 0.08</u>
Explanation: To record interest on investments.			
	.... Discretionary	\$	0.08

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

December 14, 2009

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2009	INCREASE	DECREASE	BUDGET AS OF 10/31/2009	
3209	FEMA - CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -
3321	CO & DS DISTRIBUTED	123,453.00	123,453.00		-	123,453.00
3325	INTEREST ON UNDIST CO & DS	10,719.00	10,719.00		-	10,719.00
3391	PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	537,515.00	537,515.00			537,515.00
3394	CAPITAL OUTLAY CHARTER SCHOOLS	814,892.00	814,892.00			814,892.00
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	24,621,380.00			24,621,380.00
3421	TAX REDEMPTIONS	-	56,245.62	12,345.33		68,590.95
3431	INTEREST ON INVESTMENT	-	26,189.43	18,072.43		44,261.86
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	\$ 69,494,279.59	\$ 30,417.76	\$ -	\$ 69,524,697.35

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 9/30/2009	INCREASE	DECREASE	BUDGET AS OF 10/31/2009	
7400		FACILITIES ACQUISITION & CONSTRUCTION					
	0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -	\$ -
	0631	ARCHITECTURAL DESIGN / ENGINEERING	10,115,047.27	6,074,661.11		8,822.10	6,065,839.01
	0632	CONTRACTOR SERVICES	3,988,905.81	7,988,905.81			7,988,905.81
	0633	CONSTRUCTION DIRECT MATERIALS	-	-			-
	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	1,340,930.23	1,360,314.23	56,782.56		1,417,096.79
	0642	EQUIPMENT (UNDER \$1,000)	1,334,717.25	1,348,573.25	13,873.47		1,362,446.72
	0643	COMPUTER EQUIPMENT (OVER \$1,000)	251,312.15	246,121.15	18,111.32		264,232.47
	0644	COMPUTER HARDWARE (UNDER \$1,000)	11,641.32	11,641.32			11,641.32
	0651	BUSES	-	-			-
	0652	OTHER MOTOR VEHICLES	1,440.51	1,440.51			1,440.51
	0660	LAND	-	-			-
	0671	LAND IMPROVEMENTS	216.51	216.51			216.51
	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	453,859.07	16,570.00		470,429.07
	0677	REPLACEMENT SYSTEMS	685,133.71	735,133.71	11,700.00		746,833.71
	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	731,212.27	731,212.27	10,000.00		741,212.27
	0682	HEATING/COOLING/AIR CONDITIONING	-	-			-
	0684	REPLACEMENT ROOFING & SYSTEMS	25,056,971.37	25,011,424.74		607,505.62	24,403,919.12
	0685	FLOORING/STRUCTURAL ALTERATION	453,897.28	453,897.28	5,743.17		459,640.45
	0691	SOFTWARE (OVER \$1,000)	43,000.79	43,000.79	11,428.00		54,428.79
	0692	SOFTWARE (UNDER \$1,000)	1,190.98	1,190.98	500.00		1,690.98
	0693	SOFTWARE SUBSCRIPTIONS	-	-			-
	0990	FUND BALANCE UNAPPROPRIATED	4,986,876.02	4,786,363.86	501,156.96		5,287,520.82
	0997	RESERVES - PROJECTS	-	-			-
9700		TRANSFER FUNDS					
	0910	TRANSFERS TO GENERAL OPERATING FUND	12,320,238.00	12,320,238.00			12,320,238.00
	0920	TRANSFERS TO DEBT SERVICE FUND	7,926,085.00	7,926,085.00			7,926,085.00
	0960	TRANSFERS TO INTERBUDGETARY FUND	-	-			-
		TOTAL - CAPITAL PROJECT FUNDS	\$ 69,411,844.54	\$ 69,494,279.59	\$ 646,745.48	\$ 616,327.72	\$ 69,524,697.35

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 2
Board Meeting December 14, 2009

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3421	<u>Tax Redemptions</u>		\$ 12,345.33
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 12,345.33
	Explanation: To appropriate tax redemptions collection.		
	.... Discretionary	\$ 12,345.33	
3431	<u>Interest on Investments</u>		\$ 18,072.43
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 18,072.43
	Explanation: To appropriate interest earnings.		
	.... Discretionary	\$ 18,072.43	
II. Amendments Between Appropriations & Reserves			
	.... Discretionary		
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 470,739.20
	Explanation: Transferred to/from the following project(s):		
	1359 Baker Sewer Plant Renovation	\$ (600,000.00)	6351 Choctaw HS - Gym Flr/Brk/PressBox (5,739.20)
	1382 Meigs - Demo Stadium	10,000.00	Total Projects transferred to/from \$ (470,739.20)
	1384 Bluewater - Chiller Replacement - P4/TO8	125,000.00	
1322	<u>Playground Renovations - BD</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 1,700.00
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	(1,700.00)
			\$ -
	Explanation: Reallocate funds between objects within the project.		
1325	<u>Stadium Repairs/Renovation - BD</u>		
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	\$ 6,570.00
	Explanation: Transferred to/from the following project(s):		
	2303 Board Projects	\$ (6,570.00)	
1329	<u>NHS/CHS - Auditorium/Gym</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (7,565.88)
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	7,565.88
			\$ -
	Explanation: Reallocate funds between objects within the project.		
1334	<u>ODP - FF&E - P4/TO1</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 2,341.53
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	(2,341.53)
			\$ -
	Explanation: Reallocate funds between objects within the project.		
1336	<u>ODP - FF&E - P4/TO4</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 3,036.16
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	(3,036.16)
			\$ -
	Explanation: Reallocate funds between objects within the project.		
1341	<u>Yamaha Music In Education Program - BD</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (4,068.00)
	0643 Computer Hardware (Over \$1,000)	7400 Facilities Acquisition and Construction	4,068.00
			\$ -
	Explanation: Reallocate funds between objects within the project.		
1342	<u>Classroom Performance System - BD</u>		
	0643 Computer Hardware (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 149.00
	Explanation: Transferred to/from the following project(s):		
	2303 Board Projects	\$ (149.00)	
1346	<u>Network Equipment - BD</u>		
	0643 Computer Hardware (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 5,072.22
	Explanation: Transferred to/from the following project(s):		
	2303 Board Projects	\$ (5,072.22)	

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 2
Board Meeting December 14, 2009

Account	Object	Function	Increase (Decrease)
1359	<u>Baker Sewer Plant Renovation</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (600,000.00)</u>
	<i>Explanation: Transferred to/from the following project(s):</i>		
	.... Discretionary	\$ 600,000.00	
1362	<u>Furniture - BD</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	<u>\$ 19,251.16</u>
	<i>Explanation: Transferred to/from the following project(s):</i>		
	2303 Board Projects	\$ (19,251.16)	
1363	<u>READ 180 Program - BD</u>		
	0691 Software (Over \$1,000)	7400 Facilities Acquisition and Construction	<u>\$ 11,928.00</u>
	<i>Explanation: Transferred to/from the following project(s):</i>		
	2303 Board Projects	\$ (11,928.00)	
1378	<u>Crestview High - Tractor - BD</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	<u>\$ 9,666.28</u>
	<i>Explanation: Transferred to/from the following project(s):</i>		
	2303 Board Projects	\$ (9,666.28)	
1379	<u>Choctaw High - Camera - BD</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	<u>\$ 25,791.00</u>
	<i>Explanation: Transferred to/from the following project(s):</i>		
	2303 Board Projects	\$ (25,791.00)	
1380	<u>Choctaw CHOICE - Aerospace Fence - BD</u>		
	0675 Fence & Underground Tanks	7400 Facilities Acquisition and Construction	<u>\$ 880.00</u>
	<i>Explanation: Transferred to/from the following project(s):</i>		
	2303 Board Projects	\$ (880.00)	
1381	<u>Baker - Welding Equipment - BD</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	<u>\$ 5,703.26</u>
	<i>Explanation: Transferred to/from the following project(s):</i>		
	2303 Board Projects	\$ (5,703.26)	
1382	<u>Meigs - Demo Stadium</u>		
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	<u>\$ 10,000.00</u>
	<i>Explanation: Transferred to/from the following project(s):</i>		
	.... Discretionary	\$ (10,000.00)	
1383	<u>Crestview - MayLine Filing System - BD</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	<u>\$ 8,242.69</u>
	<i>Explanation: Transferred to/from the following project(s):</i>		
	2303 Board Projects	\$ (8,242.69)	
1384	<u>Bluewater - Chiller Replacement - P4/TO8</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 125,000.00</u>
	<i>Explanation: Transferred to/from the following project(s):</i>		
	.... Discretionary	\$ (125,000.00)	

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 2
Board Meeting December 14, 2009

Account	Object	Function	Increase (Decrease)
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (109,323.25)
	<i>Explanation: Transferred to/from the following project(s):</i>		
	1325 Stadium Repairs/Renovation - BD	\$ 6,570.00	1380 Choctaw CHOICE - Aerospace Fence - BD 880.00
	1342 Classroom Performance System - BD	149.00	1381 Baker - Welding Equipment - BD 5,703.26
	1346 Network Equipment - BD	5,072.22	1383 Crestview - MayLine Filing System - BD 8,242.69
	1362 Furniture - BD	19,251.16	2394 Band Instruments - BD 10,000.00
	1363 READ 180 Program - BD	11,928.00	4301 LCD Projectors - BD 6,069.64
	1378 Crestview High - Tractor - BD	9,666.28	Total Projects transferred to/from \$ 109,323.25
	1379 Choctaw High - Camera - BD	25,791.00	
2336	<u>District Wide - Emergency Maintenance</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 10,000.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(10,000.00)
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2353	<u>District Wide - Portable Repairs & Relocations</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 122.71
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	(122.71)
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2394	<u>Band Instruments - BD</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 10,000.00
	<i>Explanation: Transferred to/from the following project(s):</i>		
	2303 Board Projects	\$ (10,000.00)	
4301	<u>LCD Projectors - BD</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 6,069.64
	<i>Explanation: Transferred to/from the following project(s):</i>		
	2303 Board Projects	\$ (6,069.64)	
6351	<u>Choctaw HS - Gym Flr/Brk/PressBox</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (5,739.20)
	<i>Explanation: Transferred to/from the following project(s):</i>		
	.... Discretionary	\$ 5,739.20	
8309	<u>Crestview Elem. - ODP - P3/TO15</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ (10,000.00)
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	10,000.00
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
8357	<u>Crestview Middle - ODP - P3/TO15</u>		
	0691 Software (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (500.00)
	0692 Software (Under \$1,000)	7400 Facilities Acquisition and Construction	500.00
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
9320	<u>Baker - Tornado - P3/TO 13</u>		
	0643 Computer Hardware (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 8,822.10
	<i>Explanation: Transferred to/from the following project(s):</i>		
	9322 Redstone Blvd. Extend. - P3/TO15	\$ (8,822.10)	
9322	<u>Redstone Blvd. Extend. - P3/TO15</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ (8,822.10)
	<i>Explanation: Transferred to/from the following project(s):</i>		
	9320 Baker - Tornado - P3/TO 13	\$ 8,822.10	

ADOPTED BY SCHOOL BOARD:

December 14, 2009

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2009	INCREASE	DECREASE	BUDGET AS OF 10/31/2009	
3199	MISCELLANEOUS FEDERAL DIRECT	\$ -	\$ -	\$ 318,762.61	\$ -	\$ 318,762.61
3201	VOCATIONAL EDUCATIONAL ARTS	106,186.61	304,195.41			304,195.41
3211	ARRA - STABILIZATION - WORKFORCE	151,433.00	151,433.00			151,433.00
3213	ARRA - STABILIZATION - K12	9,685,541.00	9,685,541.00			9,685,541.00
3231	IDEA - INDIVIDUALS WITH DISABILITIES ACT	14,104,299.54	13,376,463.12			13,376,463.12
3241	TITLE I	8,358,544.63	7,285,201.49	63,865.00		7,349,066.49
3251	ADULT BASIC EDUCATION	3,105.94	66,971.94			66,971.94
3269	2009 FS EQUIPMENT - ARRA - OTHER	23,637.06	23,637.06			23,637.06
3274	TITLE III NO CHILD LEFT BEHIND	90,480.41	90,480.41			90,480.41
3275	TITLE V INNOVATIVE EDUCATION	-	-			-
3277	TITLE II - PART A	2,127,304.74	2,127,304.74			2,127,304.74
3280	DRUG FREE SCHOOLS PROGRAM	101,770.99	101,770.99			101,770.99
3299	MISCELLANEOUS FEDERAL THROUGH STATE	96,811.22	148,813.22	139,752.39		288,565.61
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	\$ 33,378,581.24	\$ 522,380.00	\$ -	\$ 33,900,961.24

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2009	INCREASE	DECREASE	BUDGET AS OF 10/31/2009	
5100 BASIC EDUCATION (K-12)	\$ 11,218,680.72	\$ 10,334,477.48	\$ 94,849.46	\$ -	\$ 10,429,326.94	
5200 EXCEPTIONAL STUDENT EDUCATION	12,070,646.02	11,440,454.12		73,989.00	11,366,465.12	
5300 VOCATIONAL AND TECHNICAL EDUCATION	171,822.64	361,441.64		3,900.00	357,541.64	
5400 ADULT GENERAL EDUCATION	145,706.00	145,706.00			145,706.00	
5500 PRE-KINDERGARTEN	513,309.91	468,091.35			468,091.35	
5900 OTHER INSTRUCTION	-	29,651.00	325,962.61		355,613.61	
6100 PUPIL PERSONNEL SERVICES	298,047.84	299,026.38	3,000.00		302,026.38	
6110 ATTENDANCE AND SOCIAL WORK	353,795.59	351,619.00			351,619.00	
6120 GUIDANCE SERVICES	335,101.00	335,101.00			335,101.00	
6130 HEALTH SERVICES	30,937.00	31,587.00			31,587.00	
6140 PSYCHOLOGICAL SERVICES	185,385.40	183,147.00			183,147.00	
6150 PARENTAL INVOLVEMENT	148,264.88	115,889.78		6,300.00	109,589.78	
6200 INSTRUCTIONAL MEDIA SERVICE	301,188.00	301,163.00			301,163.00	
6300 INSTR & CURR DEVEL SERVICE (SUPT)	4,826,421.45	4,812,507.37	69,181.90		4,881,689.27	
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	399,309.71	349,329.21	159,981.12		509,310.33	
6500 INSTRUCTION RELATED TECHNOLOGY	-	-			-	
7200 GENERAL ADMINISTRATION (SUPT)	1,565,832.90	1,479,845.57	6,384.80		1,486,230.37	
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	250,385.50	289,780.00	48,805.39		338,585.39	
7400 FACILITIES ACQUISITION & CONSTRUCTION	-	-			-	
7600 FOOD SERVICE (SCHOOLS)	23,637.06	23,637.06			23,637.06	
7720 INFORMATION SERVICES	1,218,329.00	1,218,329.00			1,218,329.00	
7800 PUPIL TRANSP SERVICES - SCHOOL	542,004.00	545,504.00			545,504.00	
7801 TRANSPORTATION - NORTH	59,087.88	56,526.28		346.28	56,180.00	
7802 TRANSPORTATION - CENTRAL	2,624.00	900.00			900.00	
7803 TRANSPORTATION - SOUTH	1,700.00	1,200.00			1,200.00	
7900 OPERATION OF PLANT	203,668.00	203,668.00		101,250.00	102,418.00	
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 34,865,884.00	\$ 33,378,581.24	\$ 708,165.28	\$ 185,785.28	\$ 33,900,961.24	

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 2

Board Meeting December 14, 2009

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

3199	Miscellaneous Federal Direct		\$ 318,762.61
	0790 Miscellaneous Expense	5900 Other Instruction	\$ 318,762.61

Explanation: To appropriate fiscal year 2009-2010 Pell Grant.

0481	Pell Grant	\$ 318,762.61
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3241	Title I		\$ 63,865.00
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	\$ 50,316.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	4,928.00
	0220 Social Security	5100 Basic Education (K-12)	3,822.00
	0510 Supplies	5100 Basic Education (K-12)	(1,303.00)
	0622 Audio Visual (Under \$1,000)	5100 Basic Education (K-12)	100.00
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	2,200.00
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	100.00
	0643 Computer Hardware (Over \$1,000)	5100 Basic Education (K-12)	1,100.00
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	100.00
	0791 Indirect Costs	7200 General Administration	2,502.00
			\$ 63,865.00

Explanation: To appropriate FY 2009-2010 Title I N & D grant and FY 2009-2010 Title I N & D - ARRA grant per project award notifications:

0409	Title I - N & D	\$ (81.00)	0499 Title I N & D - AARA - Targeted	63,946.00
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3299	Miscellaneous Federal Through State		\$ 139,752.39
	0220 Social Security	5100 Basic Education (K-12)	\$ (7.65)
	0750 Other Personnel Services	5100 Basic Education (K-12)	(516.38)
	0117 Workshops	6300 Instruction & Curriculum	(1,400.00)
	0220 Social Security	6300 Instruction & Curriculum	(107.10)
	0131 Salary - Instructional	6400 Instructional Staff Training Services	44,930.00
	0210 Florida Retirement System	6400 Instructional Staff Training Services	4,426.00
	0220 Social Security	6400 Instructional Staff Training Services	3,466.00
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	6,229.00
	0232 Group Insurance - Life	6400 Instructional Staff Training Services	17.00
	0233 Group Insurance - Dental	6400 Instructional Staff Training Services	203.00
	0510 Supplies	6400 Instructional Staff Training Services	3,841.00
	0642 Equipment (Under \$1,000)	6400 Instructional Staff Training Services	5,200.00
	0643 Computer Hardware (Over \$1,000)	6400 Instructional Staff Training Services	37,452.00
	0693 Software Subscriptions	6400 Instructional Staff Training Services	31,806.00
	0750 Other Personnel Services	6400 Instructional Staff Training Services	2,000.00
	0791 Indirect Costs	7200 General Administration	2,559.80
	0398 Field Trips	7801 Transportation - North	(346.28)
			\$ 139,752.39

Explanation: To appropriate FY 2009-2010 EETT Title II Part D and FY 2009-2010 EETT Title II Part D - ARRA - Targeted grant per project award notification and close FY 08-09 LIFE - DEP - Destin Middle/Richbourg grant:

0431	Enhancing Educ. Thru Technology	\$ 41,096.40	0493 Enhancing Educ. Thru Technology ARRA - Targeted	101,033.40
9416	LIFE - DEP - Destin Middle/Richbourg Middle	(2,377.41)		

II. Amendments Between Appropriations & Reserves

0401	Title I		
	0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ 14,940.00
	0131 Salary - Instructional	5100 Basic Education (K-12)	(40,351.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(2,501.00)
	0220 Social Security	5100 Basic Education (K-12)	(1,945.00)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(3,767.00)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(17.00)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(214.00)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(2,178.00)
	0510 Supplies	5100 Basic Education (K-12)	22,218.80
	0610 Library Books	5100 Basic Education (K-12)	(3,689.00)
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	24.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	368.08
	0102 Salary - Other Compensation	5500 Prekindergarten	400.00
	0210 Florida Retirement System	5500 Prekindergarten	39.40
	0220 Social Security	5500 Prekindergarten	30.60
	0331 Out of County Travel	5500 Prekindergarten	(720.00)
	0750 Other Personnel Services	5500 Prekindergarten	250.00
	0750 Other Personnel Services	6100 Pupil Personnel Services	3,000.00

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 2

Board Meeting December 14, 2009

Account	Object	Function	Increase (Decrease)
	0310 Professional & Technical Service	6150 Parental Involvement	(3,300.00)
	0750 Other Personnel Services	6150 Parental Involvement	(3,000.00)
	0370 Postage	6300 Instruction & Curriculum	(360.00)
	0375 Cellular Telephone	6300 Instruction & Curriculum	360.00
	0510 Supplies	6300 Instruction & Curriculum	300.00
	0641 Equipment (Over \$1,000)	6300 Instruction & Curriculum	(200.00)
	0691 Software (Over \$1,000)	6300 Instruction & Curriculum	(100.00)
	0220 Social Security	6400 Instructional Staff Training Services	107.25
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	98.61
	0331 Out of County Travel	6400 Instructional Staff Training Services	455.00
	0510 Supplies	6400 Instructional Staff Training Services	12,350.26
	0750 Other Personnel Services	6400 Instructional Staff Training Services	7,400.00
			<u>\$ -</u>

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

0407 Carl Perkins - Adult

	0642 Equipment (Under \$1,000)	5900 Other Instruction	\$ 7,200.00
	0390 Other Purchased Service	6300 Instruction & Curriculum	(7,200.00)
			<u>\$ -</u>

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

0412 Homeless Children & Youth

	0510 Supplies	5100 Basic Education (K-12)	\$ (1,323.00)
	0791 Indirect Costs	7200 General Administration	1,323.00
			<u>\$ -</u>

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

0422 Carl Perkins - Secondary 131

	0510 Supplies	5300 Vocational	\$ (1,500.00)
	0641 Equipment (Over \$1,000)	5300 Vocational	(1,025.00)
	0681 Fire/Sprinkler/Elect.	5300 Vocational	1,025.00
	0691 Software (Over \$1,000)	5300 Vocational	(6,000.00)
	0692 Software (Under \$1,000)	5300 Vocational	(3,900.00)
	0693 Software Subscriptions	5300 Vocational	7,500.00
	0730 Dues and Fees	6300 Instruction & Curriculum	3,900.00
			<u>\$ -</u>

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

0460 Stabilization - ARRA - K-12

	0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ (9,371.20)
	0131 Salary - Instructional	5100 Basic Education (K-12)	154,666.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	14,320.30
	0220 Social Security	5100 Basic Education (K-12)	11,122.21
	0231 Group Insurance - Health	5100 Basic Education (K-12)	14,416.00
	0232 Group Insurance - Life	5100 Basic Education (K-12)	69.30
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	822.00
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(133,600.00)
	0103 Salary - Supplements	5200 Exceptional Child	489.84
	0131 Salary - Instructional	5200 Exceptional Child	(489.84)
	0111 Salary - Administrative Manager	7300 School Admin - Principal Office	38,448.27
	0210 Florida Retirement System	7300 School Admin - Principal Office	3,786.72
	0220 Social Security	7300 School Admin - Principal Office	2,941.40
	0231 Group Insurance - Health	7300 School Admin - Principal Office	3,417.00
	0232 Group Insurance - Life	7300 School Admin - Principal Office	17.00
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	195.00
	0100 Salaries - Non-Instructional	7900 Operation of Plant	(68,930.54)
	0210 Florida Retirement System	7900 Operation of Plant	(6,789.71)
	0220 Social Security	7900 Operation of Plant	(5,272.90)
	0231 Group Insurance - Health	7900 Operation of Plant	(19,147.39)
	0232 Group Insurance - Life	7900 Operation of Plant	(83.46)
	0233 Group Insurance - Dental	7900 Operation of Plant	(1,026.00)
			<u>\$ -</u>

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

0464 Stabilization - ARRA - Equipment - K-12

	0641 Equipment (Over \$1,000)	5200 Exceptional Child	\$ (3,558.00)
	0642 Equipment (Under \$1,000)	5200 Exceptional Child	3,558.00
			<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 2

Board Meeting December 14, 2009

Account	Object	Function	Increase (Decrease)	
0465	<u>Stabilization - ARRA - Technology - K-12</u>			
	0643	Computer Hardware (Over \$1,000)	7720 Information Services	\$ (50,000.00)
	0691	Software (Over \$1,000)	7720 Information Services	50,000.00
				<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
0475	<u>IDEA PART B</u>			
	0100	Salaries - Non-Instructional	5200 Exceptional Child	\$ (15,488.00)
	0210	Florida Retirement System	5200 Exceptional Child	(1,527.00)
	0220	Social Security	5200 Exceptional Child	(1,185.00)
	0231	Group Insurance - Health	5200 Exceptional Child	(7,441.00)
	0232	Group Insurance - Life	5200 Exceptional Child	(35.00)
	0233	Group Insurance - Dental	5200 Exceptional Child	(422.00)
	0510	Supplies	5200 Exceptional Child	(50,402.00)
	0750	Other Personnel Services	5200 Exceptional Child	2,511.00
	0131	Salary - Instructional	6300 Instruction & Curriculum	54,590.00
	0210	Florida Retirement System	6300 Instruction & Curriculum	5,377.00
	0220	Social Security	6300 Instruction & Curriculum	4,176.00
	0231	Group Insurance - Health	6300 Instruction & Curriculum	4,754.00
	0232	Group Insurance - Life	6300 Instruction & Curriculum	22.00
	0233	Group Insurance - Dental	6300 Instruction & Curriculum	270.00
	0510	Supplies	6300 Instruction & Curriculum	4,800.00
				<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
0480	<u>Safe and Drug Free Schools</u>			
	0220	Social Security	6100 Pupil Personnel Services	\$ 0.80
	0330	In County Travel	6100 Pupil Personnel Services	(0.80)
				<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
0491	<u>Title I - AARA - Targeted</u>			
	0100	Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ (3,335.00)
	0210	Florida Retirement System	5100 Basic Education (K-12)	(328.00)
	0220	Social Security	5100 Basic Education (K-12)	(255.00)
	0231	Group Insurance - Health	5100 Basic Education (K-12)	(951.00)
	0232	Group Insurance - Life	5100 Basic Education (K-12)	(4.00)
	0233	Group Insurance - Dental	5100 Basic Education (K-12)	(54.00)
	0510	Supplies	5100 Basic Education (K-12)	4,927.00
				<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
0495	<u>IDEA Part B - AARA - Targeted</u>			
	0103	Salary - Supplements	5200 Exceptional Child	\$ 793.80
	0131	Salary - Instructional	5200 Exceptional Child	(793.80)
	0103	Salary - Supplements	6300 Instruction & Curriculum	287.76
	0131	Salary - Instructional	6300 Instruction & Curriculum	(287.76)
				<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
0496	<u>IDEA Preschool - AARA - Targeted</u>			
	0510	Supplies	5200 Exceptional Child	\$ (1,797.00)
	0642	Equipment (Under \$1,000)	5200 Exceptional Child	1,797.00
				<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

ADOPTED BY SCHOOL BOARD:

December 14, 2009

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2009	INCREASE	DECREASE	BUDGET AS OF 10/31/2009	
3261 SCHOOL LUNCH REIMBURSEMENT	\$ 3,270,465.00	\$ 3,270,465.00	\$ -	\$ -	\$ 3,270,465.00	
3262 SCHOOL BREAKFAST REIMBURSEMENT	787,581.00	787,581.00			787,581.00	
3263 FOOD SERVICE AFTER SCHOOL SNACK REIMBURSEMENT	34,959.00	34,959.00			34,959.00	
3265 USDA DONATED COMMODITIES	-	-			-	
3267 SUMMER FOOD SERVICE PROGRAM	-	-			-	
3269 2009 FS EQUIPMENT - ARRA - OTHER	28,000.00	28,000.00			28,000.00	
3338 STATE LUNCH SUPPLEMENT - FS	55,000.00	55,000.00			55,000.00	
3339 STATE BREAKFAST SUPPLEMENT - FS	45,000.00	45,000.00			45,000.00	
3399 OTHER MISCELLANEOUS REVENUE	3,500.00	3,500.00			3,500.00	
3431 INTEREST ON INVESTMENT	500.00	500.00			500.00	
3451 STUDENT MEALS	4,521,554.00	4,521,554.00			4,521,554.00	
3456 OTHER FOOD SALES	80,000.00	80,000.00			80,000.00	
3457 CATERING	10,000.00	10,000.00			10,000.00	
3460 ONLINE CREDIT CARD FEES	7,000.00	7,000.00	7,000.00		14,000.00	
3496 SOFT DRINK COMMISSIONS	40,000.00	40,000.00			40,000.00	
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	\$ 9,351,613.42	\$ 7,000.00	\$ -	\$ 9,358,613.42	

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2009	INCREASE	DECREASE	BUDGET AS OF 10/31/2009	
0100 SALARY - NON-INSTRUCTIONAL	\$ 1,785,743.00	\$ 1,785,743.00	\$ -	\$ 254,137.00	\$ 1,531,606.00	
0102 SALARY - OTHER COMPENSATION	9,897.00	16,651.42	316.00		16,967.42	
0103 SALARY - SUPPLEMENTS	10,810.00	10,810.00			10,810.00	
0111 SALARY - ADMINISTRATIVE/MANAGERIAL	1,397,872.00	1,397,872.00		46,298.39	1,351,573.61	
0117 WORKSHOPS	318.50	7,293.00	303.87		7,596.87	
0121 SALARY - RETIREMENT BONUS	1,334.06	1,334.06			1,334.06	
0122 SALARY - SICK LEAVE PAYOFF	10,103.62	10,317.93			10,317.93	
0123 SALARY - ANNUAL LEAVE PAYOFF	-	-	533.26		533.26	
0210 FLORIDA RETIREMENT SYSTEM	315,227.45	315,568.67		29,930.20	285,638.47	
0220 FICA (SOCIAL SECURITY)	245,756.32	246,022.82		23,246.00	222,776.82	
0231 GROUP INSURANCE - HEALTH & HOSPITAL	870,109.00	870,109.00		56,282.00	813,827.00	
0232 GROUP INSURANCE - LIFE	3,265.00	3,265.00		260.00	3,005.00	
0233 GROUP INSURANCE - DENTAL	50,718.00	50,718.00		3,152.00	47,566.00	
0234 GROUP INSURANCE - OTHER	2,380.00	2,380.00			2,380.00	
0310 PROFESSIONAL & TECHNICAL SERVICES	15,637.00	15,637.00	232,936.20		248,573.20	
0330 IN COUNTY TRAVEL	13,825.00	13,910.25	18,023.10		31,933.35	
0331 OUT OF COUNTY TRAVEL	5,570.00	5,570.00			5,570.00	
0350 REPAIR AND MAINTENANCE	13,558.40	13,558.40			13,558.40	
0354 MAINTENANCE / VEHICLE REPAIR	13,518.28	15,018.28			15,018.28	
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	85,546.00			85,546.00	
0370 POSTAGE	3,698.00	3,698.00			3,698.00	
0371 TELEPHONE	13,976.62	14,576.62			14,576.62	
0372 TELEPHONE MAINTENANCE	-	-	245.82		245.82	
0373 TELEPHONE LONG DISTANCE	562.00	562.00			562.00	
0375 CELLULAR TELEPHONE	6,781.16	6,781.16			6,781.16	
0381 WATER AND SEWAGE	3,340.00	3,340.00			3,340.00	
0382 GARBAGE	26,232.00	26,232.00			26,232.00	
0390 OTHER PURCHASED SERVICE	5,761.66	5,761.66	412.50		6,174.16	
0392 SHIPPING CHARGES	5,478.00	5,478.00			5,478.00	
0393 CONTRACTS - NONPROFESSIONAL SERVICE	925.00	925.00			925.00	
0410 NATURAL GAS	30,275.00	30,275.00			30,275.00	
0430 ELECTRICITY	171,222.00	171,222.00			171,222.00	
0450 GASOLINE	4,800.00	4,800.00			4,800.00	
0460 DIESEL FUEL	16,591.00	16,591.00			16,591.00	
0510 SUPPLIES	22,664.00	22,795.99		240.30	22,555.69	
0550 REPAIR PARTS	-	-	217.20		217.20	
0560 TIRES AND TUBES	-	-			-	
0570 FOOD	2,292,701.00	2,292,701.00		2,000,000.00	292,701.00	
0571 CONDEMNED FOOD - INVENTORY	-	-			-	
0572 MILK PURCHASES	554,353.00	554,353.00		500,000.00	54,353.00	
0573 FOOD - BREAD	250.00	250.00			250.00	
0576 FOOD - PRODUCE	17,157.26	17,157.26			17,157.26	
0577 FOOD - PIZZA PURCHASES	-	-			-	
0590 OTHER MATERIALS AND SUPPLIES	292,086.94	292,079.95		200,000.00	92,079.95	
0592 SMALL WARES	-	87.60			87.60	
0641 EQUIPMENT/FIXED ASSET (OVER \$1,000)	43,230.00	45,165.00			45,165.00	
0642 EQUIPMENT (UNDER \$1,000)	13,781.60	11,846.60			11,846.60	
0643 COMPUTER HARDWARE (OVER \$1,000)	45,000.00	-			-	
0644 COMPUTER HARDWARE (UNDER \$1,000)	-	-			-	
0652 OTHER MOTOR VEHICLES	-	-			-	
0681 FIRE/SPRINKLER/ELECT/WATER SYSTEMS	-	-			-	
0684 REPLACEMENT ROOFING & SYSTEMS	-	-			-	
0692 SOFTWARE (UNDER \$1,000)	-	-			-	
0693 SOFTWARE SUBSCRIPTIONS	-	45,000.00			45,000.00	
0730 DUES AND FEES	40,000.00	47,510.00			47,510.00	
0731 ON-LINE CREDIT CARD FEES	762.91	762.91	7,000.00		7,762.91	
0732 MOTOR VEHICLE TAGS AND FEES	-	-			-	
0738 COMMISSION EXPENSE	-	-			-	
0750 OTHER PERSONNEL SERVICES (TEMP)	64,681.50	64,681.50			64,681.50	
0790 MISCELLANEOUS EXPENSE	-	-			-	
0791 INDIRECT COST	137,182.00	137,182.00			137,182.00	
0792 STATE SALES TAX	-	-			-	
0990 FUND BALANCE UNAPPROPRIATED	270,007.98	245,549.18	2,860,557.94		3,106,107.12	
0991 RESERVES - INVENTORY	414,530.72	414,530.72			414,530.72	
0997 RESERVES - PROJECTS	-	-			-	
TOTAL - FOOD SERVICE FUND	\$ 9,351,613.42	\$ 9,351,613.42	\$ 3,120,545.89	\$ 3,113,545.89	\$ 9,358,613.42	

Explanation of Budget Amendment as Follows:

Part IV - School Food Service Fund

Amendment Number 2

Board Meeting December 14, 2009

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3460	<u>Online Credit Card Fees</u>		\$ 7,000.00
	0731 On-Line Credit Card Fees	7610 Food Service - Departments	\$ 7,000.00
	<i>Explanation: To appropriate online credit card fees.</i>		
	.... Discretionary	\$ 7,000.00	
II. Amendments Between Appropriations & Reserves			
	.... <u>Discretionary</u>		
	0100 Salaries - Non-Instructional	7600 Food Service (Schools)	\$ (222,974.00)
	0102 Salary - Other Compensation	7600 Food Service (Schools)	150.28
	0111 Salary - Administrative Manager	7600 Food Service (Schools)	3,474.61
	0117 Workshops	7600 Food Service (Schools)	303.87
	0210 Florida Retirement System	7600 Food Service (Schools)	(21,959.00)
	0220 Social Security	7600 Food Service (Schools)	(17,054.00)
	0231 Group Insurance - Health	7600 Food Service (Schools)	(43,969.00)
	0232 Group Insurance - Life	7600 Food Service (Schools)	(207.00)
	0233 Group Insurance - Dental	7600 Food Service (Schools)	(2,499.00)
	0330 In County Travel	7600 Food Service (Schools)	18,500.00
	0390 Other Purchased Service	7600 Food Service (Schools)	412.50
	0510 Supplies	7600 Food Service (Schools)	23.16
	0100 Salaries - Non-Instructional	7610 Food Service - Departments	(25,881.00)
	0102 Salary - Other Compensation	7610 Food Service - Departments	165.72
	0111 Salary - Administrative Manager	7610 Food Service - Departments	(48,300.00)
	0123 Salary - Annual Leave Payoff	7610 Food Service - Departments	533.26
	0210 Florida Retirement System	7610 Food Service - Departments	(7,307.00)
	0220 Social Security	7610 Food Service - Departments	(5,675.00)
	0231 Group Insurance - Health	7610 Food Service - Departments	(12,313.00)
	0232 Group Insurance - Life	7610 Food Service - Departments	(53.00)
	0233 Group Insurance - Dental	7610 Food Service - Departments	(653.00)
	0310 Professional & Technical Service	7610 Food Service - Departments	225,000.00
	0330 In County Travel	7610 Food Service - Departments	(500.00)
	0372 Telephone Maintenance	7610 Food Service - Departments	245.82
	0510 Supplies	7610 Food Service - Departments	(240.36)
	0550 Repair Parts	7610 Food Service - Departments	217.20
	0570 Food	7610 Food Service - Departments	(2,000,000.00)
	0572 Milk Purchases	7610 Food Service - Departments	(500,000.00)
	0590 Other Materials and Supplies	7610 Food Service - Departments	(200,000.00)
	0990 Fund Balance - Unappropriated	9890 Reserves	2,860,557.94
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
0501	<u>Fresh Fruit/Vegetables - Elliott</u>		
	0100 Salaries - Non-Instructional	7600 Food Service (Schools)	\$ (5,282.00)
	0111 Salary - Administrative Manager	7600 Food Service (Schools)	(1,473.00)
	0210 Florida Retirement System	7600 Food Service (Schools)	(664.20)
	0220 Social Security	7600 Food Service (Schools)	(517.00)
	0310 Professional & Technical Service	7600 Food Service (Schools)	7,936.20
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7502	<u>Catering</u>		
	0330 In County Travel	7610 Food Service - Departments	\$ 23.10
	0510 Supplies	7610 Food Service - Departments	(23.10)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

ADOPTED BY SCHOOL BOARD:

December 14, 2009