

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

MIS 5235

Meeting Date: February 22, 2010		Agenda Item Number: Consent #
TITLE:	Budget Amendment #5 - 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 #5 – 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 #5

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2009	INCREASE	DECREASE	BUDGET AS OF 1/31/2010	
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		572,435.00	29,426,687.00
3310	FLORIDA EDUCATION FINANCE PROGRAM	20,570,311.00	20,570,311.00		2,646,198.00	17,924,113.00
3311	SAFE SCHOOLS	591,722.00	591,722.00		4,267.00	587,455.00
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		14,629.00	1,090,105.00
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		27,467.00	458,166.00
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		15,963.00	2,381,116.00
3343	STATE LICENSE TAX	50,000.00	50,000.00			50,000.00
3344	DISCRETIONARY LOTTERY	-	-	77,894.00		77,894.00
3349	INTANGIBLE PROPERTY TAX	-	4,376.66			4,376.66
3354	TRANSPORTATION	5,529,850.00	5,529,850.00		96,612.00	5,433,238.00
3362	SCHOOL RECOGNITION	1,823,335.00	1,823,335.00		130,725.00	1,692,610.00
3364	BOYS & GIRLS CLUB	-	-	32,398.66		32,398.66
3371	VOLUNTARY PREKINDERGARTEN PROGRAM	462,891.26	468,020.00	5,148.74		473,268.74
3379	FUEL TAX REFUND	40,000.00	40,000.00			40,000.00
3399	OTHER MISCELLANEOUS STATE REVENUE	-	18,714.00	359.00		19,073.00
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	309,191.74	18,244.60		327,436.34
3425	RENT/USE OF FACILITY	15,220.42	62,008.13	12,382.39		74,390.52
3426	COURSE FEES - OATC	-	310,000.00			310,000.00
3428	SUPPLY FEES - OATC	-	12,000.00	3,000.00		15,000.00
3431	INTEREST ON INVESTMENTS	750,000.00	750,000.00			750,000.00
3434	COMMUNITY EDUCATION ENRICHMENT PROGRAM	-	14,544.00	200.00		14,744.00
3445	TESTS & BOOKS - OATC	-	300.00	360.00		660.00
3448	DONATIONS	1,000.00	17,475.00	795.00		18,270.00
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	289,213.73	27,396.71		316,610.44
3466	PURCHASED OTHER POSITIONS - EXTERNAL	128,554.72	209,368.90	5,633.06		215,001.96
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	-	38,000.00	2,000.00		40,000.00
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	6,000.00		28,000.00
3485	RESTITUTION PAYMENTS - OTHER	364.11	409.61			409.61
3487	CERTIFICATE FEES - SUBSTITUTES	-	3,125.00	900.00		4,025.00
3488	FINGERPRINT PROGRAM	-	30,000.00	2,000.00		32,000.00
3489	CERTIFICATE FEES	40,000.00	40,000.00			40,000.00
3490	MISCELLANEOUS REVENUE	3,483.07	67,603.34	9,866.29		77,469.63
3491	E-RATE REFUNDS	-	44,814.64	23,438.79		68,253.43
3492	TRANSPORTATION - SCHOOL ACTIVITIES	400,000.00	400,000.00			400,000.00
3493	SALE OF JUNK	5,053.00	5,952.00			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	28,994.58	945.20		29,939.78
3497	REFUND - PRIOR YEAR EXPENDITURES	2,731.64	2,863.47	5,478.90		8,342.37
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	-	10,608.46	20,118.76		30,727.22
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	\$ 265,094,027.91	\$ 254,957.94	\$ 3,508,296.00	\$ 261,840,689.85

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/09	INCREASE	DECREASE	BUDGET AS OF 1/31/2010
5100 BASIC EDUCATION (K-12)	\$ 119,263,000.27	\$ 120,873,652.88		\$ 543,692.68	\$ 120,329,960.20
5101 CHARTER SCHOOL FEDERAL IMPACT	-	-			-
5103 BASIC INSTRUCTION	-	-			-
5200 EXCEPTIONAL CHILD	15,422,741.46	15,281,677.41		711,948.36	14,569,729.05
5300 VOCATIONAL AND TECHNICAL EDUCATION	4,503,424.06	4,946,535.12	99,363.63		5,045,898.75
5400 ADULT GENERAL EDUCATION	7,972.67	9,018.67			9,018.67
5500 PREKINDERGARTEN	565,639.90	574,531.22	4,166.29		578,697.51
5900 OTHER INSTRUCTION	1,401,616.51	1,433,744.53	45,740.95		1,479,485.48
6100 PUPIL PERSONNEL SERVICES	965,890.17	1,129,550.94		70,428.06	1,059,122.88
6110 ATTENDANCE AND SOCIAL WORK	368,976.56	370,988.28		65.84	370,922.44
6120 GUIDANCE SERVICES	2,652,909.22	2,754,836.95		11,024.54	2,743,812.41
6130 HEALTH SERVICES	980,687.71	1,003,052.72		91.24	1,002,961.48
6140 PSYCHOLOGICAL SERVICES	744,429.92	747,950.19		17,072.47	730,877.72
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	1,838,571.82		76,685.05	1,761,886.77
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	5,500,296.27	5,478,017.33	22,071.75		5,500,089.08
6303 STAFF DEVELOPMENT - CURRICULUM	-	-			-
6400 INSTR STAFF TRAINING SERVICES	374,798.81	388,443.05		8,900.09	379,542.96
6500 INSTRUCTIONAL RELATED TECHNOLOGY	672,616.87	711,746.23	20,189.99		731,936.22
7100 SCHOOL BOARD	3,270,454.50	3,272,502.50		10,080.71	3,262,421.79
7200 GENERAL ADMINISTRATION (SUPT)	458,739.26	466,516.70		815.94	465,700.76
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	14,972,172.84	15,220,363.91		91,228.38	15,129,135.53
7400 FACILITIES ACQUISITION & CONSTRUCTION	311,932.51	317,662.20	11,484.58		329,146.78
7500 FISCAL SERVICES (FINANCE DEPT)	1,895,735.50	1,936,735.50		46,112.85	1,890,622.65
7600 FOOD SERVICE (SCHOOLS)	-	33,939.06	264.55		34,203.61
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
7710 PLAN, RESEARCH, DEVELOP, & EVALUATE	-	-			-
7720 INFORMATION SERVICES	128,462.00	128,462.00		25.80	128,436.20
7730 STAFF SERVICES	6,401,263.68	6,489,578.18	16,399.33		6,505,977.51
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	822,133.31	822,133.31	5,522.68		827,655.99
7762 FURNITURE SHOP	7,004.65	7,004.65			7,004.65
7800 PUPIL TRANSP SERVICES - SCHOOL	520,613.21	509,839.22			509,839.22
7801 TRANSPORTATION - NORTH	4,187,270.37	4,232,507.74	127,885.45		4,360,393.19
7802 TRANSPORTATION - CENTRAL	2,390,369.54	2,394,205.77	49,486.98		2,443,692.75
7803 TRANSPORTATION - SOUTH	3,543,286.82	3,570,366.40	83,499.05		3,653,865.45
7900 OPERATION OF PLANT	20,178,347.63	20,641,246.04	5,100.19		20,646,346.23
8100 MAINTENANCE ADMINISTRATION	4,612,278.95	4,635,457.05	27,687.38		4,663,144.43
8120 BUILDING AND GROUND MAINTENANCE	3,786,251.76	3,816,860.38		14,122.61	3,802,737.77
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	2,862,312.15	2,874,823.47	17,454.29		2,892,277.76
9100 COMMUNITY SERVICE	1,861,545.79	1,904,206.43	37,290.19		1,941,496.62
9700 TRANSFER FUNDS	-	-			-
9890 RESERVES	36,298,583.19	33,996,099.97		2,224,650.72	31,771,449.25
TOTAL - GENERAL FUND	\$ 263,905,681.41	\$ 265,094,027.91	\$ 573,607.28	\$ 3,826,945.34	\$ 261,840,689.85

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting February 22, 2010

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3301	<u>Class Size Reduction</u>		\$ (572,435.00)
	0997 Reserve - Projects	9890 Reserves	\$ (572,435.00)
	<i>Explanation: To adjust revenue based on 3rd FEFP Calculation received from DOE for fiscal year 2009-2010.</i>		
	4125 Class Size Reduction	\$ (572,435.00)	
3310	<u>Florida Education Finance Program</u>		\$ (2,646,198.00)
	0994 Reserve - FTE/Schools	9890 Reserves	\$ (2,646,198.00)
	<i>Explanation: To adjust revenue based on 3rd FEFP Calculation received from DOE for fiscal year 2009-2010.</i>		
	.... Discretionary	\$ (2,646,198.00)	
3311	<u>Safe Schools</u>		\$ (4,267.00)
	0997 Reserve - Projects	9890 Reserves	\$ (4,267.00)
	<i>Explanation: To adjust revenue based on 3rd FEFP Calculation received from DOE for fiscal year 2009-2010.</i>		
	3107 Safe Schools	\$ (4,267.00)	
3314	<u>Reading Instruction</u>		\$ (14,629.00)
	0997 Reserve - Projects	9890 Reserves	\$ (14,629.00)
	<i>Explanation: To adjust revenue based on 3rd FEFP Calculation received from DOE for fiscal year 2009-2010.</i>		
	6123 Reading Instruction	\$ (14,629.00)	
3318	<u>DJJ Supplemental Allocation</u>		\$ (27,467.00)
	0997 Reserve - Projects	9890 Reserves	\$ (27,467.00)
	<i>Explanation: To adjust revenue based on 3rd FEFP Calculation received from DOE for fiscal year 2009-2010.</i>		
	8110 DJJ Supplemental Allocation	\$ (27,467.00)	
3336	<u>Instructional Materials</u>		\$ (15,963.00)
	0997 Reserve - Projects	9890 Reserves	\$ (15,963.00)
	<i>Explanation: To adjust revenue based on 3rd FEFP Calculation received from DOE for fiscal year 2009-2010.</i>		
	3105 Instructional Materials - Textbooks	\$ (15,963.00)	
3344	<u>Discretionary Lottery</u>		\$ 77,894.00
	0997 Reserve - Projects	9890 Reserves	\$ 77,894.00
	<i>Explanation: To adjust revenue based on 3rd FEFP Calculation received from DOE for fiscal year 2009-2010.</i>		
	3101 Lottery - Discretionary	\$ 77,894.00	
3354	<u>Transportation</u>		\$ (96,612.00)
	0994 Reserve - FTE/Schools	9890 Reserves	\$ (96,612.00)
	<i>Explanation: To adjust revenue based on 3rd FEFP Calculation received from DOE for fiscal year 2009-2010.</i>		
	.... Discretionary	\$ (96,612.00)	
3362	<u>School Recognition</u>		\$ (130,725.00)
	0997 Reserve - Projects	9890 Reserves	\$ (130,725.00)
	<i>Explanation: To adjust revenue based on 3rd FEFP Calculation received from DOE for fiscal year 2009-2010.</i>		
	0160 Lottery - School Recognition	\$ (130,725.00)	
3364	<u>Boys & Girls Club</u>		\$ 32,398.66
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ 32,398.66
	<i>Explanation: Appropriate Boys & Girls Club Mentoring Services per project award notice.</i>		
	0134 Boys & Girls Club Mentoring Services	\$ 32,398.66	

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting February 22, 2010

Account	Object	Function	Increase (Decrease)
3371	<u>Voluntary Prekindergarten Program</u>		<u>\$ 5,546.58</u>
	0510 Supplies	5500 Prekindergarten	<u>\$ 5,546.58</u>
	<i>Explanation: To appropriate revenue for Summer Voluntary Prekindergarten Program based on actual collections</i>		
	9131 Summer VPK	\$ 5,546.58	
3399	<u>Other Miscellaneous State Revenue</u>		<u>\$ 359.00</u>
	0790 Miscellaneous Expense	5900 Other Instruction	<u>\$ 359.00</u>
	<i>Explanation: To appropriate revenue for Florida Student Assistance Grant - Career Education.</i>		
	0124 FSAG - CE	\$ 359.00	
3421	<u>Tax Redemptions</u>		<u>\$ 18,244.60</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	<u>\$ 18,244.60</u>
	<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>		
	.... Discretionary	\$ 18,244.60	
3425	<u>Rent/Use Of Facility</u>		<u>\$ 12,382.39</u>
	0430 Electricity	7900 Operation of Plant	\$ 350.00
	0987 Reserve Schools/Departments	9890 Reserves	10,732.39
	0990 Fund Balance - Unappropriated	9890 Reserves	1,300.00
			<u>\$ 12,382.39</u>
	<i>Explanation: To appropriate revenue based on actual collections.</i>		
	.... Discretionary	\$ 12,032.39	0011 Utilities - Other Facilities \$ 350.00
3428	<u>Supply Fees - OATC</u>		<u>\$ 3,000.00</u>
	0510 Supplies	5300 Vocational	<u>\$ 3,000.00</u>
	<i>Explanation: To appropriate estimated revenue for supply fees at OATC.</i>		
	2015 Adult Student Fees	\$ 3,000.00	
3434	<u>Community Education Enrichment Program</u>		<u>\$ 200.00</u>
	0750 Other Personnel Services	9100 Community Service	<u>\$ 200.00</u>
	<i>Explanation: To appropriate estimated revenue for Community Education Enrichment Program.</i>		
	2166 Adult Enrichment	\$ 200.00	
3445	<u>Tests & Books - OATC</u>		<u>\$ 360.00</u>
	0510 Supplies	5300 Vocational	<u>\$ 360.00</u>
	<i>Explanation: To appropriate estimated revenue for tests and books at OATC.</i>		
	2039 Career Education Equipment & Supplies	\$ 360.00	
3448	<u>Donations</u>		<u>\$ 795.00</u>
	0117 Workshops	6400 Instructional Staff Training Services	\$ 738.50
	0220 Social Security	6400 Instructional Staff Training Services	56.50
			<u>\$ 795.00</u>
	<i>Explanation: To appropriate donation for "Leader in Me" program.</i>		
	9013 Donation - Edge "Leader in Me"	\$ 795.00	
3465	<u>Purchased Positions - Other</u>		<u>\$ 27,396.71</u>
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 11,561.54
	0103 Salary - Supplements	5100 Basic Education (K-12)	1,769.84
	0131 Salary - Instructional	5100 Basic Education (K-12)	8,691.20
	0210 Florida Retirement System	5100 Basic Education (K-12)	2,171.86
	0220 Social Security	5100 Basic Education (K-12)	1,678.11
	0750 Other Personnel Services	5100 Basic Education (K-12)	1,070.16
	0100 Salaries - Non-Instructional	7600 Food Service (Schools)	81.67
	0102 Salary - Other Compensation	7600 Food Service (Schools)	160.00
	0111 Salary - Administrative Manager	7600 Food Service (Schools)	43.78
	0210 Florida Retirement System	7600 Food Service (Schools)	28.10
	0220 Social Security	7600 Food Service (Schools)	21.88

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 22, 2010

Account	Object	Function	Increase (Decrease)
	0102 Salary - Other Compensation	8120 Building and Ground Maintenance	100.00
	0210 Florida Retirement System	8120 Building and Ground Maintenance	10.92
	0220 Social Security	8120 Building and Ground Maintenance	7.65
			<u>\$ 27,396.71</u>
	<i>Explanation: To appropriate monies received from schools to purchase positions and/or pay for other compensation.</i>		
	2051 Purchased - Other Positions	\$ 27,396.71	
3466	<u>Purchased Other Positions - External</u>		<u>\$ 5,633.06</u>
	0750 Other Personnel Services	5100 Basic Education (K-12)	<u>\$ 5,633.06</u>
	<i>Explanation: To appropriate Stride reimbursement (\$5,485.50) and substitute reimbursements from OCEA (\$147.56).</i>		
	7020 Purchased Positions - External	\$ 5,633.06	
3471	<u>Vocational Equipment - OATC</u>		<u>\$ 2,000.00</u>
	0642 Equipment (Under \$1,000)	5300 Vocational	<u>\$ 2,000.00</u>
	<i>Explanation: To appropriate estimated revenue for vocational equipment at OATC.</i>		
	2039 Career Education Equipment & Supplies	\$ 2,000.00	
3484	<u>Financial Aid Fees</u>		<u>\$ 6,000.00</u>
	0790 Miscellaneous Expense	5300 Vocational	<u>\$ 6,000.00</u>
	<i>Explanation: To appropriate estimated revenue for financial aid fees.</i>		
	3005 Financial Aid Trust Fund	\$ 6,000.00	
3487	<u>Certificate Fees - Substitutes</u>		<u>\$ 900.00</u>
	0730 Dues and Fees	7730 Staff Services	<u>\$ 900.00</u>
	<i>Explanation: To appropriate estimated revenue for Certification Fees - Substitutes.</i>		
	2088 Certification	\$ 900.00	
3488	<u>Fingerprint Program</u>		<u>\$ 2,000.00</u>
	0730 Dues and Fees	7730 Staff Services	<u>\$ 2,000.00</u>
	<i>Explanation: To appropriate estimated revenue for Fingerprint Program.</i>		
	6006 Fingerprinting - Fees	\$ 2,000.00	
3490	<u>Miscellaneous Revenue</u>		<u>\$ 9,866.29</u>
	0510 Supplies	5100 Basic Education (K-12)	\$ 500.00
	0510 Supplies	7200 General Administration	64.29
	0510 Supplies	7730 Staff Services	312.50
	0990 Fund Balance - Unappropriated	9890 Reserves	8,989.50
			<u>\$ 9,866.29</u>
	<i>Explanation: To appropriate worthless check fees (\$312.50), record requests from State of Florida (\$194.00), Prudential dividends (\$8,795.50), soft drink commission (\$64.29), and Great Explorations in Math & Science Grant (\$500.00).</i>		
	.... Discretionary	\$ 8,989.50	0016 Great Explorations in Math & Science Grant \$ 500.00
	2042 BAO Social Fund	\$ 64.29	4027 E.R. - Retirement Lunch \$ 312.50
3491	<u>E-Rate Refunds</u>		<u>\$ 23,438.79</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	<u>\$ 23,438.79</u>
	<i>Explanation: To appropriate revenue received for e-rate refunds.</i>		
	.... Discretionary	\$ 23,438.79	
3495	<u>Transportation - Repairs Dept./Other</u>		<u>\$ 945.20</u>
	0550 Repair Parts	7801 Transportation - North	<u>\$ 945.20</u>
	<i>Explanation: To appropriate revenue for transportation repairs based on actual collections</i>		
	.... Discretionary	\$ 945.20	
3497	<u>Refund - Prior Year Expenditures</u>		<u>\$ 5,478.90</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	<u>\$ 5,478.90</u>
	<i>Explanation: To appropriate refund of a prior year expenditure.</i>		
	.... Discretionary	\$ 5,478.90	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund
 Amendment Number 5
 Board Meeting February 22, 2010

Account	Object	Function	Increase (Decrease)
3741	<u>Insurance Loss Recovery</u>		\$ 20,118.76
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 20,118.76
	<i>Explanation: To appropriate revenue from insurance loss recovery.</i>		
	.... Discretionary	\$ 20,118.76	

II. Amendments Between Appropriations & Reserves

.... Discretionary

5100	Basic Education (K-12)	\$ (771,642.64)
5200	Exceptional Child	(499,078.45)
5300	Vocational	84,506.14
6100	Pupil Personnel Services	(38,018.00)
6110	Attendance and Social Work	(8,846.57)
6120	Guidance Services	22,304.88
6200	Instructional Media Services	(76,154.84)
6300	Instruction & Curriculum	4,326.56
6400	Instructional Staff Training Services	(5,980.50)
6500	Instruction Related Technology	9,965.76
7100	School Board	(10,080.71)
7200	General Administration	(880.23)
7300	School Admin - Principal Office	(90,300.97)
7400	Facilities Acquisition and Construction	1,484.58
7500	Fiscal Services	(48,448.52)
7720	Information Services	(25.80)
7730	Staff Services	11,887.36
7760	Internal Service	5,522.68
7801	Transportation - North	141,940.25
7802	Transportation - Central	49,487.15
7803	Transportation - South	38,267.66
7900	Operation of Plant	22,871.78
8100	Maintenance Administration	40,306.87
8120	Building and Ground Maintenance	12,758.81
8200	Administrative Technology Services	27,678.30
9890	Reserves	1,032,179.87
		\$ (43,968.58)

Explanation: Average salaries adjusted to actual for fiscal year 2009-2010, changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):

0015	K-12 Florida Virtual Instruction (Appropriate funds based on October 2009 FTE)	\$ 15,743.00	2095	Salary Resynching (Adjust average salaries to actual for fiscal year 2009-2010)	\$ 28,225.58
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0010 Grounds/Beautification - School Pilot

0100	Salaries - Non-Instructional	8100	Maintenance Administration	\$ (5,081.96)
0210	Florida Retirement System	8100	Maintenance Administration	(500.65)
0220	Social Security	8100	Maintenance Administration	(795.75)
0231	Group Insurance - Health	8100	Maintenance Administration	(5,835.54)
0232	Group Insurance - Life	8100	Maintenance Administration	(25.20)
0233	Group Insurance - Dental	8100	Maintenance Administration	(380.28)
0393	Contracts - Nonprofessional	8120	Building and Ground Maintenance	480.00
0450	Gasoline	8120	Building and Ground Maintenance	(480.00)
				\$ (12,619.38)

Explanation: Average salaries adjusted to actual for fiscal year 2009-2010, changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):

2095	Salary Resynching (Adjust average salaries to actual for fiscal year 2009-2010)	\$ 12,619.38
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0012 Custodial Privatization Pilot

0100	Salaries - Non-Instructional	7900	Operation of Plant	\$ (31,456.13)
0210	Florida Retirement System	7900	Operation of Plant	(2,782.83)
0220	Social Security	7900	Operation of Plant	(3,481.02)
0231	Group Insurance - Health	7900	Operation of Plant	(36,581.87)
0232	Group Insurance - Life	7900	Operation of Plant	(222.56)
0233	Group Insurance - Dental	7900	Operation of Plant	(1,044.13)
0234	Group Insurance - Other	7900	Operation of Plant	(199.90)
0310	Professional & Technical Service	7900	Operation of Plant	75,768.44
				\$ -

Explanation: Average salaries adjusted to actual for fiscal year 2009-2010.

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 22, 2010

Account	Object	Function	Increase (Decrease)
0014	<u>Boeing Grant</u>		
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	\$ (714.23)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	(784.77)
	0691 Software (Over \$1,000)	5100 Basic Education (K-12)	1,499.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
0015	<u>K-12 Florida Virtual Instruction</u>		
	0310 Professional & Technical Service	5100 Basic Education (K-12)	<u>\$ 15,743.00</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ (15,743.00)	
	<i>(Appropriate funds based on October 2009 FTE)</i>		
0030	<u>Roofing Warranties</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 10,000.00</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (10,000.00)	
	<i>(Appropriate funds for roofing warranties)</i>		
0110	<u>SAI - Response to Intervention</u>		
	0131 Salary - Instructional	6300 Instruction & Curriculum	\$ 53,749.55
	0210 Florida Retirement System	6300 Instruction & Curriculum	6,131.42
	0220 Social Security	6300 Instruction & Curriculum	2,621.16
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(13,188.09)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(40.06)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(537.96)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	11.86
	0111 Salary - Administrative Manager	7300 School Admin - Principal Office	2,093.13
	0210 Florida Retirement System	7300 School Admin - Principal Office	206.79
	0220 Social Security	7300 School Admin - Principal Office	160.36
	0231 Group Insurance - Health	7300 School Admin - Principal Office	(385.12)
	0232 Group Insurance - Life	7300 School Admin - Principal Office	(2.84)
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	(26.69)
			<u>\$ 50,793.51</u>
	<i>Explanation: Average salaries adjusted to actual for fiscal year 2009-2010 and transfers to/(from) the following project(s):</i>		
	3161 SAI - Supplemental Academic Instruction	\$ (50,793.51)	
	<i>(Adjust average salaries to actual for fiscal year 2009-2010)</i>		
0111	<u>SAI - Fine Arts/P.E.</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 30,197.30
	0210 Florida Retirement System	5100 Basic Education (K-12)	3,660.80
	0220 Social Security	5100 Basic Education (K-12)	1,963.84
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(12,191.65)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(46.80)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(601.77)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(1.42)
			<u>\$ 22,980.30</u>
	<i>Explanation: Average salaries adjusted to actual for fiscal year 2009-2010 and transfers to/(from) the following project(s):</i>		
	3161 SAI - Supplemental Academic Instruction	\$ (22,980.30)	
	<i>(Adjust average salaries to actual for fiscal year 2009-2010)</i>		
0120	<u>SAI - High School Reading</u>		
	0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ (563.22)
	0131 Salary - Instructional	5100 Basic Education (K-12)	(17,867.67)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(1,125.65)
	0220 Social Security	5100 Basic Education (K-12)	(6,058.47)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(4,289.99)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(102.57)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(703.04)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(98.71)
	0510 Supplies	5100 Basic Education (K-12)	(1,424.80)
	0520 Textbooks	5100 Basic Education (K-12)	963.94
	0750 Other Personnel Services	5100 Basic Education (K-12)	460.86
	0100 Salaries - Non-Instructional	5200 Exceptional Child	(946.56)
	0210 Florida Retirement System	5200 Exceptional Child	(92.40)
	0220 Social Security	5200 Exceptional Child	(103.86)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 22, 2010

Account	Object	Function	Increase (Decrease)	
	0231	Group Insurance - Health	5200 Exceptional Child	909.74
	0232	Group Insurance - Life	5200 Exceptional Child	(9.10)
	0233	Group Insurance - Dental	5200 Exceptional Child	24.18
				\$ (31,027.32)

Explanation: Average salaries adjusted to actual for fiscal year 2009-2010, changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):

3161 SAI - Supplemental Academic Instruction \$ 31,027.32
(Adjust average salaries to actual for fiscal year 2009-2010)

0122 First Start Family Literacy

0100	Salaries - Non-Instructional	5500 Prekindergarten	\$ 2,631.16	
0210	Florida Retirement System	5500 Prekindergarten	267.20	
0220	Social Security	5500 Prekindergarten	133.33	
0231	Group Insurance - Health	5500 Prekindergarten	(11,884.00)	
0232	Group Insurance - Life	5500 Prekindergarten	(18.20)	
0233	Group Insurance - Dental	5500 Prekindergarten	48.30	
0330	In County Travel	5500 Prekindergarten	1,000.00	
0510	Supplies	5500 Prekindergarten	5,227.18	
0430	Electricity	7900 Operation of Plant	2,595.03	
				\$ -

Explanation: Average salaries adjusted to actual for fiscal year 2009-2010 and changes by schools & departments between objects & functions to better utilize funds.

0132 VPK - Year Long Program

0100	Salaries - Non-Instructional	5500 Prekindergarten	\$ (15,320.55)	
0210	Florida Retirement System	5500 Prekindergarten	(1,497.16)	
0220	Social Security	5500 Prekindergarten	(1,122.28)	
0231	Group Insurance - Health	5500 Prekindergarten	(28,706.12)	
0232	Group Insurance - Life	5500 Prekindergarten	(131.95)	
0233	Group Insurance - Dental	5500 Prekindergarten	(769.54)	
0234	Group Insurance - Other	5500 Prekindergarten	(23.10)	
0510	Supplies	5500 Prekindergarten	48,762.07	
0750	Other Personnel Services	5500 Prekindergarten	25.00	
0100	Salaries - Non-Instructional	7300 School Admin - Principal Office	(448.92)	
0111	Salary - Administrative Manager	7300 School Admin - Principal Office	576.98	
0210	Florida Retirement System	7300 School Admin - Principal Office	13.55	
0220	Social Security	7300 School Admin - Principal Office	(12.73)	
0231	Group Insurance - Health	7300 School Admin - Principal Office	(1,322.54)	
0232	Group Insurance - Life	7300 School Admin - Principal Office	(3.60)	
0233	Group Insurance - Dental	7300 School Admin - Principal Office	(16.89)	
0234	Group Insurance - Other	7300 School Admin - Principal Office	(2.22)	
				\$ -

Explanation: Average salaries adjusted to actual for fiscal year 2009-2010 and changes by schools & departments between objects & functions to better utilize funds.

0160 Lottery - School Recognition

0220	Social Security	5100 Basic Education (K-12)	\$ (800.54)	
0510	Supplies	5100 Basic Education (K-12)	952.89	
0642	Equipment (Under \$1,000)	5100 Basic Education (K-12)	300.00	
0220	Social Security	5200 Exceptional Child	(132.08)	
0220	Social Security	5300 Vocational	(6.07)	
0220	Social Security	5500 Prekindergarten	(1.63)	
0220	Social Security	6100 Pupil Personnel Services	(12.42)	
0220	Social Security	6110 Attendance and Social Work	(0.16)	
0105	Salary - Bonus	6120 Guidance Services	814.98	
0220	Social Security	6120 Guidance Services	(874.25)	
0220	Social Security	6130 Health Services	(91.24)	
0105	Salary - Bonus	6140 Psychological Services	85.78	
0220	Social Security	6140 Psychological Services	(86.83)	
0220	Social Security	6200 Instructional Media Services	(3.67)	
0610	Library Books	6200 Instructional Media Services	15.85	
0220	Social Security	6300 Instruction & Curriculum	(6.84)	
0220	Social Security	7300 School Admin - Principal Office	(25.75)	
0220	Social Security	7600 Food Service (Schools)	(70.88)	
0220	Social Security	7802 Transportation - Central	(0.17)	
0220	Social Security	7803 Transportation - South	(0.61)	
0220	Social Security	7900 Operation of Plant	(48.63)	
0220	Social Security	8100 Maintenance Administration	(0.11)	
0220	Social Security	8120 Building and Ground Maintenance	0.01	
0220	Social Security	9100 Community Service	(7.63)	
				\$ -

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

1084 Medicaid Reimbursement

0100	Salaries - Non-Instructional	7500 Fiscal Services	\$ 1,902.80
0210	Florida Retirement System	7500 Fiscal Services	187.40
0220	Social Security	7500 Fiscal Services	90.40

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund
 Amendment Number 5
 Board Meeting February 22, 2010

Account	Object	Function	Increase (Decrease)
	0231 Group Insurance - Health	7500 Fiscal Services	173.92
	0232 Group Insurance - Life	7500 Fiscal Services	(4.90)
	0233 Group Insurance - Dental	7500 Fiscal Services	(13.95)
	0997 Reserve - Projects	9890 Reserves	(2,335.67)
			<u>\$ -</u>
	<i>Explanation: Average salaries adjusted to actual for fiscal year 2009-2010.</i>		
2004	<u>Itinerant - Visually Impaired</u>		
	0100 Salaries - Non-Instructional	5200 Exceptional Child	\$ 1,164.87
	0131 Salary - Instructional	5200 Exceptional Child	1,190.00
	0210 Florida Retirement System	5200 Exceptional Child	232.18
	0220 Social Security	5200 Exceptional Child	180.69
	0231 Group Insurance - Health	5200 Exceptional Child	(10,857.28)
	0232 Group Insurance - Life	5200 Exceptional Child	(23.40)
	0233 Group Insurance - Dental	5200 Exceptional Child	(289.70)
	0234 Group Insurance - Other	5200 Exceptional Child	122.57
			<u>\$ (8,280.07)</u>
	<i>Explanation: Average salaries adjusted to actual for fiscal year 2009-2010 and transfers to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ 8,280.07	
	<i>(Adjust average salaries to actual for fiscal year 2009-2010)</i>		
2023	<u>Itinerant Teachers - Hospital/Homebound</u>		
	0102 Salary - Other Compensation	5200 Exceptional Child	\$ 119.80
	0210 Florida Retirement System	5200 Exceptional Child	11.80
	0220 Social Security	5200 Exceptional Child	9.16
	0330 In County Travel	5200 Exceptional Child	(140.76)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2027	<u>School Psychologists</u>		
	0100 Salaries - Non-Instructional	6140 Psychological Services	\$ 864.00
	0131 Salary - Instructional	6140 Psychological Services	(1,021.41)
	0210 Florida Retirement System	6140 Psychological Services	1,609.46
	0220 Social Security	6140 Psychological Services	(104.14)
	0231 Group Insurance - Health	6140 Psychological Services	(18,197.28)
	0232 Group Insurance - Life	6140 Psychological Services	(28.64)
	0233 Group Insurance - Dental	6140 Psychological Services	(285.05)
	0234 Group Insurance - Other	6140 Psychological Services	91.64
	0510 Supplies	6140 Psychological Services	(265.00)
	0622 Audio Visual (Under \$1,000)	6140 Psychological Services	265.00
			<u>\$ (17,071.42)</u>
	<i>Explanation: Average salaries adjusted to actual for fiscal year 2009-2010, changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ 17,071.42	
	<i>(Adjust average salaries to actual for fiscal year 2009-2010)</i>		
2039	<u>Career Education Equipment & Supplies</u>		
	0510 Supplies	5300 Vocational	\$ 6,000.00
	0642 Equipment (Under \$1,000)	5300 Vocational	(6,000.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2045	<u>ROTC</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 7,768.13
	0210 Florida Retirement System	5100 Basic Education (K-12)	1,416.21
	0220 Social Security	5100 Basic Education (K-12)	537.38
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(14,826.65)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(21.62)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(124.56)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(39.49)
	0510 Supplies	5100 Basic Education (K-12)	(90.00)
	0750 Other Personnel Services	5100 Basic Education (K-12)	90.00
	0997 Reserve - Projects	9890 Reserves	5,290.60
			<u>\$ -</u>
	<i>Explanation: Average salaries adjusted to actual for fiscal year 2009-2010 and changes by schools & departments between objects & functions to better utilize funds.</i>		
2086	<u>SAI - Teenage Parenting Program</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 1,515.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	827.09
	0220 Social Security	5100 Basic Education (K-12)	112.68
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(5,614.96)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(10.40)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 22, 2010

Account	Object	Function	Increase (Decrease)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(25.28)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(2.84)
	0510 Supplies	5100 Basic Education (K-12)	(64.86)
	0750 Other Personnel Services	5100 Basic Education (K-12)	64.86
	0100 Salaries - Non-Instructional	7300 School Admin - Principal Office	1,187.97
	0210 Florida Retirement System	7300 School Admin - Principal Office	118.12
	0220 Social Security	7300 School Admin - Principal Office	0.18
	0231 Group Insurance - Health	7300 School Admin - Principal Office	508.50
	0232 Group Insurance - Life	7300 School Admin - Principal Office	(0.84)
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	5.90
			<u>\$ (1,378.88)</u>

Explanation: Average salaries adjusted to actual for fiscal year 2009-2010, changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):

3161 SAI - Supplemental Academic Instruction \$ 1,378.88
(Adjust average salaries to actual for fiscal year 2009-2010)

2088 Certification

0100 Salaries - Non-Instructional	6400 Instructional Staff Training Services	\$ 432.00
0210 Florida Retirement System	6400 Instructional Staff Training Services	42.61
0220 Social Security	6400 Instructional Staff Training Services	32.51
0231 Group Insurance - Health	6400 Instructional Staff Training Services	(2,906.65)
0232 Group Insurance - Life	6400 Instructional Staff Training Services	(2.45)
0233 Group Insurance - Dental	6400 Instructional Staff Training Services	(6.98)
0234 Group Insurance - Other	6400 Instructional Staff Training Services	(5.63)
0210 Florida Retirement System	7730 Staff Services	(0.14)
0220 Social Security	7730 Staff Services	(0.39)
		<u>\$ (2,415.12)</u>

Explanation: Average salaries adjusted to actual for fiscal year 2009-2010 and transfers to/(from) the following project(s):

2095 Salary Resynching \$ 2,415.12
(Adjust average salaries to actual for fiscal year 2009-2010)

2095 Salary Resynching

0997 Reserve - Projects	9890 Reserves	\$ 72,427.18
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Explanation: Transfers to/(from) the following project(s):

.... Discretionary	\$ (28,225.58)	0010 Grounds/Beautification - School Pilot	\$ (12,619.38)
(Adjust average salaries to actual for fiscal year 2009-2010)		(Adjust average salaries to actual for fiscal year 2009-2010)	
0030 Roofing Warranties	\$ 10,000.00	2004 Itinerant - Visually Impaired	\$ (8,280.07)
(Appropriate funds for roofing warranties)		(Adjust average salaries to actual for fiscal year 2009-2010)	
2027 School Psychologists	\$ (17,071.42)	2088 Certification	\$ (2,415.12)
(Adjust average salaries to actual for fiscal year 2009-2010)		(Adjust average salaries to actual for fiscal year 2009-2010)	
3001 ESE Guarantee - Gifted	\$ (12,762.28)	5012 Itinerant - Staffing Specialist	\$ (1,053.33)
(Adjust average salaries to actual for fiscal year 2009-2010)		(Adjust average salaries to actual for fiscal year 2009-2010)	

2099 Stadium Facilities

0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	\$ 4,242.00
0510 Supplies	8120 Building and Ground Maintenance	(4,242.00)
		<u>\$ -</u>

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

2154 Advanced Placement

0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 136.44
0105 Salary - Bonus	5100 Basic Education (K-12)	15,900.00
0131 Salary - Instructional	5100 Basic Education (K-12)	(66,357.12)
0210 Florida Retirement System	5100 Basic Education (K-12)	(6,517.59)
0220 Social Security	5100 Basic Education (K-12)	(4,659.76)
0231 Group Insurance - Health	5100 Basic Education (K-12)	(2,577.52)
0232 Group Insurance - Life	5100 Basic Education (K-12)	(52.74)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(514.54)
0510 Supplies	5100 Basic Education (K-12)	(10,260.97)
0750 Other Personnel Services	5100 Basic Education (K-12)	1,752.64
0997 Reserve - Projects	9890 Reserves	73,151.16
		<u>\$ -</u>

Explanation: Average salaries adjusted to actual for fiscal year 2009-2010 and changes by schools & departments between objects & functions to better utilize funds.

2166 Adult Enrichment

0102 Salary - Other Compensation	9100 Community Service	\$ 1,528.30
0220 Social Security	9100 Community Service	4.90
0750 Other Personnel Services	9100 Community Service	(1,533.20)
		<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 5

Board Meeting February 22, 2010

Account	Object	Function	Increase (Decrease)
2168 <u>Child Care - Riverside Elementary School</u>			
	0100 Salaries - Non-Instructional	9100 Community Service	\$ 4,731.60
	0210 Florida Retirement System	9100 Community Service	735.16
	0220 Social Security	9100 Community Service	556.50
	0231 Group Insurance - Health	9100 Community Service	369.43
	0232 Group Insurance - Life	9100 Community Service	(8.70)
	0233 Group Insurance - Dental	9100 Community Service	(28.66)
	0510 Supplies	9100 Community Service	3,644.67
	0997 Reserve - Projects	9890 Reserves	(10,000.00)
			<u>\$ -</u>
<i>Explanation: Average salaries adjusted to actual for fiscal year 2009-2010 and changes by schools & departments between objects & functions to better utilize funds.</i>			
2169 <u>Child Care - Destin Elementary School</u>			
	0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ 2,657.18
	0210 Florida Retirement System	5100 Basic Education (K-12)	261.27
	0220 Social Security	5100 Basic Education (K-12)	203.21
	0231 Group Insurance - Health	5100 Basic Education (K-12)	674.24
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(4.20)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	24.50
	0100 Salaries - Non-Instructional	9100 Community Service	3,096.07
	0210 Florida Retirement System	9100 Community Service	306.47
	0220 Social Security	9100 Community Service	235.91
	0231 Group Insurance - Health	9100 Community Service	(3,807.08)
	0232 Group Insurance - Life	9100 Community Service	(0.80)
	0233 Group Insurance - Dental	9100 Community Service	(239.95)
	0510 Supplies	9100 Community Service	(3,406.82)
			<u>\$ -</u>
<i>Explanation: Average salaries adjusted to actual for fiscal year 2009-2010 and changes by schools & departments between objects & functions to better utilize funds.</i>			
2170 <u>Child Care - Northwood Elementary School</u>			
	0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ 1,832.98
	0210 Florida Retirement System	5100 Basic Education (K-12)	179.92
	0220 Social Security	5100 Basic Education (K-12)	141.48
	0220 Social Security	7300 School Admin - Principal Office	(17.31)
	0100 Salaries - Non-Instructional	9100 Community Service	4,834.44
	0210 Florida Retirement System	9100 Community Service	702.52
	0220 Social Security	9100 Community Service	611.72
	0231 Group Insurance - Health	9100 Community Service	8,562.48
	0232 Group Insurance - Life	9100 Community Service	9.20
	0233 Group Insurance - Dental	9100 Community Service	63.25
	0510 Supplies	9100 Community Service	(16,920.68)
			<u>\$ -</u>
<i>Explanation: Average salaries adjusted to actual for fiscal year 2009-2010 and changes by schools & departments between objects & functions to better utilize funds.</i>			
2171 <u>Child Care - Walker Elementary School</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (9,402.65)
	0100 Salaries - Non-Instructional	9100 Community Service	7,570.05
	0210 Florida Retirement System	9100 Community Service	745.62
	0220 Social Security	9100 Community Service	586.93
	0231 Group Insurance - Health	9100 Community Service	451.98
	0233 Group Insurance - Dental	9100 Community Service	48.07
			<u>\$ -</u>
<i>Explanation: Average salaries adjusted to actual for fiscal year 2009-2010 and changes by schools & departments between objects & functions to better utilize funds.</i>			
2174 <u>Child Care - Plew Elementary School</u>			
	0100 Salaries - Non-Instructional	7900 Operation of Plant	\$ (3,702.80)
	0210 Florida Retirement System	7900 Operation of Plant	(366.03)
	0220 Social Security	7900 Operation of Plant	(286.76)
	0231 Group Insurance - Health	7900 Operation of Plant	1,331.66
	0232 Group Insurance - Life	7900 Operation of Plant	(5.00)
	0233 Group Insurance - Dental	7900 Operation of Plant	31.62
	0100 Salaries - Non-Instructional	9100 Community Service	(5,712.63)
	0210 Florida Retirement System	9100 Community Service	(459.37)
	0220 Social Security	9100 Community Service	(263.99)
	0231 Group Insurance - Health	9100 Community Service	(6,083.20)
	0232 Group Insurance - Life	9100 Community Service	(13.70)
	0233 Group Insurance - Dental	9100 Community Service	(332.20)
	0234 Group Insurance - Other	9100 Community Service	(11.26)
	0510 Supplies	9100 Community Service	15,873.66
			<u>\$ -</u>
<i>Explanation: Average salaries adjusted to actual for fiscal year 2009-2010 and 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 5

Board Meeting February 22, 2010

Account	Object	Function	Increase (Decrease)
<u>2175 Child Care - Bluewater Elementary School</u>			
0100	Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ (4,375.67)
0210	Florida Retirement System	5100 Basic Education (K-12)	(499.20)
0220	Social Security	5100 Basic Education (K-12)	(388.71)
0231	Group Insurance - Health	5100 Basic Education (K-12)	(1,281.38)
0232	Group Insurance - Life	5100 Basic Education (K-12)	5.70
0233	Group Insurance - Dental	5100 Basic Education (K-12)	(76.26)
0100	Salaries - Non-Instructional	7900 Operation of Plant	(1,594.28)
0210	Florida Retirement System	7900 Operation of Plant	(138.54)
0220	Social Security	7900 Operation of Plant	(121.76)
0231	Group Insurance - Health	7900 Operation of Plant	(840.48)
0232	Group Insurance - Life	7900 Operation of Plant	0.56
0233	Group Insurance - Dental	7900 Operation of Plant	(32.10)
0234	Group Insurance - Other	7900 Operation of Plant	(42.10)
0100	Salaries - Non-Instructional	9100 Community Service	(15,046.73)
0210	Florida Retirement System	9100 Community Service	(1,193.61)
0220	Social Security	9100 Community Service	(894.10)
0231	Group Insurance - Health	9100 Community Service	(3,914.24)
0232	Group Insurance - Life	9100 Community Service	6.30
0233	Group Insurance - Dental	9100 Community Service	30.20
0510	Supplies	9100 Community Service	29,039.40
0730	Dues and Fees	9100 Community Service	1,357.00
			<u>\$ -</u>

Explanation: Average salaries adjusted to actual for fiscal year 2009-2010 and changes by schools & departments between objects & functions to better utilize funds.

<u>2176 Child Care - Edge Elementary School</u>			
0220	Social Security	7300 School Admin - Principal Office	\$ 26.56
0100	Salaries - Non-Instructional	9100 Community Service	6,138.43
0210	Florida Retirement System	9100 Community Service	1,063.94
0220	Social Security	9100 Community Service	942.61
0231	Group Insurance - Health	9100 Community Service	(7,739.80)
0232	Group Insurance - Life	9100 Community Service	(2.10)
0233	Group Insurance - Dental	9100 Community Service	176.27
0234	Group Insurance - Other	9100 Community Service	(22.96)
0510	Supplies	9100 Community Service	(582.95)
			<u>\$ -</u>

Explanation: Average salaries adjusted to actual for fiscal year 2009-2010 and changes by schools & departments between objects & functions to better utilize funds.

<u>2178 Child Care - Wright Elementary School</u>			
0100	Salaries - Non-Instructional	7900 Operation of Plant	\$ (382.76)
0210	Florida Retirement System	7900 Operation of Plant	(37.46)
0220	Social Security	7900 Operation of Plant	(29.33)
0231	Group Insurance - Health	7900 Operation of Plant	(2,797.08)
0232	Group Insurance - Life	7900 Operation of Plant	(7.35)
0233	Group Insurance - Dental	7900 Operation of Plant	(182.95)
0100	Salaries - Non-Instructional	9100 Community Service	7,914.13
0210	Florida Retirement System	9100 Community Service	779.35
0220	Social Security	9100 Community Service	631.73
0231	Group Insurance - Health	9100 Community Service	6,047.76
0232	Group Insurance - Life	9100 Community Service	11.30
0233	Group Insurance - Dental	9100 Community Service	273.15
0371	Telephone	9100 Community Service	45.96
0510	Supplies	9100 Community Service	(12,345.07)
0750	Other Personnel Services	9100 Community Service	78.62
			<u>\$ -</u>

Explanation: Average salaries adjusted to actual for fiscal year 2009-2010 and changes by schools & departments between objects & functions to better utilize funds.

<u>2179 Child Care - Antioch Elementary School</u>			
0100	Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ (252.38)
0131	Salary - Instructional	5100 Basic Education (K-12)	(4,647.40)
0210	Florida Retirement System	5100 Basic Education (K-12)	(482.84)
0220	Social Security	5100 Basic Education (K-12)	(787.89)
0231	Group Insurance - Health	5100 Basic Education (K-12)	(1,665.42)
0232	Group Insurance - Life	5100 Basic Education (K-12)	(8.51)
0233	Group Insurance - Dental	5100 Basic Education (K-12)	(139.14)
0210	Florida Retirement System	6200 Instructional Media Services	0.08
0220	Social Security	6200 Instructional Media Services	(21.75)
0100	Salaries - Non-Instructional	7900 Operation of Plant	203.47
0210	Florida Retirement System	7900 Operation of Plant	17.90
0220	Social Security	7900 Operation of Plant	(0.77)
0231	Group Insurance - Health	7900 Operation of Plant	783.58
0232	Group Insurance - Life	7900 Operation of Plant	(11.22)
0233	Group Insurance - Dental	7900 Operation of Plant	2.68
0100	Salaries - Non-Instructional	9100 Community Service	3,001.38
0210	Florida Retirement System	9100 Community Service	1,307.34
0220	Social Security	9100 Community Service	522.54

Explanation of Budget Amendment as Follows:

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Account	Object	Function	Increase (Decrease)
	0231 Group Insurance - Health	9100 Community Service	1,940.57
	0232 Group Insurance - Life	9100 Community Service	(33.10)
	0233 Group Insurance - Dental	9100 Community Service	(80.65)
	0390 Other Purchased Service	9100 Community Service	200.00
	0510 Supplies	9100 Community Service	151.53
			<u>\$ -</u>

Explanation: Average salaries adjusted to actual for fiscal year 2009-2010 and changes by schools & departments between objects & functions to better utilize funds.

2181 Child Care - Bob Sikes Elementary School

0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ (752.42)
0210 Florida Retirement System	5100 Basic Education (K-12)	(74.73)
0220 Social Security	5100 Basic Education (K-12)	(56.04)
0750 Other Personnel Services	5100 Basic Education (K-12)	36.26
0100 Salaries - Non-Instructional	9100 Community Service	1,953.54
0210 Florida Retirement System	9100 Community Service	393.29
0220 Social Security	9100 Community Service	247.08
0231 Group Insurance - Health	9100 Community Service	(4,906.48)
0232 Group Insurance - Life	9100 Community Service	11.50
0233 Group Insurance - Dental	9100 Community Service	(59.42)
0234 Group Insurance - Other	9100 Community Service	(81.90)
0510 Supplies	9100 Community Service	3,046.45
0750 Other Personnel Services	9100 Community Service	242.87
		<u>\$ -</u>

Explanation: Average salaries adjusted to actual for fiscal year 2009-2010 and changes by schools & departments between objects & functions to better utilize funds.

2909 School Maintenance

0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (30,700.00)
0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	300.00
0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	1,200.00
0510 Supplies	8120 Building and Ground Maintenance	1,200.00
0642 Equipment (Under \$1,000)	8120 Building and Ground Maintenance	(5,000.00)
0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	9,500.00
0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	15,500.00
0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	8,000.00
		<u>\$ -</u>

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

3001 ESE Guarantee - Gifted

0131 Salary - Instructional	5200 Exceptional Child	\$ 16,872.74
0132 Salary - Hourly Teachers	5200 Exceptional Child	3,040.00
0210 Florida Retirement System	5200 Exceptional Child	458.65
0220 Social Security	5200 Exceptional Child	(758.86)
0231 Group Insurance - Health	5200 Exceptional Child	(28,043.09)
0232 Group Insurance - Life	5200 Exceptional Child	(75.01)
0233 Group Insurance - Dental	5200 Exceptional Child	(663.71)
0234 Group Insurance - Other	5200 Exceptional Child	(21.00)
0310 Professional & Technical Service	5200 Exceptional Child	866.25
0398 Field Trips	5200 Exceptional Child	1,133.75
0510 Supplies	5200 Exceptional Child	(1,148.61)
0642 Equipment (Under \$1,000)	5200 Exceptional Child	619.98
0730 Dues and Fees	5200 Exceptional Child	61.00
0750 Other Personnel Services	5200 Exceptional Child	467.63
0997 Reserve - Projects	9890 Reserves	(5,572.00)
		<u>\$ (12,762.28)</u>

Explanation: Average salaries adjusted to actual for fiscal year 2009-2010, changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):

2095 Salary Resynching \$ 12,762.28
(Adjust average salaries to actual for fiscal year 2009-2010)

3101 Lottery - Discretionary

0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ 1,246.58
0510 Supplies	5100 Basic Education (K-12)	(1,011.92)
0520 Textbooks	5100 Basic Education (K-12)	(11.92)
0750 Other Personnel Services	5100 Basic Education (K-12)	(0.74)
0997 Reserve - Projects	9890 Reserves	(222.00)
		<u>\$ -</u>

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

3102 SAI - Student Assessment

0692 Software (Under \$1,000)	6141 Testing	\$ (200.00)
0693 Software Subscriptions	6141 Testing	200.00
		<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:

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Account	Object	Function	Increase (Decrease)
3105 Instructional Materials - Textbooks			
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (10,444.00)
	0510 Supplies	5100 Basic Education (K-12)	12,972.95
	0520 Textbooks	5100 Basic Education (K-12)	(13,153.36)
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	180.41
	0997 Reserve - Projects	9890 Reserves	10,444.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3106 Instructional Materials - Media			
	0610 Library Books	5100 Basic Education (K-12)	\$ 271.00
	0510 Supplies	6200 Instructional Media Services	1,140.19
	0530 Periodicals	6200 Instructional Media Services	(100.00)
	0610 Library Books	6200 Instructional Media Services	(1,911.19)
	0622 Audio Visual (Under \$1,000)	6200 Instructional Media Services	100.00
	0642 Equipment (Under \$1,000)	6200 Instructional Media Services	500.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3107 Safe Schools			
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (2,941.00)
	0997 Reserve - Projects	9890 Reserves	2,941.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3109 Instructional Materials - Science			
	0510 Supplies	5100 Basic Education (K-12)	\$ 249.72
	0610 Library Books	6200 Instructional Media Services	(249.72)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3161 SAI - Supplemental Academic Instruction			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 58,781.22
	0210 Florida Retirement System	5100 Basic Education (K-12)	7,709.58
	0220 Social Security	5100 Basic Education (K-12)	3,021.76
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(24,794.50)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(62.44)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(477.06)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(10.74)
	0310 Professional & Technical Service	5100 Basic Education (K-12)	(38,159.82)
	0510 Supplies	5100 Basic Education (K-12)	(339.97)
	0131 Salary - Instructional	5200 Exceptional Child	10,331.56
	0210 Florida Retirement System	5200 Exceptional Child	1,700.23
	0220 Social Security	5200 Exceptional Child	759.90
	0231 Group Insurance - Health	5200 Exceptional Child	(14,095.87)
	0232 Group Insurance - Life	5200 Exceptional Child	(26.00)
	0233 Group Insurance - Dental	5200 Exceptional Child	(225.87)
	0234 Group Insurance - Other	5200 Exceptional Child	(5.68)
	0750 Other Personnel Services	5200 Exceptional Child	(47.21)
	0111 Salary - Administrative Manager	6300 Instruction & Curriculum	2,872.00
	0210 Florida Retirement System	6300 Instruction & Curriculum	283.38
	0220 Social Security	6300 Instruction & Curriculum	220.17
	0231 Group Insurance - Health	6300 Instruction & Curriculum	173.92
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(4.90)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(13.95)
	0220 Social Security	6500 Instruction Related Technology	0.22
	0997 Reserve - Projects	9890 Reserves	4,536.39
			<u>\$ 12,126.32</u>
<i>Explanation: Average salaries adjusted to actual for fiscal year 2009-2010, changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):</i>			
0110	SAI - Response to Intervention	\$ 50,793.51	0111 SAI - Fine Arts/P.E. \$ 22,980.30
	(Adjust average salaries to actual for fiscal year 2009-2010)		(Adjust average salaries to actual for fiscal year 2009-2010)
0120	SAI - High School Reading	\$ (31,027.32)	2086 SAI - Teenage Parenting Program \$ (1,378.88)
	(Adjust average salaries to actual for fiscal year 2009-2010)		(Adjust average salaries to actual for fiscal year 2009-2010)
3162	SAI - Attendance Officers	\$ 8,780.89	4110 SAI - ESOL \$ (25,143.03)
	(Adjust average salaries to actual for fiscal year 2009-2010)		(Adjust average salaries to actual for fiscal year 2009-2010)
6113	SAI - Plan of Care	\$ 3,232.00	7119 SAI - Closing The Gap \$ 2,748.57
	(Appropriation for transportation expenditures)		(Adjust average salaries to actual for fiscal year 2009-2010)
8111	SAI - Best Chance	\$ 3,448.01	8119 SAI - ECCI N & S \$ (5,626.67)
	(Adjust average salaries to actual for fiscal year 2009-2010)		(Adjust average salaries to actual for fiscal year 2009-2010)
9161	SAI - Secondary Math Remediation	\$ (19,051.96)	9162 SAI - Learning Strategies \$ (21,881.74)
	(Adjust average salaries to actual for fiscal year 2009-2010)		(Adjust average salaries to actual for fiscal year 2009-2010)

Explanation of Budget Amendment as Follows:

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Account	Object	Function	Increase (Decrease)
3162	<u>SAI - Attendance Officers</u>		
	0131 Salary - Instructional	6110 Attendance and Social Work	\$ 1,225.00
	0210 Florida Retirement System	6110 Attendance and Social Work	120.77
	0220 Social Security	6110 Attendance and Social Work	(480.64)
	0231 Group Insurance - Health	6110 Attendance and Social Work	7,626.08
	0232 Group Insurance - Life	6110 Attendance and Social Work	(10.40)
	0233 Group Insurance - Dental	6110 Attendance and Social Work	300.08
			<u>\$ 8,780.89</u>
	<i>Explanation: Average salaries adjusted to actual for fiscal year 2009-2010 and transfers to/(from) the following project(s):</i>		
	3161 SAI - Supplemental Academic Instruction	\$ (8,780.89)	
	<i>(Adjust average salaries to actual for fiscal year 2009-2010)</i>		
4011	<u>Insurance Claims - Equipment</u>		
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 13,436.18
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	9015 Fixed Charges	\$ (13,436.18)	
4012	<u>Insurance Claims - Building & Fixed Equipment</u>		
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 33,405.94
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	9015 Fixed Charges	\$ (33,405.94)	
4013	<u>Insurance Claims - Other</u>		
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 19,390.12
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	9015 Fixed Charges	\$ (19,390.12)	
4016	<u>SM - Administrative</u>		
	0111 Salary - Administrative Manager	6500 Instruction Related Technology	\$ 2,286.48
	0210 Florida Retirement System	6500 Instruction Related Technology	224.86
	0220 Social Security	6500 Instruction Related Technology	72.55
	0231 Group Insurance - Health	6500 Instruction Related Technology	7,334.92
	0232 Group Insurance - Life	6500 Instruction Related Technology	(4.90)
	0233 Group Insurance - Dental	6500 Instruction Related Technology	310.10
	0550 Repair Parts	8200 Administrative Technology Services	(10,224.01)
			<u>\$ -</u>
	<i>Explanation: Average salaries adjusted to actual for fiscal year 2009-2010.</i>		
4025	<u>E.R. - Teacher of the Year</u>		
	0360 Lease and Rental Agreements	7730 Staff Services	\$ (2,613.00)
	0510 Supplies	7730 Staff Services	2,613.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4026	<u>E.R. - Ed. Support Brunch</u>		
	0350 Repair and Maintenance	6300 Instruction & Curriculum	\$ 375.00
	0393 Contracts - Nonprofessional	6300 Instruction & Curriculum	2,813.25
	0510 Supplies	6300 Instruction & Curriculum	(3,188.25)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4110	<u>SAI - ESOL</u>		
	0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ 6,586.85
	0210 Florida Retirement System	5100 Basic Education (K-12)	691.83
	0220 Social Security	5100 Basic Education (K-12)	527.08
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(33,044.36)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(107.50)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(664.40)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(184.76)
	0750 Other Personnel Services	5100 Basic Education (K-12)	1,196.36

Explanation of Budget Amendment as Follows:

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Account	Object	Function	Increase (Decrease)
	0220 Social Security	6100 Pupil Personnel Services	(142.88)
	0220 Social Security	6300 Instruction & Curriculum	(1.25)
			<u>\$ (25,143.03)</u>

Explanation: Average salaries adjusted to actual for fiscal year 2009-2010, changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):

3161 SAI - Supplemental Academic Instruction \$ 25,143.03
(Adjust average salaries to actual for fiscal year 2009-2010)

4125 Class Size Reduction

0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 3,280.22	
0131 Salary - Instructional	5100 Basic Education (K-12)	755,300.33	
0210 Florida Retirement System	5100 Basic Education (K-12)	82,753.46	
0220 Social Security	5100 Basic Education (K-12)	26,396.01	
0231 Group Insurance - Health	5100 Basic Education (K-12)	(342,790.86)	
0232 Group Insurance - Life	5100 Basic Education (K-12)	(1,872.52)	
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(13,971.64)	
0234 Group Insurance - Other	5100 Basic Education (K-12)	(52.19)	
0310 Professional & Technical Service	5100 Basic Education (K-12)	(144,401.00)	
0100 Salaries - Non-Instructional	5200 Exceptional Child	(419.77)	
0131 Salary - Instructional	5200 Exceptional Child	(5,997.31)	
0210 Florida Retirement System	5200 Exceptional Child	(466.82)	
0220 Social Security	5200 Exceptional Child	(568.77)	
0231 Group Insurance - Health	5200 Exceptional Child	(8,229.86)	
0232 Group Insurance - Life	5200 Exceptional Child	(15.23)	
0233 Group Insurance - Dental	5200 Exceptional Child	(329.60)	
0234 Group Insurance - Other	5200 Exceptional Child	23.70	
0997 Reserve - Projects	9890 Reserves	(275,798.90)	
			<u>\$ 72,839.25</u>

Explanation: Average salaries adjusted to actual for fiscal year 2009-2010, changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):

5126 CSR - Class Size Equalization \$ 16,301.61 6120 CSR - Secondary Reading \$ (94,965.96)
(Adjust average salaries to actual for fiscal year 2009-2010) (Adjust average salaries to actual for fiscal year 2009-2010)

8106 CSR - Okaloosa On-Line \$ 5,825.10
(Adjust average salaries to actual for fiscal year 2009-2010)

5011 Military Family Transition

0310 Professional & Technical Service	6300 Instruction & Curriculum	\$ (568.08)	
0370 Postage	6300 Instruction & Curriculum	19.12	
0642 Equipment (Under \$1,000)	6300 Instruction & Curriculum	548.96	
			<u>\$ -</u>

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

5012 Itinerant - Staffing Specialist

0131 Salary - Instructional	6300 Instruction & Curriculum	\$ 793.50	
0210 Florida Retirement System	6300 Instruction & Curriculum	151.40	
0220 Social Security	6300 Instruction & Curriculum	(337.64)	
0231 Group Insurance - Health	6300 Instruction & Curriculum	(1,551.18)	
0232 Group Insurance - Life	6300 Instruction & Curriculum	(16.52)	
0233 Group Insurance - Dental	6300 Instruction & Curriculum	(92.67)	
0234 Group Insurance - Other	6300 Instruction & Curriculum	(0.22)	
			<u>\$ (1,053.33)</u>

Explanation: Average salaries adjusted to actual for fiscal year 2009-2010 and transfers to/(from) the following project(s):

2095 Salary Resynching \$ 1,053.33
(Adjust average salaries to actual for fiscal year 2009-2010)

5110 Workforce Development

0100 Salaries - Non-Instructional	5900 Other Instruction	\$ (140.60)
0131 Salary - Instructional	5900 Other Instruction	56,704.26
0210 Florida Retirement System	5900 Other Instruction	7,288.12
0220 Social Security	5900 Other Instruction	1,340.72
0231 Group Insurance - Health	5900 Other Instruction	(20,287.30)
0232 Group Insurance - Life	5900 Other Instruction	(92.77)
0233 Group Insurance - Dental	5900 Other Instruction	(417.44)
0234 Group Insurance - Other	5900 Other Instruction	(13.04)
0750 Other Personnel Services	5900 Other Instruction	1,000.00
0131 Salary - Instructional	6100 Pupil Personnel Services	(24,145.02)
0210 Florida Retirement System	6100 Pupil Personnel Services	(2,377.97)
0220 Social Security	6100 Pupil Personnel Services	(1,847.10)
0231 Group Insurance - Health	6100 Pupil Personnel Services	(3,655.50)
0232 Group Insurance - Life	6100 Pupil Personnel Services	(13.99)
0233 Group Insurance - Dental	6100 Pupil Personnel Services	(173.43)
0234 Group Insurance - Other	6100 Pupil Personnel Services	(41.75)
0100 Salaries - Non-Instructional	7300 School Admin - Principal Office	3,434.88

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 22, 2010

Account	Object	Function	Increase (Decrease)
	0111 Salary - Administrative Manager	7300 School Admin - Principal Office	1,435.40
	0210 Florida Retirement System	7300 School Admin - Principal Office	586.21
	0220 Social Security	7300 School Admin - Principal Office	144.26
	0231 Group Insurance - Health	7300 School Admin - Principal Office	(16,584.40)
	0232 Group Insurance - Life	7300 School Admin - Principal Office	(28.04)
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	(187.05)
	0234 Group Insurance - Other	7300 School Admin - Principal Office	(36.74)
	0100 Salaries - Non-Instructional	7900 Operation of Plant	(1,201.20)
	0210 Florida Retirement System	7900 Operation of Plant	(117.17)
	0220 Social Security	7900 Operation of Plant	(644.39)
	0231 Group Insurance - Health	7900 Operation of Plant	(10,110.83)
	0232 Group Insurance - Life	7900 Operation of Plant	(22.80)
	0233 Group Insurance - Dental	7900 Operation of Plant	(532.06)
	0234 Group Insurance - Other	7900 Operation of Plant	(70.20)
	0642 Equipment (Under \$1,000)	7900 Operation of Plant	237.96
	0997 Reserve - Projects	9890 Reserves	10,568.98
			<u>\$ -</u>

Explanation: Average salaries adjusted to actual for fiscal year 2009-2010 and changes by schools & departments between objects & functions to better utilize funds.

5126 CSR - Class Size Equalization

	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 203.32
	0131 Salary - Instructional	5100 Basic Education (K-12)	(14,627.55)
	0210 Florida Retirement System	5100 Basic Education (K-12)	3,390.00
	0220 Social Security	5100 Basic Education (K-12)	(5,976.85)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(17,945.88)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(254.93)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(855.25)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(186.25)
	0750 Other Personnel Services	5100 Basic Education (K-12)	(32,062.68)
	0997 Reserve - Projects	9890 Reserves	84,617.68
			<u>\$ 16,301.61</u>

Explanation: Average salaries adjusted to actual for fiscal year 2009-2010, changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):

4125 Class Size Reduction \$ (16,301.61)
(Adjust average salaries to actual for fiscal year 2009-2010)

6006 Fingerprinting - Fees

	0310 Professional & Technical Service	7730 Staff Services	\$ (10.00)
	0370 Postage	7730 Staff Services	10.00
			<u>\$ -</u>

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

6113 SAI - Plan of Care

	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (23,828.00)
	0131 Salary - Instructional	5100 Basic Education (K-12)	21,680.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	(212.00)
	0220 Social Security	5100 Basic Education (K-12)	(164.00)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	2,376.00
	0232 Group Insurance - Life	5100 Basic Education (K-12)	12.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	136.00
	0398 Field Trips	7803 Transportation - South	3,232.00
			<u>\$ 3,232.00</u>

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

3161 SAI - Supplemental Academic Instruction \$ (3,232.00)
(Appropriation for transportation expenditures)

6120 CSR - Secondary Reading

	0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ (4,030.70)
	0131 Salary - Instructional	5100 Basic Education (K-12)	(38,820.37)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(3,638.25)
	0220 Social Security	5100 Basic Education (K-12)	(5,005.35)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(35,123.14)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(120.56)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(594.54)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(77.91)
	0100 Salaries - Non-Instructional	5200 Exceptional Child	(4,082.62)
	0131 Salary - Instructional	5200 Exceptional Child	(2,748.79)
	0210 Florida Retirement System	5200 Exceptional Child	(671.08)
	0220 Social Security	5200 Exceptional Child	(744.83)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 22, 2010

Account	Object	Function	Increase (Decrease)
	0231 Group Insurance - Health	5200 Exceptional Child	750.95
	0232 Group Insurance - Life	5200 Exceptional Child	(15.44)
	0233 Group Insurance - Dental	5200 Exceptional Child	(43.33)
			<u>\$ (94,965.96)</u>
<i>Explanation: Average salaries adjusted to actual for fiscal year 2009-2010 and transfers to/(from) the following project(s):</i>			
	4125 Class Size Reduction	\$ 94,965.96	
	<i>(Adjust average salaries to actual for fiscal year 2009-2010)</i>		
6123 Reading Instruction			
	0131 Salary - Instructional	6300 Instruction & Curriculum	\$ (5,978.36)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(584.95)
	0220 Social Security	6300 Instruction & Curriculum	(1,168.83)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(27,405.44)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(66.90)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(946.12)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	(69.86)
	0997 Reserve - Projects	9890 Reserves	36,220.46
			<u>\$ -</u>
<i>Explanation: Average salaries adjusted to actual for fiscal year 2009-2010.</i>			
7008 Curriculum Development			
	0331 Out of County Travel	6300 Instruction & Curriculum	\$ 160.00
	0510 Supplies	6300 Instruction & Curriculum	(160.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7014 Professional Orientation Program			
	0117 Workshops	6400 Instructional Staff Training Services	\$ 605.00
	0220 Social Security	6400 Instructional Staff Training Services	46.28
	0331 Out of County Travel	6400 Instructional Staff Training Services	(651.28)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7021 Expanded Employee - Training			
	0117 Workshops	6400 Instructional Staff Training Services	\$ (1,386.00)
	0220 Social Security	6400 Instructional Staff Training Services	86.00
	0310 Professional & Technical Service	7730 Staff Services	1,300.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7054 AP Initiative - Set-Aside			
	0510 Supplies	5100 Basic Education (K-12)	\$ (1,159.00)
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	1,159.00
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	(724.50)
	0691 Software (Over \$1,000)	5100 Basic Education (K-12)	(2,457.70)
	0693 Software Subscriptions	5100 Basic Education (K-12)	3,182.20
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7055 International Baccalaureate			
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 9,100.00
	0131 Salary - Instructional	5100 Basic Education (K-12)	4,912.03
	0210 Florida Retirement System	5100 Basic Education (K-12)	483.85
	0220 Social Security	5100 Basic Education (K-12)	1,062.42
	0231 Group Insurance - Health	5100 Basic Education (K-12)	734.10
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(0.60)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	52.44
	0510 Supplies	5100 Basic Education (K-12)	(16,344.24)
			<u>\$ -</u>
<i>Explanation: Average salaries adjusted to actual for fiscal year 2009-2010 and 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)	\$ (632.00)
	0730 Dues and Fees	5100 Basic Education (K-12)	632.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7111 Military Impact			
	0131 Salary - Instructional	6120 Guidance Services	\$ (24,221.80)
	0210 Florida Retirement System	6120 Guidance Services	(2,387.68)
	0220 Social Security	6120 Guidance Services	(2,374.68)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 22, 2010

Account	Object	Function	Increase (Decrease)
	0231 Group Insurance - Health	6120 Guidance Services	(3,889.06)
	0232 Group Insurance - Life	6120 Guidance Services	(19.58)
	0233 Group Insurance - Dental	6120 Guidance Services	(374.51)
	0234 Group Insurance - Other	6120 Guidance Services	(2.84)
	0997 Reserve - Projects	9890 Reserves	33,270.15
			<u>\$ -</u>
<i>Explanation: Average salaries adjusted to actual for fiscal year 2009-2010.</i>			
7119 <u>SAI - Closing The Gap</u>			
	0111 Salary - Administrative Manager	6300 Instruction & Curriculum	\$ 900.00
	0210 Florida Retirement System	6300 Instruction & Curriculum	980.58
	0220 Social Security	6300 Instruction & Curriculum	(1,211.92)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	2,117.61
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(9.80)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(27.90)
			<u>\$ 2,748.57</u>
<i>Explanation: Average salaries adjusted to actual for fiscal year 2009-2010 and transfers to/(from) the following project(s):</i>			
	3161 SAI - Supplemental Academic Instruction	\$ (2,748.57)	
	<i>(Adjust average salaries to actual for fiscal year 2009-2010)</i>		
8106 <u>CSR - Okaloosa On-Line</u>			
	0100 Salaries - Non-Instructional	7300 School Admin - Principal Office	\$ 2,122.94
	0111 Salary - Administrative Manager	7300 School Admin - Principal Office	270.53
	0210 Florida Retirement System	7300 School Admin - Principal Office	235.09
	0220 Social Security	7300 School Admin - Principal Office	(39.91)
	0231 Group Insurance - Health	7300 School Admin - Principal Office	3,138.32
	0232 Group Insurance - Life	7300 School Admin - Principal Office	(3.95)
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	102.08
			<u>\$ 5,825.10</u>
<i>Explanation: Average salaries adjusted to actual for fiscal year 2009-2010 and transfers to/(from) the following project(s):</i>			
	4125 Class Size Reduction	\$ (5,825.10)	
	<i>(Adjust average salaries to actual for fiscal year 2009-2010)</i>		
8107 <u>CSR - Science & Math Initiative</u>			
	0370 Postage	6300 Instruction & Curriculum	\$ 37.21
	0510 Supplies	6300 Instruction & Curriculum	(37.21)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8109 <u>CSR - AP Initiatives & Vertical Alignment</u>			
	0310 Professional & Technical Service	6300 Instruction & Curriculum	\$ (750.00)
	0330 In County Travel	6300 Instruction & Curriculum	750.00
			<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)	\$ (28,045.95)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(2,719.54)
	0220 Social Security	5100 Basic Education (K-12)	(1,833.91)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(9,694.99)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(30.56)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(195.54)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	44.40
	0131 Salary - Instructional	5300 Vocational	2,828.24
	0210 Florida Retirement System	5300 Vocational	278.57
	0220 Social Security	5300 Vocational	216.35
	0231 Group Insurance - Health	5300 Vocational	167.10
	0232 Group Insurance - Life	5300 Vocational	(0.17)
	0233 Group Insurance - Dental	5300 Vocational	13.47
	0997 Reserve - Projects	9890 Reserves	38,972.53
			<u>\$ -</u>
<i>Explanation: Average salaries adjusted to actual for fiscal year 2009-2010.</i>			
8111 <u>SAI - Best Chance</u>			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (10,183.42)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(985.93)
	0220 Social Security	5100 Basic Education (K-12)	(1,674.74)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	10,747.69
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(28.10)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	235.91
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(28.08)
	0100 Salaries - Non-Instructional	7300 School Admin - Principal Office	4,231.06

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 22, 2010

Account	Object	Function	Increase (Decrease)
	0111 Salary - Administrative Manager	7300 School Admin - Principal Office	573.49
	0210 Florida Retirement System	7300 School Admin - Principal Office	473.43
	0220 Social Security	7300 School Admin - Principal Office	347.07
	0231 Group Insurance - Health	7300 School Admin - Principal Office	(295.74)
	0232 Group Insurance - Life	7300 School Admin - Principal Office	0.18
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	37.45
	0234 Group Insurance - Other	7300 School Admin - Principal Office	(2.26)
			<u>\$ 3,448.01</u>
	<i>Explanation: Average salaries adjusted to actual for fiscal year 2009-2010 and transfers to/(from) the following project(s):</i>		
	3161 SAI - Supplemental Academic Instruction	\$ (3,448.01)	
	<i>(Adjust average salaries to actual for fiscal year 2009-2010)</i>		
8113	<u>Workforce Ed. Performance</u>		
	0510 Supplies	5900 Other Instruction	\$ (60.00)
	0622 Audio Visual (Under \$1,000)	5900 Other Instruction	60.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
8119	<u>SAI - ECCI N & S</u>		
	0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ (4,365.95)
	0131 Salary - Instructional	5100 Basic Education (K-12)	8,885.20
	0210 Florida Retirement System	5100 Basic Education (K-12)	1,169.26
	0220 Social Security	5100 Basic Education (K-12)	(1,546.38)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(5,648.58)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(70.30)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(535.62)
	0310 Professional & Technical Service	5100 Basic Education (K-12)	(288.00)
	0370 Postage	5100 Basic Education (K-12)	288.00
	0100 Salaries - Non-Instructional	7300 School Admin - Principal Office	(4,658.00)
	0111 Salary - Administrative Manager	7300 School Admin - Principal Office	1,034.20
	0210 Florida Retirement System	7300 School Admin - Principal Office	(356.96)
	0220 Social Security	7300 School Admin - Principal Office	(551.10)
	0231 Group Insurance - Health	7300 School Admin - Principal Office	1,014.24
	0232 Group Insurance - Life	7300 School Admin - Principal Office	(12.24)
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	15.56
			<u>\$ (5,626.67)</u>
	<i>Explanation: Average salaries adjusted to actual for fiscal year 2009-2010, 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	\$ 5,626.67	
	<i>(Adjust average salaries to actual for fiscal year 2009-2010)</i>		
9002	<u>Lottery - School Advisory Council</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 317.06
	0210 Florida Retirement System	5100 Basic Education (K-12)	(197.01)
	0220 Social Security	5100 Basic Education (K-12)	(120.05)
	0510 Supplies	5100 Basic Education (K-12)	9.23
	0750 Other Personnel Services	5100 Basic Education (K-12)	(9.23)
	0220 Social Security	5200 Exceptional Child	2.10
	0750 Other Personnel Services	5200 Exceptional Child	(2.10)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
9004	<u>Advanced International Certificate of Education</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (5,211.84)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(512.95)
	0220 Social Security	5100 Basic Education (K-12)	(398.99)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(504.42)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(1.93)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(105.00)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(21.78)
	0997 Reserve - Projects	9890 Reserves	6,756.91
			<u>\$ -</u>
	<i>Explanation: Average salaries adjusted to actual for fiscal year 2009-2010.</i>		
9015	<u>Fixed Charges</u>		
	0122 Salary - Sick Leave Payoff	5100 Basic Education (K-12)	\$ 150,000.00
	0122 Salary - Sick Leave Payoff	5200 Exceptional Child	(150,000.00)
	0121 Salary Retirement Bonus	7801 Transportation - North	(15,000.00)
	0121 Salary Retirement Bonus	7803 Transportation - South	15,000.00
	0123 Salary - Annual Leave Payoff	7803 Transportation - South	20,000.00
	0210 Florida Retirement System	7803 Transportation - South	2,000.00
	0220 Social Security	7803 Transportation - South	5,000.00
	0123 Salary - Annual Leave Payoff	8120 Building and Ground Maintenance	(20,000.00)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund
 Amendment Number 5
 Board Meeting February 22, 2010

Account	Object	Function	Increase (Decrease)
	0210 Florida Retirement System	8120 Building and Ground Maintenance	(2,000.00)
	0220 Social Security	8120 Building and Ground Maintenance	(5,000.00)
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	(66,232.24)
			<u>\$ (66,232.24)</u>

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

4011 Insurance Claims - Equipment	\$ 13,436.18	4012 Insurance Claims - Building & Fixed Equipment	\$ 33,405.94
4013 Insurance Claims - Other	\$ 19,390.12		

9121 Print Shop

0100 Salaries - Non-Instructional	7760 Internal Service	\$ 3,843.55
0111 Salary - Administrative Manager	7760 Internal Service	1,211.10
0210 Florida Retirement System	7760 Internal Service	497.16
0220 Social Security	7760 Internal Service	279.37
0231 Group Insurance - Health	7760 Internal Service	(2,056.64)
0232 Group Insurance - Life	7760 Internal Service	(34.31)
0233 Group Insurance - Dental	7760 Internal Service	(218.24)
0370 Postage	7760 Internal Service	(6,000.00)
0510 Supplies	7760 Internal Service	2,478.01
		<u>\$ -</u>

Explanation: Average salaries adjusted to actual for fiscal year 2009-2010 and changes by schools & departments between objects & functions to better utilize funds.

9160 Lottery - School Recognition Program

0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 322.00
0210 Florida Retirement System	5100 Basic Education (K-12)	31.71
0220 Social Security	5100 Basic Education (K-12)	24.64
0510 Supplies	5100 Basic Education (K-12)	312.89
0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	(691.24)
		<u>\$ -</u>

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

9161 SAI - Secondary Math Remediation

0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 9,185.99
0210 Florida Retirement System	5100 Basic Education (K-12)	1,628.42
0220 Social Security	5100 Basic Education (K-12)	(423.96)
0231 Group Insurance - Health	5100 Basic Education (K-12)	(28,389.35)
0232 Group Insurance - Life	5100 Basic Education (K-12)	(79.32)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(1,035.42)
0234 Group Insurance - Other	5100 Basic Education (K-12)	61.68
		<u>\$ (19,051.96)</u>

Explanation: Average salaries adjusted to actual for fiscal year 2009-2010 and transfers to/(from) the following project(s).

3161 SAI - Supplemental Academic Instruction	\$ 19,051.96
(Adjust average salaries to actual for fiscal year 2009-2010)	

9162 SAI - Learning Strategies

0100 Salaries - Non-Instructional	5200 Exceptional Child	\$ 16,632.42
0210 Florida Retirement System	5200 Exceptional Child	1,648.69
0220 Social Security	5200 Exceptional Child	547.40
0231 Group Insurance - Health	5200 Exceptional Child	(40,050.54)
0232 Group Insurance - Life	5200 Exceptional Child	(122.85)
0233 Group Insurance - Dental	5200 Exceptional Child	(398.29)
0234 Group Insurance - Other	5200 Exceptional Child	(138.57)
		<u>\$ (21,881.74)</u>

Explanation: Average salaries adjusted to actual for fiscal year 2009-2010 and transfers to/(from) the following project(s).

3161 SAI - Supplemental Academic Instruction	\$ 21,881.74
(Adjust average salaries to actual for fiscal year 2009-2010)	

ADOPTED BY SCHOOL BOARD:

FEBRUARY 22, 2010

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2009	INCREASE	DECREASE	BUDGET AS OF 1/31/2010
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	0.05		8,006.60
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	\$ 0.05	\$ -	\$ 10,557,681.00

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>APPROPRIATIONS</i>							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 12/31/2009	INCREASE	DECREASE	BUDGET AS OF 1/31/2010
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	0.05		4,079.43
	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	\$ 0.05	\$ -	\$ 10,557,681.00

Explanation of Budget Amendment as Follows:

Part II - Debt Service Funds

Amendment Number 5

Board Meeting February 22, 2010

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3431	<u>Interest on Investments</u>		<u>\$ 0.05</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	<u>\$ 0.05</u>
Explanation: To record interest on investments.			
	.... Discretionary	\$	0.05

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

FEBRUARY 22, 2010

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2009	INCREASE	DECREASE	BUDGET AS OF 1/31/2010	
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	-	93,506.53	5,517.58		99,024.11
3431	INTEREST ON INVESTMENT	-	50,967.35	14,243.99		65,211.34
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	\$ 69,556,318.42	\$ 19,761.57	\$ -	\$ 69,576,079.99

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 12/31/2009	INCREASE	DECREASE	BUDGET AS OF 1/31/2010	
7400	FACILITIES ACQUISITION & CONSTRUCTION						
0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0631	ARCHITECTURAL DESIGN / ENGINEERING	10,115,047.27	6,065,839.01		287,355.04		5,778,483.97
0632	CONTRACTOR SERVICES	3,988,905.81	7,988,905.81	593,579.56			8,582,485.37
0633	CONSTRUCTION DIRECT MATERIALS	-	-				-
0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	1,340,930.23	1,425,796.25	19,311.92			1,445,108.17
0642	EQUIPMENT (UNDER \$1,000)	1,334,717.25	1,380,630.84	153,364.65			1,533,995.49
0643	COMPUTER EQUIPMENT (OVER \$1,000)	251,312.15	255,485.89	1,851.00			257,336.89
0644	COMPUTER HARDWARE (UNDER \$1,000)	11,641.32	11,054.91	8,984.40			20,039.31
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		27,053.15		433,376.92
0677	REPLACEMENT SYSTEMS	685,133.71	865,752.31	30,000.00			895,752.31
0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	731,212.27	741,212.27		60,000.00		681,212.27
0682	HEATING/COOLING/AIR CONDITIONING	-	-				-
0684	REPLACEMENT ROOFING & SYSTEMS	25,056,971.37	24,293,950.36	191,345.78			24,485,296.14
0685	FLOORING/STRUCTURAL ALTERATION	453,897.28	468,220.89	1,572.00			469,792.89
0691	SOFTWARE (OVER \$1,000)	43,000.79	52,614.64		3,000.00		49,614.64
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	5,293,416.19		602,839.55		4,690,576.64
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	\$ 69,556,318.42	\$ 1,000,009.31	\$ 980,247.74		\$ 69,576,079.99

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 5
Board Meeting February 22, 2010

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3421	<u>Tax Redemptions</u>		\$ 5,517.58
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 5,517.58
	<i>Explanation: To appropriate tax collections.</i>		
	.... Discretionary	\$ 5,517.58	
3431	<u>Interest on Investments</u>		\$ 14,243.99
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 14,243.99
	<i>Explanation: To appropriate interest earnings.</i>		
	.... Discretionary	\$ 14,243.99	
II. Amendments Between Appropriations & Reserves			
	.... <u>Discretionary</u>		
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ (622,601.12)
	<i>Explanation: Transferred to/from the following project(s):</i>		
	1301 Choctaw HS - Renovate Front	\$ 237,507.62	1389 Longwood - Faithful & Gould - P4/TO9 16,000.00
	1326 Faithful & Gould - P4/TO1	16,000.00	6342 School Equipment 5,000.00
	1356 Faithful & Gould - P4/TO6	7,000.00	7343 Intercom Upgrade - District Wide (37,507.62)
	1388 Longwood - HVAC Project - P4/TO9	270,000.00	9377 Mary Esther ES - 4 Clrm - P3/TO17 108,601.12
			Total Projects transferred to/from \$ 622,601.12
0383	<u>Laurel Hill - Sign - BD</u>		
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	\$ (240.00)
	<i>Explanation: Transferred to/from the following project(s):</i>		
	2303 Board Projects	\$ 240.00	
1301	<u>Choctaw HS - Renovate Front</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 487,507.62
	<i>Explanation: Transferred to/from the following project(s):</i>		
	.... Discretionary	\$ (237,507.62)	1372 Owner Allowance - Portable - P4/TO 6 (250,000.00)
			Total Projects transferred to/from \$ (487,507.62)
1326	<u>Faithful & Gould - P4/TO1</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ 16,000.00
	<i>Explanation: Transferred to/from the following project(s):</i>		
	.... Discretionary	\$ (16,000.00)	
1342	<u>Classroom Performance System - BD</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 3,450.00
	0643 Computer Hardware (Over \$1,000)	7400 Facilities Acquisition and Construction	(1,149.00)
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	1,149.00
			\$ 3,450.00
	<i>Explanation: Transferred to/from the following project(s):</i>		
	2303 Board Projects	\$ (3,450.00)	
1345	<u>Technology Equipment - BD</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 1,399.00
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	113,361.00
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	7,835.40
			\$ 122,595.40
	<i>Explanation: Transferred to/from the following project(s):</i>		
	2303 Board Projects	\$ (122,595.40)	
1355	<u>Choctaw - HVAC & Controls - Jacobs - P4/TO6</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 336,933.00
	<i>Explanation: Transferred to/from the following project(s):</i>		
	1373 Owner Allowance - Existing HVAC - P4/TO 6	\$ (218,946.00)	1374 Owner Allowance - 200T/400T Swap - P4/TO 6 (117,987.00)
			Total Projects transferred to/from \$ (336,933.00)
1356	<u>Faithful & Gould - P4/TO6</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ 7,000.00
	<i>Explanation: Transferred to/from the following project(s):</i>		
	.... Discretionary	\$ (7,000.00)	

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 5
Board Meeting February 22, 2010

Account	Object	Function	Increase (Decrease)
1363	<u>READ 180 Program - BD</u>		
	0643 Computer Hardware (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 3,000.00
	0691 Software (Over \$1,000)	7400 Facilities Acquisition and Construction	(3,000.00)
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		
1372	<u>Owner Allowance - Portable - P4/TO 6</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (250,000.00)</u>
	<i>Explanation: Transferred to/from the following project(s):</i>		
	1301 Choctaw HS - Renovate Front	\$ 250,000.00	
1373	<u>Owner Allowance - Existing HVAC - P4/TO 6</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (218,946.00)</u>
	<i>Explanation: Transferred to/from the following project(s):</i>		
	1355 Choctaw - HVAC & Controls - Jacobs - P4/TO6	\$ 218,946.00	
1374	<u>Owner Allowance - 200T/400T Swap - P4/TO 6</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (117,987.00)</u>
	<i>Explanation: Transferred to/from the following project(s):</i>		
	1355 Choctaw - HVAC & Controls - Jacobs - P4/TO6	\$ 117,987.00	
1385	<u>Lewis - Gator - BD</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	<u>\$ 5,496.46</u>
	<i>Explanation: Transferred to/from the following project(s):</i>		
	2303 Board Projects	\$ (5,496.46)	
1386	<u>Video Production Sound Equipment - BD</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 9,845.84
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	15,747.76
			<u>\$ 25,593.60</u>
	<i>Explanation: Transferred to/from the following project(s):</i>		
	2303 Board Projects	\$ (25,593.60)	
1387	<u>Kenwood - Media Center AV - BD</u>		
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	<u>\$ 10,000.00</u>
	<i>Explanation: Transferred to/from the following project(s):</i>		
	2303 Board Projects	\$ (10,000.00)	
1388	<u>Longwood - HVAC Project - P4/TO9</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 270,000.00</u>
	<i>Explanation: Transferred to/from the following project(s):</i>		
	.... Discretionary	\$ (270,000.00)	
1389	<u>Longwood - Faithful & Gould - P4/TO9</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 16,000.00</u>
	<i>Explanation: Transferred to/from the following project(s):</i>		
	.... Discretionary	\$ (16,000.00)	
1390	<u>Meigs - Baseball Dugouts - BD</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 9,983.78</u>
	<i>Explanation: Transferred to/from the following project(s):</i>		
	2303 Board Projects	\$ (9,983.78)	
1391	<u>Computer Lab - BD</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	<u>\$ 10,000.00</u>
	<i>Explanation: Transferred to/from the following project(s):</i>		
	2303 Board Projects	\$ (10,000.00)	

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 5
Board Meeting February 22, 2010

Account	Object	Function	Increase (Decrease)
1392	<u>Choice - Biomed Science FWBHS - BD</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 15,576.18
	<i>Explanation: Transferred to/from the following project(s):</i>		
	2303 Board Projects	\$ (15,576.18)	
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (206,527.42)
	<i>Explanation: Transferred to/from the following project(s):</i>		
	0383 Laurel Hill - Sign - BD	\$ (240.00)	1390 Meigs - Baseball Dugouts - BD 9,983.78
	1342 Classroom Performance System - BD	3,450.00	1391 Computer Lab - BD 10,000.00
	1345 Technology Equipment - BD	122,595.40	1392 Choice - Biomed Science FWBHS - BD 15,576.18
	1385 Lewis - Gator - BD	5,496.46	4370 Mary Esther - Electric Sign - BD 7,500.00
	1386 Video Production Sound Equipment - BD	25,593.60	9316 Laurel Hill - Capital Improve - BD (3,428.00)
	1387 Kenwood - Media Center AV - BD	10,000.00	<u>Total Projects transferred to/from \$ 206,527.42</u>
2336	<u>District Wide - Emergency Maintenance</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 30,000.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(25,000.00)
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	<u>(5,000.00)</u>
			\$ -
	<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	\$ 310,747.28
	<i>Explanation: Transferred to/from the following project(s):</i>		
	9397 Portable Leases - Class Size	\$ (310,747.28)	
4370	<u>Mary Esther - Electric Sign - BD</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 7,500.00
	<i>Explanation: Transferred to/from the following project(s):</i>		
	2303 Board Projects	\$ (7,500.00)	
6342	<u>School Equipment</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 5,000.00
	<i>Explanation: Transferred to/from the following project(s):</i>		
	.... Discretionary	\$ (5,000.00)	
6373	<u>Northwood ES - Renovation - P4/TO1</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (351.82)
	<i>Explanation: Transferred to/from the following project(s):</i>		
	6386 Richbourg MS - Sch Renov - P4/TO1	\$ 351.82	
6386	<u>Richbourg MS - Sch Renov - P4/TO1</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 351.82
	<i>Explanation: Transferred to/from the following project(s):</i>		
	6373 Northwood ES - Renovation - P4/TO1	\$ (351.82)	
7343	<u>Intercom Upgrade - District Wide</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (37,507.62)
	<i>Explanation: Transferred to/from the following project(s):</i>		
	.... Discretionary	\$ 37,507.62	
8309	<u>Crestview Elem. - ODP - P3/TO15</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 3,380.98
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	<u>(3,380.98)</u>
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
8312	<u>Owners Contingency - P3/TO17</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ (210,901.48)
	<i>Explanation: Transferred to/from the following project(s):</i>		
	9377 Mary Esther ES - 4 Clrm - P3/TO17	\$ 210,901.48	

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 5
Board Meeting February 22, 2010

Account	Object	Function	Increase (Decrease)
8357	<u>Crestview Middle - ODP - P3/TO15</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (206.00)
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	206.00
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		
8379	<u>Niceville HS Concess-Mod Bldg - TO17</u>		
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	<u>\$ (26,813.15)</u>
	<i>Explanation: Transferred to/from the following project(s):</i>		
	9377 Mary Esther ES - 4 Clrm - P3/TO17	\$ 26,813.15	
9316	<u>Laurel Hill - Capital Improve - BD</u>		
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	<u>\$ (3,428.00)</u>
	<i>Explanation: Transferred to/from the following project(s):</i>		
	2303 Board Projects	\$ 3,428.00	
9368	<u>Faithful & Gould - P3/TO17</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	<u>\$ (565.00)</u>
	<i>Explanation: Transferred to/from the following project(s):</i>		
	9377 Mary Esther ES - 4 Clrm - P3/TO17	\$ 565.00	
9372	<u>Edge ES - 8 Clrms - P3/TO17</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	<u>\$ (98,888.56)</u>
	<i>Explanation: Transferred to/from the following project(s):</i>		
	9377 Mary Esther ES - 4 Clrm - P3/TO17	\$ 98,888.56	
9377	<u>Mary Esther ES - 4 Clrm - P3/TO17</u>		
	0632 Contractor Services	7400 Facilities Acquisition and Construction	<u>\$ 593,579.56</u>
	<i>Explanation: Transferred to/from the following project(s):</i>		
	.... Discretionary	\$ (108,601.12)	9372 Edge ES - 8 Clrms - P3/TO17 (98,888.56)
	8312 Owners Contingency - P3/TO17	(210,901.48)	9388 ODP Allowance - P3/TO17 (45,749.67)
	8379 Niceville HS Concess-Mod Bldg - TO17	(26,813.15)	9389 Portable Relocation - P3/TO17 (102,060.58)
	9368 Faithful & Gould - P3/TO17	(565.00)	<u>Total Projects transferred to/from \$ (593,579.56)</u>
9388	<u>ODP Allowance - P3/TO17</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (8,104.36)
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	(6,595.31)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(31,050.00)
			<u>\$ (45,749.67)</u>
	<i>Explanation: Transferred to/from the following project(s):</i>		
	9377 Mary Esther ES - 4 Clrm - P3/TO17	\$ 45,749.67	
9389	<u>Portable Relocation - P3/TO17</u>		
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	\$ (60,000.00)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(42,060.58)
			<u>\$ (102,060.58)</u>
	<i>Explanation: Transferred to/from the following project(s):</i>		
	9377 Mary Esther ES - 4 Clrm - P3/TO17	\$ 102,060.58	
9397	<u>Portable Leases - Class Size</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (310,747.28)</u>
	<i>Explanation: Transferred to/from the following project(s):</i>		
	2353 District Wide - Portable Repairs & Relocations	\$ 310,747.28	

ADOPTED BY SCHOOL BOARD:

FEBRUARY 22, 2010

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2009	INCREASE	DECREASE	BUDGET AS OF 1/31/2010	
3199	MISCELLANEOUS FEDERAL DIRECT	\$ -	\$ 347,353.61		\$ -	\$ 347,353.61
3201	VOCATIONAL EDUCATIONAL ARTS	106,186.61	304,195.41	29,504.00		333,699.41
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		135,526.91	9,550,014.09
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	7,746,729.70	19,680.00		7,766,409.70
3251	ADULT BASIC EDUCATION	3,105.94	66,971.94	7,071.00		74,042.94
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		25,365.99	1,656,356.74
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	\$ 33,880,462.03	\$ 56,255.00	\$ 160,892.90	\$ 33,775,824.13

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2009	INCREASE	DECREASE	BUDGET AS OF 1/31/2010
5100 BASIC EDUCATION (K-12)	\$ 11,218,680.72	\$ 10,585,730.49	\$ 80,692.95	\$ -	\$ 10,666,423.44
5200 EXCEPTIONAL STUDENT EDUCATION	12,070,646.02	10,970,438.71	44,348.24		11,014,786.95
5300 VOCATIONAL AND TECHNICAL EDUCATION	171,822.64	357,541.64	39,797.32		397,338.96
5400 ADULT GENERAL EDUCATION	145,706.00	145,706.00			145,706.00
5500 PRE-KINDERGARTEN	513,309.91	468,091.35	13,089.92		481,181.27
5900 OTHER INSTRUCTION	-	388,779.61	20,690.66		409,470.27
6100 PUPIL PERSONNEL SERVICES	298,047.84	300,685.49	1,935.67		302,621.16
6110 ATTENDANCE AND SOCIAL WORK	353,795.59	351,619.00	3,054.33		354,673.33
6120 GUIDANCE SERVICES	335,101.00	335,101.00		72,747.57	262,353.43
6130 HEALTH SERVICES	30,937.00	31,587.00			31,587.00
6140 PSYCHOLOGICAL SERVICES	185,385.40	183,147.00		11,787.85	171,359.15
6150 PARENTAL INVOLVEMENT	148,264.88	123,193.78		2,239.07	120,954.71
6200 INSTRUCTIONAL MEDIA SERVICE	301,188.00	301,163.00		30,631.06	270,531.94
6300 INSTR & CURR DEVEL SERVICE (SUPT)	4,826,421.45	4,487,860.06		14,452.71	4,473,407.35
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	399,309.71	587,587.33	11,545.84		599,133.17
6500 INSTRUCTION RELATED TECHNOLOGY	-	-			-
7200 GENERAL ADMINISTRATION (SUPT)	1,565,832.90	1,148,932.66	172.00		1,149,104.66
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	250,385.00	338,585.39		30,523.35	308,062.04
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	2,000,000.00		64,246.00	1,935,754.00
7800 PUPIL TRANSP SERVICES - SCHOOL	542,004.00	458,978.00		75,000.00	383,978.00
7801 TRANSPORTATION - NORTH	59,087.88	64,456.57	128.10		64,584.67
7802 TRANSPORTATION - CENTRAL	2,624.00	2,983.97			2,983.97
7803 TRANSPORTATION - SOUTH	1,700.00	26,290.00		3,510.50	22,779.50
7900 OPERATION OF PLANT	203,668.00	102,418.00		14,954.82	87,463.18
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 34,865,884.00	\$ 33,880,462.03	\$ 215,455.03	\$ 320,092.93	\$ 33,775,824.13

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 5

Board Meeting February 22, 2010

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3201	<u>Vocational Educational Arts</u>		\$ 29,504.00
	0360 Lease and Rental Agreements	7801 Transportation - North	\$ 2,189.50
	0360 Lease and Rental Agreements	7803 Transportation - South	2,189.50
	0643 Computer Hardware (Over \$1,000)	5300 Vocational	8,153.00
	0691 Software (Over \$1,000)	5300 Vocational	16,800.00
	0791 Indirect Costs	7200 General Administration	172.00
			<u>\$ 29,504.00</u>
	<i>Explanation: To appropriate fiscal year 2009-2010 Carl Perkins Roll Forward per project award notification.</i>		
	0422 Carl Perkins - Secondary	\$ 29,504.00	
3213	<u>ARRA - Stabilization K-12</u>		\$ (135,526.91)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	\$ (75,000.00)
	0310 Professional & Technical Service	5100 Basic Education (K-12)	3,719.09
	0310 Professional & Technical Service	7720 Information Services	(64,246.00)
			<u>\$ (135,526.91)</u>
	<i>Explanation: To adjust revenue based on 3rd FEFP calculation received from DOE for fiscal year 2009-2010 and to appropriate fiscal year 2009-2010 Boys & Girls Club - ARRA grant per project award notification.</i>		
	0460 Stabilization - ARRA - K-12	\$ (75,000.00)	0466 Boys & Girls Club - ARRA 3,719.09
	0465 Stabilization - ARRA - Technology - K-12	(64,246.00)	
3241	<u>Title I</u>		\$ 19,680.00
	0510 Supplies	6300 Instruction & Curriculum	\$ 606.00
	0643 Computer Hardware (Over \$1,000)	6300 Instruction & Curriculum	3,330.00
	0220 Social Security	6400 Instructional Staff Training Services	169.00
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	3,936.00
	0750 Other Personnel Services	6400 Instructional Staff Training Services	11,639.00
			<u>\$ 19,680.00</u>
	<i>Explanation: To appropriate fiscal year 2009-2010 Title I AYP grant per project award notifications.</i>		
	0411 Title I - AYP Corrective Action	\$ 19,680.00	
3251	<u>Adult Basic Education</u>		\$ 7,071.00
	0641 Equipment (Over \$1,000)	5900 Other Instruction	\$ 7,071.00
	<i>Explanation: To appropriate fiscal year 2009-2010 Carl Perkins Roll Forward per project award notification.</i>		
	0407 Carl Perkins - Adult	\$ 7,071.00	
3277	<u>Title II - Part A</u>		\$ (25,365.99)
	0510 Supplies	6300 Instruction & Curriculum	\$ (25,365.99)
	<i>Explanation: To adjust fiscal year 2009-2010 Title II - Part A roll forward per award notification.</i>		
	0405 Title II	\$ (25,365.99)	
II. Amendments Between Appropriations & Reserves			
0401	<u>Title I</u>		
	0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ (4,492.20)
	0131 Salary - Instructional	5100 Basic Education (K-12)	73,680.96
	0210 Florida Retirement System	5100 Basic Education (K-12)	9,165.28
	0220 Social Security	5100 Basic Education (K-12)	1,063.80
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(82,513.77)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(239.50)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(844.61)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(138,934.18)
	0310 Professional & Technical Service	5100 Basic Education (K-12)	(4,770.30)
	0392 Shipping Charges	5100 Basic Education (K-12)	99.88
	0510 Supplies	5100 Basic Education (K-12)	138,397.88
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	9,987.50
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	4,195.30
	0750 Other Personnel Services	5100 Basic Education (K-12)	2,697.94
	0100 Salaries - Non-Instructional	5500 Prekindergarten	11,456.96
	0131 Salary - Instructional	5500 Prekindergarten	592.00
	0210 Florida Retirement System	5500 Prekindergarten	1,185.53
	0220 Social Security	5500 Prekindergarten	(841.03)
	0231 Group Insurance - Health	5500 Prekindergarten	554.10
	0232 Group Insurance - Life	5500 Prekindergarten	(24.95)
	0233 Group Insurance - Dental	5500 Prekindergarten	190.40

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 5

Board Meeting February 22, 2010

Account	Object	Function	Increase (Decrease)	
	0234	Group Insurance - Other	5500 Prekindergarten	(23.09)
	0331	Out of County Travel	5500 Prekindergarten	(1,350.00)
	0510	Supplies	5500 Prekindergarten	880.00
	0622	Audio Visual (Under \$1,000)	5500 Prekindergarten	(90.00)
	0641	Equipment (Over \$1,000)	5500 Prekindergarten	(90.00)
	0730	Dues and Fees	5500 Prekindergarten	650.00
	0220	Social Security	6100 Pupil Personnel Services	(37.38)
	0210	Florida Retirement System	6110 Attendance and Social Work	(0.48)
	0220	Social Security	6110 Attendance and Social Work	38.22
	0231	Group Insurance - Health	6110 Attendance and Social Work	(5,942.00)
	0232	Group Insurance - Life	6110 Attendance and Social Work	(9.10)
	0233	Group Insurance - Dental	6110 Attendance and Social Work	24.15
	0100	Salaries - Non-Instructional	6150 Parental Involvement	(1,953.99)
	0210	Florida Retirement System	6150 Parental Involvement	(191.77)
	0220	Social Security	6150 Parental Involvement	(292.05)
	0231	Group Insurance - Health	6150 Parental Involvement	582.09
	0232	Group Insurance - Life	6150 Parental Involvement	(5.92)
	0233	Group Insurance - Dental	6150 Parental Involvement	(165.30)
	0234	Group Insurance - Other	6150 Parental Involvement	(216.00)
	0390	Other Purchased Service	6150 Parental Involvement	261.00
	0393	Contracts - Nonprofessional	6150 Parental Involvement	966.00
	0510	Supplies	6150 Parental Involvement	(762.00)
	0750	Other Personnel Services	6150 Parental Involvement	(465.00)
	0100	Salaries - Non-Instructional	6300 Instruction & Curriculum	(4,252.94)
	0111	Salary - Administrative Manager	6300 Instruction & Curriculum	3,789.90
	0210	Florida Retirement System	6300 Instruction & Curriculum	(40.55)
	0220	Social Security	6300 Instruction & Curriculum	(470.00)
	0231	Group Insurance - Health	6300 Instruction & Curriculum	(1,823.60)
	0232	Group Insurance - Life	6300 Instruction & Curriculum	(32.66)
	0233	Group Insurance - Dental	6300 Instruction & Curriculum	(156.53)
	0510	Supplies	6300 Instruction & Curriculum	929.56
	0641	Equipment (Over \$1,000)	6300 Instruction & Curriculum	(150.00)
	0642	Equipment (Under \$1,000)	6300 Instruction & Curriculum	(150.00)
	0691	Software (Over \$1,000)	6300 Instruction & Curriculum	(300.00)
	0102	Salary - Other Compensation	6400 Instructional Staff Training Services	(2,904.17)
	0131	Salary - Instructional	6400 Instructional Staff Training Services	(6,354.60)
	0210	Florida Retirement System	6400 Instructional Staff Training Services	(911.76)
	0220	Social Security	6400 Instructional Staff Training Services	(145.05)
	0231	Group Insurance - Health	6400 Instructional Staff Training Services	(1,783.00)
	0232	Group Insurance - Life	6400 Instructional Staff Training Services	(1.79)
	0233	Group Insurance - Dental	6400 Instructional Staff Training Services	(11.26)
	0234	Group Insurance - Other	6400 Instructional Staff Training Services	(1,058.26)
	0310	Professional & Technical Service	6400 Instructional Staff Training Services	114.00
	0330	In County Travel	6400 Instructional Staff Training Services	120.00
	0331	Out of County Travel	6400 Instructional Staff Training Services	255.00
	0510	Supplies	6400 Instructional Staff Training Services	(1,134.06)
	0730	Dues and Fees	6400 Instructional Staff Training Services	645.00
	0750	Other Personnel Services	6400 Instructional Staff Training Services	3,412.40
			<u>\$</u>	<u>-</u>

Explanation: Average salaries adjusted to actual for fiscal year 2009-2010 and changes by schools & departments between objects & functions to better utilize funds.

0405 Title II

	0100	Salaries - Non-Instructional	6300 Instruction & Curriculum	\$ 432.00
	0131	Salary - Instructional	6300 Instruction & Curriculum	(121,184.30)
	0210	Florida Retirement System	6300 Instruction & Curriculum	(11,102.57)
	0220	Social Security	6300 Instruction & Curriculum	(13,717.79)
	0231	Group Insurance - Health	6300 Instruction & Curriculum	(13,055.29)
	0232	Group Insurance - Life	6300 Instruction & Curriculum	(87.10)
	0233	Group Insurance - Dental	6300 Instruction & Curriculum	(704.14)
	0234	Group Insurance - Other	6300 Instruction & Curriculum	(14.12)
	0510	Supplies	6300 Instruction & Curriculum	157,933.31
	0642	Equipment (Under \$1,000)	6300 Instruction & Curriculum	1,500.00
			<u>\$</u>	<u>-</u>

Explanation: Average salaries adjusted to actual for fiscal year 2009-2010 and changes by schools & departments between objects & functions to better utilize funds.

0407 Carl Perkins - Adult

	0363	Seat Managed - Computers	5900 Other Instruction	\$ (2,015.23)
	0510	Supplies	5900 Other Instruction	12,211.47
	0610	Library Books	5900 Other Instruction	(500.00)
	0622	Audio Visual (Under \$1,000)	5900 Other Instruction	(851.00)
	0641	Equipment (Over \$1,000)	5900 Other Instruction	3,953.31
	0642	Equipment (Under \$1,000)	5900 Other Instruction	2,867.16
	0643	Computer Hardware (Over \$1,000)	5900 Other Instruction	(1,025.00)
	0644	Computer Hardware (Under \$1,000)	5900 Other Instruction	(350.00)
	0730	Dues and Fees	5900 Other Instruction	(471.05)
	0750	Other Personnel Services	5900 Other Instruction	(200.00)
	0131	Salary - Instructional	6300 Instruction & Curriculum	(10,254.99)
	0210	Florida Retirement System	6300 Instruction & Curriculum	(1,010.26)

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 5

Board Meeting February 22, 2010

Account	Object	Function	Increase (Decrease)
	0220 Social Security	6300 Instruction & Curriculum	(834.44)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(3.88)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(86.10)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	(21.80)
	0331 Out of County Travel	6300 Instruction & Curriculum	(1,205.00)
	0370 Postage	6300 Instruction & Curriculum	(203.19)
			<u>\$ -</u>

Explanation: Average salaries adjusted to actual for fiscal year 2009-2010 and changes by schools & departments between objects & functions to better utilize funds.

0409 Title I - N & D

0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (3,219.93)
0210 Florida Retirement System	5100 Basic Education (K-12)	(317.13)
0220 Social Security	5100 Basic Education (K-12)	(249.47)
0231 Group Insurance - Health	5100 Basic Education (K-12)	2,246.04
0232 Group Insurance - Life	5100 Basic Education (K-12)	14.83
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(12.64)
0510 Supplies	5100 Basic Education (K-12)	39,226.30
0131 Salary - Instructional	6120 Guidance Services	(29,498.00)
0210 Florida Retirement System	6120 Guidance Services	(2,906.00)
0220 Social Security	6120 Guidance Services	(2,257.00)
0231 Group Insurance - Health	6120 Guidance Services	(2,852.00)
0232 Group Insurance - Life	6120 Guidance Services	(13.00)
0233 Group Insurance - Dental	6120 Guidance Services	(162.00)
		<u>\$ -</u>

Explanation: Average salaries adjusted to actual for fiscal year 2009-2010 and changes by schools & departments between objects & functions to better utilize funds.

0410 Title I - CHOICE/SES

0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ 81,000.00
0370 Postage	6300 Instruction & Curriculum	(5,000.00)
0390 Other Purchased Service	6300 Instruction & Curriculum	(1,000.00)
0398 Field Trips	7800 Pupil Transp Services - School	(75,000.00)
		<u>\$ -</u>

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

0412 Homeless Children & Youth

0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (6,000.00)
0220 Social Security	6100 Pupil Personnel Services	700.00
0330 In County Travel	6100 Pupil Personnel Services	2,000.00
0750 Other Personnel Services	6100 Pupil Personnel Services	3,300.00
		<u>\$ -</u>

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

0413 Title I School Improvement Initiative

0210 Florida Retirement System	5100 Basic Education (K-12)	\$ (1,983.00)
0220 Social Security	5100 Basic Education (K-12)	1,983.00
0392 Shipping Charges	5100 Basic Education (K-12)	1,684.00
0393 Contracts - Nonprofessional	5100 Basic Education (K-12)	3,089.00
0510 Supplies	5100 Basic Education (K-12)	16,389.57
0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	(9,608.75)
0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	2,838.60
0643 Computer Hardware (Over \$1,000)	5100 Basic Education (K-12)	(4,831.42)
0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	(4,000.00)
0692 Software (Under \$1,000)	5100 Basic Education (K-12)	139.00
0398 Field Trips	7803 Transportation - South	(5,700.00)
		<u>\$ -</u>

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

0416 LIFE - DEP - Destin Middle/Shoal River

0117 Workshops	6300 Instruction & Curriculum	\$ (13.63)
0220 Social Security	6300 Instruction & Curriculum	13.63
		<u>\$ -</u>

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

0422 Carl Perkins - Secondary

0310 Professional & Technical Service	5300 Vocational	\$ 3,000.00
0331 Out of County Travel	5300 Vocational	1,750.00
0510 Supplies	5300 Vocational	37,092.38
0641 Equipment (Over \$1,000)	5300 Vocational	(1,000.00)
0131 Salary - Instructional	6300 Instruction & Curriculum	(28,914.63)
0210 Florida Retirement System	6300 Instruction & Curriculum	(2,848.00)
0220 Social Security	6300 Instruction & Curriculum	(2,211.86)
0231 Group Insurance - Health	6300 Instruction & Curriculum	(2,912.50)
0232 Group Insurance - Life	6300 Instruction & Curriculum	(12.11)
0233 Group Insurance - Dental	6300 Instruction & Curriculum	(145.33)

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 5

Board Meeting February 22, 2010

Account	Object	Function	Increase (Decrease)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	(47.95)
	0310 Professional & Technical Service	6300 Instruction & Curriculum	(1,055.00)
	0331 Out of County Travel	6300 Instruction & Curriculum	(750.00)
	0390 Other Purchased Service	6300 Instruction & Curriculum	(1,945.00)
			\$ -

Explanation: Average salaries adjusted to actual for fiscal year 2009-2010 and 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)	\$ (17,670.50)	
0107 Salary - Extended Substitute	5100 Basic Education (K-12)	749.07	
0131 Salary - Instructional	5100 Basic Education (K-12)	(487,269.82)	
0210 Florida Retirement System	5100 Basic Education (K-12)	(47,451.84)	
0220 Social Security	5100 Basic Education (K-12)	(43,703.47)	
0231 Group Insurance - Health	5100 Basic Education (K-12)	(140,420.94)	
0232 Group Insurance - Life	5100 Basic Education (K-12)	(494.05)	
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(6,648.73)	
0234 Group Insurance - Other	5100 Basic Education (K-12)	904,771.95	
0100 Salaries - Non-Instructional	5200 Exceptional Child	(8,049.20)	
0131 Salary - Instructional	5200 Exceptional Child	161.44	
0210 Florida Retirement System	5200 Exceptional Child	(542.83)	
0220 Social Security	5200 Exceptional Child	(1,355.08)	
0231 Group Insurance - Health	5200 Exceptional Child	(14,450.80)	
0232 Group Insurance - Life	5200 Exceptional Child	(63.58)	
0233 Group Insurance - Dental	5200 Exceptional Child	(137.25)	
0234 Group Insurance - Other	5200 Exceptional Child	(257.51)	
0131 Salary - Instructional	5300 Vocational	(23,735.92)	
0210 Florida Retirement System	5300 Vocational	(2,228.88)	
0220 Social Security	5300 Vocational	(2,825.18)	
0231 Group Insurance - Health	5300 Vocational	2,782.72	
0232 Group Insurance - Life	5300 Vocational	(7.89)	
0233 Group Insurance - Dental	5300 Vocational	17.09	
0131 Salary - Instructional	6120 Guidance Services	(22,483.92)	
0210 Florida Retirement System	6120 Guidance Services	(2,034.03)	
0220 Social Security	6120 Guidance Services	(1,792.16)	
0231 Group Insurance - Health	6120 Guidance Services	(8,804.89)	
0232 Group Insurance - Life	6120 Guidance Services	(10.65)	
0233 Group Insurance - Dental	6120 Guidance Services	80.18	
0234 Group Insurance - Other	6120 Guidance Services	(14.10)	
0100 Salaries - Non-Instructional	6200 Instructional Media Services	(8,106.50)	
0131 Salary - Instructional	6200 Instructional Media Services	67.34	
0210 Florida Retirement System	6200 Instructional Media Services	(793.77)	
0220 Social Security	6200 Instructional Media Services	(713.77)	
0231 Group Insurance - Health	6200 Instructional Media Services	(20,343.37)	
0232 Group Insurance - Life	6200 Instructional Media Services	(43.21)	
0233 Group Insurance - Dental	6200 Instructional Media Services	(646.72)	
0234 Group Insurance - Other	6200 Instructional Media Services	(51.06)	
0100 Salaries - Non-Instructional	7300 School Admin - Principal Office	(5,097.92)	
0111 Salary - Administrative Manager	7300 School Admin - Principal Office	(7,260.80)	
0210 Florida Retirement System	7300 School Admin - Principal Office	(1,184.01)	
0220 Social Security	7300 School Admin - Principal Office	(1,398.31)	
0231 Group Insurance - Health	7300 School Admin - Principal Office	(14,855.48)	
0232 Group Insurance - Life	7300 School Admin - Principal Office	(56.01)	
0233 Group Insurance - Dental	7300 School Admin - Principal Office	(643.67)	
0234 Group Insurance - Other	7300 School Admin - Principal Office	(27.15)	
0100 Salaries - Non-Instructional	7900 Operation of Plant	(10,451.75)	
0210 Florida Retirement System	7900 Operation of Plant	(1,034.34)	
0220 Social Security	7900 Operation of Plant	(824.93)	
0231 Group Insurance - Health	7900 Operation of Plant	(2,274.15)	
0232 Group Insurance - Life	7900 Operation of Plant	(10.97)	
0233 Group Insurance - Dental	7900 Operation of Plant	(212.68)	
0234 Group Insurance - Other	7900 Operation of Plant	(146.00)	
			\$ -

Explanation: Average salaries adjusted to actual for fiscal year 2009-2010.

0462 Stabilization - Government Services

0210 Florida Retirement System	5200 Exceptional Child	\$ 0.21	
0220 Social Security	5200 Exceptional Child	(0.31)	
0231 Group Insurance - Health	5200 Exceptional Child	(1,013.75)	
0232 Group Insurance - Life	5200 Exceptional Child	(0.72)	
0233 Group Insurance - Dental	5200 Exceptional Child	(36.36)	
0234 Group Insurance - Other	5200 Exceptional Child	1,050.93	
			\$ -

Explanation: Average salaries adjusted to actual for fiscal year 2009-2010.

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 5

Board Meeting February 22, 2010

Account	Object	Function	Increase (Decrease)	
0465	Stabilization - ARRA - Technology - K-12			
	0310	Professional & Technical Service	7720 Information Services	\$ (53,046.54)
	0691	Software (Over \$1,000)	7720 Information Services	53,046.54
				<u>\$ -</u>

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

0475 IDEA PART B

0131	Salary - Instructional	5100	Basic Education (K-12)	\$ 2,710.00
0210	Florida Retirement System	5100	Basic Education (K-12)	266.00
0220	Social Security	5100	Basic Education (K-12)	208.00
0231	Group Insurance - Health	5100	Basic Education (K-12)	(11,112.00)
0232	Group Insurance - Life	5100	Basic Education (K-12)	4.00
0233	Group Insurance - Dental	5100	Basic Education (K-12)	44.00
0100	Salaries - Non-Instructional	5200	Exceptional Child	12,117.37
0131	Salary - Instructional	5200	Exceptional Child	(18,337.53)
0210	Florida Retirement System	5200	Exceptional Child	608.86
0220	Social Security	5200	Exceptional Child	(4,419.12)
0231	Group Insurance - Health	5200	Exceptional Child	(153,169.60)
0232	Group Insurance - Life	5200	Exceptional Child	(993.58)
0233	Group Insurance - Dental	5200	Exceptional Child	(4,510.71)
0234	Group Insurance - Other	5200	Exceptional Child	(520.76)
0510	Supplies	5200	Exceptional Child	202,879.27
0100	Salaries - Non-Instructional	6100	Pupil Personnel Services	876.24
0210	Florida Retirement System	6100	Pupil Personnel Services	1,080.95
0220	Social Security	6100	Pupil Personnel Services	(360.17)
0231	Group Insurance - Health	6100	Pupil Personnel Services	(5,564.45)
0232	Group Insurance - Life	6100	Pupil Personnel Services	(15.75)
0233	Group Insurance - Dental	6100	Pupil Personnel Services	(43.77)
0131	Salary - Instructional	6110	Attendance and Social Work	4,879.78
0210	Florida Retirement System	6110	Attendance and Social Work	481.41
0220	Social Security	6110	Attendance and Social Work	(330.63)
0231	Group Insurance - Health	6110	Attendance and Social Work	2,574.36
0232	Group Insurance - Life	6110	Attendance and Social Work	(20.50)
0233	Group Insurance - Dental	6110	Attendance and Social Work	(51.87)
0210	Florida Retirement System	6140	Psychological Services	270.13
0220	Social Security	6140	Psychological Services	8.92
0231	Group Insurance - Health	6140	Psychological Services	173.92
0232	Group Insurance - Life	6140	Psychological Services	(4.90)
0233	Group Insurance - Dental	6140	Psychological Services	(13.95)
0310	Professional & Technical Service	6150	Parental Involvement	313.20
0331	Out of County Travel	6150	Parental Involvement	(313.20)
0111	Salary - Administrative Manager	6300	Instruction & Curriculum	(45,455.49)
0131	Salary - Instructional	6300	Instruction & Curriculum	28,486.09
0210	Florida Retirement System	6300	Instruction & Curriculum	425.60
0220	Social Security	6300	Instruction & Curriculum	(5,290.91)
0231	Group Insurance - Health	6300	Instruction & Curriculum	(6,869.96)
0232	Group Insurance - Life	6300	Instruction & Curriculum	(108.07)
0233	Group Insurance - Dental	6300	Instruction & Curriculum	(896.30)
0234	Group Insurance - Other	6300	Instruction & Curriculum	(4.88)
				<u>\$ -</u>

Explanation: Average salaries adjusted to actual for fiscal year 2009-2010 and changes by schools & departments between objects & functions to better utilize funds.

0476 Pre-School Handicapped

0220	Social Security	5200	Exceptional Child	\$ (281.83)
0510	Supplies	5200	Exceptional Child	907.36
0100	Salaries - Non-Instructional	6300	Instruction & Curriculum	(448.94)
0131	Salary - Instructional	6300	Instruction & Curriculum	1,854.28
0210	Florida Retirement System	6300	Instruction & Curriculum	409.30
0220	Social Security	6300	Instruction & Curriculum	(21.64)
0231	Group Insurance - Health	6300	Instruction & Curriculum	(318.21)
0232	Group Insurance - Life	6300	Instruction & Curriculum	(8.62)
0233	Group Insurance - Dental	6300	Instruction & Curriculum	(30.30)
0100	Salaries - Non-Instructional	7801	Transportation - North	3,051.18
0210	Florida Retirement System	7801	Transportation - North	301.21
0220	Social Security	7801	Transportation - North	216.26
0231	Group Insurance - Health	7801	Transportation - North	(5,215.38)
0232	Group Insurance - Life	7801	Transportation - North	(42.40)
0233	Group Insurance - Dental	7801	Transportation - North	(372.27)
				<u>\$ -</u>

Explanation: Average salaries adjusted to actual for fiscal year 2009-2010 and changes by schools & departments between objects & functions to better utilize funds.

0491 Title I - AARA - Targeted

0100	Salaries - Non-Instructional	5100	Basic Education (K-12)	\$ (4,675.63)
0131	Salary - Instructional	5100	Basic Education (K-12)	(122,405.15)
0210	Florida Retirement System	5100	Basic Education (K-12)	(12,507.45)
0220	Social Security	5100	Basic Education (K-12)	(13,838.24)

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 5

Board Meeting February 22, 2010

Account	Object	Function	Increase (Decrease)	
	0231	Group Insurance - Health	5100 Basic Education (K-12)	(24,830.36)
	0232	Group Insurance - Life	5100 Basic Education (K-12)	(105.54)
	0233	Group Insurance - Dental	5100 Basic Education (K-12)	(1,092.91)
	0234	Group Insurance - Other	5100 Basic Education (K-12)	(35,752.48)
	0510	Supplies	5100 Basic Education (K-12)	87,657.97
	0750	Other Personnel Services	5100 Basic Education (K-12)	6,000.00
	0220	Social Security	6150 Parental Involvement	7.74
	0510	Supplies	6150 Parental Involvement	(3.87)
	0111	Salary - Administrative Manager	6300 Instruction & Curriculum	1,398.25
	0131	Salary - Instructional	6300 Instruction & Curriculum	103,303.38
	0210	Florida Retirement System	6300 Instruction & Curriculum	2,352.41
	0220	Social Security	6300 Instruction & Curriculum	899.00
	0231	Group Insurance - Health	6300 Instruction & Curriculum	15,434.88
	0232	Group Insurance - Life	6300 Instruction & Curriculum	(7.53)
	0233	Group Insurance - Dental	6300 Instruction & Curriculum	511.49
	0234	Group Insurance - Other	6300 Instruction & Curriculum	55.66
	0330	In County Travel	6300 Instruction & Curriculum	(1,000.00)
	0510	Supplies	6300 Instruction & Curriculum	(1,621.01)
	0691	Software (Over \$1,000)	6300 Instruction & Curriculum	6,000.00
	0692	Software (Under \$1,000)	6300 Instruction & Curriculum	(5,000.00)
	0210	Florida Retirement System	6400 Instructional Staff Training Services	(784.00)
	0220	Social Security	6400 Instructional Staff Training Services	3.39
			<u>\$</u>	<u>-</u>

Explanation: Average salaries adjusted to actual for fiscal year 2009-2010 and changes by schools & departments between objects & functions to better utilize funds.

0494 Title I School Improvement Initiative - ARRA

	0310	Professional & Technical Service	5100 Basic Education (K-12)	\$ 1,300.00
	0393	Contracts - Nonprofessional	5100 Basic Education (K-12)	(1,000.00)
	0510	Supplies	5100 Basic Education (K-12)	(533.59)
	0641	Equipment (Over \$1,000)	5100 Basic Education (K-12)	(7,016.41)
	0642	Equipment (Under \$1,000)	5100 Basic Education (K-12)	23,810.00
	0643	Computer Hardware (Over \$1,000)	5100 Basic Education (K-12)	(10,000.00)
	0644	Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	(1,000.00)
	0691	Software (Over \$1,000)	5100 Basic Education (K-12)	(2,100.00)
	0692	Software (Under \$1,000)	5100 Basic Education (K-12)	(9,800.00)
	0310	Professional & Technical Service	6400 Instructional Staff Training Services	6,340.00
			<u>\$</u>	<u>-</u>

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

0495 IDEA Part B - AARA - Targeted

	0131	Salary - Instructional	5200 Exceptional Child	\$ 157,501.77
	0210	Florida Retirement System	5200 Exceptional Child	17,301.79
	0220	Social Security	5200 Exceptional Child	8,557.74
	0231	Group Insurance - Health	5200 Exceptional Child	(25,293.49)
	0232	Group Insurance - Life	5200 Exceptional Child	(41.35)
	0233	Group Insurance - Dental	5200 Exceptional Child	(647.30)
	0234	Group Insurance - Other	5200 Exceptional Child	(84,456.73)
	0510	Supplies	5200 Exceptional Child	(61,673.83)
	0100	Salaries - Non-Instructional	6110 Attendance and Social Work	(8.00)
	0210	Florida Retirement System	6110 Attendance and Social Work	551.49
	0220	Social Security	6110 Attendance and Social Work	(57.27)
	0231	Group Insurance - Health	6110 Attendance and Social Work	909.72
	0232	Group Insurance - Life	6110 Attendance and Social Work	(9.10)
	0233	Group Insurance - Dental	6110 Attendance and Social Work	24.15
	0131	Salary - Instructional	6300 Instruction & Curriculum	5,926.05
	0210	Florida Retirement System	6300 Instruction & Curriculum	1,350.61
	0220	Social Security	6300 Instruction & Curriculum	48.11
	0231	Group Insurance - Health	6300 Instruction & Curriculum	(19,246.64)
	0232	Group Insurance - Life	6300 Instruction & Curriculum	(56.58)
	0233	Group Insurance - Dental	6300 Instruction & Curriculum	(681.14)
			<u>\$</u>	<u>-</u>

Explanation: Average salaries adjusted to actual for fiscal year 2009-2010 and changes by schools & departments between objects & functions to better utilize funds.

0496 IDEA Preschool - AARA - Targeted

	0510	Supplies	5200 Exceptional Child	\$ 20,314.72
	0642	Equipment (Under \$1,000)	5200 Exceptional Child	3,200.00
	0131	Salary - Instructional	6140 Psychological Services	(8,951.59)
	0210	Florida Retirement System	6140 Psychological Services	(876.22)
	0220	Social Security	6140 Psychological Services	(684.78)
	0231	Group Insurance - Health	6140 Psychological Services	(1,540.48)
	0232	Group Insurance - Life	6140 Psychological Services	(16.56)
	0233	Group Insurance - Dental	6140 Psychological Services	(152.34)
	0111	Salary - Administrative Manager	6300 Instruction & Curriculum	2,645.51
	0131	Salary - Instructional	6300 Instruction & Curriculum	(6,208.89)
	0210	Florida Retirement System	6300 Instruction & Curriculum	(313.51)
	0220	Social Security	6300 Instruction & Curriculum	(280.43)

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 5

Board Meeting February 22, 2010

Account	Object	Function	Increase (Decrease)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(6,804.26)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(34.93)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(316.81)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	20.57
			\$ -

Explanation: Average salaries adjusted to actual for fiscal year 2009-2010 and changes by schools & departments between objects & functions to better utilize funds.

ADOPTED BY SCHOOL BOARD:

FEBRUARY 22, 2010

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2009	INCREASE	DECREASE	BUDGET AS OF 1/31/2010	
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	700.00			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	783.25		10,783.25	
3460 ONLINE CREDIT CARD FEES	7,000.00	19,000.00			19,000.00	
3490 MISCELLANEOUS REVENUE	-	1,657.00	12,000.00		13,657.00	
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	\$ 9,365,470.42	\$ 12,783.25	\$ -	\$ 9,378,253.67	

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2009	INCREASE	DECREASE	BUDGET AS OF 1/31/2010	
0100 SALARY - NON-INSTRUCTIONAL	\$ 1,785,743.00	\$ 1,557,949.00	\$ 45,475.52	\$ -	\$ 1,603,424.52	
0102 SALARY - OTHER COMPENSATION	9,897.00	17,183.36	414.45		17,597.81	
0103 SALARY - SUPPLEMENTS	10,810.00	10,810.00			10,810.00	
0111 SALARY - ADMINISTRATIVE/MANAGERIAL	1,397,872.00	1,313,975.30		10,180.13	1,303,795.17	
0117 WORKSHOPS	318.50	8,292.37	2,433.96		10,726.33	
0121 SALARY - RETIREMENT BONUS	1,334.06	1,334.06			1,334.06	
0122 SALARY - SICK LEAVE PAYOFF	10,103.62	10,317.93	1,988.16		12,306.09	
0123 SALARY - ANNUAL LEAVE PAYOFF	-	533.26			533.26	
0210 FLORIDA RETIREMENT SYSTEM	315,227.45	291,227.25		793.18	290,434.07	
0220 FICA (SOCIAL SECURITY)	245,756.32	221,914.30		4,347.52	217,566.78	
0231 GROUP INSURANCE - HEALTH & HOSPITAL	870,109.00	817,469.00		47,751.56	769,717.44	
0232 GROUP INSURANCE - LIFE	3,265.00	3,034.00		220.44	2,813.56	
0233 GROUP INSURANCE - DENTAL	50,718.00	47,814.00	1,989.34		49,803.34	
0234 GROUP INSURANCE - OTHER	2,380.00	2,380.00		270.99	2,109.01	
0310 PROFESSIONAL & TECHNICAL SERVICES	15,637.00	1,983,588.58	145,159.09		2,128,747.67	
0330 IN COUNTY TRAVEL	13,825.00	32,295.20	243.65		32,538.85	
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	106,240.12			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	-			-	
0393 CONTRACTS - NONPROFESSIONAL SERVICE	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	27,555.69	7,165.25		34,720.94	
0550 REPAIR PARTS	-	217.20			217.20	
0560 TIRES AND TUBES	-	-			-	
0570 FOOD	2,292,701.00	17,679.55			17,679.55	
0571 CONDEMNED FOOD - INVENTORY	-	-			-	
0572 MILK PURCHASES	554,353.00	4,353.00			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	7,079.95			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	45,242.22	10,055.76		55,297.98	
0642 EQUIPMENT (UNDER \$1,000)	13,781.60	2,669.60	525.20		3,194.80	
0643 COMPUTER HARDWARE (OVER \$1,000)	45,000.00	-			-	
0644 COMPUTER HARDWARE (UNDER \$1,000)	-	-	748.00		748.00	
0652 OTHER MOTOR VEHICLES	-	-			-	
0681 FIRE/SPRINKLER/ELECT/WATER SYSTEMS	-	221.50	129.06		350.56	
0684 REPLACEMENT ROOFING & SYSTEMS	-	371.41			371.41	
0692 SOFTWARE (UNDER \$1,000)	-	-			-	
0693 SOFTWARE SUBSCRIPTIONS	-	-			-	
0730 DUES AND FEES	40,000.00	42,310.00			42,310.00	
0731 ON-LINE CREDIT CARD FEES	762.91	12,762.91	6,237.09		19,000.00	
0732 MOTOR VEHICLE TAGS AND FEES	-	-			-	
0738 COMMISSION EXPENSE	-	-			-	
0750 OTHER PERSONNEL SERVICES (TEMP)	64,681.50	-			-	
0790 MISCELLANEOUS EXPENSE	-	400.00			400.00	
0791 INDIRECT COST	137,182.00	137,182.00			137,182.00	
0792 STATE SALES TAX	-	-	14.62		14.62	
0990 FUND BALANCE UNAPPROPRIATED	270,007.98	1,888,004.20		146,232.08	1,741,772.12	
0991 RESERVES - INVENTORY	414,530.72	414,530.72			414,530.72	
0997 RESERVES - PROJECTS	-	-			-	
TOTAL - FOOD SERVICE FUND	\$ 9,351,613.42	\$ 9,365,470.42	\$ 222,579.15	\$ 209,795.90	\$ 9,378,253.67	

Explanation of Budget Amendment as Follows:

Part IV - School Food Service Fund

Amendment Number 5

Board Meeting February 22, 2010

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

3457	Catering		\$ 783.25
	0510 Supplies	7610 Food Service - Departments	\$ 783.25

Explanation: To appropriate catering revenue based on actual collections.

7502	Catering	\$ 783.25
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3490	Miscellaneous Revenue		\$ 12,000.00
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0510	Supplies	7600 Food Service (Schools)	\$ 5,012.00
0641	Equipment (Over \$1,000)	7600 Food Service (Schools)	5,000.00
0642	Equipment (Under \$1,000)	7600 Food Service (Schools)	1,240.00
0644	Computer Hardware (Under \$1,000)	7600 Food Service (Schools)	748.00
			\$ 12,000.00

Explanation: To appropriate Bucks for Breakfast Grant for Choctaw High School and Crestview High School.

0502	Bucks for Breakfast Grant	\$ 12,000.00
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II. Amendments Between Appropriations & Reserves

.... Discretionary

0100	Salaries - Non-Instructional	7600 Food Service (Schools)	\$ 51,912.61
0102	Salary - Other Compensation	7600 Food Service (Schools)	414.45
0111	Salary - Administrative Manager	7600 Food Service (Schools)	(16,919.30)
0117	Workshops	7600 Food Service (Schools)	2,433.96
0210	Florida Retirement System	7600 Food Service (Schools)	(2,051.94)
0220	Social Security	7600 Food Service (Schools)	(1,973.44)
0231	Group Insurance - Health	7600 Food Service (Schools)	(37,163.14)
0232	Group Insurance - Life	7600 Food Service (Schools)	(177.00)
0233	Group Insurance - Dental	7600 Food Service (Schools)	1,978.39
0234	Group Insurance - Other	7600 Food Service (Schools)	(248.43)
0310	Professional & Technical Service	7600 Food Service (Schools)	145,159.09
0330	In County Travel	7600 Food Service (Schools)	243.65
0363	Seat Managed - Computers	7600 Food Service (Schools)	13,670.32
0641	Equipment (Over \$1,000)	7600 Food Service (Schools)	5,055.76
0642	Equipment (Under \$1,000)	7600 Food Service (Schools)	1,285.20
0100	Salaries - Non-Instructional	7610 Food Service - Departments	(6,437.09)
0111	Salary - Administrative Manager	7610 Food Service - Departments	6,739.17
0122	Salary - Sick Leave Payoff	7610 Food Service - Departments	1,988.16
0210	Florida Retirement System	7610 Food Service - Departments	1,258.76
0220	Social Security	7610 Food Service - Departments	(2,374.08)
0231	Group Insurance - Health	7610 Food Service - Departments	(10,588.42)
0232	Group Insurance - Life	7610 Food Service - Departments	(43.44)
0233	Group Insurance - Dental	7610 Food Service - Departments	10.95
0234	Group Insurance - Other	7610 Food Service - Departments	(22.56)
0363	Seat Managed - Computers	7610 Food Service - Departments	(13,670.32)
0510	Supplies	7610 Food Service - Departments	1,370.00
0642	Equipment (Under \$1,000)	7610 Food Service - Departments	(2,000.00)
0681	Fire/Sprinkler/Elect.	7610 Food Service - Departments	129.06
0731	On-Line Credit Card Fees	7610 Food Service - Departments	6,237.09
0792	State Sales Tax	7610 Food Service - Departments	14.62
0990	Fund Balance - Unappropriated	9890 Reserves	(146,232.08)
			\$ -

Explanation: Average salaries adjusted to actual for fiscal year 2009-2010 and changes by schools & departments between objects & functions to better utilize funds.

ADOPTED BY SCHOOL BOARD:

FEBRUARY 22, 2010