

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

MIS 5235

Meeting Date: May 24, 2010		Agenda Item Number: Consent #
TITLE:	Budget Amendment #8 - 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 #8 – Fiscal Year 2009-2010 5. 6. 	
PREPARED BY:	Rita R. Scallan, Chief Financial Officer	
SUPERINTENDENT'S RECOMMENDATION:		
BOARD ACTION:		SOURCE OF ADDITIONAL INFORMATION:
<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved <input type="checkbox"/> Other (Specify) <small>(For use of official Board Records' office only)</small>		Name: Rita R. Scallan, Chief Financial Officer Phone: 850-833-5840

School Board Chairperson



School District of Okaloosa County

BUDGET AMENDMENT #8

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2010	INCREASE	DECREASE	BUDGET AS OF 4/30/2010
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	-	1,365.00			1,365.00
3203 MEDICAID REIMBURSEMENT	522,640.00	522,640.00			522,640.00
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	1,963.64			1,963.64
3301 CLASS SIZE REDUCTION	29,999,122.00	29,426,687.00			29,426,687.00
3310 FLORIDA EDUCATION FINANCE PROGRAM	20,570,311.00	17,924,113.00	33,702.00		17,957,815.00
3311 SAFE SCHOOLS	591,722.00	587,455.00		1.00	587,454.00
3312 SUPPLEMENTAL ACADEMIC INSTRUCTION	8,455,924.00	8,455,924.00			8,455,924.00
3313 ESE GUARANTEE	11,404,448.00	11,404,448.00			11,404,448.00
3314 READING INSTRUCTION	1,104,734.00	1,090,105.00	1,356.00		1,091,461.00
3315 WORKFORCE DEVELOPMENT	2,182,230.00	2,182,230.00			2,182,230.00
3316 SPECIAL TEACHER COMPENSATION	9,998.00	9,998.00			9,998.00
3317 WORKFORCE EDUCATION PERFORMANCE INCENTIVE	9,684.00	9,682.00			9,682.00
3318 DIJ SUPPLEMENTAL ALLOCATION	485,633.00	458,166.00	12,157.00		470,323.00
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	2,381,116.00		452.00	2,380,664.00
3342 STATE FOREST FUNDS	-	74,224.89			74,224.89
3343 STATE LICENSE TAX	50,000.00	50,000.00	647.30		50,647.30
3344 DISCRETIONARY LOTTERY	-	77,894.00	105.00		77,999.00
3349 INTANGIBLE PROPERTY TAX	-	4,376.66			4,376.66
3354 TRANSPORTATION	5,529,850.00	5,433,238.00		13,706.00	5,419,532.00
3362 SCHOOL RECOGNITION	1,823,335.00	1,692,610.00			1,692,610.00
3364 BOYS & GIRLS CLUB	-	32,398.66			32,398.66
3371 VOLUNTARY PREKINDERGARTEN PROGRAM	462,891.26	473,566.58			473,566.58
3379 FUEL TAX REFUND	40,000.00	50,000.00			50,000.00
3399 OTHER MISCELLANEOUS STATE REVENUE	-	19,073.00			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	15,000.00		358,632.00
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	422,485.42	31,748.33		454,233.75
3425 RENT/USE OF FACILITY	15,220.42	88,657.14	4,401.00		93,058.14
3426 COURSE FEES - OATC	-	410,000.00			410,000.00
3428 SUPPLY FEES - OATC	-	22,000.00			22,000.00
3431 INTEREST ON INVESTMENTS	750,000.00	750,000.00			750,000.00
3434 COMMUNITY EDUCATION ENRICHMENT PROGRAM	-	20,094.00	3,000.00		23,094.00
3445 TESTS & BOOKS - OATC	-	708.00	12.00		720.00
3448 DONATIONS	1,000.00	24,466.00	2,600.00		27,066.00
3463 BOB SIKES CHILD CARE	186,000.00	146,000.00			146,000.00
3464 WALKER CHILD CARE	150,000.00	127,000.00			127,000.00
3465 PURCHASED POSITIONS - OTHER	202,260.89	358,057.84	18,131.52		376,189.36
3466 PURCHASED OTHER POSITIONS - EXTERNAL	128,554.72	217,819.24	13,649.83		231,469.07
3467 PURCHASED - SCHOOLS - OTHER	1,610.52	6,721.37			6,721.37
3468 RIVERSIDE CHILD CARE	-	148,500.00			148,500.00
3469 ANTIOCH CHILD CARE	191,000.00	195,000.00			195,000.00
3470 NORTHWOOD CHILD CARE	161,000.00	127,000.00			127,000.00
3471 VOCATIONAL EQUIPMENT - OATC	-	47,500.00			47,500.00
3475 BLUEWATER CHILD CARE	205,000.00	239,500.00			239,500.00
3476 EDGE CHILD CARE	177,000.00	148,000.00			148,000.00
3477 PLEW CHILD CARE	189,000.00	195,500.00			195,500.00
3478 WRIGHT CHILD CARE	179,000.00	138,000.00			138,000.00
3479 SOUTHSIDE CHILD CARE	-	27,000.00			27,000.00
3481 DESTIN ELEMENTARY CHILD CARE	126,000.00	70,000.00			70,000.00
3483 RIVERSIDE CHILD CARE (SEE REVENUE 3468)	142,000.00	-			-
3484 FINANCIAL AID FEES	-	40,000.00	500.00		40,500.00
3485 RESTITUTION PAYMENTS - OTHER	364.11	429.61	10.00		439.61
3487 CERTIFICATE FEES - SUBSTITUTES	-	6,000.00			6,000.00
3488 FINGERPRINT PROGRAM	-	40,000.00			40,000.00
3489 CERTIFICATE FEES	40,000.00	40,000.00			40,000.00
3490 MISCELLANEOUS REVENUE	3,483.07	100,381.47	569.50		100,950.97
3491 E-RATE REFUNDS	-	116,214.79	161,021.21		277,236.00
3492 TRANSPORTATION - SCHOOL ACTIVITIES	400,000.00	400,000.00			400,000.00
3493 SALE OF JUNK	5,053.00	5,952.00	1,761.00		7,713.00
3494 FEDERAL INDIRECT COST REIMBURSEMENT	350,000.00	350,000.00			350,000.00
3495 TRANSPORTATION - REPAIRS DEPT./OTHER	6,014.91	37,237.26	10,926.50		48,163.76
3497 REFUND - PRIOR YEAR EXPENDITURES	2,731.64	15,360.12	26,850.53		42,210.65
3630 TRANSFER FROM CAPITAL IMPROVEMENT FUNDS	12,320,238.00	12,320,238.00			12,320,238.00
3740 PRIOR YEAR INSURANCE LOSS RECOVERY	-	82,092.87			82,092.87
3741 INSURANCE LOSS RECOVERY	-	176,745.07	26,949.31		203,694.38
3746 HEALTH REIMBURSEMENT ARRANGEMENT	-	65,000.00			65,000.00
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	\$ 262,386,673.50	\$ 365,098.03	\$ 14,159.00	\$ 262,737,612.53

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 03/31/10	INCREASE	DECREASE	BUDGET AS OF 4/30/2010
5100 BASIC EDUCATION (K-12)	\$ 119,263,000.27	\$ 120,968,833.49		\$ 64,514.95	\$ 120,904,318.54
5101 CHARTER SCHOOL FEDERAL IMPACT	-	78,411.57			78,411.57
5102 NORTHWEST FLORIDA BALLET FACILITY	-	-			-
5103 BASIC INSTRUCTION	-	-			-
5200 EXCEPTIONAL CHILD	15,422,741.46	14,588,335.05		45,765.15	14,542,569.90
5300 VOCATIONAL AND TECHNICAL EDUCATION	4,503,424.06	5,117,061.91	6,877.73		5,123,939.64
5400 ADULT GENERAL EDUCATION	7,972.67	9,018.67			9,018.67
5500 PREKINDERGARTEN	565,639.90	558,480.51			558,480.51
5900 OTHER INSTRUCTION	1,401,616.51	1,504,244.76		126,845.90	1,377,398.86
6100 PUPIL PERSONNEL SERVICES	965,890.17	1,027,070.88			1,027,070.88
6110 ATTENDANCE AND SOCIAL WORK	368,976.56	370,921.97		0.59	370,921.38
6120 GUIDANCE SERVICES	2,652,909.22	2,748,793.84	148.88		2,748,942.72
6130 HEALTH SERVICES	980,687.71	995,507.20	129.52		995,636.72
6140 PSYCHOLOGICAL SERVICES	744,429.92	732,966.16		0.56	732,965.60
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	1,763,518.91	1,206.53		1,764,725.44
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	5,500,296.27	5,498,648.81	134.36		5,498,783.17
6303 STAFF DEVELOPMENT - CURRICULUM	-	-			-
6400 INSTR STAFF TRAINING SERVICES	374,798.81	384,022.85	2,480.32		386,503.17
6500 INSTRUCTIONAL RELATED TECHNOLOGY	672,616.87	688,349.39	1,820.92		690,170.31
7100 SCHOOL BOARD	3,270,454.50	3,260,971.90			3,260,971.90
7200 GENERAL ADMINISTRATION (SUPT)	458,739.26	458,344.08	98.83		458,442.91
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	14,972,172.84	15,151,258.73		24,831.74	15,126,426.99
7400 FACILITIES ACQUISITION & CONSTRUCTION	311,932.51	363,494.80			363,494.80
7500 FISCAL SERVICES (FINANCE DEPT)	1,895,735.50	1,903,620.04	2.00		1,903,622.04
7600 FOOD SERVICE (SCHOOLS)	-	34,489.94	212.19		34,702.13
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	128,436.20			128,436.20
7730 STAFF SERVICES	6,401,263.68	6,628,177.35	190.00		6,628,367.35
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	822,133.31	827,955.99	15,000.00		842,955.99
7762 FURNITURE SHOP	7,004.65	7,004.65			7,004.65
7800 PUPIL TRANSP SERVICES - SCHOOL	520,613.21	550,829.22	2,321.99		553,151.21
7801 TRANSPORTATION - NORTH	4,187,270.37	4,371,310.49	13,821.00		4,385,131.49
7802 TRANSPORTATION - CENTRAL	2,390,369.54	2,444,986.25	1,000.00		2,445,986.25
7803 TRANSPORTATION - SOUTH	3,543,286.82	3,664,908.85	2,568.05		3,667,476.90
7900 OPERATION OF PLANT	20,178,347.63	20,806,473.79	273,041.62		21,079,515.41
8100 MAINTENANCE ADMINISTRATION	4,612,278.95	4,669,760.07	440.94		4,670,201.01
8120 BUILDING AND GROUND MAINTENANCE	3,786,251.76	3,804,214.98	273.79		3,804,488.77
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	2,862,312.15	2,892,118.33			2,892,118.33
9100 COMMUNITY SERVICE	1,861,545.79	1,840,119.58	1,366.41		1,841,485.99
9700 TRANSFER FUNDS	-	-			-
9890 RESERVES	36,298,583.19	31,262,812.20	289,762.84		31,552,575.04
TOTAL - GENERAL FUND	\$ 263,905,681.41	\$ 262,386,673.50	\$ 612,897.92	\$ 261,958.89	\$ 262,737,612.53

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 8
Board Meeting May 24, 2010

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3310	<u>Florida Education Finance Program</u>		\$ 33,702.00
	0994 Reserve - FTE/Schools	9890 Reserves	\$ 33,702.00
	<i>Explanation: To appropriate FEFP revenue based on the 4th FEFP calculation received from DOE for fiscal year 2009-2010.</i>		
	.... Discretionary	\$ 33,702.00	
3311	<u>Safe Schools</u>		\$ (1.00)
	0997 Reserve - Projects	9890 Reserves	\$ (1.00)
	<i>Explanation: To adjust Safe Schools revenue based on the 4th FEFP calculation received from DOE for fiscal year 2009-2010.</i>		
	3107 Safe Schools	\$ (1.00)	
3314	<u>Reading Instruction</u>		\$ 1,356.00
	0997 Reserve - Projects	9890 Reserves	\$ 1,356.00
	<i>Explanation: To appropriate Reading Instruction revenue based on the 4th FEFP calculation received from DOE for fiscal year 2009-2010</i>		
	6123 Reading Instruction	\$ 1,356.00	
3318	<u>DJJ Supplemental Allocation</u>		\$ 12,157.00
	0997 Reserve - Projects	9890 Reserves	\$ 12,157.00
	<i>Explanation: To appropriate DJJ Supplemental Allocation revenue based on the 4th FEFP calculation received from DOE for fiscal year 2009-2010</i>		
	8110 DJJ Supplemental Allocation	\$ 12,157.00	
3336	<u>Instructional Materials</u>		\$ (452.00)
	0997 Reserve - Projects	9890 Reserves	\$ (452.00)
	<i>Explanation: To adjust Instructional Materials revenue based on the 4th FEFP calculation received from DOE for fiscal year 2009-2010.</i>		
	3105 Instructional Materials - Textbooks	\$ (452.00)	
3343	<u>State License Tax</u>		\$ 647.30
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 647.30
	<i>Explanation: To appropriate revenue for State License Tax based on actual collections.</i>		
	.... Discretionary	\$ 647.30	
3344	<u>Discretionary Lottery</u>		\$ 105.00
	0997 Reserve - Projects	9890 Reserves	\$ 105.00
	<i>Explanation: To appropriate Discretionary Lottery revenue based on the 4th FEFP calculation received from DOE for fiscal year 2009-2010.</i>		
	3101 Lottery - Discretionary	\$ 105.00	
3354	<u>Transportation</u>		\$ (13,706.00)
	0994 Reserve - FTE/Schools	9890 Reserves	\$ (13,706.00)
	<i>Explanation: To adjust Transportation revenue based on the 4th FEFP calculation received from DOE for fiscal year 2009-2010.</i>		
	.... Discretionary	\$ (13,706.00)	
3402	<u>Print Shop Printing</u>		\$ 15,000.00
	0510 Supplies	7760 Internal Service	\$ 15,000.00
	<i>Explanation: To appropriate estimated revenue for Print Shop Printing.</i>		
	9121 Print Shop	\$ 15,000.00	
3421	<u>Tax Redemptions</u>		\$ 31,748.33
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 31,748.33
	<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>		
	.... Discretionary	\$ 31,748.33	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 8

Board Meeting May 24, 2010

Account	Object	Function	Increase (Decrease)
3425	<u>Rent/Use Of Facility</u>		<u>\$ 4,401.00</u>
	0430 Electricity	7900 Operation of Plant	\$ 1,650.00
	0987 Reserve Schools/Departments	9890 Reserves	2,750.00
	0990 Fund Balance - Unappropriated	9890 Reserves	1.00
			<u>\$ 4,401.00</u>
	<i>Explanation: To appropriate revenue based on actual collections.</i>		
	.... Discretionary	\$ 4,051.00 0011 Utilities - Other Facilities	\$ 350.00
3434	<u>Community Education Enrichment Program</u>		<u>\$ 3,000.00</u>
	0750 Other Personnel Services	9100 Community Service	<u>\$ 3,000.00</u>
	<i>Explanation: To appropriate estimated revenue for Community Education Enrichment Program.</i>		
	2166 Adult Enrichment	\$ 3,000.00	
3445	<u>Tests & Books - OATC</u>		<u>\$ 12.00</u>
	0510 Supplies	5300 Vocational	<u>\$ 12.00</u>
	<i>Explanation: To appropriate revenue for Tests & Books - Adult Education at OATC.</i>		
	2039 Career Education Equipment & Supplies	\$ 12.00	
3448	<u>Donations</u>		<u>\$ 2,600.00</u>
	0510 Supplies	5100 Basic Education (K-12)	\$ 600.00
	0105 Salary - Bonus	5100 Basic Education (K-12)	1,114.72
	0220 Social Security	5100 Basic Education (K-12)	85.28
	0105 Salary - Bonus	7300 School Admin - Principal Office	743.14
	0220 Social Security	7300 School Admin - Principal Office	56.86
			<u>\$ 2,600.00</u>
	<i>Explanation: To appropriate donations for science fair (\$600.00) and employee of the year stipends (\$2,000.00).</i>		
	3058 Innovative Program - Science Fair	\$ 600.00 9011 Donation - Meigs Stipends	\$ 2,000.00
3465	<u>Purchased Positions - Other</u>		<u>\$ 18,131.52</u>
	0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ 3,366.00
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	5,885.33
	0103 Salary - Supplements	5100 Basic Education (K-12)	423.48
	0131 Salary - Instructional	5100 Basic Education (K-12)	1,150.78
	0210 Florida Retirement System	5100 Basic Education (K-12)	1,066.77
	0220 Social Security	5100 Basic Education (K-12)	827.64
	0231 Group Insurance - Health	5100 Basic Education (K-12)	984.00
	0232 Group Insurance - Life	5100 Basic Education (K-12)	5.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	56.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	4,139.69
	0102 Salary - Other Compensation	7600 Food Service (Schools)	113.04
	0210 Florida Retirement System	7600 Food Service (Schools)	11.14
	0220 Social Security	7600 Food Service (Schools)	8.65
	0102 Salary - Other Compensation	7900 Operation of Plant	80.00
	0210 Florida Retirement System	7900 Operation of Plant	7.88
	0220 Social Security	7900 Operation of Plant	6.12
			<u>\$ 18,131.52</u>
	<i>Explanation: To appropriate monies received from schools to purchase positions and/or pay for other compensation.</i>		
	2051 Purchased - Other Positions	\$ 18,131.52	
3466	<u>Purchased Other Positions - External</u>		<u>\$ 13,649.83</u>
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 8,936.00
	0131 Salary - Instructional	5100 Basic Education (K-12)	4,862.50
	0210 Florida Retirement System	5100 Basic Education (K-12)	1,358.86
	0220 Social Security	5100 Basic Education (K-12)	1,055.39
	0750 Other Personnel Services	5100 Basic Education (K-12)	(2,698.58)
	0102 Salary - Other Compensation	7600 Food Service (Schools)	115.50
	0210 Florida Retirement System	7600 Food Service (Schools)	11.34
	0220 Social Security	7600 Food Service (Schools)	8.82
			<u>\$ 13,649.83</u>
	<i>Explanation: To appropriate Stride reimbursement (\$2,742.75), stipends for supervision of student teachers (\$10,500.00), and other compensation reimbursement from outside sources (\$135.66).</i>		
	7020 Purchased Positions - External	\$ 13,649.83	
3484	<u>Financial Aid Fees</u>		<u>\$ 500.00</u>
	0790 Miscellaneous Expense	5300 Vocational	<u>\$ 500.00</u>
	<i>Explanation: To appropriate estimated revenue for financial aid fees.</i>		
	3005 Financial Aid Trust Fund	\$ 500.00	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 8

Board Meeting May 24, 2010

Account	Object	Function	Increase (Decrease)
3485	<u>Restitution Payments - Other</u>		\$ 10.00
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 10.00
	<i>Explanation: To appropriate revenue received for restitution.</i>		
	.... Discretionary	\$ 10.00	
3490	<u>Miscellaneous Revenue</u>		\$ 569.50
	0510 Supplies	7200 General Administration	\$ 98.83
	0510 Supplies	7730 Staff Services	190.00
	0990 Fund Balance - Unappropriated	9890 Reserves	280.67
			\$ 569.50
	<i>Explanation: To appropriate soft drink commission (\$98.83), worthless check fees (\$190.00), return of petty cash (\$4.67), and records request from State of Florida (\$276.00).</i>		
	.... Discretionary	\$ 280.67	2042 BAO Social Fund \$ 98.83
	4027 E.R. - Retirement Lunch	\$ 190.00	
3491	<u>E-Rate Refunds</u>		\$ 161,021.21
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 161,021.21
	<i>Explanation: To appropriate revenue received for e-rate refunds.</i>		
	.... Discretionary	\$ 161,021.21	
3493	<u>Sale of Junk</u>		\$ 1,761.00
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 1,761.00
	<i>Explanation: To appropriate revenue from surplus property sale.</i>		
	.... Discretionary	\$ 1,761.00	
3495	<u>Transportation - Repairs Dept./Other</u>		\$ 10,926.50
	0550 Repair Parts	7801 Transportation - North	\$ 10,926.50
	<i>Explanation: To appropriate revenue for transportation repairs based on actual collections</i>		
	.... Discretionary	\$ 10,926.50	
3497	<u>Refund - Prior Year Expenditures</u>		\$ 26,850.53
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 26,850.53
	<i>Explanation: To appropriate refund of a prior year expenditure.</i>		
	.... Discretionary	\$ 26,850.53	
3741	<u>Insurance Loss Recovery</u>		\$ 26,949.31
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 26,949.31
	<i>Explanation: To appropriate revenue from insurance loss recovery.</i>		
	.... Discretionary	\$ 26,949.31	

II. Amendments Between Appropriations & Reserves

.... Discretionary

5100 Basic Education (K-12)	\$ (38,530.38)
5200 Exceptional Child	(59,091.96)
5300 Vocational	4,369.78
6120 Guidance Services	(14,220.70)
6130 Health Services	184.65
6200 Instructional Media Services	(375.53)
6300 Instruction & Curriculum	(125.00)
6400 Instructional Staff Training Services	105.52
7300 School Admin - Principal Office	(26,545.04)
7800 Pupil Transp Services - School	2,322.00
7801 Transportation - North	1,800.00
7802 Transportation - Central	1,000.00
7803 Transportation - South	2,568.05
7900 Operation of Plant	268,106.10
8100 Maintenance Administration	441.29

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 8

Board Meeting May 24, 2010

Account	Object	Function	Increase (Decrease)
		8120 Building and Ground Maintenance	274.39
		9100 Community Service	26.33
		9890 Reserves	(93,533.50)
			<u>\$ 48,776.00</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):</i>			
0021	Workforce Grant (20% School Cost) (Schools' cost of workforce grant positions)	\$ 614.00	0050 Pre-K D Southside Center \$ 211,896.00 (Appropriate funds based on October 2009 and February 2010 FTE counts)
3004	Offset Decentralized FTE (Final adjustments due to increases/(decreases) in WFTE per February 2010 FTE)	\$ (249,656.00)	7059 Innovative Program - Odyssey of the Mind \$ 2,520.00 (Appropriate funds for Odyssey of the Mind world competition travel)
9012	End of Year Exams (Appropriate funds for end of year exams)	\$ (14,150.00)	
0002 <u>Lottery - School Advisory Council</u>			
	0220 Social Security	5100 Basic Education (K-12)	\$ 23.14
	0310 Professional & Technical Service	5100 Basic Education (K-12)	400.00
	0370 Postage	5100 Basic Education (K-12)	260.00
	0510 Supplies	5100 Basic Education (K-12)	(4,158.98)
	0693 Software Subscriptions	5100 Basic Education (K-12)	325.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	5,150.84
	0795 Scholarships, Awards and Grants	5100 Basic Education (K-12)	(2,000.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
0006 <u>NDIA Accelerator Grant</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (640.00)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	640.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
0010 <u>Grounds/Beautification - School Pilot</u>			
	0550 Repair Parts	8120 Building and Ground Maintenance	\$ 582.00
	0642 Equipment (Under \$1,000)	8120 Building and Ground Maintenance	(582.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
0011 <u>Utilities - Other Facilities</u>			
	0371 Telephone	7900 Operation of Plant	\$ (2,702.00)
	0381 Water and Sewage	7900 Operation of Plant	(4,534.00)
	0382 Garbage	7900 Operation of Plant	(1,000.00)
	0393 Contracts - Nonprofessional	7900 Operation of Plant	(1,360.00)
	0410 Natural Gas	7900 Operation of Plant	7,314.00
	0430 Electricity	7900 Operation of Plant	2,366.12
	0450 Gasoline	7900 Operation of Plant	(84.12)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
0014 <u>Boeing Grant</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (307.11)
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	(716.71)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	1,023.82
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
0021 <u>Workforce Grant (20% School Cost)</u>			
	0100 Salaries - Non-Instructional	7300 School Admin - Principal Office	\$ 444.00
	0210 Florida Retirement System	7300 School Admin - Principal Office	44.00
	0220 Social Security	7300 School Admin - Principal Office	34.00
	0231 Group Insurance - Health	7300 School Admin - Principal Office	88.00
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	4.00
			<u>\$ 614.00</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):</i>			
....	Discretionary (Schools' cost of workforce grant positions)	\$ 614.00	
0050 <u>Pre-K D Southside Center</u>			
	0997 Reserve - Projects	9890 Reserves	\$ 211,896.00
<i>Explanation: Transfers to/(from) the following project(s):</i>			
....	Discretionary (Appropriate funds based on October 2009 and February 2010 FTE counts)	\$ 211,896.00	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 8

Board Meeting May 24, 2010

Account	Object	Function	Increase (Decrease)
0113 CSR - Testing/Conferencing			
	0220 Social Security	5100 Basic Education (K-12)	\$ 440.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	30,349.00
			<u>\$ 30,789.00</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s).</i>			
	4125 Class Size Reduction	\$ (30,789.00)	
	<i>(Appropriate third allocation for FAIR testing)</i>		
0120 SAI - High School Reading			
	0510 Supplies	5100 Basic Education (K-12)	\$ (161.27)
	0750 Other Personnel Services	5100 Basic Education (K-12)	161.27
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
0132 VPK - Year Long Program			
	0510 Supplies	5500 Prekindergarten	\$ (585.37)
	0750 Other Personnel Services	5500 Prekindergarten	585.37
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
0160 Lottery - School Recognition			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (11.18)
	0105 Salary - Bonus	5100 Basic Education (K-12)	(375.60)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(181.07)
	0220 Social Security	5100 Basic Education (K-12)	(2,550.79)
	0510 Supplies	5100 Basic Education (K-12)	2,904.75
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	600.00
	0220 Social Security	5200 Exceptional Child	(205.09)
	0220 Social Security	5300 Vocational	(34.95)
	0220 Social Security	6110 Attendance and Social Work	(0.59)
	0220 Social Security	6120 Guidance Services	(11.42)
	0220 Social Security	6130 Health Services	(55.13)
	0220 Social Security	6140 Psychological Services	(0.56)
	0220 Social Security	6200 Instructional Media Services	(10.58)
	0510 Supplies	6200 Instructional Media Services	175.85
	0220 Social Security	6300 Instruction & Curriculum	(4.81)
	0220 Social Security	7300 School Admin - Principal Office	(152.69)
	0220 Social Security	7600 Food Service (Schools)	(56.30)
	0220 Social Security	7900 Operation of Plant	(28.48)
	0220 Social Security	8100 Maintenance Administration	(0.35)
	0105 Salary - Bonus	9100 Community Service	(0.20)
	0220 Social Security	9100 Community Service	(0.81)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
1084 Medicaid Reimbursement			
	0310 Professional & Technical Service	5200 Exceptional Child	\$ (2.00)
	0370 Postage	7500 Fiscal Services	22.98
	0510 Supplies	7500 Fiscal Services	(20.98)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2039 Career Education Equipment & Supplies			
	0510 Supplies	5300 Vocational	\$ 2,000.00
	0642 Equipment (Under \$1,000)	5300 Vocational	(2,000.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2051 Purchased - Other Positions			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (18.86)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(48.94)
	0220 Social Security	5100 Basic Education (K-12)	(41.08)
	0750 Other Personnel Services	5100 Basic Education (K-12)	377.05
	0750 Other Personnel Services	5200 Exceptional Child	(267.57)
	0100 Salaries - Non-Instructional	7600 Food Service (Schools)	(81.67)
	0102 Salary - Other Compensation	7600 Food Service (Schools)	125.45
	0111 Salary - Administrative Manager	7600 Food Service (Schools)	(43.78)
	0220 Social Security	8120 Building and Ground Maintenance	(0.60)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 8

Board Meeting May 24, 2010

Account	Object	Function	Increase (Decrease)
2099	<u>Stadium Facilities</u>		
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ 1,973.58
	0450 Gasoline	8120 Building and Ground Maintenance	351.48
	0510 Supplies	8120 Building and Ground Maintenance	(3,250.06)
	0642 Equipment (Under \$1,000)	8120 Building and Ground Maintenance	925.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2154	<u>Advanced Placement</u>		
	0750 Other Personnel Services	5100 Basic Education (K-12)	\$ 469.68
	0997 Reserve - Projects	9890 Reserves	(469.68)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2170	<u>Child Care - Northwood Elementary School</u>		
	0510 Supplies	9100 Community Service	\$ 26.70
	0750 Other Personnel Services	9100 Community Service	(26.70)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2171	<u>Child Care - Walker Elementary School</u>		
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	\$ (142.73)
	0510 Supplies	5100 Basic Education (K-12)	(32.99)
	0693 Software Subscriptions	5100 Basic Education (K-12)	(211.29)
	0130 Salary - Overtime	9100 Community Service	15.27
	0210 Florida Retirement System	9100 Community Service	1.50
	0220 Social Security	9100 Community Service	1.17
	0510 Supplies	9100 Community Service	369.07
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2175	<u>Child Care - Bluewater Elementary School</u>		
	0357 Support Managed Computers	6500 Instruction Related Technology	\$ 1,820.92
	0130 Salary - Overtime	9100 Community Service	128.19
	0210 Florida Retirement System	9100 Community Service	12.63
	0220 Social Security	9100 Community Service	9.81
	0510 Supplies	9100 Community Service	(2,226.55)
	0730 Dues and Fees	9100 Community Service	255.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2176	<u>Child Care - Edge Elementary School</u>		
	0375 Cellular Telephone	7300 School Admin - Principal Office	\$ 225.00
	0130 Salary - Overtime	9100 Community Service	2,000.00
	0210 Florida Retirement System	9100 Community Service	197.00
	0220 Social Security	9100 Community Service	153.00
	0510 Supplies	9100 Community Service	(2,575.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2179	<u>Child Care - Antioch Elementary School</u>		
	0510 Supplies	9100 Community Service	\$ (99.93)
	0642 Equipment (Under \$1,000)	9100 Community Service	99.93
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2181	<u>Child Care - Bob Sikes Elementary School</u>		
	0130 Salary - Overtime	9100 Community Service	\$ 120.55
	0210 Florida Retirement System	9100 Community Service	11.87
	0220 Social Security	9100 Community Service	9.22
	0510 Supplies	9100 Community Service	(141.64)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2909	<u>School Maintenance</u>		
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (54,748.07)
	0370 Postage	8120 Building and Ground Maintenance	25.00
	0382 Garbage	8120 Building and Ground Maintenance	824.00
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	15,142.54
	0510 Supplies	8120 Building and Ground Maintenance	(2,000.00)
	0641 Equipment (Over \$1,000)	8120 Building and Ground Maintenance	2,700.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 8

Board Meeting May 24, 2010

Account	Object	Function	Increase (Decrease)
	0642 Equipment (Under \$1,000)	8120 Building and Ground Maintenance	(6,900.12)
	0676 Other Permanent Improvements	8120 Building and Ground Maintenance	3,304.00
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	3,530.14
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	36,155.11
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	1,967.40
			\$ -

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

3001 ESE Guarantee - Gifted

0131	Salary - Instructional	5200 Exceptional Child	\$ 41,799.00
0210	Florida Retirement System	5200 Exceptional Child	4,118.00
0220	Social Security	5200 Exceptional Child	3,198.00
0231	Group Insurance - Health	5200 Exceptional Child	4,754.00
0232	Group Insurance - Life	5200 Exceptional Child	22.00
0233	Group Insurance - Dental	5200 Exceptional Child	270.00
0510	Supplies	5200 Exceptional Child	(40,682.06)
0642	Equipment (Under \$1,000)	5200 Exceptional Child	50.97
0750	Other Personnel Services	5200 Exceptional Child	271.56
0398	Field Trips	7801 Transportation - North	419.50
0997	Reserve - Projects	9890 Reserves	(14,220.97)
			\$ -

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

3003 Donation-Edge ES

0510	Supplies	6200 Instructional Media Services	\$ 180.00
0692	Software (Under \$1,000)	6200 Instructional Media Services	(180.00)
			\$ -

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

3004 Offset Decentralized FTE

0994	Reserve - FTE/Schools	9890 Reserves	\$ (249,656.00)
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Explanation: Transfers to/(from) the following project(s):

.... Discretionary \$ 249,656.00
 (Final adjustments due to increases/(decreases) in WFTE per February 2010 FTE)

3058 Innovative Program - Science Fair

0510	Supplies	5100 Basic Education (K-12)	\$ (35.00)
0795	Scholarships, Awards and Grants	5100 Basic Education (K-12)	35.00
			\$ -

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

3101 Lottery - Discretionary

0310	Professional & Technical Service	5100 Basic Education (K-12)	\$ 65.00
0510	Supplies	5100 Basic Education (K-12)	(103.66)
0693	Software Subscriptions	5100 Basic Education (K-12)	(1,155.39)
0131	Salary - Instructional	6120 Guidance Services	11,165.00
0210	Florida Retirement System	6120 Guidance Services	1,100.00
0220	Social Security	6120 Guidance Services	854.00
0231	Group Insurance - Health	6120 Guidance Services	1,188.00
0232	Group Insurance - Life	6120 Guidance Services	6.00
0233	Group Insurance - Dental	6120 Guidance Services	68.00
0610	Library Books	6200 Instructional Media Services	483.84
0997	Reserve - Projects	9890 Reserves	(13,670.79)
			\$ -

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

3105 Instructional Materials - Textbooks

0310	Professional & Technical Service	5100 Basic Education (K-12)	\$ (258.00)
0510	Supplies	5100 Basic Education (K-12)	137.43
0520	Textbooks	5100 Basic Education (K-12)	(1,672.24)
0622	Audio Visual (Under \$1,000)	5100 Basic Education (K-12)	276.41
0641	Equipment (Over \$1,000)	5100 Basic Education (K-12)	(10.00)
0520	Textbooks	5300 Vocational	1,268.40
0997	Reserve - Projects	9890 Reserves	258.00
			\$ -

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 8

Board Meeting May 24, 2010

Account	Object	Function	Increase (Decrease)
3106	<u>Instructional Materials - Media</u>		
	0510 Supplies	6200 Instructional Media Services	\$ 755.13
	0610 Library Books	6200 Instructional Media Services	(782.03)
	0622 Audio Visual (Under \$1,000)	6200 Instructional Media Services	26.90
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3107	<u>Safe Schools</u>		
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ 299.00
	0997 Reserve - Projects	9890 Reserves	(299.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3109	<u>Instructional Materials - Science</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (47.02)
	0622 Audio Visual (Under \$1,000)	5100 Basic Education (K-12)	47.02
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3112	<u>School Enhancement Training</u>		
	0510 Supplies	6400 Instructional Staff Training Services	\$ 43.72
	0730 Dues and Fees	6400 Instructional Staff Training Services	(43.72)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3150	<u>Educational Technology</u>		
	0510 Supplies	6500 Instruction Related Technology	\$ 19.77
	0644 Computer Hardware (Under \$1,000)	6500 Instruction Related Technology	(19.77)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3161	<u>SAI - Supplemental Academic Instruction</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 10,450.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	1,029.00
	0220 Social Security	5100 Basic Education (K-12)	799.00
	0231 Group Insurance - Health	5100 Basic Education (K-12)	1,188.00
	0232 Group Insurance - Life	5100 Basic Education (K-12)	6.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	68.00
	0310 Professional & Technical Service	5100 Basic Education (K-12)	(59,242.00)
	0510 Supplies	5100 Basic Education (K-12)	(12,601.87)
	0693 Software Subscriptions	5100 Basic Education (K-12)	172.24
	0730 Dues and Fees	5100 Basic Education (K-12)	369.00
	0997 Reserve - Projects	9890 Reserves	55,962.63
			<u>\$ (1,800.00)</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):</i>		
	8119 SAI - ECCI North & South	\$ 1,800.00	
	<i>(Appropriate funds for textbooks)</i>		
3180	<u>Florida Teachers Lead</u>		
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (75.00)
	0510 Supplies	5100 Basic Education (K-12)	(209.00)
	0997 Reserve - Projects	9890 Reserves	284.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4011	<u>Insurance Claims - Equipment</u>		
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 38,213.34
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	9015 Fixed Charges	\$ (38,213.34)	
4012	<u>Insurance Claims - Building & Fixed Equipment</u>		
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 23,567.77
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	9015 Fixed Charges	\$ (23,567.77)	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 8

Board Meeting May 24, 2010

Account	Object	Function	Increase (Decrease)
4013	<u>Insurance Claims - Other</u>		
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 63,174.86
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	9015 Fixed Charges	\$ (63,174.86)	
4016	<u>SM - Administrative</u>		
	0510 Supplies	6500 Instruction Related Technology	\$ (288.97)
	0644 Computer Hardware (Under \$1,000)	6500 Instruction Related Technology	488.97
	0692 Software (Under \$1,000)	6500 Instruction Related Technology	(200.00)
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
	\$ -		
4025	<u>E.R. - Teacher of the Year</u>		
	0390 Other Purchased Service	7730 Staff Services	\$ (1,000.00)
	0510 Supplies	7730 Staff Services	1,000.00
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
	\$ -		
4026	<u>E.R. - Ed. Support Brunch</u>		
	0370 Postage	6300 Instruction & Curriculum	\$ 1.65
	0390 Other Purchased Service	6300 Instruction & Curriculum	(1.65)
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
	\$ -		
4027	<u>E.R. - Retirement Lunch</u>		
	0360 Lease and Rental Agreements	7730 Staff Services	\$ 400.00
	0510 Supplies	7730 Staff Services	(400.00)
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
	\$ -		
4125	<u>Class Size Reduction</u>		
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (1,808.00)
	0100 Salaries - Non-Instructional	5200 Exceptional Child	11,197.00
	0210 Florida Retirement System	5200 Exceptional Child	1,103.00
	0220 Social Security	5200 Exceptional Child	857.00
	0231 Group Insurance - Health	5200 Exceptional Child	1,273.00
	0232 Group Insurance - Life	5200 Exceptional Child	6.00
	0233 Group Insurance - Dental	5200 Exceptional Child	72.00
	0750 Other Personnel Services	5200 Exceptional Child	(14,508.00)
	0997 Reserve - Projects	9890 Reserves	(28,981.00)
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):</i>		
	0113 CSR - Testing/Conferencing (Appropriate third allocation for FAIR testing)	\$ 30,789.00	
5110	<u>Workforce Development</u>		
	0131 Salary - Instructional	5900 Other Instruction	\$ (100,267.78)
	0210 Florida Retirement System	5900 Other Instruction	(9,876.12)
	0220 Social Security	5900 Other Instruction	(7,670.79)
	0231 Group Insurance - Health	5900 Other Instruction	(8,121.84)
	0232 Group Insurance - Life	5900 Other Instruction	(50.38)
	0233 Group Insurance - Dental	5900 Other Instruction	(757.99)
	0234 Group Insurance - Other	5900 Other Instruction	(101.00)
	0372 Telephone Maintenance	7900 Operation of Plant	200.00
	0997 Reserve - Projects	9890 Reserves	126,645.90
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
	\$ -		
5126	<u>CSR - Class Size Equalization</u>		
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 499.41
	0131 Salary - Instructional	5100 Basic Education (K-12)	(9,659.70)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(901.67)
	0220 Social Security	5100 Basic Education (K-12)	(1,698.95)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(1,676.00)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(6.00)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 8

Board Meeting May 24, 2010

Account	Object	Function	Increase (Decrease)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(95.00)
	0750 Other Personnel Services	5100 Basic Education (K-12)	(3,314.17)
	0997 Reserve - Projects	9890 Reserves	16,852.08
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6113	<u>SAI - Plan of Care</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 411.74
	0210 Florida Retirement System	5100 Basic Education (K-12)	(395.96)
	0220 Social Security	5100 Basic Education (K-12)	(15.78)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6120	<u>CSR - Secondary Reading</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (2,494.54)
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	2,000.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	494.54
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7008	<u>Curriculum Development</u>		
	0390 Other Purchased Service	6300 Instruction & Curriculum	\$ (47.85)
	0510 Supplies	6300 Instruction & Curriculum	47.85
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7020	<u>Purchased Positions - External</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 2,140.85
	0210 Florida Retirement System	5100 Basic Education (K-12)	210.87
	0220 Social Security	5100 Basic Education (K-12)	163.78
	0750 Other Personnel Services	5100 Basic Education (K-12)	(2,515.50)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7021	<u>Expanded Employee - Training</u>		
	0390 Other Purchased Service	6400 Instructional Staff Training Services	\$ 460.00
	0510 Supplies	6400 Instructional Staff Training Services	(460.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7054	<u>AP Initiative - Set-Aside</u>		
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	\$ (200.00)
	0510 Supplies	5100 Basic Education (K-12)	(2,336.74)
	0622 Audio Visual (Under \$1,000)	5100 Basic Education (K-12)	466.18
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	500.00
	0693 Software Subscriptions	5100 Basic Education (K-12)	(25.20)
	0730 Dues and Fees	5100 Basic Education (K-12)	(550.00)
	0331 Out of County Travel	6400 Instructional Staff Training Services	2,100.00
	0390 Other Purchased Service	7300 School Admin - Principal Office	45.76
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7059	<u>Innovative Program - Odyssey of the Mind</u>		
	0331 Out of County Travel	5100 Basic Education (K-12)	\$ 2,245.20
	0331 Out of County Travel	6400 Instructional Staff Training Services	274.80
			<u>\$ 2,520.00</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s).</i>		
	.... Discretionary	\$ (2,520.00)	
	<i>(Appropriate funds for Odyssey of the Mind world competition travel)</i>		
8107	<u>CSR - Science & Math Initiative</u>		
	0390 Other Purchased Service	5100 Basic Education (K-12)	\$ (4,382.59)
	0510 Supplies	5100 Basic Education (K-12)	(23.91)
	0730 Dues and Fees	5100 Basic Education (K-12)	(5,873.50)
	0220 Social Security	6300 Instruction & Curriculum	142.91
	0331 Out of County Travel	6300 Instruction & Curriculum	(0.02)
	0730 Dues and Fees	6300 Instruction & Curriculum	27.00
	0750 Other Personnel Services	6300 Instruction & Curriculum	10,110.12
	0310 Professional & Technical Service	7800 Pupil Transp Services - School	(0.01)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 8

Board Meeting May 24, 2010

Account	Object	Function	Increase (Decrease)
<u>8109 CSR - AP Initiatives & Vertical Alignment</u>			
	0220 Social Security	5100 Basic Education (K-12)	\$ 10.06
	0370 Postage	5100 Basic Education (K-12)	(400.37)
	0510 Supplies	5100 Basic Education (K-12)	(804.09)
	0730 Dues and Fees	5100 Basic Education (K-12)	(3,699.74)
	0750 Other Personnel Services	5100 Basic Education (K-12)	759.98
	0210 Florida Retirement System	6300 Instruction & Curriculum	1.73
	0220 Social Security	6300 Instruction & Curriculum	59.06
	0750 Other Personnel Services	6300 Instruction & Curriculum	4,073.37
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
<u>8111 SAI - Best Chance</u>			
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (1,872.78)
	0750 Other Personnel Services	5100 Basic Education (K-12)	1,872.78
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
<u>8113 Workforce Ed. Performance</u>			
	0370 Postage	5900 Other Instruction	\$ 10.00
	0390 Other Purchased Service	5900 Other Instruction	476.10
	0393 Contracts - Nonprofessional	5900 Other Instruction	(10.00)
	0510 Supplies	5900 Other Instruction	(476.10)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
<u>8119 SAI - ECCI North & South</u>			
	0220 Social Security	5100 Basic Education (K-12)	\$ 21.75
	0310 Professional & Technical Service	5100 Basic Education (K-12)	(11,210.15)
	0350 Repair and Maintenance	5100 Basic Education (K-12)	700.00
	0390 Other Purchased Service	5100 Basic Education (K-12)	(200.00)
	0510 Supplies	5100 Basic Education (K-12)	2,000.00
	0520 Textbooks	5100 Basic Education (K-12)	1,800.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	5,245.90
	0375 Cellular Telephone	7300 School Admin - Principal Office	400.00
	0390 Other Purchased Service	7300 School Admin - Principal Office	22.50
	0371 Telephone	7900 Operation of Plant	3,000.00
	0373 Telephone Long Distance	7900 Operation of Plant	20.00
			<u>\$ 1,800.00</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s).</i>			
	3161 SAI - Supplemental Academic Instruction (Appropriate funds for textbooks)		\$ (1,800.00)
<u>9002 Lottery - School Advisory Council</u>			
	0220 Social Security	5100 Basic Education (K-12)	\$ 3.88
	0310 Professional & Technical Service	5100 Basic Education (K-12)	300.00
	0331 Out of County Travel	5100 Basic Education (K-12)	700.00
	0370 Postage	5100 Basic Education (K-12)	(1,424.00)
	0510 Supplies	5100 Basic Education (K-12)	(3,433.13)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	3,015.32
	0730 Dues and Fees	5100 Basic Education (K-12)	(6.00)
	0750 Other Personnel Services	5100 Basic Education (K-12)	152.25
	0610 Library Books	6200 Instructional Media Services	932.95
	0393 Contracts - Nonprofessional	7300 School Admin - Principal Office	(241.27)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
<u>9004 Advanced International Certificate of Education</u>			
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	\$ 3,200.00
	0997 Reserve - Projects	9890 Reserves	(3,200.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
<u>9007 Career and Professional Education</u>			
	0370 Postage	5100 Basic Education (K-12)	\$ 48.68
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	1,799.00
	0510 Supplies	5300 Vocational	762.50
	0398 Field Trips	7801 Transportation - North	675.00
	0997 Reserve - Projects	9890 Reserves	(3,285.18)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 8

Board Meeting May 24, 2010

Account	Object	Function	Increase (Decrease)
9012	<u>End of Year Exams</u>		
	0510	6300	
	Supplies	Instruction & Curriculum	\$ (13,650.00)
	0750	6300	
	Other Personnel Services	Instruction & Curriculum	(500.00)
			<u>\$ (14,150.00)</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s).</i>		
	....	Discretionary	\$ 14,150.00
		(Appropriate funds for end of year exams)	
9013	<u>Donation - Edge "Leader in Me"</u>		
	0117	6400	
	Workshops	Instructional Staff Training Services	\$ (2,759.15)
	0220	6400	
	Social Security	Instructional Staff Training Services	(210.85)
	0331	6400	
	Out of County Travel	Instructional Staff Training Services	2,970.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
9015	<u>Fixed Charges</u>		
	0102	6300	
	Salary - Other Compensation	Instruction & Curriculum	\$ 1,000.00
	0210	6300	
	Florida Retirement System	Instruction & Curriculum	75.40
	0220	6300	
	Social Security	Instruction & Curriculum	(601.61)
	0390	6300	
	Other Purchased Service	Instruction & Curriculum	500.00
	0510	6300	
	Supplies	Instruction & Curriculum	(1,473.79)
	0692	6300	
	Software (Under \$1,000)	Instruction & Curriculum	500.00
	0742	8120	
	Insurance Claims Current Year	Building and Ground Maintenance	(124,955.97)
			<u>\$ (124,955.97)</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s).</i>		
	4011	Insurance Claims - Equipment	\$ 38,213.34
	4013	Insurance Claims - Other	\$ 63,174.86
	4012	Insurance Claims - Building & Fixed Equipment	\$ 23,567.77
9121	<u>Print Shop</u>		
	0350	7760	
	Repair and Maintenance	Internal Service	\$ 4,000.00
	0370	7760	
	Postage	Internal Service	3,000.00
	0375	7760	
	Cellular Telephone	Internal Service	(1,200.00)
	0390	7760	
	Other Purchased Service	Internal Service	1,200.00
	0510	7760	
	Supplies	Internal Service	(7,000.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
9160	<u>Lottery - School Recognition Program</u>		
	0510	5100	
	Supplies	Basic Education (K-12)	\$ 213.90
	0622	5100	
	Audio Visual (Under \$1,000)	Basic Education (K-12)	(18.90)
	0644	5100	
	Computer Hardware (Under \$1,000)	Basic Education (K-12)	(195.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

ADOPTED BY SCHOOL BOARD:

MAY 24, 2010

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2010	INCREASE	DECREASE	BUDGET AS OF 4/30/2010	
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	8,006.96	0.07		8,007.03	
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	\$ 10,557,681.36	\$ 0.07	\$ -	\$ 10,557,681.43	

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 3/31/2010	INCREASE	DECREASE	BUDGET AS OF 4/30/2010	
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	80.41		3,271,259.41
	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	4,079.79	1,875.28		5,955.07
	0998	RESERVES - DEBT SERVICE	1,497,422.57	1,497,422.57		1,955.62	1,495,466.95
		TOTAL - DEBT SERVICE FUNDS	\$ 10,557,674.40	\$ 10,557,681.36	\$ 1,955.69	\$ 1,955.62	\$ 10,557,681.43

Explanation of Budget Amendment as Follows:

Part II - Debt Service Funds
 Amendment Number 8
 Board Meeting May 24, 2010

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3431	<u>Interest on Investments</u>		\$ 0.07
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 0.07
Explanation: To record interest on investments.			
	.... Discretionary	\$ 0.07	
II. <u>Amendments Between Appropriations & Reserves</u>			
	.... Discretionary		
	0720 Interest	9200 Debt Services	\$ 80.41
	0990 Fund Balance - Unappropriated	9890 Reserves	1,875.21
	0998 Reserve - Debt Service	9890 Reserves	(1,955.62)
			\$ -
Explanation: Reallocate funds between objects within the project			

ADOPTED BY SCHOOL BOARD:

May 24, 2010

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2010	INCREASE	DECREASE	BUDGET AS OF 4/30/2010
3209	FEMA - CLAIMS	\$ -	\$ 113,463.70		\$ 113,463.70
3210	FEMA - ADMINISTRATIVE	-	2,269.27		2,269.27
3321	CO & DS DISTRIBUTED	123,453.00	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	-	127,769.10	9,601.41	137,370.51
3431	INTEREST ON INVESTMENT	-	84,701.83	6,617.01	91,318.84
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	\$ 69,740,048.44	\$ 16,218.42	\$ 69,756,266.86

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

		APPROPRIATIONS					
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2010	INCREASE	DECREASE	BUDGET AS OF 4/30/2010		
7400							
	0622	FACILITIES ACQUISITION & CONSTRUCTION					
	0631	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -		
	0631	ARCHITECTURAL DESIGN / ENGINEERING	10,115,047.27	3,716,109.87	3,716,109.87		
	0632	CONTRACTOR SERVICES	3,988,905.81	8,639,941.78	8,771,058.49		
	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-		
	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	1,340,930.23	1,545,423.75	1,557,330.60		
	0642	EQUIPMENT (UNDER \$1,000)	1,334,717.25	1,545,077.08	1,546,400.11		
	0643	COMPUTER EQUIPMENT (OVER \$1,000)	251,312.15	278,349.89	293,514.82		
	0644	COMPUTER HARDWARE (UNDER \$1,000)	11,641.32	20,710.47	20,710.47		
	0651	BUSES	-	-	-		
	0652	OTHER MOTOR VEHICLES	1,440.51	1,440.51	1,440.51		
	0660	LAND	-	725.70	725.70		
	0671	LAND IMPROVEMENTS	216.51	1,948.79	1,948.79		
	0672	NEW SIDEWALKS & RETAINING WALL	-	-	-		
	0673	PARKING LOTS AND DRIVEWAYS - NEW	-	-	-		
	0674	SEWAGE TREATMENT PLANT	-	-	-		
	0675	FENCE & UNDERGROUND TANKS	-	880.00	880.00		
	0676	OTHER PERMANENT IMPROVEMENTS	163,028.07	551,199.52	550,754.52		
	0677	REPLACEMENT SYSTEMS	685,133.71	926,166.74	866,193.40		
	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	731,212.27	692,215.71	728,315.71		
	0682	HEATING/COOLING/AIR CONDITIONING	-	-	-		
	0684	REPLACEMENT ROOFING & SYSTEMS	25,056,971.37	26,540,552.32	26,570,789.69		
	0685	FLOORING/STRUCTURAL ALTERATION	453,897.28	490,324.78	480,170.50		
	0691	SOFTWARE (OVER \$1,000)	43,000.79	40,686.64	40,686.64		
	0692	SOFTWARE (UNDER \$1,000)	1,190.98	9,190.98	9,190.98		
	0693	SOFTWARE SUBSCRIPTIONS	-	1,428.00	1,428.00		
	0990	FUND BALANCE UNAPPROPRIATED	4,986,876.02	4,491,352.91	4,352,295.06		
	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	\$ 69,740,048.44	\$ 225,848.89	\$ 209,630.47	\$ 69,756,266.86

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 8
Board Meeting May 24, 2010

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3421	<u>Tax Redemptions</u>		\$ 9,601.41
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 9,601.41
	<i>Explanation: To appropriate tax collections.</i>		
	.... Discretionary	\$ 9,601.41	
3431	<u>Interest on Investments</u>		\$ 6,617.01
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 6,617.01
	<i>Explanation: To appropriate interest earnings.</i>		
	.... Discretionary	\$ 6,617.01	
II. Amendments Between Appropriations & Reserves			
	.... <u>Discretionary</u>		
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ (155,276.27)
	<i>Explanation: Transferred to/from the following project(s):</i>		
	1353 Longwood - HVAC - ODP	\$ 155,276.27	
0318	<u>District Wide - Doors</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (25,000.00)
	<i>Explanation: Transferred to/from the following project(s):</i>		
	2329 EMS Controls/Water Treatment - District Wide	\$ 25,000.00	
0322	<u>District Wide - Roofing</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (170,000.00)
	<i>Explanation: Transferred to/from the following project(s):</i>		
	7343 Intercom Upgrade - District Wide	\$ 170,000.00	
1321	<u>Surveillance Equipment - BD</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 467.15
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	314.85
	0643 Computer Hardware (Over \$1,000)	7400 Facilities Acquisition and Construction	1,268.00
			\$ 2,050.00
	<i>Explanation: Transferred to/from the following project(s):</i>		
	2303 Board Projects	\$ (2,050.00)	
1325	<u>Stadium Repairs/Renovation - BD</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 7,808.96
	<i>Explanation: Transferred to/from the following project(s):</i>		
	2303 Board Projects	\$ (7,808.96)	
1334	<u>ODP - FF&E - P4/TO1</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 13,042.21
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	(13,042.21)
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
1336	<u>ODP - FF&E - P4/TO4</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ (13,395.00)
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	13,395.00
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 8
Board Meeting May 24, 2010

Account	Object	Function	Increase (Decrease)
1345	<u>Technology Equipment - BD</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 27,798.25
	<i>Explanation: Transferred to/from the following project(s):</i>		
	2303 Board Projects	\$ (27,798.25)	
1353	<u>Longwood - HVAC - ODP</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 700,000.00
	<i>Explanation: Transferred to/from the following project(s):</i>		
	.... Discretionary	\$ (155,276.27)	8389 Natural Disaster (135,096.63)
	4315 Technology & Seat Mgmt. Lease	(409,627.10)	Total Projects transferred to/from \$ (700,000.00)
1362	<u>Furniture - BD</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 11,941.56
	<i>Explanation: Transferred to/from the following project(s):</i>		
	2303 Board Projects	\$ (11,941.56)	
1382	<u>Meigs - Demo & Replace Stadium</u>		
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	\$ (445.00)
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	445.00
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
1387	<u>Kenwood - Media Center AV - BD</u>		
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	\$ 5,534.88
	<i>Explanation: Transferred to/from the following project(s):</i>		
	2303 Board Projects	\$ (5,534.88)	
1391	<u>Computer Lab - BD</u>		
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	\$ 7,705.00
	<i>Explanation: Transferred to/from the following project(s):</i>		
	2303 Board Projects	\$ (7,705.00)	
1392	<u>Choice - Biomed Science FWBHS - BD</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ (13,896.93)
	0643 Computer Hardware (Over \$1,000)	7400 Facilities Acquisition and Construction	13,896.93
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (77,838.65)
	<i>Explanation: Transferred to/from the following project(s):</i>		
	1321 Surveillance Equipment - BD	\$ 2,050.00	1387 Kenwood - Media Center AV - BD 5,534.88
	1325 Stadium Repairs/Renovation - BD	7,808.96	1391 Computer Lab - BD 7,705.00
	1345 Technology Equipment - BD	27,798.25	4301 LCD Projectors - BD 15,000.00
	1362 Furniture - BD	11,941.56	Total Projects transferred to/from \$ 77,838.65
2313	<u>Environmental/IAO/T&B - District Wide</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (50,000.00)
	<i>Explanation: Transferred to/from the following project(s):</i>		
	2329 EMS Controls/Water Treatment - District Wide	\$ 25,000.00	2336 District Wide - Emergency Maintenance 25,000.00
			Total Projects transferred to/from \$ 50,000.00
2316	<u>Drainage - District Wide</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ (8,500.00)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	8,500.00
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 8
Board Meeting May 24, 2010

Account	Object	Function	Increase (Decrease)
2329	<u>EMS Controls/Water Treatment - District Wide</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 50,000.00
	<i>Explanation: Transferred to/from the following project(s):</i>		
	0318 District Wide - Doors	2313 Environmental/IAO/T&B - District Wide	(25,000.00)
		Total Projects transferred to/from	<u>\$ (50,000.00)</u>
2336	<u>District Wide - Emergency Maintenance</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ (2,343.34)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	35,466.62
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	(8,123.28)
			<u>\$ 25,000.00</u>
	<i>Explanation: Transferred to/from the following project(s):</i>		
	2313 Environmental/IAO/T&B - District Wide		\$ (25,000.00)
2353	<u>District Wide - Portable Repairs & Relocations</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (50,425.00)
	<i>Explanation: Transferred to/from the following project(s):</i>		
	6362 Lewis - Renovations		\$ 50,425.00
2368	<u>Paving - District Wide</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ (49,575.00)
	<i>Explanation: Transferred to/from the following project(s):</i>		
	6362 Lewis - Renovations		\$ 49,575.00
4301	<u>LCD Projectors - BD</u>		
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	\$ 15,000.00
	<i>Explanation: Transferred to/from the following project(s):</i>		
	2303 Board Projects		\$ (15,000.00)
4315	<u>Technology & Seat Mgmt. Lease</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (409,627.10)
	<i>Explanation: Transferred to/from the following project(s):</i>		
	1353 Longwood - HVAC - ODP		\$ 409,627.10
6362	<u>Lewis - Renovations</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 100,000.00
	<i>Explanation: Transferred to/from the following project(s):</i>		
	2353 District Wide - Portable Repairs & Relocations	2368 Paving - District Wide	(49,575.00)
		Total Projects transferred to/from	<u>\$ (100,000.00)</u>
7308	<u>Elliott Pt. ES - Chiller - P3/TO17</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (826,431.52)
	<i>Explanation: Transferred to/from the following project(s):</i>		
	8326 Cherokee ES - Reroof/Renov. - P3/TO17	9329 Niceville HS - Concession - P3/TO17	131,480.07
	8327 Oak Hill ES - Roof/Gutt - P3/TO17	9387 Wright ES - 6 Clrms. - P3/TO17	1,600.98
	8362 Crestview HS - Roof/Wellns. - P3/TO17	Total Projects transferred to/from	<u>\$ 826,431.52</u>
7343	<u>Intercom Upgrade - District Wide</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 170,000.00
	<i>Explanation: Transferred to/from the following project(s):</i>		
	0322 District Wide - Roofing		\$ (170,000.00)

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 8
Board Meeting May 24, 2010

Account	Object	Function	Increase (Decrease)
8309	<u>Riverside Elem. - ODP - P3/TO15</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 463.17
	<i>Explanation: Transferred to/from the following project(s):</i>		
	8357 Shoal River Middle - ODP - P3/TO15	\$ (463.17)	
8326	<u>Cherokee ES - Reroof/Renov. - P3/TO17</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 1,930.23
	<i>Explanation: Transferred to/from the following project(s):</i>		
	7308 Elliott Pt. ES - Chiller - P3/TO17	\$ (1,930.23)	
8327	<u>Oak Hill ES - Roof/Gutt - P3/TO17</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 403.96
	<i>Explanation: Transferred to/from the following project(s):</i>		
	7308 Elliott Pt. ES - Chiller - P3/TO17	\$ (403.96)	
8357	<u>Shoal River Middle - ODP - P3/TO15</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (1,602.51)
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	1,139.34
			\$ (463.17)
	<i>Explanation: Transferred to/from the following project(s):</i>		
	8309 Riverside Elem. - ODP - P3/TO15	\$ 463.17	
8362	<u>Crestview HS - Roof/Wellns. - P3/TO17</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 691,016.28
	<i>Explanation: Transferred to/from the following project(s):</i>		
	7308 Elliott Pt. ES - Chiller - P3/TO17	\$ (691,016.28)	
8389	<u>Natural Disaster</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (127,530.75)
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	(7,565.88)
			\$ (135,096.63)
	<i>Explanation: Transferred to/from the following project(s):</i>		
	1353 Longwood - HVAC - ODP	\$ 135,096.63	
9329	<u>Niceville HS - Concession - P3/TO17</u>		
	0632 Contractor Services	7400 Facilities Acquisition and Construction	\$ 131,480.07
	<i>Explanation: Transferred to/from the following project(s):</i>		
	7308 Elliott Pt. ES - Chiller - P3/TO17	\$ (131,480.07)	
9375	<u>Florosa ES - 6 CR - P3/TO17</u>		
	0632 Contractor Services	7400 Facilities Acquisition and Construction	\$ (1,964.34)
	<i>Explanation: Transferred to/from the following project(s):</i>		
	9380 OATC - Repl Roof - P3/TO17	\$ 1,964.34	
9380	<u>OATC - Repl Roof - P3/TO17</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 1,964.34
	<i>Explanation: Transferred to/from the following project(s):</i>		
	9375 Florosa ES - 6 CR - P3/TO17	\$ (1,964.34)	

Explanation of Budget Amendment as Follows:
 Part III - Capital Project Funds
 Amendment Number 8
 Board Meeting May 24, 2010

Account	Object	Function	Increase (Decrease)
9387	<u>Wright ES - 6 Clrms. - P3/TO17</u>		
	0632 Contractor Services	7400 Facilities Acquisition and Construction	\$ 1,600.98
	<i>Explanation: Transferred to/from the following project(s):</i>		
	7308 Elliott Pt. ES - Chiller - P3/TO17		\$ (1,600.98)
ADOPTED BY SCHOOL BOARD:		May 24, 2010	

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2010	INCREASE	DECREASE	BUDGET AS OF 4/30/2010	
3199	MISCELLANEOUS FEDERAL DIRECT	\$ -	\$ 668,852.36	\$ 12,462.00	\$ -	\$ 681,314.36
3201	VOCATIONAL EDUCATIONAL ARTS	106,186.61	333,699.41			333,699.41
3211	ARRA - STABILIZATION - WORKFORCE	151,433.00	151,433.00			151,433.00
3213	ARRA - STABILIZATION - K12	9,685,541.00	9,550,014.09	558,829.92		10,108,844.01
3231	IDEA - INDIVIDUALS WITH DISABILITIES ACT	14,104,299.54	13,574,344.08			13,574,344.08
3241	TITLE I	8,358,544.63	8,731,155.70			8,731,155.70
3251	ADULT BASIC EDUCATION	3,105.94	74,042.94			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	1,656,356.74			1,656,356.74
3280	DRUG FREE SCHOOLS PROGRAM	101,770.99	101,770.99			101,770.99
3299	MISCELLANEOUS FEDERAL THROUGH STATE	96,811.22	289,468.67	352,415.00		641,883.67
3480	TECH PREP	-	-			-
3490	MISCELLANEOUS REVENUE	16,768.86	16,768.86			16,768.86
3905	RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	-	-			-
	TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 34,865,884.00	\$ 35,260,414.30	\$ 923,706.92	\$ -	\$ 36,184,121.22

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2010	INCREASE	DECREASE	BUDGET AS OF 4/30/2010
5100 BASIC EDUCATION (K-12)	\$ 11,218,680.72	\$ 11,601,027.96	\$ 559,059.49	\$ -	\$ 12,160,087.45
5200 EXCEPTIONAL STUDENT EDUCATION	12,070,646.02	11,185,001.78		407.03	11,184,594.75
5300 VOCATIONAL AND TECHNICAL EDUCATION	171,822.64	394,679.32			394,679.32
5400 ADULT GENERAL EDUCATION	145,706.00	145,706.00			145,706.00
5500 PRE-KINDERGARTEN	513,309.91	482,681.27			482,681.27
5900 OTHER INSTRUCTION	-	730,969.02	12,462.00		743,431.02
6100 PUPIL PERSONNEL SERVICES	298,047.84	302,656.15		6,300.00	296,356.15
6110 ATTENDANCE AND SOCIAL WORK	353,795.59	354,673.33			354,673.33
6120 GUIDANCE SERVICES	335,101.00	262,353.43			262,353.43
6130 HEALTH SERVICES	30,937.00	31,587.00	300.00		31,887.00
6140 PSYCHOLOGICAL SERVICES	185,385.40	172,365.42			172,365.42
6150 PARENTAL INVOLVEMENT	148,264.88	122,941.14	278.74		123,219.88
6200 INSTRUCTIONAL MEDIA SERVICE	301,188.00	270,531.94	14,800.00		285,331.94
6300 INSTR & CURR DEVEL SERVICE (SUPT)	4,826,421.45	4,642,524.21	1,535.00		4,644,059.21
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	399,309.71	572,169.19	7,172.80		579,341.99
6500 INSTRUCTION RELATED TECHNOLOGY	-	199,999.23			199,999.23
7200 GENERAL ADMINISTRATION (SUPT)	1,565,832.90	1,191,937.61	467.00		1,192,404.61
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	250,385.00	308,932.04	352,415.00		661,347.04
7400 FACILITIES ACQUISITION & CONSTRUCTION	-	-			-
7500 FISCAL SERVICES	-	96,231.00	20,923.42		117,154.42
7600 FOOD SERVICE (SCHOOLS)	23,637.06	23,354.98	19,760.00		43,114.98
7720 INFORMATION SERVICES	1,218,329.00	1,735,754.77			1,735,754.77
7800 PUPIL TRANSP SERVICES - SCHOOL	542,004.00	227,283.12		61,300.00	165,983.12
7801 TRANSPORTATION - NORTH	59,087.88	70,548.41			70,548.41
7802 TRANSPORTATION - CENTRAL	2,624.00	2,983.97	2,540.50		5,524.47
7803 TRANSPORTATION - SOUTH	1,700.00	45,003.92			45,003.92
7900 OPERATION OF PLANT	203,668.00	86,518.09			86,518.09
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 34,865,884.00	\$ 35,260,414.30	\$ 991,713.95	\$ 68,007.03	\$ 36,184,121.22

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 8

Board Meeting May 24, 2010

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3199	<u>Miscellaneous Federal Direct</u>		\$ 12,462.00
	0790 Miscellaneous Expense	5900 Other Instruction	\$ 12,462.00
	<i>Explanation: To appropriate fiscal year 2009-2010 Pell Grant</i>		
	0481 Pell Grant	\$ 12,462.00	
3213	<u>ARRA - Stabilization K-12</u>		\$ 558,829.92
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 465,859.44
	0220 Social Security	5100 Basic Education (K-12)	35,638.64
	0310 Professional & Technical Service	5100 Basic Education (K-12)	24,663.84
	0590 Other Materials and Supplies	7600 Food Service (Schools)	368.00
	0641 Equipment (Over \$1,000)	7600 Food Service (Schools)	18,550.00
	0642 Equipment (Under \$1,000)	7600 Food Service (Schools)	842.00
	0642 Equipment (Under \$1,000)	7500 Fiscal Services	11,000.00
	0692 Software (Under \$1,000)	7500 Fiscal Services	1,441.00
	0791 Indirect Costs	7200 General Administration	467.00
			\$ 558,829.92
	<i>Explanation: To appropriate FY 2009-2010 Food Service Assistance grant, 4th FEFP calculation for Stabilization grant, and Dale Hickham grant per Project Award Notifications.</i>		
	0451 FY 2009 - 2010 Equipment Assistance - FS	\$ 19,760.00	0462 Stabilization - Government Services 467.00
	0460 Stabilization - ARRA - K-12	12,441.00	0467 Dale Hickham Excellent Teaching Program 526,161.92
			Total Projects transferred to/from \$ 558,829.92
3299	<u>Miscellaneous Federal Through State</u>		\$ 352,415.00
	0234 Group Insurance - Other	7300 School Admin - Principal Office	\$ 352,415.00
	<i>Explanation: To appropriate Back to Work - Workforce Development Board contract</i>		
	0421 Back To Work - WDB	\$ 352,415.00	
II. Amendments Between Appropriations & Reserves			
0401	<u>Title I</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 1,282.07
	0130 Salary - Overtime	5100 Basic Education (K-12)	24.48
	0210 Florida Retirement System	5100 Basic Education (K-12)	128.69
	0220 Social Security	5100 Basic Education (K-12)	99.95
	0510 Supplies	5100 Basic Education (K-12)	(14,045.37)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	61,079.67
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	183.67
	0692 Software (Under \$1,000)	5100 Basic Education (K-12)	600.00
	0693 Software Subscriptions	5100 Basic Education (K-12)	(2,054.00)
	0730 Dues and Fees	5100 Basic Education (K-12)	201.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	4,526.60
	0330 In County Travel	5500 Prekindergarten	(200.00)
	0510 Supplies	5500 Prekindergarten	200.00
	0130 Salary - Overtime	6150 Parental Involvement	3.98
	0210 Florida Retirement System	6150 Parental Involvement	0.39
	0220 Social Security	6150 Parental Involvement	0.30
	0310 Professional & Technical Service	6150 Parental Involvement	600.00
	0391 Laundry / Linen	6150 Parental Involvement	(100.00)
	0510 Supplies	6150 Parental Involvement	(225.93)
	0331 Out of County Travel	6300 Instruction & Curriculum	(255.00)
	0363 Seat Managed - Computers	6300 Instruction & Curriculum	(500.00)
	0510 Supplies	6300 Instruction & Curriculum	650.00
	0692 Software (Under \$1,000)	6300 Instruction & Curriculum	255.00
	0730 Dues and Fees	6300 Instruction & Curriculum	(150.00)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	4.39
	0220 Social Security	6400 Instructional Staff Training Services	31.48
	0331 Out of County Travel	6400 Instructional Staff Training Services	4,025.00
	0393 Contracts - Nonprofessional	6400 Instructional Staff Training Services	5,700.00
	0510 Supplies	6400 Instructional Staff Training Services	(4,989.71)
	0642 Equipment (Under \$1,000)	6400 Instructional Staff Training Services	4,365.90
	0750 Other Personnel Services	6400 Instructional Staff Training Services	1,016.94
	0398 Field Trips	7800 Pupil Transp Services - School	(65,000.00)
	0398 Field Trips	7802 Transportation - Central	2,540.50
			\$ -

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

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 8

Board Meeting May 24, 2010

Account	Object	Function	Increase (Decrease)
0412	<u>Homeless Children & Youth</u>		
	0102	Salary - Other Compensation 5100 Basic Education (K-12)	\$ (5,191.00)
	0210	Florida Retirement System 5100 Basic Education (K-12)	(512.00)
	0220	Social Security 5100 Basic Education (K-12)	(397.00)
	0310	Professional & Technical Service 5100 Basic Education (K-12)	(4,000.00)
	0390	Other Purchased Service 5100 Basic Education (K-12)	(300.00)
	0510	Supplies 5100 Basic Education (K-12)	6,400.00
	0330	In County Travel 6100 Pupil Personnel Services	(1,500.00)
	0310	Professional & Technical Service 6130 Health Services	300.00
	0390	Other Purchased Service 6300 Instruction & Curriculum	1,500.00
	0398	Field Trips 7800 Pupil Transp Services - School	3,700.00
			<u>\$ -</u>

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

0413	<u>Title I School Improvement Initiative</u>		
	0392	Shipping Charges 5100 Basic Education (K-12)	\$ (484.00)
	0393	Contracts - Nonprofessional 5100 Basic Education (K-12)	2,911.00
	0510	Supplies 5100 Basic Education (K-12)	171.22
	0641	Equipment (Over \$1,000) 5100 Basic Education (K-12)	(694.47)
	0642	Equipment (Under \$1,000) 5100 Basic Education (K-12)	(3,113.11)
	0643	Computer Hardware (Over \$1,000) 5100 Basic Education (K-12)	(168.58)
	0644	Computer Hardware (Under \$1,000) 5100 Basic Education (K-12)	1,377.94
	0750	Other Personnel Services 5100 Basic Education (K-12)	770.20
	0610	Library Books 6400 Instructional Staff Training Services	(500.00)
	0642	Equipment (Under \$1,000) 6400 Instructional Staff Training Services	81.18
	0750	Other Personnel Services 6400 Instructional Staff Training Services	(351.38)
			<u>\$ -</u>

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

0418	<u>Title III - English Language</u>		
	0622	Audio Visual (Under \$1,000) 5100 Basic Education (K-12)	\$ (4,500.00)
	0693	Software Subscriptions 5100 Basic Education (K-12)	(5,500.00)
	0350	Repair and Maintenance 6100 Pupil Personnel Services	(2,400.00)
	0390	Other Purchased Service 6100 Pupil Personnel Services	(2,400.00)
	0610	Library Books 6200 Instructional Media Services	14,800.00
			<u>\$ -</u>

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

0421	<u>Back To Work - WDB</u>		
	0100	Salaries - Non-Instructional 7300 School Admin - Principal Office	\$ 7,619.00
	0210	Florida Retirement System 7300 School Admin - Principal Office	751.00
	0220	Social Security 7300 School Admin - Principal Office	583.00
	0231	Group Insurance - Health 7300 School Admin - Principal Office	1,501.00
	0232	Group Insurance - Life 7300 School Admin - Principal Office	5.00
	0233	Group Insurance - Dental 7300 School Admin - Principal Office	61.00
	0234	Group Insurance - Other 7300 School Admin - Principal Office	(10,520.00)
			<u>\$ -</u>

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

0422	<u>Carl Perkins - Secondary</u>		
	0642	Equipment (Under \$1,000) 5300 Vocational	\$ 10,000.00
	0691	Software (Over \$1,000) 5300 Vocational	(10,000.00)
	0331	Out of County Travel 6300 Instruction & Curriculum	1,500.00
	0390	Other Purchased Service 6300 Instruction & Curriculum	(1,500.00)
			<u>\$ -</u>

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

0460	<u>Stabilization - ARRA - K-12</u>		
	0234	Group Insurance - Other 5100 Basic Education (K-12)	\$ (8,482.42)
	0100	Salaries - Non-Instructional 7500 Fiscal Services	(11,836.04)
	0210	Florida Retirement System 7500 Fiscal Services	1,130.11
	0220	Social Security 7500 Fiscal Services	(3,584.81)
	0232	Group Insurance - Life 7500 Fiscal Services	(525.60)
	0233	Group Insurance - Dental 7500 Fiscal Services	349.40
	0234	Group Insurance - Other 7500 Fiscal Services	(50.64)
	0641	Equipment (Over \$1,000) 7500 Fiscal Services	20,000.00
	0642	Equipment (Under \$1,000) 7500 Fiscal Services	3,000.00
			<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 8

Board Meeting May 24, 2010

Account	Object	Function	Increase (Decrease)
0465	<u>Stabilization - ARRA - Technology - K-12</u>		
	0310 Professional & Technical Service	6500 Instruction Related Technology	\$ (138.77)
	0392 Shipping Charges	6500 Instruction Related Technology	(97.00)
	0510 Supplies	6500 Instruction Related Technology	1,784.35
	0644 Computer Hardware (Under \$1,000)	6500 Instruction Related Technology	(3,086.58)
	0692 Software (Under \$1,000)	6500 Instruction Related Technology	540.00
	0693 Software Subscriptions	6500 Instruction Related Technology	998.00
	0310 Professional & Technical Service	7720 Information Services	(648,978.40)
	0350 Repair and Maintenance	7720 Information Services	759,641.00
	0357 Support Managed Computers	7720 Information Services	32,000.00
	0644 Computer Hardware (Under \$1,000)	7720 Information Services	(143,662.60)
	0691 Software (Over \$1,000)	7720 Information Services	(53,046.54)
	0693 Software Subscriptions	7720 Information Services	53,046.54
	0730 Dues and Fees	7720 Information Services	1,000.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds</i>		
0475	<u>IDEA Part B</u>		
	0750 Other Personnel Services	5100 Basic Education (K-12)	\$ 372.03
	0100 Salaries - Non-Instructional	5200 Exceptional Child	511.70
	0210 Florida Retirement System	5200 Exceptional Child	50.00
	0220 Social Security	5200 Exceptional Child	120.10
	0510 Supplies	5200 Exceptional Child	(7,797.32)
	0693 Software Subscriptions	5200 Exceptional Child	1,500.00
	0750 Other Personnel Services	5200 Exceptional Child	5,243.49
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds</i>		
0476	<u>Pre-School Handicapped</u>		
	0510 Supplies	5200 Exceptional Child	\$ (35.00)
	0750 Other Personnel Services	6300 Instruction & Curriculum	35.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds</i>		
0491	<u>Title I - AARA - Targeted</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 1,702.50
	0210 Florida Retirement System	5100 Basic Education (K-12)	167.70
	0220 Social Security	5100 Basic Education (K-12)	130.24
	0510 Supplies	5100 Basic Education (K-12)	(9,915.44)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	5,915.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	3,611.00
	0310 Professional & Technical Service	6150 Parental Involvement	100.00
	0370 Postage	6150 Parental Involvement	(148.00)
	0510 Supplies	6150 Parental Involvement	293.86
	0570 Food	6150 Parental Involvement	(57.40)
	0644 Computer Hardware (Under \$1,000)	6150 Parental Involvement	199.00
	0693 Software Subscriptions	6150 Parental Involvement	95.00
	0750 Other Personnel Services	6150 Parental Involvement	(482.46)
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	(1,702.00)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	(168.00)
	0220 Social Security	6400 Instructional Staff Training Services	(130.00)
	0730 Dues and Fees	6400 Instructional Staff Training Services	(1,611.00)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	2,000.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds</i>		
0494	<u>Title I School Improvement Initiative - ARRA</u>		
	0393 Contracts - Nonprofessional	5100 Basic Education (K-12)	\$ (700.00)
	0510 Supplies	5100 Basic Education (K-12)	2,976.44
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	(10,615.44)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	12,700.00
	0643 Computer Hardware (Over \$1,000)	5100 Basic Education (K-12)	2,639.00
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	(7,000.00)
	0692 Software (Under \$1,000)	5100 Basic Education (K-12)	600.00
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	(1,045.00)
	0642 Equipment (Under \$1,000)	6400 Instructional Staff Training Services	445.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds</i>		

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 8

Board Meeting May 24, 2010

Account	Object	Function	Increase (Decrease)
0496	<u>IDEA Preschool - AARA - Targeted</u>		
	0510	Supplies	5200 Exceptional Child
	0642	Equipment (Under \$1,000)	5200 Exceptional Child
			\$ (700.00)
			700.00
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

May 24, 2010

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2010	INCREASE	DECREASE	BUDGET AS OF 4/30/2010	
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	-	-	241,136.00		241,136.00	
3268 NUTRITION EDUC & TRNG PROGRAM	-	28,000.00			28,000.00	
3269 OTHER FOOD SERVICES	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	622.00		1,322.00	
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		78,239.00	1,761.00	
3457 CATERING	10,000.00	12,019.35	425.57		12,444.92	
3460 ONLINE CREDIT CARD FEES	7,000.00	28,386.68	3,686.00		32,072.68	
3490 MISCELLANEOUS REVENUE	-	22,075.24	5,580.13		27,655.37	
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	\$ 9,397,294.69	\$ 251,449.70	\$ 78,239.00	\$ 9,570,505.39	

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2010	INCREASE	DECREASE	BUDGET AS OF 4/30/2010		
0100 SALARY - NON-INSTRUCTIONAL	\$ 1,785,743.00	\$ 1,604,398.73	13,329.00	\$ -	\$ 1,617,727.73		
0102 SALARY - OTHER COMPENSATION	9,897.00	17,775.57	224.30		17,999.87		
0103 SALARY - SUPPLEMENTS	10,810.00	10,810.00			10,810.00		
0111 SALARY - ADMINISTRATIVE/MANAGERIAL	1,397,872.00	1,303,795.17	28,912.00		1,332,707.17		
0117 WORKSHOPS	318.50	13,452.22	29.00		13,481.22		
0121 SALARY - RETIREMENT BONUS	1,334.06	9,013.40	8,397.00		17,410.40		
0122 SALARY - SICK LEAVE PAYOFF	10,103.62	45,485.24	14,357.28		59,842.52		
0123 SALARY - ANNUAL LEAVE PAYOFF	-	533.26	20,046.42		20,579.68		
0130 SALARY - OVERTIME	-	5,630.58	12.06		5,642.64		
0210 FLORIDA RETIREMENT SYSTEM	315,227.45	290,932.68	5,282.00		296,214.68		
0220 FICA (SOCIAL SECURITY)	245,756.32	217,954.17	3,231.00		221,185.17		
0231 GROUP INSURANCE - HEALTH & HOSPITAL	870,109.00	770,663.44		5,340.24	765,323.20		
0232 GROUP INSURANCE - LIFE	3,265.00	2,818.56		27.00	2,791.56		
0233 GROUP INSURANCE - DENTAL	50,718.00	49,857.34		340.00	49,517.34		
0234 GROUP INSURANCE - OTHER	2,380.00	2,120.24	11.23		2,131.47		
0310 PROFESSIONAL & TECHNICAL SERVICES	15,637.00	1,999,352.46	394,552.16		2,393,904.62		
0330 IN COUNTY TRAVEL	13,825.00	32,882.80	3,003.23		35,886.03		
0331 OUT OF COUNTY TRAVEL	5,570.00	5,570.00			5,570.00		
0350 REPAIR AND MAINTENANCE	13,558.40	7,891.43	232.87		8,124.30		
0354 MAINTENANCE / VEHICLE REPAIR	13,518.28	8,064.91			8,064.91		
0356 INSPECTION/REPAIR FIRE EXTINGUISHER	-	-			-		
0357 SUPPORT MANAGED - COMPUTERS	-	-			-		
0360 LEASE AND RENTAL AGREEMENTS	2,393.44	2,393.44	342.00		2,735.44		
0363 SEAT MANAGED - COMPUTERS	85,546.00	113,075.28		30,267.00	82,808.28		
0370 POSTAGE	3,698.00	3,698.00			3,698.00		
0371 TELEPHONE	13,976.62	14,226.62	11.31		14,237.93		
0372 TELEPHONE MAINTENANCE	-	245.82			245.82		
0373 TELEPHONE LONG DISTANCE	562.00	412.00			412.00		
0375 CELLULAR TELEPHONE	6,781.16	4,662.11			4,662.11		
0381 WATER AND SEWAGE	3,340.00	3,340.00			3,340.00		
0382 GARBAGE	26,232.00	9,862.73			9,862.73		
0390 OTHER PURCHASED SERVICE	5,761.66	3,424.16	200.00		3,624.16		
0392 SHIPPING CHARGES	5,478.00	-			-		
0393 CONTRACTS - NONPROFESSIONAL SERVICE	925.00	-			-		
0410 NATURAL GAS	30,275.00	25,275.00			25,275.00		
0430 ELECTRICITY	171,222.00	131,222.00			131,222.00		
0450 GASOLINE	4,800.00	4,800.00	500.00		5,300.00		
0460 DIESEL FUEL	16,591.00	16,591.00	630.00		17,221.00		
0510 SUPPLIES	22,664.00	40,994.04	1,830.56		42,824.60		
0550 REPAIR PARTS	-	217.20			217.20		
0560 TIRES AND TUBES	-	-			-		
0570 FOOD	2,292,701.00	978.55			978.55		
0571 CONDEMNED FOOD - INVENTORY	-	-			-		
0572 MILK PURCHASES	554,353.00	250.00			250.00		
0573 FOOD - BREAD	250.00	250.00			250.00		
0574 FOOD - SCHOOL DIRECT PURCHASES	-	-			-		
0575 FOOD-CENTRAL PURCHASES SCHOOLS	-	-			-		
0576 FOOD - PRODUCE	17,157.26	13,389.73		2,845.80	10,543.93		
0577 FOOD - PIZZA PURCHASES	-	-			-		
0579 FOOD - DISTRIBUTED TO SCHOOLS	-	-			-		
0590 OTHER MATERIALS AND SUPPLIES	292,086.94	1,761.39		570.04	1,191.35		
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	51,985.38	1,848.12		53,833.50		
0642 EQUIPMENT (UNDER \$1,000)	13,781.60	1,954.80	570.14		2,524.94		
0643 COMPUTER HARDWARE (OVER \$1,000)	45,000.00	-			-		
0644 COMPUTER HARDWARE (UNDER \$1,000)	-	728.00			728.00		
0652 OTHER MOTOR VEHICLES	-	-			-		
0681 FIRE/SPRINKLER/ELECT/WATER SYSTEMS	-	350.56			350.56		
0684 REPLACEMENT ROOFING & SYSTEMS	-	371.41	300.00		671.41		
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	28,386.68	3,686.00		32,072.68		
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	1,928,921.65		288,936.90	1,639,984.75		
0991 RESERVES - INVENTORY	414,530.72	414,530.72			414,530.72		
0997 RESERVES - PROJECTS	-	-			-		
TOTAL - FOOD SERVICE FUND	\$ 9,351,613.42	\$ 9,397,294.69	\$ 501,537.68	\$ 328,326.98	\$ 9,570,505.39		

Explanation of Budget Amendment as Follows:
Part IV - School Food Service Fund
Amendment Number 8
Board Meeting May 24, 2010

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3267	<u>Summer Food Service Program</u>		<u>\$ 241,136.00</u>
	0100 Salaries - Non-Instructional	7610 Food Service - Departments	\$ 45,718.00
	0111 Salary - Administrative Manager	7610 Food Service - Departments	28,912.00
	0210 Florida Retirement System	7610 Food Service - Departments	8,471.00
	0220 Social Security	7610 Food Service - Departments	5,709.00
	0310 Professional & Technical Service	7610 Food Service - Departments	117,873.00
	0330 In County Travel	7610 Food Service - Departments	2,400.00
	0360 Lease and Rental Agreements	7610 Food Service - Departments	342.00
	0390 Other Purchased Service	7610 Food Service - Departments	200.00
	0450 Gasoline	7610 Food Service - Departments	500.00
	0460 Diesel Fuel	7610 Food Service - Departments	630.00
	0510 Supplies	7610 Food Service - Departments	1,250.00
	0990 Fund Balance - Unappropriated	9890 Reserves	29,131.00
			<u>\$ 241,136.00</u>
	<i>Explanation: To appropriate summer feeding program revenue.</i>		
	7501 Summer Feeding		\$ 241,136.00
3431	<u>Interest on Investments</u>		<u>\$ 622.00</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 622.00
	<i>Explanation: To appropriate interest on investments revenue.</i>		
	.... Discretionary		\$ 622.00
3456	<u>Other Food Sales</u>		<u>\$ (78,239.00)</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	<u>\$ (78,239.00)</u>
	<i>Explanation: To adjust other food sales revenue to actual collections.</i>		
	.... Discretionary		\$ (78,239.00)
3457	<u>Catering</u>		<u>\$ 425.57</u>
	0510 Supplies	7610 Food Service - Departments	\$ 425.57
	<i>Explanation: To appropriate catering revenue.</i>		
	7502 Catering		\$ 425.57
3460	<u>On-Line Credit Card Fees</u>		<u>\$ 3,686.00</u>
	0731 On-Line Credit Card Fees	7610 Food Service - Departments	\$ 3,686.00
	<i>Explanation: To appropriate on-line credit card fee revenue.</i>		
	.... Discretionary		\$ 3,686.00
3490	<u>Miscellaneous Revenue</u>		<u>\$ 5,580.13</u>
	0310 Professional & Technical Service	7610 Food Service - Departments	\$ 5,580.13
	<i>Explanation: To appropriate commodity rebate revenue.</i>		
	.... Discretionary		\$ 5,580.13
II. Amendments Between Appropriations & Reserves			
....	<u>Discretionary</u>		
	0100 Salaries - Non-Instructional	7600 Food Service (Schools)	\$ (32,389.00)
	0102 Salary - Other Compensation	7600 Food Service (Schools)	224.30
	0117 Workshops	7600 Food Service (Schools)	29.00
	0210 Florida Retirement System	7600 Food Service (Schools)	(3,189.00)
	0220 Social Security	7600 Food Service (Schools)	(2,478.00)
	0231 Group Insurance - Health	7600 Food Service (Schools)	(5,340.24)
	0232 Group Insurance - Life	7600 Food Service (Schools)	(27.00)
	0233 Group Insurance - Dental	7600 Food Service (Schools)	(340.00)
	0234 Group Insurance - Other	7600 Food Service (Schools)	11.23
	0330 In County Travel	7600 Food Service (Schools)	869.28
	0363 Seat Managed - Computers	7600 Food Service (Schools)	13,670.32
	0371 Telephone	7600 Food Service (Schools)	11.31
	0510 Supplies	7600 Food Service (Schools)	174.99
	0590 Other Materials and Supplies	7600 Food Service (Schools)	0.10
	0641 Equipment (Over \$1,000)	7600 Food Service (Schools)	1,848.12
	0684 Replacement Roofing & Systems	7600 Food Service (Schools)	300.00
	0121 Salary Retirement Bonus	7610 Food Service - Departments	8,397.00

Explanation of Budget Amendment as Follows:

Part IV - School Food Service Fund

Amendment Number 8

Board Meeting May 24, 2010

<u>Account</u>	<u>Object</u>	<u>Function</u>	<u>Increase (Decrease)</u>
	0122	Salary - Sick Leave Payoff	7610 Food Service - Departments 14,357.28
	0123	Salary - Annual Leave Payoff	7610 Food Service - Departments 20,046.42
	0130	Salary - Overtime	7610 Food Service - Departments 12.06
	0310	Professional & Technical Service	7610 Food Service - Departments 268,253.23
	0330	In County Travel	7610 Food Service - Departments (266.05)
	0350	Repair and Maintenance	7610 Food Service - Departments 232.87
	0363	Seat Managed - Computers	7610 Food Service - Departments (43,937.32)
	0510	Supplies	7610 Food Service - Departments (20.00)
	0990	Fund Balance - Unappropriated	9890 Reserves (240,450.90)
			<u>\$ -</u>

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

0501 Fresh Fruit/Vegetables - Elliott

	0310	Professional & Technical Service	7600 Food Service (Schools) \$ 2,845.80
	0576	Food - Produce	7600 Food Service (Schools) (2,845.80)
	0590	Other Materials and Supplies	7600 Food Service (Schools) (570.14)
	0642	Equipment (Under \$1,000)	7600 Food Service (Schools) 570.14
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

May 24, 2010