

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

MIS 5235

Meeting Date: January 25, 2010	Agenda Item Number: Consent #
TITLE: Budget Amendment #4 - 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 #4 – 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 #4

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2009	INCREASE	DECREASE	BUDGET AS OF 12/31/2009	
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
3344	DISCRETIONARY LOTTERY	-	-			-
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	468,020.00			468,020.00
3379	FUEL TAX REFUND	40,000.00	40,000.00			40,000.00
3399	OTHER MISCELLANEOUS STATE REVENUE	-	10,106.00	8,608.00		18,714.00
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	288,439.57	20,752.17		309,191.74
3425	RENT/USE OF FACILITY	15,220.42	51,985.31	10,022.82		62,008.13
3426	COURSE FEES - OATC	-	310,000.00			310,000.00
3428	SUPPLY FEES - OATC	-	12,000.00			12,000.00
3431	INTEREST ON INVESTMENTS	750,000.00	750,000.00			750,000.00
3434	COMMUNITY EDUCATION ENRICHMENT PROGRAM	-	11,683.00	2,861.00		14,544.00
3445	TESTS & BOOKS - OATC	-	300.00			300.00
3448	DONATIONS	1,000.00	17,475.00			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	277,864.64	11,349.09		289,213.73
3466	PURCHASED OTHER POSITIONS - EXTERNAL	128,554.72	209,150.00	218.90		209,368.90
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	-	13,000.00	25,000.00		38,000.00
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	-	22,000.00			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	-	22,000.00			22,000.00
3485	RESTITUTION PAYMENTS - OTHER	364.11	399.61	10.00		409.61
3487	CERTIFICATE FEES - SUBSTITUTES	-	2,700.00	425.00		3,125.00
3488	FINGERPRINT PROGRAM	-	25,000.00	5,000.00		30,000.00
3489	CERTIFICATE FEES	40,000.00	40,000.00			40,000.00
3490	MISCELLANEOUS REVENUE	3,483.07	41,118.00	26,485.34		67,603.34
3491	E-RATE REFUNDS	-	21,247.87	23,566.77		44,814.64
3492	TRANSPORTATION - SCHOOL ACTIVITIES	400,000.00	400,000.00			400,000.00
3493	SALE OF JUNK	5,053.00	5,053.00	899.00		5,952.00
3494	FEDERAL INDIRECT COST REIMBURSEMENT	350,000.00	350,000.00			350,000.00
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	6,014.91	28,301.79	692.79		28,994.58
3497	REFUND - PRIOR YEAR EXPENDITURES	2,731.64	2,803.48	59.99		2,863.47
3630	TRANSFER FROM CAPITAL IMPROVEMENT FUNDS	12,320,238.00	12,320,238.00			12,320,238.00
3740	PRIOR YEAR INSURANCE LOSS RECOVERY	-	-	12,911.17		12,911.17
3741	INSURANCE LOSS RECOVERY	-	6,302.40	4,306.06		10,608.46
3746	HEALTH REIMBURSEMENT ARRANGEMENT	-	40,000.00			40,000.00
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	19,551,807.25			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	9,063,784.34			9,063,784.34
TOTAL - GENERAL FUND		\$ 263,905,681.41	\$ 264,940,859.81	\$ 153,168.10	\$ -	\$ 265,094,027.91

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/09	INCREASE	DECREASE	BUDGET AS OF 12/31/2009	
5100 BASIC EDUCATION (K-12)	\$ 119,263,000.27	\$ 121,272,213.41		\$ 398,560.53	\$ 120,873,652.88	
5200 EXCEPTIONAL CHILD	15,422,741.46	15,322,391.11		40,713.70	15,281,677.41	
5300 VOCATIONAL AND TECHNICAL EDUCATION	4,503,424.06	4,804,402.04	142,133.08		4,946,535.12	
5400 ADULT GENERAL EDUCATION	7,972.67	9,018.67			9,018.67	
5500 PREKINDERGARTEN	565,639.90	572,782.26	1,748.96		574,531.22	
5900 OTHER INSTRUCTION	1,401,616.51	1,425,136.53	8,608.00		1,433,744.53	
6100 PUPIL PERSONNEL SERVICES	965,890.17	1,129,231.94	319.00		1,129,550.94	
6110 ATTENDANCE AND SOCIAL WORK	368,976.56	370,988.28			370,988.28	
6120 GUIDANCE SERVICES	2,652,909.22	2,752,593.62	2,243.33		2,754,836.95	
6130 HEALTH SERVICES	980,687.71	1,004,854.15		1,801.43	1,003,052.72	
6140 PSYCHOLOGICAL SERVICES	744,429.92	747,950.17	0.02		747,950.19	
6141 TESTING	142,993.15	200,007.15			200,007.15	
6150 PARENTAL INVOLVEMENT	1,028.00	1,342.10			1,342.10	
6200 INSTRUCTIONAL MEDIA SERVICE	1,748,051.36	1,795,543.86	43,027.96		1,838,571.82	
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	5,500,296.27	5,469,298.61	8,718.72		5,478,017.33	
6400 INSTR STAFF TRAINING SERVICES	374,798.81	387,814.33	628.72		388,443.05	
6500 INSTRUCTIONAL RELATED TECHNOLOGY	672,616.87	712,659.52		913.29	711,746.23	
7100 SCHOOL BOARD	3,270,454.50	3,272,502.50			3,272,502.50	
7200 GENERAL ADMINISTRATION (SUPT)	458,739.26	466,516.70			466,516.70	
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	14,972,172.84	15,144,152.71	76,211.20		15,220,363.91	
7400 FACILITIES ACQUISITION & CONSTRUCTION	311,932.51	317,662.20			317,662.20	
7500 FISCAL SERVICES (FINANCE DEPT)	1,895,735.50	1,895,735.50	41,000.00		1,936,735.50	
7600 FOOD SERVICE (SCHOOLS)	-	33,945.86		6.80	33,939.06	
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	6,455,963.18	33,615.00		6,489,578.18	
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	515,540.71		5,701.49	509,839.22	
7801 TRANSPORTATION - NORTH	4,187,270.37	4,231,271.45	1,236.29		4,232,507.74	
7802 TRANSPORTATION - CENTRAL	2,390,369.54	2,393,802.27	403.50		2,394,205.77	
7803 TRANSPORTATION - SOUTH	3,543,286.82	3,562,650.60	7,715.80		3,570,366.40	
7900 OPERATION OF PLANT	20,178,347.63	20,550,130.15	91,115.89		20,641,246.04	
8100 MAINTENANCE ADMINISTRATION	4,612,278.95	4,635,853.33		396.28	4,635,457.05	
8120 BUILDING AND GROUND MAINTENANCE	3,786,251.76	3,816,226.99	633.39		3,816,860.38	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	2,862,312.15	2,879,313.47		4,490.00	2,874,823.47	
9100 COMMUNITY SERVICE	1,861,545.79	1,871,032.15	33,174.28		1,904,206.43	
9890 RESERVES	36,298,583.19	33,882,881.49	113,218.48		33,996,099.97	
TOTAL - GENERAL FUND	\$ 263,905,681.41	\$ 264,940,859.81	\$ 605,751.62	\$ 452,583.52	\$ 265,094,027.91	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund
 Amendment Number 4
 Board Meeting January 25, 2010

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3399	<u>Other Miscellaneous State Revenue</u>		\$ 8,608.00
	0790 Miscellaneous Expense	5900 Other Instruction	\$ 8,608.00
	<i>Explanation: To appropriate revenue for Florida Student Assistance Grant - Career Education.</i>		
	0124 FSAG - CE	\$ 8,608.00	
3421	<u>Tax Redemptions</u>		\$ 20,752.17
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 20,752.17
	<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>		
	.... Discretionary	\$ 20,752.17	
3425	<u>Rent/Use Of Facility</u>		\$ 10,022.82
	0430 Electricity	7900 Operation of Plant	\$ 1,650.00
	0987 Reserve Schools/Departments	9890 Reserves	8,172.82
	0990 Fund Balance - Unappropriated	9890 Reserves	200.00
			\$ 10,022.82
	<i>Explanation: To appropriate revenue based on actual collections.</i>		
	.... Discretionary	\$ 9,672.82	
		0011 Utilities - Other Facilities	350.00
3434	<u>Community Education Enrichment Program</u>		\$ 2,861.00
	0750 Other Personnel Services	9100 Community Service	\$ 2,861.00
	<i>Explanation: To appropriate estimated revenue for Community Education Enrichment Program.</i>		
	2166 Adult Enrichment	\$ 2,861.00	
3465	<u>Purchased Positions - Other</u>		\$ 11,349.09
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 8,097.12
	0210 Florida Retirement System	5100 Basic Education (K-12)	797.65
	0220 Social Security	5100 Basic Education (K-12)	614.66
	0750 Other Personnel Services	5100 Basic Education (K-12)	1,602.54
	0102 Salary - Other Compensation	8120 Building and Ground Maintenance	200.00
	0210 Florida Retirement System	8120 Building and Ground Maintenance	21.82
	0220 Social Security	8120 Building and Ground Maintenance	15.30
			\$ 11,349.09
	<i>Explanation: To appropriate monies received from schools to purchase positions and/or pay for other compensation.</i>		
	2051 Purchased - Other Positions	\$ 11,349.09	
3466	<u>Purchased Other Positions - External</u>		\$ 218.90
	0750 Other Personnel Services	5100 Basic Education (K-12)	\$ 218.90
	<i>Explanation: To appropriate substitute reimbursement from outside sources.</i>		
	7020 Purchased Positions - External	\$ 218.90	
3471	<u>Vocational Equipment - OATC</u>		\$ 25,000.00
	0642 Equipment (Under \$1,000)	5300 Vocational	\$ 25,000.00
	<i>Explanation: To appropriate estimated revenue for vocational equipment at OATC.</i>		
	2039 Career Education Equipment & Supplies	\$ 25,000.00	
3485	<u>Restitution Payments - Other</u>		\$ 10.00
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 10.00
	<i>Explanation: To appropriate revenue received for restitution.</i>		
	.... Discretionary	\$ 10.00	
3487	<u>Certificate Fees - Substitutes</u>		\$ 425.00
	0730 Dues and Fees	7730 Staff Services	\$ 425.00
	<i>Explanation: To appropriate estimated revenue for Certification Fees - Substitutes.</i>		
	2088 Certification	\$ 425.00	

Explanation of Budget Amendment as Follows:

**Part I - General Operating Fund
Amendment Number 4
Board Meeting January 25, 2010**

Account	Object	Function	Increase (Decrease)
3488	<u>Fingerprint Program</u>		\$ 5,000.00
	0730 Dues and Fees	7730 Staff Services	\$ 5,000.00
	<i>Explanation: To appropriate estimated revenue for Fingerprint Program.</i>		
	6006 Fingerprinting - Fees	\$ 5,000.00	
3490	<u>Miscellaneous Revenue</u>		\$ 26,485.34
	0510 Supplies	5100 Basic Education (K-12)	\$ 23,509.34
	0510 Supplies	6300 Instruction & Curriculum	2,300.00
	0510 Supplies	7730 Staff Services	190.00
	0990 Fund Balance - Unappropriated	9890 Reserves	486.00
			\$ 26,485.34
	<i>Explanation: To appropriate worthless check fees (\$190.00), records request from State of Florida (\$486.00), and NDIA Accelerator Grant (\$25,809.34).</i>		
	.... Discretionary	\$ 486.00	0006 NDIA Accelerator Grant 25,809.34
	4027 E.R. - Retirement Lunch	190.00	
3491	<u>E-Rate Refunds</u>		\$ 23,566.77
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 23,566.77
	<i>Explanation: To appropriate revenue received for e-rate refunds.</i>		
	.... Discretionary	\$ 23,566.77	
3493	<u>Sale of Junk</u>		\$ 899.00
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 899.00
	<i>Explanation: To appropriate revenue received for the sale of surplus property.</i>		
	.... Discretionary	\$ 899.00	
3495	<u>Transportation - Repairs Dept./Other</u>		\$ 692.79
	0550 Repair Parts	7801 Transportation - North	\$ 692.79
	<i>Explanation: To appropriate revenue for transportation repairs based on actual collections</i>		
	.... Discretionary	\$ 692.79	
3497	<u>Refund - Prior Year Expenditures</u>		\$ 59.99
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 59.99
	<i>Explanation: To appropriate refund of a prior year expenditure.</i>		
	.... Discretionary	\$ 59.99	
3740	<u>Prior Year Insurance Loss Recovery</u>		\$ 12,911.17
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 12,911.17
	<i>Explanation: To appropriate revenue from prior year insurance loss recovery.</i>		
	.... Discretionary	\$ 12,911.17	
3741	<u>Insurance Loss Recovery</u>		\$ 4,306.06
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 4,306.06
	<i>Explanation: To appropriate revenue from insurance loss recovery.</i>		
	.... Discretionary	\$ 4,306.06	

II. Amendments Between Appropriations & Reserves

.... Discretionary			
	5100 Basic Education (K-12)		\$ (876,816.48)
	5200 Exceptional Child		(10,619.85)
	5300 Vocational		139,350.10
	6100 Pupil Personnel Services		319.00
	6120 Guidance Services		250.00
	6130 Health Services		(1,729.15)
	6200 Instructional Media Services		42,734.78
	6300 Instruction & Curriculum		236.40
	6400 Instructional Staff Training Services		628.72

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund
 Amendment Number 4
 Board Meeting January 25, 2010

Account	Object	Function	Increase (Decrease)
		6500 Instruction Related Technology	2,086.71
		7300 School Admin - Principal Office	76,054.27
		7801 Transportation - North	306.50
		7803 Transportation - South	7,567.80
		7900 Operation of Plant	102,514.04
		8100 Maintenance Administration	(396.27)
		8120 Building and Ground Maintenance	396.27
		8200 Administrative Technology Services	(4,490.00)
		9890 Reserves	1,834,556.16
			<u>\$ 1,312,949.00</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):</i>			
3004	Offset Decentralized FTE	\$ (1,312,949.00)	
<i>(Mid-year adjustments due to increases/(decreases) in WFTE per October 2009 FTE)</i>			
0006	<u>NDIA Accelerator Grant</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (1,149.00)
	0643 Computer Hardware (Over \$1,000)	5100 Basic Education (K-12)	1,149.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
0113	<u>CSR - FAIR Assessment</u>		
	0210 Florida Retirement System	5100 Basic Education (K-12)	\$ 4.35
	0750 Other Personnel Services	5100 Basic Education (K-12)	(4.35)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
0120	<u>SAI - High School Reading</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (318.08)
	0750 Other Personnel Services	5100 Basic Education (K-12)	318.08
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
0132	<u>VPK - Year Long Program</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (1,750.00)
	0510 Supplies	5500 Prekindergarten	1,142.98
	0750 Other Personnel Services	5500 Prekindergarten	607.02
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
0160	<u>Lottery - School Recognition</u>		
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ (174.25)
	0220 Social Security	5100 Basic Education (K-12)	(530.97)
	0510 Supplies	5100 Basic Education (K-12)	811.37
	0220 Social Security	5200 Exceptional Child	(31.57)
	0220 Social Security	5500 Prekindergarten	(1.04)
	0220 Social Security	6120 Guidance Services	(6.67)
	0220 Social Security	6130 Health Services	(72.28)
	0220 Social Security	6140 Psychological Services	0.02
	0220 Social Security	6200 Instructional Media Services	(5.36)
	0610 Library Books	6200 Instructional Media Services	48.82
	0220 Social Security	6300 Instruction & Curriculum	(9.17)
	0220 Social Security	7300 School Admin - Principal Office	(17.97)
	0220 Social Security	7600 Food Service (Schools)	(6.80)
	0220 Social Security	7900 Operation of Plant	(3.15)
	0220 Social Security	8100 Maintenance Administration	(0.01)
	0220 Social Security	9100 Community Service	(0.97)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
1038	<u>Project Connect</u>		
	0510 Supplies	6300 Instruction & Curriculum	\$ (385.00)
	0398 Field Trips	7801 Transportation - North	237.00
	0398 Field Trips	7803 Transportation - South	148.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2015	<u>Adult Student Fees</u>		
	0510 Supplies	5300 Vocational	\$ (174.90)
	0510 Supplies	7300 School Admin - Principal Office	174.90
			<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 4

Board Meeting January 25, 2010

Account	Object	Function	Increase (Decrease)
2039 Career Education Equipment & Supplies			
	0310 Professional & Technical Service	5300 Vocational	\$ 1,853.77
	0350 Repair and Maintenance	5300 Vocational	45.90
	0510 Supplies	5300 Vocational	205.88
	0642 Equipment (Under \$1,000)	5300 Vocational	(2,105.55)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2042 BAO Social Fund			
	0510 Supplies	7200 General Administration	\$ (200.00)
	0642 Equipment (Under \$1,000)	7200 General Administration	200.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2051 Purchased - Other Positions			
	0220 Social Security	5100 Basic Education (K-12)	\$ (0.47)
	0750 Other Personnel Services	5100 Basic Education (K-12)	0.47
	0102 Salary - Other Compensation	7900 Operation of Plant	(11.82)
	0210 Florida Retirement System	7900 Operation of Plant	11.82
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2088 Certification			
	0331 Out of County Travel	7730 Staff Services	\$ 650.00
	0730 Dues and Fees	7730 Staff Services	(650.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2099 Stadium Facilities			
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	\$ 276.00
	0510 Supplies	8120 Building and Ground Maintenance	(880.00)
	0642 Equipment (Under \$1,000)	8120 Building and Ground Maintenance	604.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2154 Advanced Placement			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 102.33
	0105 Salary - Bonus	5100 Basic Education (K-12)	72,043.40
	0131 Salary - Instructional	5100 Basic Education (K-12)	5,534.76
	0210 Florida Retirement System	5100 Basic Education (K-12)	359.60
	0220 Social Security	5100 Basic Education (K-12)	5,772.87
	0231 Group Insurance - Health	5100 Basic Education (K-12)	6,525.48
	0232 Group Insurance - Life	5100 Basic Education (K-12)	6.82
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	194.40
	0510 Supplies	5100 Basic Education (K-12)	15,723.41
	0750 Other Personnel Services	5100 Basic Education (K-12)	1,257.89
	0997 Reserve - Projects	9890 Reserves	(107,520.96)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2166 Adult Enrichment			
	0102 Salary - Other Compensation	9100 Community Service	\$ 1,000.00
	0210 Florida Retirement System	9100 Community Service	98.50
	0220 Social Security	9100 Community Service	76.50
	0750 Other Personnel Services	9100 Community Service	(1,175.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2171 Child Care - Walker Elementary School			
	0350 Repair and Maintenance	5100 Basic Education (K-12)	\$ 663.77
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	142.73
	0510 Supplies	5100 Basic Education (K-12)	(806.50)
	0510 Supplies	9100 Community Service	77.25
	0750 Other Personnel Services	9100 Community Service	(77.25)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2175 Child Care - Bluewater Elementary School			
	0510 Supplies	5100 Basic Education (K-12)	\$ (366.30)
	0398 Field Trips	7802 Transportation - Central	325.00
	0100 Salaries - Non-Instructional	7900 Operation of Plant	(5,689.00)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 4

Board Meeting January 25, 2010

Account	Object	Function	Increase (Decrease)
	0210 Florida Retirement System	7900 Operation of Plant	(560.00)
	0220 Social Security	7900 Operation of Plant	(435.00)
	0231 Group Insurance - Health	7900 Operation of Plant	(1,248.00)
	0232 Group Insurance - Life	7900 Operation of Plant	(6.00)
	0233 Group Insurance - Dental	7900 Operation of Plant	(71.00)
	0510 Supplies	9100 Community Service	7,674.30
	0730 Dues and Fees	9100 Community Service	376.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2178	<u>Child Care - Wright Elementary School</u>		
	0371 Telephone	9100 Community Service	\$ 22.98
	0510 Supplies	9100 Community Service	(22.98)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2179	<u>Child Care - Antioch Elementary School</u>		
	0750 Other Personnel Services	5100 Basic Education (K-12)	\$ 23.78
	0750 Other Personnel Services	9100 Community Service	(23.78)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2181	<u>Child Care - Bob Sikes Elementary School</u>		
	0750 Other Personnel Services	5100 Basic Education (K-12)	\$ 54.39
	0393 Contracts - Nonprofessional	7900 Operation of Plant	(300.00)
	0102 Salary - Other Compensation	9100 Community Service	87.00
	0210 Florida Retirement System	9100 Community Service	8.57
	0220 Social Security	9100 Community Service	6.66
	0510 Supplies	9100 Community Service	59.99
	0750 Other Personnel Services	9100 Community Service	83.39
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2909	<u>School Maintenance</u>		
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (53,840.00)
	0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	1,000.00
	0370 Postage	8120 Building and Ground Maintenance	100.00
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	14,900.00
	0642 Equipment (Under \$1,000)	8120 Building and Ground Maintenance	(3,000.00)
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	20,440.00
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	17,000.00
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	3,400.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3001	<u>ESE Guarantee - Gifted</u>		
	0510 Supplies	5200 Exceptional Child	\$ (581.70)
	0622 Audio Visual (Under \$1,000)	5200 Exceptional Child	379.40
	0730 Dues and Fees	5200 Exceptional Child	98.00
	0750 Other Personnel Services	5200 Exceptional Child	25.80
	0398 Field Trips	7802 Transportation - Central	78.50
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3004	<u>Offset Decentralized FTE</u>		
	0994 Reserve - FTE/Schools	9890 Reserves	<u>\$ (1,312,949.00)</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ 1,312,949.00	
	<i>(Mid-year adjustments due to increases/(decreases) in WFTE per October 2009 FTE)</i>		
3005	<u>Financial Aid Trust Fund</u>		
	0510 Supplies	5300 Vocational	\$ (22,042.12)
	0790 Miscellaneous Expense	9100 Community Service	22,042.12
			<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 4
 Board Meeting January 25, 2010

Account	Object	Function	Increase (Decrease)
3101	<u>Lottery - Discretionary</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ 129.35
	0510 Supplies	6120 Guidance Services	2,000.00
	0997 Reserve - Projects	9890 Reserves	(2,129.35)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3105	<u>Instructional Materials - Textbooks</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ 500.00
	0520 Textbooks	5100 Basic Education (K-12)	(500.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3106	<u>Instructional Materials - Media</u>		
	0510 Supplies	6200 Instructional Media Services	\$ 95.82
	0610 Library Books	6200 Instructional Media Services	(95.82)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3109	<u>Instructional Materials - Science</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (249.72)
	0610 Library Books	6200 Instructional Media Services	249.72
			<u>\$ -</u>
	<i>Explanation: Amendment by school to purchase science books which was inadvertently coded to incorrect object and function. Correction entry will be processed as a January budget amendment.</i>		
3125	<u>CSR - Instructional Materials</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (37.95)
	0530 Periodicals	5100 Basic Education (K-12)	37.95
			<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	\$ (501.76)
	0642 Equipment (Under \$1,000)	6500 Instruction Related Technology	501.76
			<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	\$ 1,512.22
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	9015 Fixed Charges	\$ (1,512.22)	
4012	<u>Insurance Claims - Building & Fixed Equipment</u>		
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 39,709.55
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	4013 Insurance Claims - Other	\$ (612.65)	9015 Fixed Charges (39,096.90)
4013	<u>Insurance Claims - Other</u>		
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 6,570.42
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	4012 Insurance Claims - Building & Fixed Equipment	\$ 612.65	9015 Fixed Charges (7,183.07)
4125	<u>Class Size Reduction</u>		
	0750 Other Personnel Services	5100 Basic Education (K-12)	\$ (16.22)
	0750 Other Personnel Services	5200 Exceptional Child	16.22
	0997 Reserve - Projects	9890 Reserves	(174,785.00)
			<u>\$ (174,785.00)</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):</i>		
	5126 CSR - Class Size Equalization	\$ 174,785.00	
	<i>(Mid-year adjustments due to increases/(decreases) in UFTE per October 2009 FTE)</i>		

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 4

Board Meeting January 25, 2010

Account	Object	Function	Increase (Decrease)
5110 Workforce Development			
	0331 Out of County Travel	7300 School Admin - Principal Office	\$ (29.23)
	0730 Dues and Fees	7300 School Admin - Principal Office	29.23
	0100 Salaries - Non-Instructional	7900 Operation of Plant	(4,030.00)
	0210 Florida Retirement System	7900 Operation of Plant	(398.00)
	0220 Social Security	7900 Operation of Plant	(308.00)
	0997 Reserve - Projects	9890 Reserves	4,736.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5126 CSR - Class Size Equalization			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 200,437.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	19,738.00
	0220 Social Security	5100 Basic Education (K-12)	15,332.00
	0231 Group Insurance - Health	5100 Basic Education (K-12)	22,127.00
	0232 Group Insurance - Life	5100 Basic Education (K-12)	102.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	1,259.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	(3,746.00)
	0997 Reserve - Projects	9890 Reserves	(80,464.00)
			<u>\$ 174,785.00</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s).</i>			
	4125 Class Size Reduction	\$ (174,785.00)	
<i>(Mid-year adjustments due to increases/(decreases) in UFTE per October 2009 FTE)</i>			
6120 CSR - Secondary Reading			
	0510 Supplies	5100 Basic Education (K-12)	\$ (1,000.00)
	0750 Other Personnel Services	5100 Basic Education (K-12)	1,000.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7054 AP Initiative - Set-Aside			
	0103 Salary - Supplements	5100 Basic Education (K-12)	\$ 1,583.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	156.00
	0220 Social Security	5100 Basic Education (K-12)	121.00
	0510 Supplies	5100 Basic Education (K-12)	(1,860.00)
	0331 Out of County Travel	6300 Instruction & Curriculum	875.00
	0997 Reserve - Projects	9890 Reserves	(875.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7059 Innovative Program - Odyssey of the Mind			
	0331 Out of County Travel	5100 Basic Education (K-12)	\$ 2,865.00
	0730 Dues and Fees	5100 Basic Education (K-12)	135.00
	0331 Out of County Travel	6500 Instruction Related Technology	(3,000.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8107 CSR - Science & Math Initiative			
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	\$ 350.04
	0210 Florida Retirement System	6300 Instruction & Curriculum	40.87
	0220 Social Security	6300 Instruction & Curriculum	183.11
	0750 Other Personnel Services	6300 Instruction & Curriculum	5,127.47
	0310 Professional & Technical Service	7800 Pupil Transp Services - School	(5,701.49)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8110 DJJ Supplemental Allocation			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 81,280.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	8,007.00
	0220 Social Security	5100 Basic Education (K-12)	6,220.00
	0231 Group Insurance - Health	5100 Basic Education (K-12)	9,982.00
	0232 Group Insurance - Life	5100 Basic Education (K-12)	47.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	568.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	445.90
	0997 Reserve - Projects	9890 Reserves	(106,549.90)
			<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 4
 Board Meeting January 25, 2010

Account	Object	Function	Increase (Decrease)
8113	<u>Workforce Ed. Performance</u>		
	0510 Supplies	5900 Other Instruction	\$ (700.00)
	0622 Audio Visual (Under \$1,000)	5900 Other Instruction	700.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
9002	<u>Lottery - School Advisory Council</u>		
	0220 Social Security	5100 Basic Education (K-12)	\$ (40.73)
	0510 Supplies	5100 Basic Education (K-12)	(1,224.97)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	1,618.39
	0730 Dues and Fees	5100 Basic Education (K-12)	(3.73)
	0750 Other Personnel Services	5100 Basic Education (K-12)	(348.96)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
9004	<u>Advanced International Certificate of Education</u>		
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 11,300.00
	0220 Social Security	5100 Basic Education (K-12)	864.45
	0997 Reserve - Projects	9890 Reserves	(12,164.45)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
9015	<u>Fixed Charges</u>		
	0123 Salary - Annual Leave Payoff	5100 Basic Education (K-12)	\$ (35,000.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(4,000.00)
	0122 Salary - Sick Leave Payoff	5200 Exceptional Child	(30,000.00)
	0122 Salary - Sick Leave Payoff	7500 Fiscal Services	30,000.00
	0123 Salary - Annual Leave Payoff	7500 Fiscal Services	10,000.00
	0210 Florida Retirement System	7500 Fiscal Services	1,000.00
	0123 Salary - Annual Leave Payoff	7730 Staff Services	25,000.00
	0210 Florida Retirement System	7730 Staff Services	3,000.00
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	(47,792.19)
			<u>\$ (47,792.19)</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	\$ 1,512.22	4012 Insurance Claims - Building & Fixed Equipment 39,096.90
	4013 Insurance Claims - Other	7,183.07	

ADOPTED BY SCHOOL BOARD:

JANUARY 25, 2010

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2009	INCREASE	DECREASE	BUDGET AS OF 12/31/2009
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	8,006.55			8,006.55
3497 REFUND-PRIOR YEAR EXPENDITURES	-	-			-
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	\$ 10,557,680.95	\$ -	\$ -	\$ 10,557,680.95

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 11/30/2009	INCREASE	DECREASE	BUDGET AS OF 12/31/2009
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	4,079.38			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	\$ 10,557,680.95	\$ -	\$ -	\$ 10,557,680.95

Explanation of Budget Amendment as Follows:

Part II - Debt Service Funds

Amendment Number 4

Board Meeting January 25, 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:

JANUARY 25, 2010

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2009	INCREASE	DECREASE	BUDGET AS OF 12/31/2009	
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	-	87,230.61	6,275.92		93,506.53
3431	INTEREST ON INVESTMENT	-	48,061.07	2,906.28		50,967.35
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	\$ 69,547,136.22	\$ 9,182.20	\$ -	\$ 69,556,318.42

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 11/30/2009	INCREASE	DECREASE	BUDGET AS OF 12/31/2009	
7400	FACILITIES ACQUISITION & CONSTRUCTION						
0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0631	ARCHITECTURAL DESIGN / ENGINEERING	10,115,047.27	6,065,839.01				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	1,425,889.21		92.96		1,425,796.25
0642	EQUIPMENT (UNDER \$1,000)	1,334,717.25	1,380,537.88	92.96			1,380,630.84
0643	COMPUTER EQUIPMENT (OVER \$1,000)	251,312.15	255,485.89				255,485.89
0644	COMPUTER HARDWARE (UNDER \$1,000)	11,641.32	11,054.91				11,054.91
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	460,430.07				460,430.07
0677	REPLACEMENT SYSTEMS	685,133.71	865,752.31				865,752.31
0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	731,212.27	741,212.27				741,212.27
0682	HEATING/COOLING/AIR CONDITIONING	-	-				-
0684	REPLACEMENT ROOFING & SYSTEMS	25,056,971.37	24,302,950.36		9,000.00		24,293,950.36
0685	FLOORING/STRUCTURAL ALTERATION	453,897.28	459,220.89	9,000.00			468,220.89
0691	SOFTWARE (OVER \$1,000)	43,000.79	52,614.64				52,614.64
0692	SOFTWARE (UNDER \$1,000)	1,190.98	1,690.98				1,690.98
0693	SOFTWARE SUBSCRIPTIONS	-	-				-
0990	FUND BALANCE UNAPPROPRIATED	4,986,876.02	5,284,233.99	9,182.20			5,293,416.19
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	\$ 69,547,136.22	\$ 18,275.16	\$ 9,092.96		\$ 69,556,318.42

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 4
Board Meeting January 25, 2010

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3431	<u>Interest on Investments</u>		\$ 9,182.20
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 9,182.20
	<i>Explanation: To appropriate interest earnings.</i>		
	.... Discretionary	\$ 9,182.20	
II. Amendments Between Appropriations & Reserves			
1345	<u>Technology Equipment - BD</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (92.96)
	0642 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	92.96
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2336	<u>District Wide - Emergency Maintenance</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (1,000.00)
	0685 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	1,000.00
	<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	\$ (8,000.00)
	0685 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	8,000.00
	<i>Explanation: Reallocate funds between objects within the project.</i>		

ADOPTED BY SCHOOL BOARD:

JANUARY 25, 2010

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2009	INCREASE	DECREASE	BUDGET AS OF 12/31/2009	
3199	MISCELLANEOUS FEDERAL DIRECT	\$ -	\$ 318,762.61	\$ 28,591.00	\$ -	\$ 347,353.61
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	7,322,487.70	424,242.00		7,746,729.70
3251	ADULT BASIC EDUCATION	3,105.94	66,971.94			66,971.94
3269	OTHER FOOD SERVICES	23,637.06	23,354.98			23,354.98
3274	TITLE III NO CHILD LEFT BEHIND	90,480.41	89,152.48			89,152.48
3275	TITLE V INNOVATIVE EDUCATION	-	-			-
3277	TITLE II - PART A	2,127,304.74	1,681,722.73			1,681,722.73
3280	DRUG FREE SCHOOLS PROGRAM	101,770.99	101,736.00			101,736.00
3299	MISCELLANEOUS FEDERAL THROUGH STATE	96,811.22	289,039.20			289,039.20
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	\$ 33,427,629.03	\$ 452,833.00	\$ -	\$ 33,880,462.03

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2009	INCREASE	DECREASE	BUDGET AS OF 12/31/2009
5100 BASIC EDUCATION (K-12)	\$ 11,218,680.72	\$ 10,396,659.67	\$ 189,070.82	\$ -	\$ 10,585,730.49
5200 EXCEPTIONAL STUDENT EDUCATION	12,070,646.02	11,334,820.12		364,381.41	10,970,438.71
5300 VOCATIONAL AND TECHNICAL EDUCATION	171,822.64	357,541.64			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	-	355,613.61	33,166.00		388,779.61
6100 PUPIL PERSONNEL SERVICES	298,047.84	300,685.49			300,685.49
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	112,498.78	10,695.00		123,193.78
6200 INSTRUCTIONAL MEDIA SERVICE	301,188.00	301,163.00			301,163.00
6300 INSTR & CURR DEVEL SERVICE (SUPT)	4,826,421.45	4,480,579.47	7,280.59		4,487,860.06
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	399,309.71	505,401.33	82,186.00		587,587.33
6500 INSTRUCTION RELATED TECHNOLOGY	-	-			-
7200 GENERAL ADMINISTRATION (SUPT)	1,565,832.90	1,476,582.66		327,650.00	1,148,932.66
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	250,385.00	338,585.39			338,585.39
7400 FACILITIES ACQUISITION & CONSTRUCTION	-	-			-
7500 FISCAL SERVICES	-	-	96,231.00		96,231.00
7600 FOOD SERVICE (SCHOOLS)	23,637.06	23,354.98			23,354.98
7720 INFORMATION SERVICES	1,218,329.00	1,218,329.00	781,671.00		2,000,000.00
7800 PUPIL TRANSP SERVICES - SCHOOL	542,004.00	545,504.00		86,526.00	458,978.00
7801 TRANSPORTATION - NORTH	59,087.88	58,456.57	6,000.00		64,456.57
7802 TRANSPORTATION - CENTRAL	2,624.00	2,983.97			2,983.97
7803 TRANSPORTATION - SOUTH	1,700.00	1,200.00	25,090.00		26,290.00
7900 OPERATION OF PLANT	203,668.00	102,418.00			102,418.00
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 34,865,884.00	\$ 33,427,629.03	\$ 1,231,390.41	\$ 778,557.41	\$ 33,880,462.03

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 4

Board Meeting January 25, 2010

Account	Object	Function	Increase (Decrease)
3199	<u>Miscellaneous Federal Direct</u>		\$ 28,591.00
	0790 Miscellaneous Expense	5900 Other Instruction	\$ 28,591.00

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

0481 Pell Grant \$ 28,591.00

3241	<u>Title I</u>		\$ 424,242.00
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 67,513.00
	0131 Salary - Instructional	5100 Basic Education (K-12)	20,262.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	12,172.00
	0220 Social Security	5100 Basic Education (K-12)	5,403.00
	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
	0310 Professional & Technical Service	5100 Basic Education (K-12)	9,711.00
	0393 Contracts - Nonprofessional	5100 Basic Education (K-12)	2,200.00
	0510 Supplies	5100 Basic Education (K-12)	48,254.00
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	44,500.00
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	21,000.00
	0643 Computer Hardware (Over \$1,000)	5100 Basic Education (K-12)	15,000.00
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	16,000.00
	0691 Software (Over \$1,000)	5100 Basic Education (K-12)	4,200.00
	0692 Software (Under \$1,000)	5100 Basic Education (K-12)	36,850.00
	0310 Professional & Technical Service	6150 Parental Involvement	400.00
	0370 Postage	6300 Instruction & Curriculum	5,000.00
	0390 Other Purchased Service	6300 Instruction & Curriculum	1,000.00
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	30,720.00
	0210 Florida Retirement System	6400 Instructional Staff Training Services	3,492.00
	0220 Social Security	6400 Instructional Staff Training Services	2,714.00
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	5,000.00
	0331 Out of County Travel	6400 Instructional Staff Training Services	10,000.00
	0510 Supplies	6400 Instructional Staff Training Services	8,200.00
	0610 Library Books	6400 Instructional Staff Training Services	1,500.00
	0622 Audio Visual (Under \$1,000)	6400 Instructional Staff Training Services	1,260.00
	0750 Other Personnel Services	6400 Instructional Staff Training Services	4,500.00
	0791 Indirect Costs	7200 General Administration	9,993.00
	0398 Field Trips	7803 Transportation - South	31,090.00
			\$ 424,242.00

Explanation: To adjust FY 2009-2010 Title I grant, appropriate Title I CHOICE/SES, appropriate Title I School Improvement Initiative, and appropriate Title I School Improvement Initiative - ARRA per project award notifications.

0401 Title I \$ (919,185.00) 0410 Title I - CHOICE/SES 895,596.00
 0413 Title I School Improvement Initiative 263,735.00 0494 Title I School Improvement Initiative - ARRA 184,096.00

II. Amendments Between Appropriations & Reserves

0401	<u>Title I</u>		
	0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ 4,992.00
	0131 Salary - Instructional	5100 Basic Education (K-12)	20,711.00
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	(21,345.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	428.52
	0220 Social Security	5100 Basic Education (K-12)	332.11
	0231 Group Insurance - Health	5100 Basic Education (K-12)	5,824.00
	0232 Group Insurance - Life	5100 Basic Education (K-12)	27.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	331.00
	0234 Group Insurance - Other	5100 Basic Education (K-12)	2,216.00
	0510 Supplies	5100 Basic Education (K-12)	(25,195.39)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	383.76
	0750 Other Personnel Services	5100 Basic Education (K-12)	1,000.00
	0331 Out of County Travel	5500 Prekindergarten	(250.00)
	0750 Other Personnel Services	5500 Prekindergarten	250.00
	0220 Social Security	6100 Pupil Personnel Services	43.50
	0330 In County Travel	6100 Pupil Personnel Services	(43.50)
	0510 Supplies	6150 Parental Involvement	10,295.00
	0111 Salary - Administrative Manager	6300 Instruction & Curriculum	68,360.00
	0210 Florida Retirement System	6300 Instruction & Curriculum	6,733.00
	0220 Social Security	6300 Instruction & Curriculum	5,230.00
	0231 Group Insurance - Health	6300 Instruction & Curriculum	5,942.00
	0232 Group Insurance - Life	6300 Instruction & Curriculum	28.00
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	233.00
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	(800.29)
	0117 Workshops	6400 Instructional Staff Training Services	100.00
	0210 Florida Retirement System	6400 Instructional Staff Training Services	(78.83)

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 4

Board Meeting January 25, 2010

Account	Object	Function	Increase (Decrease)
	0220 Social Security	6400 Instructional Staff Training Services	16.00
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	(393.63)
	0331 Out of County Travel	6400 Instructional Staff Training Services	1,000.00
	0390 Other Purchased Service	6400 Instructional Staff Training Services	(500.00)
	0510 Supplies	6400 Instructional Staff Training Services	414.12
	0730 Dues and Fees	6400 Instructional Staff Training Services	(450.00)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	692.63
	0398 Field Trips	7800 Pupil Transp Services - School	(86,526.00)
			<u>\$ -</u>

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

0407 Carl Perkins - Adult

0622 Audio Visual (Under \$1,000)	5900 Other Instruction	\$ (500.00)
0641 Equipment (Over \$1,000)	5900 Other Instruction	6,572.97
0642 Equipment (Under \$1,000)	5900 Other Instruction	3,502.03
0691 Software (Over \$1,000)	5900 Other Instruction	(5,000.00)
0310 Professional & Technical Service	6300 Instruction & Curriculum	(4,575.00)
		<u>\$ -</u>

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

0422 Carl Perkins - Secondary

0510 Supplies	5300 Vocational	\$ 4,918.12
0621 AV Materials (Over \$1,000)	5300 Vocational	(3,000.00)
0622 Audio Visual (Under \$1,000)	5300 Vocational	(750.00)
0641 Equipment (Over \$1,000)	5300 Vocational	(9,321.12)
0643 Computer Hardware (Over \$1,000)	5300 Vocational	8,153.00
		<u>\$ -</u>

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

0431 Enhancing Educ. Thru Technology

0643 Computer Hardware (Over \$1,000)	6400 Instructional Staff Training Services	\$ (28,000.00)
0644 Computer Hardware (Under \$1,000)	6400 Instructional Staff Training Services	28,000.00
		<u>\$ -</u>

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

0460 Stabilization - ARRA - K-12

0234 Group Insurance - Other	5100 Basic Education (K-12)	\$ 94,357.85
0510 Supplies	5100 Basic Education (K-12)	(183,411.45)
0520 Textbooks	5100 Basic Education (K-12)	(100,000.00)
0100 Salaries - Non-Instructional	5200 Exceptional Child	(14,054.00)
0131 Salary - Instructional	5200 Exceptional Child	(317,210.52)
0210 Florida Retirement System	5200 Exceptional Child	(32,671.44)
0220 Social Security	5200 Exceptional Child	(25,380.52)
0231 Group Insurance - Health	5200 Exceptional Child	(40,066.25)
0232 Group Insurance - Life	5200 Exceptional Child	(143.80)
0233 Group Insurance - Dental	5200 Exceptional Child	(2,299.76)
0234 Group Insurance - Other	5200 Exceptional Child	(174.56)
0510 Supplies	5200 Exceptional Child	(51,329.00)
0100 Salaries - Non-Instructional	7500 Fiscal Services	80,526.00
0210 Florida Retirement System	7500 Fiscal Services	6,165.00
0220 Social Security	7500 Fiscal Services	8,784.00
0232 Group Insurance - Life	7500 Fiscal Services	551.00
0233 Group Insurance - Dental	7500 Fiscal Services	36.00
0234 Group Insurance - Other	7500 Fiscal Services	169.00
		<u>\$ (576,152.45)</u>

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

0464 Stabilization - ARRA - Equipment - K-12	\$ (44,902.00)	0465 Stabilization - ARRA - Technology - K-12	\$ 621,054.45
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0462 Stabilization - Government Services

0234 Group Insurance - Other	5100 Basic Education (K-12)	\$ 13,176.01
0131 Salary - Instructional	5200 Exceptional Child	263,762.11
0210 Florida Retirement System	5200 Exceptional Child	25,980.22
0220 Social Security	5200 Exceptional Child	20,033.96
0231 Group Insurance - Health	5200 Exceptional Child	13,062.52
0232 Group Insurance - Life	5200 Exceptional Child	132.29
0233 Group Insurance - Dental	5200 Exceptional Child	1,284.53
0234 Group Insurance - Other	5200 Exceptional Child	211.36
0510 Supplies	7200 General Administration	(337,643.00)
		<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 4

Board Meeting January 25, 2010

Account	Object	Function	Increase (Decrease)
0464	<u>Stabilization - ARRA - Equipment - K-12</u>		
	0510 Supplies	5200 Exceptional Child	\$ 51,329.00
	0641 Equipment (Over \$1,000)	5200 Exceptional Child	(256,847.55)
			<u>\$ (205,518.55)</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s),</i>		
	0460 Stabilization - ARRA - K-12	\$ 44,902.00	0465 \$ 160,616.55
0465	<u>Stabilization - ARRA - Technology - K-12</u>		
	0310 Professional & Technical Service	7720 Information Services	\$ 781,671.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	0460 Stabilization - ARRA - K-12	\$ (621,054.45)	0464 Stabilization - ARRA - Equipment - K-12 \$ (160,616.55)
0475	<u>IDEA PART B</u>		
	0100 Salaries - Non-Instructional	5200 Exceptional Child	\$ 27,462.00
	0210 Florida Retirement System	5200 Exceptional Child	2,704.00
	0220 Social Security	5200 Exceptional Child	2,101.00
	0231 Group Insurance - Health	5200 Exceptional Child	9,903.00
	0232 Group Insurance - Life	5200 Exceptional Child	47.00
	0233 Group Insurance - Dental	5200 Exceptional Child	563.00
	0510 Supplies	5200 Exceptional Child	(42,759.03)
	0750 Other Personnel Services	5200 Exceptional Child	(20.97)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds</i>		
0476	<u>Pre-School Handicapped</u>		
	0510 Supplies	5200 Exceptional Child	\$ (150.00)
	0642 Equipment (Under \$1,000)	5200 Exceptional Child	150.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds</i>		
0491	<u>Title I - AARA - Targeted</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 3,493.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	344.00
	0220 Social Security	5100 Basic Education (K-12)	267.00
	0231 Group Insurance - Health	5100 Basic Education (K-12)	396.00
	0232 Group Insurance - Life	5100 Basic Education (K-12)	2.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	23.00
	0234 Group Insurance - Other	5100 Basic Education (K-12)	226.00
	0363 Seat Managed - Computers	5100 Basic Education (K-12)	1,127.52
	0510 Supplies	5100 Basic Education (K-12)	74,919.41
	0691 Software (Over \$1,000)	5100 Basic Education (K-12)	(1,127.52)
	0750 Other Personnel Services	5100 Basic Education (K-12)	1,000.00
	0111 Salary - Administrative Manager	6300 Instruction & Curriculum	(64,145.25)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(6,180.13)
	0220 Social Security	6300 Instruction & Curriculum	(4,810.23)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(5,306.54)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(26.76)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(201.50)
	0510 Supplies	6300 Instruction & Curriculum	3,500.00
	0691 Software (Over \$1,000)	6300 Instruction & Curriculum	(3,500.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds</i>		
0493	<u>Enhancing Educ. Thru Technology ARRA - Targeted</u>		
	0643 Computer Hardware (Over \$1,000)	6400 Instructional Staff Training Services	\$ (7,280.00)
	0644 Computer Hardware (Under \$1,000)	6400 Instructional Staff Training Services	7,280.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds</i>		
0494	<u>Title I School Improvement Initiative - ARRA</u>		
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (14,800.00)
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	14,800.00
			<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	\$ (10,700.00)
	0642 Equipment (Under \$1,000)	5200 Exceptional Child	10,700.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds</i>		

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 4

Board Meeting January 25, 2010

Account	Object	Function	Increase (Decrease)
9405	<u>Title II - Part A - Teacher & Principal</u>		
	0311	Subagreement (Under \$25,000)	
		6300	Instruction & Curriculum
			\$ (25,000.00)
	0331	Out of County Travel	
		6300	Instruction & Curriculum
			<u>25,000.00</u>
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

JANUARY 25, 2010

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2009	INCREASE	DECREASE	BUDGET AS OF 12/31/2009	
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 OTHER FOOD SERVICES	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	200.00		700.00	
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	19,000.00			19,000.00	
3490 MISCELLANEOUS REVENUE	-	100.00	1,557.00		1,657.00	
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	\$ 9,363,713.42	\$ 1,757.00	\$ -	\$ 9,365,470.42	

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2009	INCREASE	DECREASE	BUDGET AS OF 12/31/2009	
0100 SALARY - NON-INSTRUCTIONAL	\$ 1,785,743.00	\$ 1,537,900.00	\$ 20,049.00	\$ -	\$ 1,557,949.00	
0102 SALARY - OTHER COMPENSATION	9,897.00	17,033.36	150.00		17,183.36	
0103 SALARY - SUPPLEMENTS	10,810.00	10,810.00			10,810.00	
0111 SALARY - ADMINISTRATIVE/MANAGERIAL	1,397,872.00	1,351,748.30		37,773.00	1,313,975.30	
0117 WORKSHOPS	318.50	8,292.37			8,292.37	
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	292,959.47		1,732.22	291,227.25	
0220 FICA (SOCIAL SECURITY)	245,756.32	223,258.82		1,344.52	221,914.30	
0231 GROUP INSURANCE - HEALTH & HOSPITAL	870,109.00	819,645.00		2,176.00	817,469.00	
0232 GROUP INSURANCE - LIFE	3,265.00	3,032.00	2.00		3,034.00	
0233 GROUP INSURANCE - DENTAL	50,718.00	47,896.00		82.00	47,814.00	
0234 GROUP INSURANCE - OTHER	2,380.00	2,380.00			2,380.00	
0310 PROFESSIONAL & TECHNICAL SERVICES	15,637.00	598,573.20	1,385,015.38		1,983,588.58	
0330 IN COUNTY TRAVEL	13,825.00	31,933.35	361.85		32,295.20	
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	
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	85,546.00	20,694.12		106,240.12	
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	6,174.16			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	22,555.69	5,000.00		27,555.69	
0550 REPAIR PARTS	-	217.20			217.20	
0560 TIRES AND TUBES	-	-			-	
0570 FOOD	2,292,701.00	292,701.00		275,021.45	17,679.55	
0571 CONDEMNED FOOD - INVENTORY	-	-			-	
0572 MILK PURCHASES	554,353.00	54,353.00		50,000.00	4,353.00	
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	17,157.26			17,157.26	
0577 FOOD - PIZZA PURCHASES	-	-			-	
0579 FOOD - DISTRIBUTED TO SCHOOLS	-	-			-	
0590 OTHER MATERIALS AND SUPPLIES	292,086.94	92,079.95		85,000.00	7,079.95	
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	45,165.00	77.22		45,242.22	
0642 EQUIPMENT (UNDER \$1,000)	13,781.60	11,846.60		9,177.00	2,669.60	
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	-	-	221.50		221.50	
0684 REPLACEMENT ROOFING & SYSTEMS	-	-	371.41		371.41	
0692 SOFTWARE (UNDER \$1,000)	-	-			-	
0693 SOFTWARE SUBSCRIPTIONS	-	45,000.00		45,000.00	-	
0730 DUES AND FEES	40,000.00	47,510.00		5,200.00	42,310.00	
0731 ON-LINE CREDIT CARD FEES	762.91	12,762.91			12,762.91	
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	-	-	400.00		400.00	
0791 INDIRECT COST	137,182.00	137,182.00			137,182.00	
0792 STATE SALES TAX	-	-			-	
0990 FUND BALANCE UNAPPROPRIATED	270,007.98	2,734,998.99		846,994.79	1,888,004.20	
0991 RESERVES - INVENTORY	414,530.72	414,530.72			414,530.72	
0997 RESERVES - PROJECTS	-	-			-	
TOTAL - FOOD SERVICE FUND	\$ 9,351,613.42	\$ 9,363,713.42	\$ 1,432,342.48	\$ 1,430,585.48	\$ 9,365,470.42	

Explanation of Budget Amendment as Follows:

Part IV - School Food Service Fund

Amendment Number 4

Board Meeting January 25, 2010

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3431	<u>Interest on Investments</u>		\$ 200.00
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 200.00
	<i>Explanation: To appropriate interest earnings.</i>		
	.... Discretionary	\$ 200.00	
3490	<u>Miscellaneous Revenue</u>		\$ 1,557.00
	0310 Professional & Technical Service	7610 Food Service - Departments	\$ 1,557.00
	<i>Explanation: To appropriate commodity rebate.</i>		
	.... Discretionary	\$ 1,557.00	
II. Amendments Between Appropriations & Reserves			
....	<u>Discretionary</u>		
	0100 Salaries - Non-Instructional	7600 Food Service (Schools)	\$ 1,801.00
	0102 Salary - Other Compensation	7600 Food Service (Schools)	150.00
	0210 Florida Retirement System	7600 Food Service (Schools)	191.78
	0220 Social Security	7600 Food Service (Schools)	149.48
	0231 Group Insurance - Health	7600 Food Service (Schools)	451.00
	0232 Group Insurance - Life	7600 Food Service (Schools)	2.00
	0233 Group Insurance - Dental	7600 Food Service (Schools)	26.00
	0310 Professional & Technical Service	7600 Food Service (Schools)	970,458.38
	0330 In County Travel	7600 Food Service (Schools)	340.40
	0363 Seat Managed - Computers	7600 Food Service (Schools)	20,694.12
	0641 Equipment (Over \$1,000)	7600 Food Service (Schools)	77.22
	0681 Fire/Sprinkler/Elect.	7600 Food Service (Schools)	221.50
	0730 Dues and Fees	7600 Food Service (Schools)	(510.00)
	0790 Miscellaneous Expense	7600 Food Service (Schools)	400.00
	0100 Salaries - Non-Instructional	7610 Food Service - Departments	18,248.00
	0111 Salary - Administrative Manager	7610 Food Service - Departments	(37,773.00)
	0210 Florida Retirement System	7610 Food Service - Departments	(1,924.00)
	0220 Social Security	7610 Food Service - Departments	(1,494.00)
	0231 Group Insurance - Health	7610 Food Service - Departments	(2,627.00)
	0233 Group Insurance - Dental	7610 Food Service - Departments	(108.00)
	0310 Professional & Technical Service	7610 Food Service - Departments	413,000.00
	0392 Shipping Charges	7610 Food Service - Departments	(5,478.00)
	0393 Contracts - Nonprofessional	7610 Food Service - Departments	(925.00)
	0510 Supplies	7610 Food Service - Departments	5,000.00
	0570 Food	7610 Food Service - Departments	(275,000.00)
	0572 Milk Purchases	7610 Food Service - Departments	(50,000.00)
	0590 Other Materials and Supplies	7610 Food Service - Departments	(85,000.00)
	0642 Equipment (Under \$1,000)	7610 Food Service - Departments	(9,177.00)
	0684 Replacement Roofing & Systems	7610 Food Service - Departments	371.41
	0693 Software Subscriptions	7610 Food Service - Departments	(45,000.00)
	0730 Dues and Fees	7610 Food Service - Departments	(4,690.00)
	0750 Other Personnel Services	7610 Food Service - Departments	(64,681.50)
	0990 Fund Balance - Unappropriated	9890 Reserves	(847,194.79)
			\$ -
	<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	\$ 21.45
	0570 Food	7610 Food Service - Departments	(21.45)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

ADOPTED BY SCHOOL BOARD:

JANUARY 25, 2010