

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

**MIS 5235**

Meeting Date: June 28, 2010		Agenda Item Number: Consent #
<b>TITLE:</b>	Budget Amendment #9 - Fiscal Year 2009-2010	
<b>REQUESTED ACTION:</b>	Board Approval	
<b>SUMMARY EXPLANATION AND BACKGROUND:</b>	<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>	
<b>EXHIBITS ATTACHED:</b>	<ol style="list-style-type: none"> <li>1. Instructional Program Impact Statement: N/A</li> <li>2. Staffing Impact Statement: N/A</li> <li>3. Financial Impact Statement: N/A</li> <li>4. Budget Amendment #9 – Fiscal Year 2009-2010</li> <li>5.</li> <li>6.</li> </ol>	
<b>PREPARED BY:</b>	Rita R. Scallan, Chief Financial Officer	
<b>SUPERINTENDENT'S RECOMMENDATION:</b>		
<b>BOARD ACTION:</b>		<b>SOURCE OF ADDITIONAL INFORMATION:</b>
<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

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School Board Chairperson



# **School District of Okaloosa County**

## **BUDGET AMENDMENT #9**

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

		ESTIMATED REVENUE				
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 4/30/2010	INCREASE	DECREASE	BUDGET AS OF 5/31/2010	
3121	PL 81-874, FEDERAL IMPACT, CURRENT OPERATIONS	\$ 3,779,779.00	\$ 3,779,779.00	\$ -	\$ -	\$ 3,779,779.00
3122	PL 81-874 FEDERAL IMPACT, HANDICAP	180,000.00	180,000.00			180,000.00
3191	ROTC	325,000.00	325,000.00			325,000.00
3192	DOD SECTION 386 PL 102-484	750,000.00	750,000.00			750,000.00
3199	MISCELLANEOUS FEDERAL DIRECT	-	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	6,307.02		8,270.66
3301	CLASS SIZE REDUCTION	29,999,122.00	29,426,687.00			29,426,687.00
3310	FLORIDA EDUCATION FINANCE PROGRAM	20,570,311.00	17,957,815.00			17,957,815.00
3311	SAFE SCHOOLS	591,722.00	587,454.00			587,454.00
3312	SUPPLEMENTAL ACADEMIC INSTRUCTION	8,455,924.00	8,455,924.00			8,455,924.00
3313	ESE GUARANTEE	11,404,448.00	11,404,448.00			11,404,448.00
3314	READING INSTRUCTION	1,104,734.00	1,091,461.00			1,091,461.00
3315	WORKFORCE DEVELOPMENT	2,182,230.00	2,182,230.00			2,182,230.00
3316	SPECIAL TEACHER COMPENSATION	9,998.00	9,998.00			9,998.00
3317	WORKFORCE EDUCATION PERFORMANCE INCENTIVE	9,684.00	9,682.00			9,682.00
3318	DJJ SUPPLEMENTAL ALLOCATION	485,633.00	470,323.00			470,323.00
3323	CO & DS WITHHELD FOR ADMINISTRATIVE EXPENSE	17,000.00	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	2,380,664.00			2,380,664.00
3342	STATE FOREST FUNDS	-	74,224.89			74,224.89
3343	STATE LICENSE TAX	50,000.00	50,647.30	1,368.50		52,015.80
3344	DISCRETIONARY LOTTERY	-	77,999.00			77,999.00
3349	INTANGIBLE PROPERTY TAX	-	4,376.66			4,376.66
3354	TRANSPORTATION	5,529,850.00	5,419,532.00			5,419,532.00
3362	SCHOOL RECOGNITION	1,823,335.00	1,692,610.00			1,692,610.00
3364	BOYS & GIRLS CLUB	-	32,398.66			32,398.66
3371	VOLUNTARY PREKINDERGARTEN PROGRAM	462,891.26	473,566.58		63,000.00	410,566.58
3379	FUEL TAX REFUND	40,000.00	50,000.00	5,855.53		55,855.53
3399	OTHER MISCELLANEOUS STATE REVENUE	-	19,073.00		85.86	18,987.14
3401	PRINT SHOP POSTAGE	30,000.00	30,000.00			30,000.00
3402	PRINT SHOP PRINTING	343,632.00	358,632.00			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	454,233.75	15,524.24		469,757.99
3425	RENT/USE OF FACILITY	15,220.42	93,058.14	12,476.22		105,534.36
3426	COURSE FEES - OATC	-	410,000.00	4,623.64		414,623.64
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	-	23,094.00	8,341.00		31,435.00
3445	TESTS & BOOKS - OATC	-	720.00			720.00
3448	DONATIONS	1,000.00	27,066.00	3,877.50		30,943.50
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	376,189.36	20,310.18		396,499.54
3466	PURCHASED OTHER POSITIONS - EXTERNAL	128,554.72	231,469.07	2,206.28		233,675.35
3467	PURCHASED - SCHOOLS - OTHER	1,610.52	6,721.37	242.22		6,963.59
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	-	40,500.00	1,051.78		41,551.78
3485	RESTITUTION PAYMENTS - OTHER	364.11	439.61	517.53		957.14
3487	CERTIFICATE FEES - SUBSTITUTES	-	6,000.00	750.00		6,750.00
3488	FINGERPRINT PROGRAM	-	40,000.00	159.00		40,159.00
3489	CERTIFICATE FEES	40,000.00	40,000.00			40,000.00
3490	MISCELLANEOUS REVENUE	3,483.07	100,950.97	2,695.71		103,646.68
3491	E-RATE REFUNDS	-	277,236.00	23,823.65		301,059.65
3492	TRANSPORTATION - SCHOOL ACTIVITIES	400,000.00	400,000.00	30,759.28		430,759.28
3493	SALE OF JUNK	5,053.00	7,713.00			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	48,163.76	6,874.36		55,038.12
3497	REFUND - PRIOR YEAR EXPENDITURES	2,731.64	42,210.65	4,995.25		47,205.90
3630	TRANSFER FROM CAPITAL IMPROVEMENT FUNDS	12,320,238.00	12,320,238.00		37,059.00	12,283,179.00
3740	PRIOR YEAR INSURANCE LOSS RECOVERY	-	82,092.87			82,092.87
3741	INSURANCE LOSS RECOVERY	-	203,694.38	5,666.74		209,361.12
3746	HEALTH REIMBURSEMENT ARRANGEMENT	-	65,000.00	4,736.98		69,736.98
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
<b>TOTAL - GENERAL FUND</b>		<b>\$ 263,905,681.41</b>	<b>\$ 262,737,612.53</b>	<b>\$ 163,162.61</b>	<b>\$ 100,144.86</b>	<b>\$ 262,800,630.28</b>

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 04/30/10	INCREASE	DECREASE	BUDGET AS OF 5/31/2010
5100 BASIC EDUCATION (K-12)	\$ 119,263,000.27	\$ 120,904,318.54	\$ 66,216.39		\$ 120,970,534.93
5101 CHARTER SCHOOL FEDERAL IMPACT	-	78,411.57			78,411.57
5200 EXCEPTIONAL CHILD	15,422,741.46	14,542,569.90	168,476.64		14,711,046.54
5300 VOCATIONAL AND TECHNICAL EDUCATION	4,503,424.06	5,123,939.64	7,872.44		5,131,812.08
5400 ADULT GENERAL EDUCATION	7,972.67	9,018.67			9,018.67
5500 PREKINDERGARTEN	565,639.90	558,480.51		63,000.00	495,480.51
5900 OTHER INSTRUCTION	1,401,616.51	1,377,398.86	3,269.66		1,380,668.52
6100 PUPIL PERSONNEL SERVICES	965,890.17	1,027,070.88	69.47		1,027,140.35
6110 ATTENDANCE AND SOCIAL WORK	368,976.56	370,921.38		182,214.22	188,707.16
6120 GUIDANCE SERVICES	2,652,909.22	2,748,942.72	37,863.11		2,786,805.83
6130 HEALTH SERVICES	980,687.71	995,636.72	11,714.41		1,007,351.13
6140 PSYCHOLOGICAL SERVICES	744,429.92	732,965.60		588,529.74	144,435.86
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	1,764,725.44	3,723.65		1,768,449.09
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	5,500,296.27	5,498,783.17		141,595.53	5,357,187.64
6400 INSTR STAFF TRAINING SERVICES	374,798.81	386,503.17		1,846.47	384,656.70
6500 INSTRUCTIONAL RELATED TECHNOLOGY	672,616.87	690,170.31	27,117.75		717,288.06
7100 SCHOOL BOARD	3,270,454.50	3,260,971.90			3,260,971.90
7200 GENERAL ADMINISTRATION (SUPT)	458,739.26	458,442.91	24,124.42		482,567.33
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	14,972,172.84	15,126,426.99		83,897.06	15,042,529.93
7400 FACILITIES ACQUISITION & CONSTRUCTION	311,932.51	363,494.80	4,212.01		367,706.81
7500 FISCAL SERVICES (FINANCE DEPT)	1,895,735.50	1,903,622.04			1,903,622.04
7600 FOOD SERVICE (SCHOOLS)	-	34,702.13		45.01	34,657.12
7610 FOOD SERVICE - DEPARTMENT	47,162.84	47,162.84			47,162.84
7700 CENTRAL SERVICES	32,688.00	32,688.00			32,688.00
7720 INFORMATION SERVICES	128,462.00	128,436.20			128,436.20
7730 STAFF SERVICES	6,401,263.68	6,628,367.35	5,815.98		6,634,183.33
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	822,133.31	842,955.99			842,955.99
7762 FURNITURE SHOP	7,004.65	7,004.65			7,004.65
7800 PUPIL TRANSP SERVICES - SCHOOL	520,613.21	553,151.21			553,151.21
7801 TRANSPORTATION - NORTH	4,187,270.37	4,385,131.49	4,414.30		4,389,545.79
7802 TRANSPORTATION - CENTRAL	2,390,369.54	2,445,986.25	9,943.94		2,455,930.19
7803 TRANSPORTATION - SOUTH	3,543,286.82	3,667,476.90	4,809.13		3,672,286.03
7900 OPERATION OF PLANT	20,178,347.63	21,079,515.41	80,787.36		21,160,302.77
8100 MAINTENANCE ADMINISTRATION	4,612,278.95	4,670,201.01	45,095.70		4,715,296.71
8120 BUILDING AND GROUND MAINTENANCE	3,786,251.76	3,804,488.77			3,804,488.77
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	2,862,312.15	2,892,118.33	3,603.88		2,895,722.21
9100 COMMUNITY SERVICE	1,861,545.79	1,841,485.99		3,594.28	1,837,891.71
9700 TRANSFER FUNDS	-	-			-
9890 RESERVES	36,298,583.19	31,552,575.04	618,609.82		32,171,184.86
<b>TOTAL - GENERAL FUND</b>	<b>\$ 263,905,681.41</b>	<b>\$ 262,737,612.53</b>	<b>\$ 1,127,740.06</b>	<b>\$ 1,064,722.31</b>	<b>\$ 262,800,630.28</b>

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 9  
Board Meeting June 28, 2010

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3299	Miscellaneous Federal Through State		\$ 6,307.02
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 6,307.02
	<i>Explanation: To appropriate Federal Forest Funds.</i>		
	.... Discretionary	\$ 6,307.02	
3343	State License Tax		\$ 1,368.50
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 1,368.50
	<i>Explanation: To appropriate revenue for State License Tax based on actual collections.</i>		
	.... Discretionary	\$ 1,368.50	
3371	Voluntary Prekindergarten Program		\$ (63,000.00)
	0510 Supplies	5500 Prekindergarten	\$ (63,000.00)
	<i>Explanation: To adjust revenue for Summer Voluntary Prekindergarten Program based on actual collections</i>		
	0132 VPK - Year Long Program	\$ (63,000.00)	
3379	Fuel Tax Refund		\$ 5,855.53
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 5,855.53
	<i>Explanation: To appropriate estimated revenue for fuel tax refund received from the State of Florida</i>		
	2192 Paving Countywide	\$ 5,855.53	
3399	Other Miscellaneous State Revenue		\$ (85.86)
	0790 Miscellaneous Expense	5900 Other Instruction	\$ (85.86)
	<i>Explanation: To adjust revenue for Florida Student Assistance Grant - Career Education based on actual expenditures.</i>		
	0124 FSAG - CE	\$ (85.86)	
3421	Tax Redemptions		\$ 15,524.24
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 15,524.24
	<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>		
	.... Discretionary	\$ 15,524.24	
3425	Rent/Use Of Facility		\$ 12,476.22
	0430 Electricity	7900 Operation of Plant	\$ 1,650.00
	0987 Reserve Schools/Departments	9890 Reserves	10,826.22
			\$ 12,476.22
	<i>Explanation: To appropriate revenue based on actual collections.</i>		
	.... Discretionary	\$ 12,126.22	0011 Utilities - Other Facilities \$ 350.00
3426	Course Fees - OATC		\$ 4,623.64
	0510 Supplies	5300 Vocational	\$ 185.00
	0691 Software (Over \$1,000)	5300 Vocational	231.00
	0790 Miscellaneous Expense	5300 Vocational	462.00
	0990 Fund Balance - Unappropriated	9890 Reserves	3,745.64
			\$ 4,623.64
	<i>Explanation: To appropriate increase in estimated revenue for course fees at OATC.</i>		
	.... Discretionary	\$ 3,745.64	2015 Adult Student Fees \$ 185.00
	2039 Career Education Equipment & Supplies	\$ 231.00	3005 Financial Aid Trust Fund \$ 462.00
3434	Community Education Enrichment Program		\$ 8,341.00
	0750 Other Personnel Services	9100 Community Service	\$ 8,341.00
	<i>Explanation: To appropriate estimated revenue for Community Education Enrichment Program.</i>		
	2166 Adult Enrichment	\$ 8,341.00	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 9

Board Meeting June 28, 2010

Account	Object	Function	Increase (Decrease)
3448	<u>Donations</u>		\$ 3,877.50
	0331 Out of County Travel	5100 Basic Education (K-12)	\$ 377.50
	0997 Reserve - Projects	9890 Reserves	3,500.00
			\$ 3,877.50
	<i>Explanation: To appropriate donations for science fair (\$377.50) and Silver Sands - North (\$3,500.00).</i>		
	3058 Innovative Program - Science Fair	4009 Donations - Unrestricted	\$ 377.50      \$ 3,500.00
3465	<u>Purchased Positions - Other</u>		\$ 20,310.18
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 7,663.67
	0103 Salary - Supplements	5100 Basic Education (K-12)	884.92
	0131 Salary - Instructional	5100 Basic Education (K-12)	3,299.64
	0210 Florida Retirement System	5100 Basic Education (K-12)	1,115.52
	0220 Social Security	5100 Basic Education (K-12)	906.39
	0750 Other Personnel Services	5100 Basic Education (K-12)	6,349.57
	0750 Other Personnel Services	5300 Vocational	90.47
			\$ 20,310.18
	<i>Explanation: To appropriate monies received from schools to purchase positions and/or pay for other compensation.</i>		
	2051 Purchased - Other Positions		\$ 20,310.18
3466	<u>Purchased Other Positions - External</u>		\$ 2,206.28
	0750 Other Personnel Services	5100 Basic Education (K-12)	\$ 2,206.28
	<i>Explanation: To appropriate substitute reimbursements from OCEA.</i>		
	7020 Purchased Positions - External		\$ 2,206.28
3467	<u>Purchased - Schools - Other</u>		\$ 242.22
	0220 Social Security	5100 Basic Education (K-12)	\$ 17.22
	0375 Cellular Telephone	5100 Basic Education (K-12)	225.00
			\$ 242.22
	<i>Explanation: To appropriate monies received from schools to pay for cell phone stipends.</i>		
	8001 Purchased - Schools - Other		\$ 242.22
3484	<u>Financial Aid Fees</u>		\$ 1,051.78
	0790 Miscellaneous Expense	5300 Vocational	\$ 1,051.78
	<i>Explanation: To appropriate estimated revenue for financial aid fees.</i>		
	3005 Financial Aid Trust Fund		\$ 1,051.78
3485	<u>Restitution Payments - Other</u>		\$ 517.53
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 517.53
	<i>Explanation: To appropriate revenue received for restitution.</i>		
	.... Discretionary		\$ 517.53
3487	<u>Certificate Fees - Substitutes</u>		\$ 750.00
	0730 Dues and Fees	7730 Staff Services	\$ 750.00
	<i>Explanation: To appropriate estimated revenue for Certification Fees - Substitutes.</i>		
	2088 Certification		\$ 750.00
3488	<u>Fingerprint Program</u>		\$ 159.00
	0730 Dues and Fees	7730 Staff Services	\$ 159.00
	<i>Explanation: To appropriate estimated revenue for Fingerprint Program.</i>		
	6006 Fingerprinting - Fees		\$ 159.00
3490	<u>Miscellaneous Revenue</u>		\$ 2,695.71
	0510 Supplies	5100 Basic Education (K-12)	\$ 250.00
	0510 Supplies	7730 Staff Services	170.00
	0990 Fund Balance - Unappropriated	9890 Reserves	2,275.71
			\$ 2,695.71
	<i>Explanation: To appropriate worthless check fees (\$170.00), record requests from State of Florida (\$516.00), tax credit (\$1,759.71), and Great Explorations in Math &amp; Science grant (\$250.00).</i>		
	.... Discretionary		\$ 2,275.71
	4027 E.R. - Retirement Lunch	0016 Great Explorations in Math & Science Grant	\$ 170.00      \$ 250.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 9

Board Meeting June 28, 2010

Account	Object	Function	Increase (Decrease)
3491	<u>E-Rate Refunds</u>		\$ 23,823.65
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 23,823.65
	<i>Explanation: To appropriate revenue received for e-rate refunds.</i>		
	.... Discretionary	\$ 23,823.65	
3492	<u>Transportation - School Activities</u>		\$ 30,759.28
	0987 Reserve Schools/Departments	9890 Reserves	\$ 30,759.28
	<i>Explanation: To appropriate revenue for Transportation - School Activities based on actual collections.</i>		
	.... Discretionary	\$ 30,759.28	
3495	<u>Transportation - Repairs Dept./Other</u>		\$ 6,874.36
	0550 Repair Parts	7801 Transportation - North	\$ 6,874.36
	<i>Explanation: To appropriate revenue for transportation repairs based on actual collections</i>		
	.... Discretionary	\$ 6,874.36	
3497	<u>Refund - Prior Year Expenditures</u>		\$ 4,995.25
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 4,995.25
	<i>Explanation: To appropriate refund of a prior year expenditure.</i>		
	.... Discretionary	\$ 4,995.25	
3630	<u>Transfer from Capital Improvement Funds</u>		\$ (37,059.00)
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (37,059.00)
	<i>Explanation: To adjust Charter School Capital Outlay Transfer from Capital Improvement Funds.</i>		
	2052 Capital Outlay Charter Schools	\$ (37,059.00)	
3741	<u>Insurance Loss Recovery</u>		\$ 5,666.74
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 5,666.74
	<i>Explanation: To appropriate revenue from insurance loss recovery.</i>		
	.... Discretionary	\$ 5,666.74	
3746	<u>Health Reimbursement Arrangement</u>		\$ 4,736.98
	0310 Professional & Technical Service	7730 Staff Services	\$ 4,736.98
	<i>Explanation: To appropriate increase in estimated revenue for Healthcare Reimbursement Arrangement.</i>		
	5006 Health Reimbursement Arrangement	\$ 4,736.98	

II. Amendments Between Appropriations & Reserves

.... Discretionary

5100 Basic Education (K-12)	\$ 84,818.58
5200 Exceptional Child	(30,236.48)
5300 Vocational	4,414.63
6100 Pupil Personnel Services	70.00
6110 Attendance and Social Work	(182,209.00)
6130 Health Services	45.90
6200 Instructional Media Services	5,701.08
6300 Instruction & Curriculum	(1,850.20)
6400 Instructional Staff Training Services	(6,192.71)
6500 Instruction Related Technology	21,517.44
7200 General Administration	874.42
7300 School Admin - Principal Office	18,722.72
7400 Facilities Acquisition and Construction	256.48
7801 Transportation - North	(2,460.06)
7802 Transportation - Central	9,844.49
7803 Transportation - South	4,428.38
7900 Operation of Plant	74,323.91

**Explanation of Budget Amendment as Follows:**

**Part I - General Operating Fund**

**Amendment Number 9**

**Board Meeting June 28, 2010**

Account	Object	Function	Increase (Decrease)
		8200 Administrative Technology Services	3,603.88
		9100 Community Service	(2,600.00)
		9890 Reserves	(187,110.25)
			<u>\$ (184,036.79)</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, and transfers to/(from) the following project(s):</i>			
0015	K-12 Florida Virtual Instruction (Final adjustment due to increases/(decreases) in WFTE per February 2010 FTE)	\$ (1,408.00)	0021 Workforce Grant (20% School Cost) (Schools' cost of workforce grant positions) \$ 611.00
2095	Salary Resynching (Adjust salaries to actual)	\$ 179,410.52	8003 Project Child - GF (Appropriate funds for Project Child renewal) \$ 5,423.27
0002 <u>Lottery - School Advisory Council</u>			
	0210 Florida Retirement System	5100 Basic Education (K-12)	\$ 39.51
	0220 Social Security	5100 Basic Education (K-12)	37.71
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	556.00
	0510 Supplies	5100 Basic Education (K-12)	(10,559.97)
	0610 Library Books	5100 Basic Education (K-12)	1,922.00
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	705.00
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	896.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	1,571.75
	0430 Electricity	7900 Operation of Plant	4,832.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
0005 <u>Exxon Mobil Educational Grant</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (750.00)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	750.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
0008 <u>Target Field Trip Grant</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (322.25)
	0398 Field Trips	7803 Transportation - South	322.25
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
0010 <u>Grounds/Beautification - School Pilot</u>			
	0550 Repair Parts	8120 Building and Ground Maintenance	\$ 500.00
	0642 Equipment (Under \$1,000)	8120 Building and Ground Maintenance	(500.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
0014 <u>Boeing Grant</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ 498.28
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	(498.28)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
0015 <u>K-12 Florida Virtual Instruction</u>			
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (1,408.00)
<i>Explanation: Transfers to/(from) the following project(s):</i>			
	.... Discretionary (Final adjustment due to increases/(decreases) in WFTE per February 2010 FTE)	\$ 1,408.00	
0018 <u>AFCEA Science Teaching Tools</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ 195.03
	0693 Software Subscriptions	5100 Basic Education (K-12)	(195.03)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
0021 <u>Workforce Grant (20% School Cost)</u>			
	0100 Salaries - Non-Instructional	7300 School Admin - Principal Office	\$ 451.00
	0210 Florida Retirement System	7300 School Admin - Principal Office	44.00
	0220 Social Security	7300 School Admin - Principal Office	34.00



Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 9

Board Meeting June 28, 2010

Account	Object	Function	Increase (Decrease)
	0231 Group Insurance - Health	7300 School Admin - Principal Office	79.00
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	3.00
			<u>\$ 611.00</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, and transfers to/(from) the following project(s).</i>			
	.... Discretionary (Schools' cost of workforce grant positions)	\$ (611.00)	
0050	<u>Pre-K D Southside Center</u>		
	0100 Salaries - Non-Instructional	5200 Exceptional Child	\$ 5,904.00
	0131 Salary - Instructional	5200 Exceptional Child	156,747.00
	0210 Florida Retirement System	5200 Exceptional Child	16,023.00
	0220 Social Security	5200 Exceptional Child	12,443.00
	0231 Group Insurance - Health	5200 Exceptional Child	19,427.00
	0232 Group Insurance - Life	5200 Exceptional Child	92.00
	0233 Group Insurance - Dental	5200 Exceptional Child	1,105.00
	0997 Reserve - Projects	9890 Reserves	(211,741.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
0113	<u>CSR - Testing/Conferencing</u>		
	0210 Florida Retirement System	5100 Basic Education (K-12)	\$ 4.39
	0750 Other Personnel Services	5100 Basic Education (K-12)	(4.39)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
0120	<u>SAI - High School Reading</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (7,999.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(788.00)
	0220 Social Security	5100 Basic Education (K-12)	(612.00)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(910.00)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(4.00)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(52.00)
	0510 Supplies	5100 Basic Education (K-12)	4,540.17
	0750 Other Personnel Services	5100 Basic Education (K-12)	5,824.83
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
0122	<u>First Start Family Literacy</u>		
	0510 Supplies	5500 Prekindergarten	\$ (398.25)
	0730 Dues and Fees	5500 Prekindergarten	398.25
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
0132	<u>VPK - Year Long Program</u>		
	0510 Supplies	5500 Prekindergarten	\$ (1,200.00)
	0750 Other Personnel Services	5500 Prekindergarten	1,200.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
0160	<u>Lottery - School Recognition</u>		
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ (316.23)
	0220 Social Security	5100 Basic Education (K-12)	(1,392.03)
	0510 Supplies	5100 Basic Education (K-12)	1,527.06
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	368.98
	0750 Other Personnel Services	5100 Basic Education (K-12)	16.39
	0220 Social Security	5200 Exceptional Child	(150.76)
	0220 Social Security	5300 Vocational	(271.26)
	0220 Social Security	6100 Pupil Personnel Services	(0.53)
	0220 Social Security	6110 Attendance and Social Work	(5.22)
	0220 Social Security	6120 Guidance Services	(31.99)
	0220 Social Security	6130 Health Services	(119.09)
	0220 Social Security	6140 Psychological Services	(2.74)
	0220 Social Security	6200 Instructional Media Services	(50.30)
	0610 Library Books	6200 Instructional Media Services	748.10
	0220 Social Security	6300 Instruction & Curriculum	(3.34)
	0105 Salary - Bonus	7300 School Admin - Principal Office	(0.17)
	0220 Social Security	7300 School Admin - Principal Office	(180.02)
	0220 Social Security	7600 Food Service (Schools)	(45.01)
	0220 Social Security	7802 Transportation - Central	(0.55)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 9

Board Meeting June 28, 2010

Account	Object	Function	Increase (Decrease)
	0220 Social Security	7900 Operation of Plant	(77.83)
	0220 Social Security	8100 Maintenance Administration	(4.30)
	0220 Social Security	9100 Community Service	(9.16)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
1038	<u>Project Connect</u>		
	0510 Supplies	6300 Instruction & Curriculum	\$ (100.00)
	0398 Field Trips	7802 Transportation - Central	100.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
2004	<u>Itinerant - Visually Impaired</u>		
	0330 In County Travel	5200 Exceptional Child	\$ 9.20
	0510 Supplies	5200 Exceptional Child	(9.20)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
2027	<u>School Psychologists</u>		
	0100 Salaries - Non-Instructional	6140 Psychological Services	\$ (30,720.00)
	0103 Salary - Supplements	6140 Psychological Services	(14,131.00)
	0131 Salary - Instructional	6140 Psychological Services	(427,695.00)
	0210 Florida Retirement System	6140 Psychological Services	(46,546.00)
	0220 Social Security	6140 Psychological Services	(36,150.00)
	0231 Group Insurance - Health	6140 Psychological Services	(30,736.00)
	0232 Group Insurance - Life	6140 Psychological Services	(164.00)
	0233 Group Insurance - Dental	6140 Psychological Services	(2,183.00)
	0234 Group Insurance - Other	6140 Psychological Services	(202.00)
	0390 Other Purchased Service	6140 Psychological Services	5.40
	0510 Supplies	6140 Psychological Services	(5.40)
	0997 Reserve - Projects	9890 Reserves	588,527.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
2039	<u>Career Education Equipment &amp; Supplies</u>		
	0331 Out of County Travel	5300 Vocational	\$ 406.50
	0350 Repair and Maintenance	5300 Vocational	72.80
	0642 Equipment (Under \$1,000)	5300 Vocational	(479.30)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
2051	<u>Purchased - Other Positions</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (240.92)
	0131 Salary - Instructional	5100 Basic Education (K-12)	495.92
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	(255.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	5.37
	0220 Social Security	5100 Basic Education (K-12)	21.43
	0750 Other Personnel Services	5100 Basic Education (K-12)	(26.21)
	0210 Florida Retirement System	7300 School Admin - Principal Office	(0.01)
	0220 Social Security	7300 School Admin - Principal Office	(0.58)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
2086	<u>SAI - Teenage Parenting Program</u>		
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ 38,204.52
<i>Explanation: Transfers to/(from) the following project(s):</i>			
	3161 SAI - Supplemental Academic Instruction (Increase appropriation for child care)	\$ (38,204.52)	
2095	<u>Salary Resynching</u>		
	0997 Reserve - Projects	9890 Reserves	\$ 179,410.52
<i>Explanation: Transfers to/(from) the following project(s):</i>			
	.... Discretionary (Adjust salaries to actual)	\$ (179,410.52)	

**Explanation of Budget Amendment as Follows:**

**Part I - General Operating Fund**

**Amendment Number 9**

**Board Meeting June 28, 2010**

Account	Object	Function	Increase (Decrease)
2099	<u>Stadium Facilities</u>		
	0350	Repair and Maintenance	
	0450	Gasoline	
	0510	Supplies	
	0642	Equipment (Under \$1,000)	
		8120 Building and Ground Maintenance	\$ 275.30
		8120 Building and Ground Maintenance	184.53
		8120 Building and Ground Maintenance	(624.16)
		8120 Building and Ground Maintenance	164.33
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
2154	<u>Advanced Placement</u>		
	0102	Salary - Other Compensation	
	0210	Florida Retirement System	
	0220	Social Security	
	0370	Postage	
	0510	Supplies	
	0750	Other Personnel Services	
	0331	Out of County Travel	
	0997	Reserve - Projects	
		5100 Basic Education (K-12)	\$ 409.32
		5100 Basic Education (K-12)	40.32
		5100 Basic Education (K-12)	31.31
		5100 Basic Education (K-12)	152.33
		5100 Basic Education (K-12)	63,017.25
		5100 Basic Education (K-12)	434.01
		6300 Instruction & Curriculum	(92.25)
		9890 Reserves	(63,992.29)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
2166	<u>Adult Enrichment</u>		
	0102	Salary - Other Compensation	
	0210	Florida Retirement System	
	0220	Social Security	
	0510	Supplies	
	0750	Other Personnel Services	
		9100 Community Service	\$ 1,876.30
		9100 Community Service	184.82
		9100 Community Service	143.54
		9100 Community Service	5,000.00
		9100 Community Service	(7,204.66)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
2168	<u>Child Care - Riverside Elementary School</u>		
	0130	Salary - Overtime	
	0210	Florida Retirement System	
	0220	Social Security	
	0510	Supplies	
	0730	Dues and Fees	
	0997	Reserve - Projects	
		9100 Community Service	\$ 851.00
		9100 Community Service	84.00
		9100 Community Service	65.00
		9100 Community Service	(1,000.00)
		9100 Community Service	1,000.00
		9890 Reserves	(1,000.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
2170	<u>Child Care - Northwood Elementary School</u>		
	0510	Supplies	
	0750	Other Personnel Services	
		9100 Community Service	\$ 150.00
		9100 Community Service	(150.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
2171	<u>Child Care - Walker Elementary School</u>		
	0102	Salary - Other Compensation	
	0130	Salary - Overtime	
	0210	Florida Retirement System	
	0220	Social Security	
	0510	Supplies	
		9100 Community Service	\$ 15.27
		9100 Community Service	15.27
		9100 Community Service	3.00
		9100 Community Service	2.34
		9100 Community Service	(35.88)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
2175	<u>Child Care - Bluewater Elementary School</u>		
	0681	Fire/Sprinkler/Elect.	
	0750	Other Personnel Services	
	0130	Salary - Overtime	
	0210	Florida Retirement System	
	0220	Social Security	
	0350	Repair and Maintenance	
	0510	Supplies	
	0750	Other Personnel Services	
		5100 Basic Education (K-12)	\$ 10,000.00
		5100 Basic Education (K-12)	200.00
		9100 Community Service	1,041.80
		9100 Community Service	102.62
		9100 Community Service	79.70
		9100 Community Service	3,090.00
		9100 Community Service	(14,610.36)
		9100 Community Service	96.24
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
2176	<u>Child Care - Edge Elementary School</u>		
	0231	Group Insurance - Health	
	0234	Group Insurance - Other	
	0393	Contracts - Nonprofessional	
		9100 Community Service	\$ (16.86)
		9100 Community Service	16.86
		9100 Community Service	570.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 9

Board Meeting June 28, 2010

Account	Object	Function	Increase (Decrease)
	0510 Supplies	9100 Community Service	(720.00)
	0730 Dues and Fees	9100 Community Service	150.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
2178	<u>Child Care - Wright Elementary School</u>		
	0130 Salary - Overtime	9100 Community Service	\$ 899.17
	0210 Florida Retirement System	9100 Community Service	88.57
	0220 Social Security	9100 Community Service	68.79
	0510 Supplies	9100 Community Service	(1,206.11)
	0750 Other Personnel Services	9100 Community Service	149.58
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
2179	<u>Child Care - Antioch Elementary School</u>		
	0130 Salary - Overtime	9100 Community Service	\$ 59.60
	0210 Florida Retirement System	9100 Community Service	5.88
	0220 Social Security	9100 Community Service	4.56
	0510 Supplies	9100 Community Service	(101.60)
	0730 Dues and Fees	9100 Community Service	101.60
	0750 Other Personnel Services	9100 Community Service	(70.04)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
2181	<u>Child Care - Bob Sikes Elementary School</u>		
	0130 Salary - Overtime	5100 Basic Education (K-12)	\$ 76.48
	0210 Florida Retirement System	5100 Basic Education (K-12)	7.53
	0220 Social Security	5100 Basic Education (K-12)	5.85
	0750 Other Personnel Services	5100 Basic Education (K-12)	36.26
	0130 Salary - Overtime	9100 Community Service	549.51
	0210 Florida Retirement System	9100 Community Service	54.13
	0220 Social Security	9100 Community Service	42.04
	0510 Supplies	9100 Community Service	(2,771.80)
	0730 Dues and Fees	9100 Community Service	2,000.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
2909	<u>School Maintenance</u>		
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (33,695.29)
	0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	(882.13)
	0370 Postage	8120 Building and Ground Maintenance	(5.77)
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	2,080.09
	0510 Supplies	8120 Building and Ground Maintenance	3,946.35
	0641 Equipment (Over \$1,000)	8120 Building and Ground Maintenance	(400.00)
	0642 Equipment (Under \$1,000)	8120 Building and Ground Maintenance	(21,703.37)
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	(1,285.38)
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	29,772.08
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	22,173.42
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
3001	<u>ESE Guarantee - Gifted</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (583.00)
	0102 Salary - Other Compensation	5200 Exceptional Child	1,000.00
	0210 Florida Retirement System	5200 Exceptional Child	98.50
	0220 Social Security	5200 Exceptional Child	76.50
	0510 Supplies	5200 Exceptional Child	(687.18)
	0750 Other Personnel Services	5200 Exceptional Child	118.00
	0997 Reserve - Projects	9890 Reserves	(22.82)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
3057	<u>Innovative Program - Academic Team</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 95.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	9.87
	0220 Social Security	5100 Basic Education (K-12)	3.80
	0331 Out of County Travel	5100 Basic Education (K-12)	25.59
	0510 Supplies	5100 Basic Education (K-12)	(134.26)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 9

Board Meeting June 28, 2010

Account	Object	Function	Increase (Decrease)
<b>3101 Lottery - Discretionary</b>			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 390.55
	0210 Florida Retirement System	5100 Basic Education (K-12)	38.47
	0220 Social Security	5100 Basic Education (K-12)	29.88
	0510 Supplies	5100 Basic Education (K-12)	(227.50)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	(231.40)
	0510 Supplies	5200 Exceptional Child	(30.47)
	0642 Equipment (Under \$1,000)	5200 Exceptional Child	35.96
	0510 Supplies	6120 Guidance Services	(5.49)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>3105 Instructional Materials - Textbooks</b>			
	0510 Supplies	5100 Basic Education (K-12)	\$ 3,983.54
	0520 Textbooks	5100 Basic Education (K-12)	1,447.36
	0530 Periodicals	5100 Basic Education (K-12)	(548.67)
	0622 Audio Visual (Under \$1,000)	5100 Basic Education (K-12)	17.70
	0691 Software (Over \$1,000)	5100 Basic Education (K-12)	(48.11)
	0693 Software Subscriptions	5100 Basic Education (K-12)	(900.00)
	0520 Textbooks	5200 Exceptional Child	(741.25)
	0997 Reserve - Projects	9890 Reserves	(3,210.57)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>3106 Instructional Materials - Media</b>			
	0510 Supplies	6200 Instructional Media Services	\$ (1,058.99)
	0610 Library Books	6200 Instructional Media Services	1,163.81
	0622 Audio Visual (Under \$1,000)	6200 Instructional Media Services	(104.82)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>3109 Instructional Materials - Science</b>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (807.75)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	807.75
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>3125 CSR - Instructional Materials</b>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (1,100.00)
	0520 Textbooks	5100 Basic Education (K-12)	1,000.00
	0530 Periodicals	6200 Instructional Media Services	100.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>3150 Educational Technology</b>			
	0350 Repair and Maintenance	6500 Instruction Related Technology	\$ 227.96
	0357 Support Managed Computers	6500 Instruction Related Technology	(19.15)
	0510 Supplies	6500 Instruction Related Technology	(314.99)
	0520 Textbooks	6500 Instruction Related Technology	(3.98)
	0642 Equipment (Under \$1,000)	6500 Instruction Related Technology	314.99
	0691 Software (Over \$1,000)	6500 Instruction Related Technology	(27.79)
	0997 Reserve - Projects	9890 Reserves	(177.04)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>3151 SAI - ESE Extended School Year</b>			
	0100 Salaries - Non-Instructional	5200 Exceptional Child	\$ 58,974.00
	0132 Salary - Hourly Teachers	5200 Exceptional Child	(59,069.00)
	0210 Florida Retirement System	5200 Exceptional Child	(10.00)
	0220 Social Security	5200 Exceptional Child	(6.00)
	0310 Professional & Technical Service	5200 Exceptional Child	(11,787.60)
	0510 Supplies	5200 Exceptional Child	111.00
	0310 Professional & Technical Service	6130 Health Services	11,787.60
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>3161 SAI - Supplemental Academic Instruction</b>			
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 3,474.45
	0131 Salary - Instructional	5100 Basic Education (K-12)	(3,474.45)
	0510 Supplies	5100 Basic Education (K-12)	(56.10)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	380.30
	0750 Other Personnel Services	5100 Basic Education (K-12)	(546.37)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 9

Board Meeting June 28, 2010

Account	Object	Function	Increase (Decrease)
	0510 Supplies	5200 Exceptional Child	(479.58)
	0510 Supplies	6120 Guidance Services	(99.41)
	0117 Workshops	6500 Instruction Related Technology	(2,154.75)
	0220 Social Security	6500 Instruction Related Technology	(165.00)
	0310 Professional & Technical Service	6500 Instruction Related Technology	(500.00)
	0642 Equipment (Under \$1,000)	6500 Instruction Related Technology	(436.00)
	0644 Computer Hardware (Under \$1,000)	6500 Instruction Related Technology	(132.91)
	0730 Dues and Fees	6500 Instruction Related Technology	3,388.66
	0997 Reserve - Projects	9890 Reserves	(37,403.36)
			<u>\$ (38,204.52)</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, and transfers to/(from) the following project(s).</i>			
	2086 SAI - Teenage Parenting Program (Increase appropriation for child care)	\$ 38,204.52	
4011	<u>Insurance Claims - Equipment</u>		
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ 426.40</u>
<i>Explanation: Transfers to/(from) the following project(s):</i>			
	9015 Fixed Charges	\$ (426.40)	
4012	<u>Insurance Claims - Building &amp; Fixed Equipment</u>		
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ 21,616.95</u>
<i>Explanation: Transfers to/(from) the following project(s):</i>			
	9015 Fixed Charges	\$ (21,616.95)	
4013	<u>Insurance Claims - Other</u>		
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ 40,538.61</u>
<i>Explanation: Transfers to/(from) the following project(s):</i>			
	9015 Fixed Charges	\$ (40,538.61)	
4029	<u>Professional Development</u>		
	0390 Other Purchased Service	7200 General Administration	\$ (500.00)
	0510 Supplies	7200 General Administration	500.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
4110	<u>SAI - ESOL</u>		
	0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ (1,178.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(116.00)
	0220 Social Security	5100 Basic Education (K-12)	(90.00)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(364.00)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(2.00)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(21.00)
	0220 Social Security	6100 Pupil Personnel Services	4.99
	0750 Other Personnel Services	6100 Pupil Personnel Services	(4.99)
	0997 Reserve - Projects	9890 Reserves	1,771.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
4125	<u>Class Size Reduction</u>		
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 7,974.07
	0131 Salary - Instructional	5100 Basic Education (K-12)	(7,974.07)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
5011	<u>Military Family Transition</u>		
	0310 Professional & Technical Service	6300 Instruction & Curriculum	\$ (2,230.00)
	0331 Out of County Travel	6300 Instruction & Curriculum	500.00
	0370 Postage	6300 Instruction & Curriculum	200.00
	0390 Other Purchased Service	6300 Instruction & Curriculum	1,530.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
5012	<u>Itinerant - Staffing Specialist</u>		
	0131 Salary - Instructional	6300 Instruction & Curriculum	\$ (114,580.00)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(11,285.00)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 9

Board Meeting June 28, 2010

Account	Object	Function	Increase (Decrease)
	0220 Social Security	6300 Instruction & Curriculum	(8,767.00)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(9,882.00)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(36.00)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(558.00)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	(10.00)
	0997 Reserve - Projects	9890 Reserves	145,118.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
5110	<u>Workforce Development</u>		
	0510 Supplies	5900 Other Instruction	\$ 3,355.52
	0997 Reserve - Projects	9890 Reserves	(3,355.52)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
5126	<u>CSR - Class Size Equalization</u>		
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 4,738.77
	0131 Salary - Instructional	5100 Basic Education (K-12)	(12,585.77)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(760.41)
	0220 Social Security	5100 Basic Education (K-12)	(552.92)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(917.26)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(5.00)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(51.00)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	25.26
	0750 Other Personnel Services	5100 Basic Education (K-12)	536.77
	0997 Reserve - Projects	9890 Reserves	9,571.56
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
6006	<u>Fingerprinting - Fees</u>		
	0730 Dues and Fees	7730 Staff Services	\$ (882.50)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	6007 Fingerprinting - Employees	\$ 882.50	
6007	<u>Fingerprinting - Employees</u>		
	0730 Dues and Fees	7730 Staff Services	\$ 882.50
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	6006 Fingerprinting - Fees	\$ (882.50)	
6010	<u>Educational Broadband Lease</u>		
	0510 Supplies	6500 Instruction Related Technology	\$ 200.00
	0642 Equipment (Under \$1,000)	6500 Instruction Related Technology	(200.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
6014	<u>Innovative Program - District Art Show</u>		
	0370 Postage	5100 Basic Education (K-12)	\$ 0.56
	0510 Supplies	5100 Basic Education (K-12)	19.96
	0390 Other Purchased Service	6300 Instruction & Curriculum	353.50
	0510 Supplies	6300 Instruction & Curriculum	211.00
	0997 Reserve - Projects	9890 Reserves	(585.02)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
6113	<u>SAI - Plan of Care</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (91,935.34)
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	9,993.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	(9,334.72)
	0220 Social Security	5100 Basic Education (K-12)	(7,397.46)
	0102 Salary - Other Compensation	5200 Exceptional Child	(2,128.00)
	0210 Florida Retirement System	5200 Exceptional Child	(209.00)
	0220 Social Security	5200 Exceptional Child	(163.00)
	0997 Reserve - Projects	9890 Reserves	101,174.52
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		

**Explanation of Budget Amendment as Follows:**

**Part I - General Operating Fund**

**Amendment Number 9**

**Board Meeting June 28, 2010**

Account	Object	Function	Increase (Decrease)	
6120	<u>CSR - Secondary Reading</u>			
	0107	Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 684.86
	0131	Salary - Instructional	5100 Basic Education (K-12)	(684.86)
	0510	Supplies	5100 Basic Education (K-12)	(178.36)
	0750	Other Personnel Services	5100 Basic Education (K-12)	178.36
				\$ -
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
7021	<u>Expanded Employee - Training</u>			
	0117	Workshops	6400 Instructional Staff Training Services	\$ (258.70)
	0220	Social Security	6400 Instructional Staff Training Services	(191.34)
	0750	Other Personnel Services	6400 Instructional Staff Training Services	450.04
				\$ -
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
7054	<u>AP Initiative - Set-Aside</u>			
	0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ 1,188.21
	0210	Florida Retirement System	5100 Basic Education (K-12)	118.05
	0220	Social Security	5100 Basic Education (K-12)	90.41
	0370	Postage	5100 Basic Education (K-12)	327.41
	0510	Supplies	5100 Basic Education (K-12)	(17,772.78)
	0642	Equipment (Under \$1,000)	5100 Basic Education (K-12)	(451.30)
	0692	Software (Under \$1,000)	5100 Basic Education (K-12)	5,630.00
	0310	Professional & Technical Service	6400 Instructional Staff Training Services	870.00
	0331	Out of County Travel	6400 Instructional Staff Training Services	10,000.00
				\$ -
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
8003	<u>Project Child - GF</u>			
	0510	Supplies	6500 Instruction Related Technology	\$ 5,423.27
	<i>Explanation: Transfers to/(from) the following project(s):</i>			
	....	Discretionary	\$ (5,423.27)	
		<i>(Appropriate funds for Project Child renewal)</i>		
8106	<u>CSR - Okaloosa On-Line</u>			
	0390	Other Purchased Service	5100 Basic Education (K-12)	\$ 142.90
	0510	Supplies	5100 Basic Education (K-12)	(142.90)
				\$ -
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
8107	<u>CSR - Science &amp; Math Initiative</u>			
	0210	Florida Retirement System	6300 Instruction & Curriculum	\$ 19.17
	0220	Social Security	6300 Instruction & Curriculum	77.19
	0510	Supplies	6300 Instruction & Curriculum	(2,168.90)
	0642	Equipment (Under \$1,000)	6300 Instruction & Curriculum	931.00
	0644	Computer Hardware (Under \$1,000)	6300 Instruction & Curriculum	1,237.90
	0750	Other Personnel Services	6300 Instruction & Curriculum	6,427.40
	0310	Professional & Technical Service	6400 Instructional Staff Training Services	(6,523.76)
				\$ -
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
8110	<u>DJJ Supplemental Allocation</u>			
	0510	Supplies	5100 Basic Education (K-12)	\$ 1,800.98
	0997	Reserve - Projects	9890 Reserves	(1,800.98)
				\$ -
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
8111	<u>SAI - Best Chance</u>			
	0310	Professional & Technical Service	5100 Basic Education (K-12)	\$ (4,636.10)
	0510	Supplies	5100 Basic Education (K-12)	1,636.10
	0750	Other Personnel Services	5100 Basic Education (K-12)	3,000.00
				\$ -
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
8119	<u>SAI - ECCI North &amp; South</u>			
	0310	Professional & Technical Service	5100 Basic Education (K-12)	\$ (1,658.50)
	0350	Repair and Maintenance	5100 Basic Education (K-12)	600.00
	0390	Other Purchased Service	5100 Basic Education (K-12)	(2,540.48)
	0510	Supplies	5100 Basic Education (K-12)	1,000.00



**Explanation of Budget Amendment as Follows:**

**Part I - General Operating Fund**

**Amendment Number 9**

**Board Meeting June 28, 2010**

Account	Object	Function	Increase (Decrease)
	0520 Textbooks	5100 Basic Education (K-12)	2,157.06
	0750 Other Personnel Services	5100 Basic Education (K-12)	324.14
	0398 Field Trips	7803 Transportation - South	58.50
	0371 Telephone	7900 Operation of Plant	59.28
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
9002	<u>Lottery - School Advisory Council</u>		
	0331 Out of County Travel	5100 Basic Education (K-12)	\$ (103.20)
	0370 Postage	5100 Basic Education (K-12)	398.25
	0510 Supplies	5100 Basic Education (K-12)	(385.05)
	0750 Other Personnel Services	5100 Basic Education (K-12)	90.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
9004	<u>Advanced International Certificate of Education</u>		
	0370 Postage	5100 Basic Education (K-12)	\$ 64.89
	0997 Reserve - Projects	9890 Reserves	(64.89)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
9007	<u>Career and Professional Education</u>		
	0331 Out of County Travel	5100 Basic Education (K-12)	\$ 1,000.00
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	2,500.00
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	600.00
	0398 Field Trips	5300 Vocational	(675.00)
	0510 Supplies	5300 Vocational	1,644.96
	0642 Equipment (Under \$1,000)	5300 Vocational	738.86
	0997 Reserve - Projects	9890 Reserves	(5,808.82)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
9015	<u>Fixed Charges</u>		
	0210 Florida Retirement System	5100 Basic Education (K-12)	\$ (1,900.00)
	0510 Supplies	5100 Basic Education (K-12)	(13.50)
	0790 Miscellaneous Expense	5100 Basic Education (K-12)	13.50
	0123 Salary - Annual Leave Payoff	5200 Exceptional Child	1,900.00
	0210 Florida Retirement System	5200 Exceptional Child	120.00
	0122 Salary - Sick Leave Payoff	6120 Guidance Services	38,000.00
	0210 Florida Retirement System	6300 Instruction & Curriculum	(1,520.00)
	0390 Other Purchased Service	6300 Instruction & Curriculum	1,500.00
	0750 Other Personnel Services	6300 Instruction & Curriculum	(1,500.00)
	0123 Salary - Annual Leave Payoff	7200 General Administration	21,000.00
	0210 Florida Retirement System	7200 General Administration	2,200.00
	0220 Social Security	7200 General Administration	50.00
	0122 Salary - Sick Leave Payoff	7300 School Admin - Principal Office	(70,000.00)
	0123 Salary - Annual Leave Payoff	7300 School Admin - Principal Office	(33,000.00)
	0220 Social Security	7300 School Admin - Principal Office	(50.00)
	0123 Salary - Annual Leave Payoff	7400 Facilities Acquisition and Construction	(1,900.00)
	0122 Salary - Sick Leave Payoff	8100 Maintenance Administration	32,000.00
	0123 Salary - Annual Leave Payoff	8100 Maintenance Administration	12,000.00
	0210 Florida Retirement System	8100 Maintenance Administration	1,100.00
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	(62,581.96)
			<u>\$ (62,581.96)</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, and transfers to/(from) the following project(s).</i>			
	4011 Insurance Claims - Equipment	\$ 426.40	4012 Insurance Claims - Building & Fixed Equipment \$ 21,616.95
	4013 Insurance Claims - Other	\$ 40,538.61	
9121	<u>Print Shop</u>		
	0130 Salary - Overtime	7760 Internal Service	\$ 200.00
	0210 Florida Retirement System	7760 Internal Service	19.70
	0220 Social Security	7760 Internal Service	15.00
	0350 Repair and Maintenance	7760 Internal Service	2,200.00
	0510 Supplies	7760 Internal Service	(2,234.70)
	0750 Other Personnel Services	7760 Internal Service	(200.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
9160	<u>Lottery - School Recognition Program</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 505.71
	0210 Florida Retirement System	5100 Basic Education (K-12)	60.38
	0220 Social Security	5100 Basic Education (K-12)	46.90
	0510 Supplies	5100 Basic Education (K-12)	(1,356.90)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 9

Board Meeting June 28, 2010

Account	Object	Function	Increase (Decrease)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	3,519.14
	0510 Supplies	6200 Instructional Media Services	(2,796.82)
	0610 Library Books	6200 Instructional Media Services	21.59
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
9161	<u>SAI - Secondary Math Remediation</u>		
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 3,474.45
	0131 Salary - Instructional	5100 Basic Education (K-12)	(3,474.45)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
9164	<u>CSR - Principal Leaders</u>		
	0310 Professional & Technical Service	6300 Instruction & Curriculum	\$ 2,000.00
	0390 Other Purchased Service	6300 Instruction & Curriculum	(8,585.54)
	0642 Equipment (Under \$1,000)	6300 Instruction & Curriculum	6,585.54
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			

ADOPTED BY SCHOOL BOARD:

JUNE 28, 2010

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 4/30/2010	INCREASE	DECREASE	BUDGET AS OF 5/31/2010	
3322 CO & DS WITHHELD FOR SBE/COBI	\$ 978,725.00	\$ 978,725.00	\$ -	\$ -	\$ 978,725.00	
3326 SBE/COBI BOND INTEREST	-	-			-	
3341 RACING COMMISSION FUNDS	190,750.00	190,750.00			190,750.00	
3431 INTEREST ON INVESTMENTS	8,000.00	8,007.03	0.13		8,007.16	
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	
<b>TOTAL - DEBT SERVICE FUNDS</b>	<b>\$ 10,557,674.40</b>	<b>\$ 10,557,681.43</b>	<b>\$ 0.13</b>	<b>\$ -</b>	<b>\$ 10,557,681.56</b>	

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 4/30/2010	INCREASE	DECREASE	BUDGET AS OF 5/31/2010
9200	DEBT SERVICE					
0710	REDEMPTION OF PRINCIPAL	\$ 5,755,000.00	\$ 5,755,000.00	\$ -	\$ -	\$ 5,755,000.00
0720	INTEREST	3,271,179.00	3,271,259.41			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	5,955.07	0.13		5,955.20
0998	RESERVES - DEBT SERVICE	1,497,422.57	1,495,466.95			1,495,466.95
	<b>TOTAL - DEBT SERVICE FUNDS</b>	<b>\$ 10,557,674.40</b>	<b>\$ 10,557,681.43</b>	<b>\$ 0.13</b>	<b>\$ -</b>	<b>\$ 10,557,681.56</b>

Explanation of Budget Amendment as Follows:

Part II - Debt Service Funds  
 Amendment Number 9  
 Board Meeting June 28, 2010

Account	Object	Function	Increase (Decrease)
<b>I. <u>Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</u></b>			
3431	<u>Interest on Investments</u>		\$ 0.13
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 0.13
Explanation: To record interest on investments.			
	.... Discretionary	\$ 0.13	

**II. Amendments Between Appropriations & Reserves**

N/A

ADOPTED BY SCHOOL BOARD:

June 28, 2010

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 4/30/2010	INCREASE	DECREASE	BUDGET AS OF 5/31/2010	
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		777,833.00	
3395	FEMA - STATE - CLAIMS MATCH	-	-		-	
3396	CLASS SIZE REDUCTION/CAPITAL	-	-		-	
3399	OTHER MISC. STATE REVENUE	-	-		-	
3413	DISTRICT LOCAL CAPITAL IMPROVEMENT TAX	24,621,380.00	24,621,380.00		24,621,380.00	
3421	TAX REDEMPTIONS	-	137,370.51	4,694.88	142,065.39	
3431	INTEREST ON INVESTMENT	-	91,318.84	17,948.18	109,267.02	
3490	MISCELLANEOUS REVENUE	-	-		-	
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	-	-		-	
3497	REFUND - PRIOR YEAR EXPENDITURES	-	-		-	
3610	TRANSFERS FROM GENERAL OPERATING FUND	-	-		-	
3620	TRANSFERS FROM DEBT SERVICE FUND	-	-		-	
3630	TRANSFERS FROM CAPITAL IMPROVEMENT FUNDS	-	-		-	
3660	TRANSFERS FROM INTERBUDGETARY	-	-		-	
3711	SALE - BONDS-SBE/COBI BONDS	-	-		-	
3791	BOND PROCEEDS - PREMIUM	-	-		-	
3740	PRIOR YR INSUR LOSS RECOVERY	-	-		-	
3741	INSURANCE LOSS RECOVERY	-	-		-	
3901	RESERVE FOR ENCUMBRANCE	4,199,413.83	4,199,413.83		4,199,413.83	
3909	RESERVES - CAPITAL PROJECTS	34,197,107.66	34,197,107.66		34,197,107.66	
3925	FUND BALANCE - UNDESIGNATED	4,907,364.05	4,907,364.05		4,907,364.05	
	<b>TOTAL - CAPITAL PROJECT FUNDS</b>	<b>\$ 69,411,844.54</b>	<b>\$ 69,756,266.86</b>	<b>\$ 22,643.06</b>	<b>\$ 37,059.00</b>	<b>\$ 69,741,850.92</b>

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

		APPROPRIATIONS					
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 4/30/2010	INCREASE	DECREASE	BUDGET AS OF 5/31/2010		
7400							
	0622	FACILITIES ACQUISITION & CONSTRUCTION					
	0631	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -		
	0631	ARCHITECTURAL DESIGN / ENGINEERING	10,115,047.27	3,716,109.87	195,000.00		
	0632	CONTRACTOR SERVICES	3,988,905.81	8,771,058.49	305,677.11		
	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-		
	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	1,340,930.23	1,557,330.60	17,185.00		
	0642	EQUIPMENT (UNDER \$1,000)	1,334,717.25	1,546,400.11	65,202.50		
	0643	COMPUTER EQUIPMENT (OVER \$1,000)	251,312.15	293,514.82	-		
	0644	COMPUTER HARDWARE (UNDER \$1,000)	11,641.32	20,710.47	4,700.00		
	0651	BUSES	-	-	-		
	0652	OTHER MOTOR VEHICLES	1,440.51	1,440.51	-		
	0660	LAND	-	725.70	-		
	0671	LAND IMPROVEMENTS	216.51	1,948.79	-		
	0672	NEW SIDEWALKS & RETAINING WALL	-	-	-		
	0673	PARKING LOTS AND DRIVEWAYS - NEW	-	-	-		
	0674	SEWAGE TREATMENT PLANT	-	-	-		
	0675	FENCE & UNDERGROUND TANKS	-	880.00	-		
	0676	OTHER PERMANENT IMPROVEMENTS	163,028.07	550,754.52	870.45		
	0677	REPLACEMENT SYSTEMS	685,133.71	866,193.40	16,500.00		
	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	731,212.27	728,315.71	7,605.00		
	0682	HEATING/COOLING/AIR CONDITIONING	-	-	-		
	0684	REPLACEMENT ROOFING & SYSTEMS	25,056,971.37	26,570,789.69	92,650.68		
	0685	FLOORING/STRUCTURAL ALTERATION	453,897.28	480,170.50	37,599.52		
	0691	SOFTWARE (OVER \$1,000)	43,000.79	40,686.64	-		
	0692	SOFTWARE (UNDER \$1,000)	1,190.98	9,190.98	-		
	0693	SOFTWARE SUBSCRIPTIONS	-	1,428.00	-		
	0990	FUND BALANCE UNAPPROPRIATED	4,986,876.02	4,352,295.06	9,976.06		
	0997	RESERVES - PROJECTS	-	-	-		
9700		TRANSFER FUNDS					
	0910	TRANSFERS TO GENERAL OPERATING FUND	12,320,238.00	12,320,238.00	37,059.00		
	0920	TRANSFERS TO DEBT SERVICE FUND	7,926,085.00	7,926,085.00	-		
	0960	TRANSFERS TO INTERBUDGETARY FUND	-	-	-		
		<b>TOTAL - CAPITAL PROJECT FUNDS</b>	<b>\$ 69,411,844.54</b>	<b>\$ 69,756,266.86</b>	<b>\$ 387,804.69</b>	<b>\$ 402,220.63</b>	<b>\$ 69,741,850.92</b>

Explanation of Budget Amendment as Follows:  
Part III - Capital Project Funds  
Amendment Number 9  
Board Meeting June 28, 2010

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3394	<u>Charter Schools - Capital Outlay</u>		<u>\$ (37,059.00)</u>
	0910 Transfer to General Operating Fund	9700 Transfer Funds	<u>\$ (37,059.00)</u>
	<i>Explanation: To adjust Charter Schools Capital Outlay appropriation for final calculation per DOE notification.</i>		
	.... Discretionary	\$ (37,059.00)	
3421	<u>Tax Redemptions</u>		<u>\$ 4,694.88</u>
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>\$ 4,694.88</u>
	<i>Explanation: To appropriate tax collections.</i>		
	.... Discretionary	\$ 4,694.88	
3431	<u>Interest on Investments</u>		<u>\$ 17,948.18</u>
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>\$ 17,948.18</u>
	<i>Explanation: To appropriate interest earnings.</i>		
	.... Discretionary	\$ 17,948.18	
<b>II. Amendments Between Appropriations &amp; Reserves</b>			
	.... <u>Discretionary</u>		
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>\$ (12,667.00)</u>
	<i>Explanation: Transferred to/from the following project(s):</i>		
	1348 Okaloosa Lane - Paving - P3/TO15	\$ (3,193.00)	
		6342 School Equipment	<u>15,860.00</u>
		Total Projects transferred to/from	<u>\$ 12,667.00</u>
0320	<u>District Wide - Lighting</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 221,898.00</u>
	<i>Explanation: Transferred to/from the following project(s):</i>		
	8342 Class Size Project Contingency	\$ (221,898.00)	
1336	<u>ODP - FF&amp;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)
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project</i>		
1345	<u>Technology Equipment - BD</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 6,278.00
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	15,897.50
			<u>\$ 22,175.50</u>
	<i>Explanation: Transferred to/from the following project(s):</i>		
	1362 Furniture - BD	\$ (3,000.00)	
		2303 Board Projects	<u>(19,175.50)</u>
		Total Projects transferred to/from	<u>\$ (22,175.50)</u>
1348	<u>Okaloosa Lane - Paving - P3/TO15</u>		
	0632 Contractor Services	7400 Facilities Acquisition and Construction	<u>\$ (3,193.00)</u>
	<i>Explanation: Transferred to/from the following project(s):</i>		
	.... Discretionary	\$ 3,193.00	
1349	<u>Niceville - Field Restroom - BD</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 5,000.00</u>
	<i>Explanation: Transferred to/from the following project(s):</i>		
	2303 Board Projects	\$ (5,000.00)	



Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 9

Board Meeting June 28, 2010

Account	Object	Function	Increase (Decrease)
1358	<u>Longwood - Portable Allowance - P4/TO9</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ 300,000.00
	<i>Explanation: Transferred to/from the following project(s):</i>		
	8342 Class Size Project Contingency		\$ (300,000.00)
1362	<u>Furniture - BD</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 5,910.00
	<i>Explanation: Transferred to/from the following project(s):</i>		
	2303 Board Projects	1345 Technology Equipment - BD	\$ (8,910.00)      3,000.00
		Total Projects transferred to/from	\$ (5,910.00)
1393	<u>Destin Elem - Window Replace - P4/TO 5</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (75,000.00)
	<i>Explanation: Transferred to/from the following project(s):</i>		
	1399 Bluewater - HVAC - P4/TO5		\$ 75,000.00
1398	<u>Choctaw Admin - FF&amp;E - P4/TO6</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (30,000.00)
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	30,000.00
			\$ -
	<i>Explanation: Reallocate funds between objects within the project</i>		
1399	<u>Bluewater - HVAC - P4/TO5</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 75,000.00
	<i>Explanation: Transferred to/from the following project(s):</i>		
	1393 Destin Elem - Window Replace - P4/TO 5		\$ (75,000.00)
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (48,223.34)
	<i>Explanation: Transferred to/from the following project(s):</i>		
	1345 Technology Equipment - BD	9308 Choctaw High - IT Renovation - BD	\$ 19,175.50      7,456.84
	1349 Niceville - Field Restroom - BD	9309 Stage Improvements - BD	5,000.00      7,681.00
	1362 Furniture - BD	Total Projects transferred to/from	8,910.00      \$ 48,223.34
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>		
2336	<u>District Wide - Emergency Maintenance</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (273.55)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	273.55
			\$ -
	<i>Explanation: Reallocate funds between objects within the project</i>		
2353	<u>District Wide - Portable Repairs &amp; Relocations</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 4,000.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(4,000.00)
			\$ -
	<i>Explanation: Reallocate funds between objects within the project</i>		
2395	<u>Safety/ADA - District Wide</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 4,000.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(4,000.00)
			\$ -
	<i>Explanation: Reallocate funds between objects within the project</i>		

Explanation of Budget Amendment as Follows:  
Part III - Capital Project Funds  
Amendment Number 9  
Board Meeting June 28, 2010

Account	Object	Function	Increase (Decrease)
4315	<u>Technology &amp; Seat Mgmt. Lease</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (15,370.00)
	<i>Explanation: Transferred to/from the following project(s):</i>		
	4327 Kitchen & Dining Repairs/Equipment	\$ 15,370.00	
4327	<u>Kitchen &amp; Dining Repairs/Equipment</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 15,370.00
	<i>Explanation: Transferred to/from the following project(s):</i>		
	4315 Technology & Seat Mgmt. Lease	\$ (15,370.00)	
6342	<u>School Equipment</u>		
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ (4,700.00)
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	21,000.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(440.00)
			\$ 15,860.00
	<i>Explanation: Transferred to/from the following project(s):</i>		
	.... Discretionary	\$ (15,860.00)	
7303	<u>Bob Sikes ES - Playground Equip. - BD</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (870.45)
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	870.45
			\$ -
	<i>Explanation: Reallocate funds between objects within the project</i>		
7308	<u>Elliott Pt. ES - Chiller - P3/TO17</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (56,690.93)
	<i>Explanation: Transferred to/from the following project(s):</i>		
	8327 Oak Hill ES - Roof/Gutt - P3/TO17	\$ 56,690.93	
8326	<u>Cherokee ES - Reroof/Renov. - P3/TO17</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 210,164.68
	<i>Explanation: Transferred to/from the following project(s):</i>		
	9375 Florosa ES - 6 CR - P3/TO17	\$ (210,164.68)	
8327	<u>Oak Hill ES - Roof/Gutt - P3/TO17</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 123,262.08
	<i>Explanation: Transferred to/from the following project(s):</i>		
	7308 Elliott Pt. ES - Chiller - P3/TO17	\$ (56,690.93)	9375 Florosa ES - 6 CR - P3/TO17 (28,971.63)
	8361 Pryor MS - Frt Entr,Ramps - P3/TO17	(37,599.52)	Total Projects transferred to/from \$ (123,262.08)
8342	<u>Class Size Project Contingency</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (521,898.00)
	<i>Explanation: Transferred to/from the following project(s):</i>		
	0320 District Wide - Lighting	\$ 221,898.00	1358 Longwood - Portable Allowance - P4/TO5 300,000.00
			Total Projects transferred to/from \$ 521,898.00
8361	<u>Pryor MS - Frt Entr,Ramps - P3/TO17</u>		
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	\$ (37,599.52)
	<i>Explanation: Transferred to/from the following project(s):</i>		
	8327 Oak Hill ES - Roof/Gutt - P3/TO17	\$ 37,599.52	
8362	<u>Crestview HS - Roof/Wellns. - P3/TO17</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 6,169.25
	<i>Explanation: Transferred to/from the following project(s):</i>		
	9377 Mary Esther ES - 4 Clrm - P3/TO17	\$ (6,169.25)	

Explanation of Budget Amendment as Follows:  
Part III - Capital Project Funds  
Amendment Number 9  
Board Meeting June 28, 2010

Account	Object	Function	Increase (Decrease)
9308	<u>Choctaw High - IT Renovation - BD</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 7,456.84
	<i>Explanation: Transferred to/from the following project(s):</i>		
	2303 Board Projects		\$ (7,456.84)
9309	<u>Stage Improvements - BD</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 7,681.00
	<i>Explanation: Transferred to/from the following project(s):</i>		
	2303 Board Projects		\$ (7,681.00)
9329	<u>Niceville HS - Concession - P3/TO17</u>		
	0632 Contractor Services	7400 Facilities Acquisition and Construction	\$ 1,869.75
	<i>Explanation: Transferred to/from the following project(s):</i>		
	9375 Florosa ES - 6 CR - P3/TO17		\$ (1,869.75)
9336	<u>Riverside Elem. - New School - P3/TO15</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ (105,000.00)
	0632 Contractor Services	7400 Facilities Acquisition and Construction	105,000.00
			\$ -
	<i>Explanation: Reallocate funds between objects within the project</i>		
9369	<u>Bob Sikes ES - 6 Clrms. - P3/TO17</u>		
	0632 Contractor Services	7400 Facilities Acquisition and Construction	\$ (112,957.81)
	<i>Explanation: Transferred to/from the following project(s):</i>		
	9372 Edge ES - 8 Clrms - P3/TO17	9380 OATC - Repl Roof - P3/TO17	\$ 95,649.67
		Total Projects transferred to/from	17,308.14
			\$ 112,957.81
9372	<u>Edge ES - 8 Clrms - P3/TO17</u>		
	0632 Contractor Services	7400 Facilities Acquisition and Construction	\$ 288,586.91
	<i>Explanation: Transferred to/from the following project(s):</i>		
	9369 Bob Sikes ES - 6 Clrms. - P3/TO17	9377 Mary Esther ES - 4 Clrm - P3/TO17	\$ (95,649.67)
	9375 Florosa ES - 6 CR - P3/TO17	Total Projects transferred to/from	(116,909.51)
			\$ (288,586.91)
9375	<u>Florosa ES - 6 CR - P3/TO17</u>		
	0632 Contractor Services	7400 Facilities Acquisition and Construction	\$ (495,840.77)
	<i>Explanation: Transferred to/from the following project(s):</i>		
	8326 Cherokee ES - Reroof/Renov. - P3/TO17	9372 Edge ES - 8 Clrms - P3/TO17	\$ 210,164.68
	8327 Oak Hill ES - Roof/Gutt - P3/TO17	9387 Wright ES - 6 Clrms. - P3/TO17	76,027.73
	9329 Niceville HS - Concession - P3/TO17	Total Projects transferred to/from	28,971.63
			178,806.98
			\$ 495,840.77
9377	<u>Mary Esther ES - 4 Clrm - P3/TO17</u>		
	0632 Contractor Services	7400 Facilities Acquisition and Construction	\$ (267,949.17)
	<i>Explanation: Transferred to/from the following project(s):</i>		
	8362 Crestview HS - Roof/Wellns. - P3/TO17	9380 OATC - Repl Roof - P3/TO17	\$ 6,169.25
	9372 Edge ES - 8 Clrms - P3/TO17	Total Projects transferred to/from	144,870.41
			\$ 267,949.17
9380	<u>OATC - Repl Roof - P3/TO17</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 162,178.55
	<i>Explanation: Transferred to/from the following project(s):</i>		
	9369 Bob Sikes ES - 6 Clrms. - P3/TO17	9377 Mary Esther ES - 4 Clrm - P3/TO17	\$ (17,308.14)
		Total Projects transferred to/from	(144,870.41)
			\$ (162,178.55)

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 9

Board Meeting June 28, 2010

Account	Object	Function	Increase (Decrease)
9387	<u>Wright ES - 6 Clrms. - P3/TO17</u>		
	0632 Contractor Services	7400 Facilities Acquisition and Construction	<u>\$ 178,806.98</u>
	<i>Explanation: Transferred to/from the following project(s):</i>		
	9375 Florosa ES - 6 CR - P3/TO17		\$ (178,806.98)
ADOPTED BY SCHOOL BOARD:		June 28, 2010	

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 4/30/2010	INCREASE	DECREASE	BUDGET AS OF 5/31/2010	
3199	MISCELLANEOUS FEDERAL DIRECT	\$ -	\$ 681,314.36		\$ -	\$ 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	10,108,844.01		526,161.92	9,582,682.09
3214	ARRA - SFSF - D. HICKHAM	-	-	526,161.92		526,161.92
3231	IDEA - INDIVIDUALS WITH DISABILITIES ACT	14,104,299.54	13,574,344.08			13,574,344.08
3241	TITLE I	8,358,544.63	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	641,883.67	66,000.00		707,883.67
3480	TECH PREP	-	-			-
3490	MISCELLANEOUS REVENUE	16,768.86	16,768.86			16,768.86
3905	RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	-	-			-
<b>TOTAL - OTHER SPECIAL REVENUE FUNDS</b>		<b>\$ 34,865,884.00</b>	<b>\$ 36,184,121.22</b>	<b>\$ 592,161.92</b>	<b>\$ 526,161.92</b>	<b>\$ 36,250,121.22</b>

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 4/30/2010	INCREASE	DECREASE	BUDGET AS OF 5/31/2010
5100 BASIC EDUCATION (K-12)	\$ 11,218,680.72	\$ 12,160,087.45		\$ -	\$ 11,326,163.48
5200 EXCEPTIONAL STUDENT EDUCATION	12,070,646.02	11,184,594.75	1,012.03		11,185,606.78
5300 VOCATIONAL AND TECHNICAL EDUCATION	171,822.64	394,679.32	11,044.92		405,724.24
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	-	743,431.02	3,536.71		746,967.73
6100 PUPIL PERSONNEL SERVICES	298,047.84	296,356.15		4,163.48	292,192.67
6110 ATTENDANCE AND SOCIAL WORK	353,795.59	354,673.33	182,209.00		536,882.33
6120 GUIDANCE SERVICES	335,101.00	262,353.43			262,353.43
6130 HEALTH SERVICES	30,937.00	31,887.00			31,887.00
6140 PSYCHOLOGICAL SERVICES	185,385.40	172,365.42	588,527.00		760,892.42
6150 PARENTAL INVOLVEMENT	148,264.88	123,219.88		1,144.97	122,074.91
6200 INSTRUCTIONAL MEDIA SERVICE	301,188.00	285,331.94		1,069.66	284,262.28
6300 INSTR & CURR DEVEL SERVICE (SUPT)	4,826,421.45	4,644,059.21	133,575.97		4,777,635.18
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	399,309.71	579,341.99		37,936.61	541,405.38
6500 INSTRUCTION RELATED TECHNOLOGY	-	199,999.23	12,360.00		212,359.23
7200 GENERAL ADMINISTRATION (SUPT)	1,565,832.90	1,192,404.61		36,393.08	1,156,011.53
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	250,385.00	661,347.04			661,347.04
7400 FACILITIES ACQUISITION & CONSTRUCTION	-	-			-
7500 FISCAL SERVICES	-	117,154.42			117,154.42
7600 FOOD SERVICE (SCHOOLS)	23,637.06	43,114.98			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	165,983.12			165,983.12
7801 TRANSPORTATION - NORTH	59,087.88	70,548.41		7,283.42	63,264.99
7802 TRANSPORTATION - CENTRAL	2,624.00	5,524.47			5,524.47
7803 TRANSPORTATION - SOUTH	1,700.00	45,003.92		10,350.44	34,653.48
7900 OPERATION OF PLANT	203,668.00	86,518.09	66,000.00		152,518.09
<b>TOTAL - OTHER SPECIAL REVENUE FUNDS</b>	<b>\$ 34,865,884.00</b>	<b>\$ 36,184,121.22</b>	<b>\$ 998,265.63</b>	<b>\$ 98,341.66</b>	<b>\$ 36,250,121.22</b>

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 9

Board Meeting June 28, 2010

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3213	ARRA - Stabilization K-12		\$ (526,161.92)
	<i>Explanation: To reclassify Dale Hickham Excellent Teaching Program grant revenue code per DOE.</i>		
3214	ARRA - SFSF - Dale Hickham		\$ 526,161.92
	<i>Explanation: To reclassify Dale Hickham Excellent Teaching Program grant revenue code per DOE.</i>		
3299	Miscellaneous Federal Through State		\$ 66,000.00
	0681 Fire/Sprinkler/Elect.	7900 Operation of Plant	\$ 66,000.00
	<i>Explanation: To appropriate SHS K-12 Access grant per award notification.</i>		
	0435 SHS K-12 Access Grant	\$ 66,000.00	
<b>II. Amendments Between Appropriations &amp; Reserves</b>			
0401	Title I		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 9,285.35
	0210 Florida Retirement System	5100 Basic Education (K-12)	697.87
	0220 Social Security	5100 Basic Education (K-12)	927.07
	0310 Professional & Technical Service	5100 Basic Education (K-12)	(4,900.00)
	0363 Seat Managed - Computers	5100 Basic Education (K-12)	(77.78)
	0370 Postage	5100 Basic Education (K-12)	880.00
	0392 Shipping Charges	5100 Basic Education (K-12)	(99.88)
	0393 Contracts - Nonprofessional	5100 Basic Education (K-12)	497.00
	0510 Supplies	5100 Basic Education (K-12)	(30,386.18)
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	3,995.00
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	(815.00)
	0643 Computer Hardware (Over \$1,000)	5100 Basic Education (K-12)	4,410.00
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	11,229.46
	0691 Software (Over \$1,000)	5100 Basic Education (K-12)	11,359.55
	0692 Software (Under \$1,000)	5100 Basic Education (K-12)	30.00
	0693 Software Subscriptions	5100 Basic Education (K-12)	1,950.00
	0730 Dues and Fees	5100 Basic Education (K-12)	(852.83)
	0750 Other Personnel Services	5100 Basic Education (K-12)	433.81
	0331 Out of County Travel	5500 Prekindergarten	150.00
	0510 Supplies	5500 Prekindergarten	150.00
	0671 Land Improvements	5500 Prekindergarten	(100.00)
	0672 New Sidewalks and Retaining Wall	5500 Prekindergarten	(50.00)
	0691 Software (Over \$1,000)	5500 Prekindergarten	(75.00)
	0692 Software (Under \$1,000)	5500 Prekindergarten	(75.00)
	0310 Professional & Technical Service	6150 Parental Involvement	(2,519.00)
	0390 Other Purchased Service	6150 Parental Involvement	760.95
	0393 Contracts - Nonprofessional	6150 Parental Involvement	(161.00)
	0510 Supplies	6150 Parental Involvement	627.48
	0642 Equipment (Under \$1,000)	6150 Parental Involvement	887.00
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	255.00
	0210 Florida Retirement System	6300 Instruction & Curriculum	25.00
	0220 Social Security	6300 Instruction & Curriculum	20.00
	0330 In County Travel	6300 Instruction & Curriculum	400.00
	0331 Out of County Travel	6300 Instruction & Curriculum	1,270.00
	0350 Repair and Maintenance	6300 Instruction & Curriculum	175.00
	0370 Postage	6300 Instruction & Curriculum	(167.00)
	0375 Cellular Telephone	6300 Instruction & Curriculum	(30.00)
	0390 Other Purchased Service	6300 Instruction & Curriculum	730.00
	0510 Supplies	6300 Instruction & Curriculum	65.00
	0622 Audio Visual (Under \$1,000)	6300 Instruction & Curriculum	157.00
	0117 Workshops	6400 Instructional Staff Training Services	(8,099.08)
	0220 Social Security	6400 Instructional Staff Training Services	(582.04)
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	(2,753.82)
	0331 Out of County Travel	6400 Instructional Staff Training Services	904.00
	0510 Supplies	6400 Instructional Staff Training Services	(1,532.13)
	0622 Audio Visual (Under \$1,000)	6400 Instructional Staff Training Services	157.00
	0691 Software (Over \$1,000)	6400 Instructional Staff Training Services	(1,000.00)
	0730 Dues and Fees	6400 Instructional Staff Training Services	423.00
	0750 Other Personnel Services	6400 Instructional Staff Training Services	1,424.20
			\$ -

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 9

Board Meeting June 28, 2010

Account	Object	Function	Increase (Decrease)
0405	<u>Title II</u>		
	0730 Dues and Fees	6300 Instruction & Curriculum	\$ 1,137.00
	0750 Other Personnel Services	6300 Instruction & Curriculum	(1,137.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
0407	<u>Carl Perkins - Adult</u>		
	0510 Supplies	5900 Other Instruction	\$ (3,400.86)
	0641 Equipment (Over \$1,000)	5900 Other Instruction	7,753.98
	0642 Equipment (Under \$1,000)	5900 Other Instruction	246.58
	0692 Software (Under \$1,000)	5900 Other Instruction	(450.00)
	0730 Dues and Fees	5900 Other Instruction	(62.99)
	0750 Other Personnel Services	5900 Other Instruction	(550.00)
	0330 In County Travel	6300 Instruction & Curriculum	(250.00)
	0331 Out of County Travel	6300 Instruction & Curriculum	(1,834.90)
	0370 Postage	6300 Instruction & Curriculum	(226.81)
	0390 Other Purchased Service	6300 Instruction & Curriculum	(825.00)
	0510 Supplies	6300 Instruction & Curriculum	(400.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
0409	<u>Title I - N &amp; D</u>		
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ 461.86
	0510 Supplies	5100 Basic Education (K-12)	(461.86)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
0411	<u>Title I - AYP Corrective Action</u>		
	0643 Computer Hardware (Over \$1,000)	6300 Instruction & Curriculum	\$ (3,000.00)
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	(1,000.00)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	4,000.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
0412	<u>Homeless Children &amp; Youth</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ 2,000.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	(2,000.00)
	0390 Other Purchased Service	6300 Instruction & Curriculum	(190.00)
	0510 Supplies	6300 Instruction & Curriculum	(189.00)
	0791 Indirect Costs	7200 General Administration	379.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
0413	<u>Title I School Improvement Initiative</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (7,834.19)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(774.65)
	0220 Social Security	5100 Basic Education (K-12)	(601.89)
	0510 Supplies	5100 Basic Education (K-12)	(9,454.86)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	9,713.05
	0691 Software (Over \$1,000)	5100 Basic Education (K-12)	25,804.80
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	(2,233.00)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	(260.00)
	0220 Social Security	6400 Instructional Staff Training Services	(207.00)
	0398 Field Trips	7801 Transportation - North	(5,093.92)
	0398 Field Trips	7803 Transportation - South	(9,058.34)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
0418	<u>Title III - English Language</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (367.98)
	0622 Audio Visual (Under \$1,000)	5100 Basic Education (K-12)	(500.00)
	0692 Software (Under \$1,000)	5100 Basic Education (K-12)	2,497.20
	0693 Software Subscriptions	5100 Basic Education (K-12)	22,140.32
	0102 Salary - Other Compensation	6100 Pupil Personnel Services	(2,128.00)
	0210 Florida Retirement System	6100 Pupil Personnel Services	(209.00)
	0220 Social Security	6100 Pupil Personnel Services	(163.00)
	0350 Repair and Maintenance	6100 Pupil Personnel Services	(100.00)
	0363 Seat Managed - Computers	6100 Pupil Personnel Services	(1,000.00)
	0370 Postage	6100 Pupil Personnel Services	(463.48)
	0390 Other Purchased Service	6100 Pupil Personnel Services	(100.00)
	0510 Supplies	6150 Parental Involvement	(1,000.00)
	0610 Library Books	6200 Instructional Media Services	(1,069.66)
	0220 Social Security	6400 Instructional Staff Training Services	(113.54)



Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 9

Board Meeting June 28, 2010

Account	Object	Function	Increase (Decrease)	
	0310	Professional & Technical Service	6400 Instructional Staff Training Services	(3,500.00)
	0330	In County Travel	6400 Instructional Staff Training Services	(2,485.07)
	0510	Supplies	6400 Instructional Staff Training Services	(3,494.51)
	0750	Other Personnel Services	6400 Instructional Staff Training Services	(7,943.28)
				\$ -

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

0421 Back To Work - WDB

0100	Salaries - Non-Instructional	7300	School Admin - Principal Office	\$ 8,103.00
0210	Florida Retirement System	7300	School Admin - Principal Office	798.00
0220	Social Security	7300	School Admin - Principal Office	620.00
0231	Group Insurance - Health	7300	School Admin - Principal Office	1,427.00
0232	Group Insurance - Life	7300	School Admin - Principal Office	4.00
0233	Group Insurance - Dental	7300	School Admin - Principal Office	59.00
0234	Group Insurance - Other	7300	School Admin - Principal Office	(11,011.00)
				\$ -

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

0422 Carl Perkins - Secondary

0220	Social Security	5300	Vocational	\$ 22.80
0331	Out of County Travel	5300	Vocational	5,000.00
0398	Field Trips	5300	Vocational	(864.00)
0510	Supplies	5300	Vocational	2,772.38
0610	Library Books	5300	Vocational	(250.00)
0641	Equipment (Over \$1,000)	5300	Vocational	1,000.00
0642	Equipment (Under \$1,000)	5300	Vocational	16,101.86
0643	Computer Hardware (Over \$1,000)	5300	Vocational	(5,621.38)
0644	Computer Hardware (Under \$1,000)	5300	Vocational	(11.05)
0681	Fire/Sprinkler/Elect.	5300	Vocational	990.00
0691	Software (Over \$1,000)	5300	Vocational	(7,881.21)
0692	Software (Under \$1,000)	5300	Vocational	(1,884.05)
0750	Other Personnel Services	5300	Vocational	1,669.57
0102	Salary - Other Compensation	6300	Instruction & Curriculum	(1,800.00)
0310	Professional & Technical Service	6300	Instruction & Curriculum	(871.32)
0390	Other Purchased Service	6300	Instruction & Curriculum	(4,855.00)
0791	Indirect Costs	7200	General Administration	(37.00)
0360	Lease and Rental Agreements	7801	Transportation - North	(2,189.50)
0360	Lease and Rental Agreements	7803	Transportation - South	(1,292.10)
				\$ -

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

0431 Enhancing Educ. Thru Technology

0220	Social Security	6400	Instructional Staff Training Services	\$ 11.68
0510	Supplies	6400	Instructional Staff Training Services	(554.87)
0642	Equipment (Under \$1,000)	6400	Instructional Staff Training Services	1,505.16
0643	Computer Hardware (Over \$1,000)	6400	Instructional Staff Training Services	(95.00)
0750	Other Personnel Services	6400	Instructional Staff Training Services	(877.89)
0791	Indirect Costs	7200	General Administration	10.92
				\$ -

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

0451 FY 2009 - 2010 Equipment Assistance - FS

0590	Other Materials and Supplies	7600	Food Service (Schools)	\$ (0.12)
0641	Equipment (Over \$1,000)	7600	Food Service (Schools)	0.12
				\$ -

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

0460 Stabilization - ARRA - K-12

0100	Salaries - Non-Instructional	5100	Basic Education (K-12)	\$ (19,227.00)
0107	Salary - Extended Substitute	5100	Basic Education (K-12)	(9,584.33)
0131	Salary - Instructional	5100	Basic Education (K-12)	117,156.33
0210	Florida Retirement System	5100	Basic Education (K-12)	8,701.00
0220	Social Security	5100	Basic Education (K-12)	6,759.00
0231	Group Insurance - Health	5100	Basic Education (K-12)	3,091.00
0232	Group Insurance - Life	5100	Basic Education (K-12)	15.00
0233	Group Insurance - Dental	5100	Basic Education (K-12)	176.00
0234	Group Insurance - Other	5100	Basic Education (K-12)	(999,195.00)
0131	Salary - Instructional	6110	Attendance and Social Work	138,093.00
0210	Florida Retirement System	6110	Attendance and Social Work	13,602.00
0220	Social Security	6110	Attendance and Social Work	10,564.00
0231	Group Insurance - Health	6110	Attendance and Social Work	18,891.00
0232	Group Insurance - Life	6110	Attendance and Social Work	66.00
0233	Group Insurance - Dental	6110	Attendance and Social Work	993.00
0100	Salaries - Non-Instructional	6140	Psychological Services	30,720.00
0103	Salary - Supplements	6140	Psychological Services	14,131.00

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 9

Board Meeting June 28, 2010

Account	Object	Function	Increase (Decrease)
	0131 Salary - Instructional	6140 Psychological Services	427,695.00
	0210 Florida Retirement System	6140 Psychological Services	46,546.00
	0220 Social Security	6140 Psychological Services	36,150.00
	0231 Group Insurance - Health	6140 Psychological Services	30,736.00
	0232 Group Insurance - Life	6140 Psychological Services	164.00
	0233 Group Insurance - Dental	6140 Psychological Services	2,183.00
	0234 Group Insurance - Other	6140 Psychological Services	202.00
	0131 Salary - Instructional	6300 Instruction & Curriculum	114,580.00
	0210 Florida Retirement System	6300 Instruction & Curriculum	11,285.00
	0220 Social Security	6300 Instruction & Curriculum	8,767.00
	0231 Group Insurance - Health	6300 Instruction & Curriculum	9,882.00
	0232 Group Insurance - Life	6300 Instruction & Curriculum	36.00
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	558.00
	0234 Group Insurance - Other	6300 Instruction & Curriculum	10.00
	0642 Equipment (Under \$1,000)	6500 Instruction Related Technology	12,360.00
	0791 Indirect Costs	7200 General Administration	(36,106.00)
	0641 Equipment (Over \$1,000)	7500 Fiscal Services	(10,525.95)
	0642 Equipment (Under \$1,000)	7500 Fiscal Services	9,827.40
	0644 Computer Hardware (Under \$1,000)	7500 Fiscal Services	698.55
			<u>\$ -</u>

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

0461 Stabilization - Education - Workforce

	0231 Group Insurance - Health	5400 Adult General Education	\$ (266.70)
	0234 Group Insurance - Other	5400 Adult General Education	266.70
			<u>\$ -</u>

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

0462 Stabilization - Government Services

	0234 Group Insurance - Other	5200 Exceptional Child	\$ 640.00
	0791 Indirect Costs	7200 General Administration	(640.00)
			<u>\$ -</u>

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

0464 Stabilization - ARRA - Equipment - K-12

	0510 Supplies	5200 Exceptional Child	\$ (17,759.54)
	0642 Equipment (Under \$1,000)	5200 Exceptional Child	17,759.54
			<u>\$ -</u>

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

0465 Stabilization - ARRA - Technology - K-12

	0610 Library Books	6500 Instruction Related Technology	\$ 638.10
	0642 Equipment (Under \$1,000)	6500 Instruction Related Technology	1,031.50
	0643 Computer Hardware (Over \$1,000)	6500 Instruction Related Technology	(2,157.87)
	0644 Computer Hardware (Under \$1,000)	6500 Instruction Related Technology	488.27
	0350 Repair and Maintenance	7720 Information Services	(43,639.57)
	0643 Computer Hardware (Over \$1,000)	7720 Information Services	38,348.64
	0644 Computer Hardware (Under \$1,000)	7720 Information Services	(30,000.00)
	0691 Software (Over \$1,000)	7720 Information Services	33,834.84
	0692 Software (Under \$1,000)	7720 Information Services	1,456.09
			<u>\$ -</u>

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

0475 IDEA Part B

	0750 Other Personnel Services	5100 Basic Education (K-12)	\$ (372.03)
	0100 Salaries - Non-Instructional	5200 Exceptional Child	(5,904.00)
	0131 Salary - Instructional	5200 Exceptional Child	(156,747.00)
	0210 Florida Retirement System	5200 Exceptional Child	(16,023.00)
	0220 Social Security	5200 Exceptional Child	(12,443.00)
	0231 Group Insurance - Health	5200 Exceptional Child	(19,427.00)
	0232 Group Insurance - Life	5200 Exceptional Child	(92.00)
	0233 Group Insurance - Dental	5200 Exceptional Child	(1,105.00)
	0357 Support Managed Computers	5200 Exceptional Child	31.20
	0510 Supplies	5200 Exceptional Child	208,119.12
	0644 Computer Hardware (Under \$1,000)	5200 Exceptional Child	2,417.85
	0692 Software (Under \$1,000)	5200 Exceptional Child	1,172.83
	0750 Other Personnel Services	5200 Exceptional Child	372.03
			<u>\$ -</u>

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

0491 Title I - AARA - Targeted

	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 4,046.20
	0210 Florida Retirement System	5100 Basic Education (K-12)	398.55
	0220 Social Security	5100 Basic Education (K-12)	309.53
	0310 Professional & Technical Service	5100 Basic Education (K-12)	(600.00)

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 9

Board Meeting June 28, 2010

Account	Object	Function	Increase (Decrease)	
	0363	Seat Managed - Computers	5100 Basic Education (K-12)	(1,127.52)
	0393	Contracts - Nonprofessional	5100 Basic Education (K-12)	3,050.00
	0510	Supplies	5100 Basic Education (K-12)	(77,486.82)
	0510	Supplies	6150 Parental Involvement	259.60
	0641	Equipment (Over \$1,000)	5100 Basic Education (K-12)	3,262.38
	0642	Equipment (Under \$1,000)	5100 Basic Education (K-12)	61,772.28
	0644	Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	8,948.16
	0691	Software (Over \$1,000)	5100 Basic Education (K-12)	(1,147.48)
	0750	Other Personnel Services	5100 Basic Education (K-12)	(1,684.88)
				<u>\$ -</u>

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

0492 Homeless - AARA - Targeted

	0310	Professional & Technical Service	5100 Basic Education (K-12)	\$ (6,400.00)
	0510	Supplies	5100 Basic Education (K-12)	6,400.00
				<u>\$ -</u>

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

0494 Title I School Improvement Initiative - ARRA

	0310	Professional & Technical Service	5100 Basic Education (K-12)	\$ 4,725.00
	0310	Professional & Technical Service	6400 Instructional Staff Training Services	(5,000.00)
	0331	Out of County Travel	6400 Instructional Staff Training Services	(4,630.42)
	0393	Contracts - Nonprofessional	5100 Basic Education (K-12)	(500.00)
	0510	Supplies	5100 Basic Education (K-12)	11,989.17
	0641	Equipment (Over \$1,000)	5100 Basic Education (K-12)	(3,868.15)
	0642	Equipment (Under \$1,000)	5100 Basic Education (K-12)	334.40
	0691	Software (Over \$1,000)	5100 Basic Education (K-12)	(2,100.00)
	0692	Software (Under \$1,000)	5100 Basic Education (K-12)	(950.00)
				<u>\$ -</u>

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

0495 IDEA Part B - AARA - Targeted

	0231	Group Insurance - Health	5200 Exceptional Child	\$ (22.62)
	0234	Group Insurance - Other	5200 Exceptional Child	22.62
	0691	Software (Over \$1,000)	5200 Exceptional Child	3,900.00
	0692	Software (Under \$1,000)	5200 Exceptional Child	(3,900.00)
				<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

June 28, 2010

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 4/30/2010	INCREASE	DECREASE	BUDGET AS OF 5/31/2010
3261 SCHOOL LUNCH REIMBURSEMENT	\$ 3,270,465.00	\$ 3,270,465.00	\$ -	\$ -	\$ 3,270,465.00
3262 SCHOOL BREAKFAST REIMBURSEMENT	787,581.00	787,581.00			787,581.00
3263 FOOD SERVICE AFTER SCHOOL SNACK REIMBURSEMENT	34,959.00	34,959.00			34,959.00
3265 USDA DONATED COMMODITIES	-	-			-
3267 SUMMER FOOD SERVICE PROGRAM	-	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	1,322.00	260.97		1,582.97
3451 STUDENT MEALS	4,521,554.00	4,521,554.00			4,521,554.00
3456 OTHER FOOD SALES	80,000.00	1,761.00			1,761.00
3457 CATERING	10,000.00	12,444.92	515.90		12,960.82
3460 ONLINE CREDIT CARD FEES	7,000.00	32,072.68	3,782.00		35,854.68
3490 MISCELLANEOUS REVENUE	-	27,655.37			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
<b>TOTAL - FOOD SERVICE FUND</b>	<b>\$ 9,351,613.42</b>	<b>\$ 9,570,505.39</b>	<b>\$ 4,558.87</b>	<b>\$ -</b>	<b>\$ 9,575,064.26</b>

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 4/30/2010	INCREASE	DECREASE	BUDGET AS OF 5/31/2010	
0100 SALARY - NON-INSTRUCTIONAL	\$ 1,785,743.00	\$ 1,617,727.73		\$ -	\$ 1,617,727.73	
0102 SALARY - OTHER COMPENSATION	9,897.00	17,999.87			17,999.87	
0103 SALARY - SUPPLEMENTS	10,810.00	10,810.00			10,810.00	
0111 SALARY - ADMINISTRATIVE/MANAGERIAL	1,397,872.00	1,332,707.17			1,332,707.17	
0117 WORKSHOPS	318.50	13,481.22			13,481.22	
0121 SALARY - RETIREMENT BONUS	1,334.06	17,410.40			17,410.40	
0122 SALARY - SICK LEAVE PAYOFF	10,103.62	59,842.52			59,842.52	
0123 SALARY - ANNUAL LEAVE PAYOFF	-	20,579.68			20,579.68	
0130 SALARY - OVERTIME	-	5,642.64	2,604.48		8,247.12	
0210 FLORIDA RETIREMENT SYSTEM	315,227.45	296,214.68	256.53		296,471.21	
0220 FICA (SOCIAL SECURITY)	245,756.32	221,185.17	199.25		221,384.42	
0231 GROUP INSURANCE - HEALTH & HOSPITAL	870,109.00	765,323.20			765,323.20	
0232 GROUP INSURANCE - LIFE	3,265.00	2,791.56			2,791.56	
0233 GROUP INSURANCE - DENTAL	50,718.00	49,517.34			49,517.34	
0234 GROUP INSURANCE - OTHER	2,380.00	2,131.47			2,131.47	
0310 PROFESSIONAL & TECHNICAL SERVICES	15,637.00	2,393,904.62	470,943.15		2,864,847.77	
0330 IN COUNTY TRAVEL	13,825.00	35,886.03			35,886.03	
0331 OUT OF COUNTY TRAVEL	5,570.00	5,570.00	2,360.10		7,930.10	
0350 REPAIR AND MAINTENANCE	13,558.40	8,124.30			8,124.30	
0354 MAINTENANCE / VEHICLE REPAIR	13,518.28	8,064.91			8,064.91	
0356 INSPECTION/REPAIR FIRE EXTINGUISHER	-	-			-	
0357 SUPPORT MANAGED - COMPUTERS	-	-			-	
0360 LEASE AND RENTAL AGREEMENTS	2,393.44	2,735.44			2,735.44	
0363 SEAT MANAGED - COMPUTERS	85,546.00	82,808.28			82,808.28	
0370 POSTAGE	3,698.00	3,698.00	100.00		3,798.00	
0371 TELEPHONE	13,976.62	14,237.93	306.56		14,544.49	
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	3,624.16			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	5,300.00			5,300.00	
0460 DIESEL FUEL	16,591.00	17,221.00			17,221.00	
0510 SUPPLIES	22,664.00	42,824.60	5,215.90		48,040.50	
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	10,543.93		1,839.20	8,704.73	
0577 FOOD - PIZZA PURCHASES	-	-			-	
0579 FOOD - DISTRIBUTED TO SCHOOLS	-	-			-	
0590 OTHER MATERIALS AND SUPPLIES	292,086.94	1,191.35		1,191.25	0.10	
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	53,833.50	4,083.20		57,916.70	
0642 EQUIPMENT (UNDER \$1,000)	13,781.60	2,524.94			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	-	671.41	26,876.00		27,547.41	
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	32,072.68	3,782.00		35,854.68	
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	1,639,984.75		509,137.85	1,130,846.90	
0991 RESERVES - INVENTORY	414,530.72	414,530.72			414,530.72	
0997 RESERVES - PROJECTS	-	-			-	
<b>TOTAL - FOOD SERVICE FUND</b>	<b>\$ 9,351,613.42</b>	<b>\$ 9,570,505.39</b>	<b>\$ 516,727.17</b>	<b>\$ 512,168.30</b>	<b>\$ 9,575,064.26</b>	

Explanation of Budget Amendment as Follows:

Part IV - School Food Service Fund

Amendment Number 9

Board Meeting June 28, 2010

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3431	<u>Interest on Investments</u>		\$ 260.97
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 260.97
	<i>Explanation: To appropriate interest on investments revenue.</i>		
	.... Discretionary	\$ 260.97	
3457	<u>Catering</u>		\$ 515.90
	0510 Supplies	7610 Food Service - Departments	\$ 515.90
	<i>Explanation: To appropriate catering revenue.</i>		
	7502 Catering	\$ 515.90	
3460	<u>On-Line Credit Card Fees</u>		\$ 3,782.00
	0731 On-Line Credit Card Fees	7610 Food Service - Departments	\$ 3,782.00
	<i>Explanation: To appropriate on-line credit card fee revenue.</i>		
	.... Discretionary	\$ 3,782.00	
<b>II. Amendments Between Appropriations &amp; Reserves</b>			
....	<u>Discretionary</u>		
	0130 Salary - Overtime	7600 Food Service (Schools)	\$ 2,604.48
	0210 Florida Retirement System	7600 Food Service (Schools)	256.53
	0220 Social Security	7600 Food Service (Schools)	199.25
	0310 Professional & Technical Service	7600 Food Service (Schools)	341,258.90
	0330 In County Travel	7600 Food Service (Schools)	517.50
	0363 Seat Managed - Computers	7600 Food Service (Schools)	6,835.16
	0371 Telephone	7600 Food Service (Schools)	112.45
	0576 Food - Produce	7600 Food Service (Schools)	1,178.73
	0310 Professional & Technical Service	7610 Food Service - Departments	125,475.07
	0330 In County Travel	7610 Food Service - Departments	(517.50)
	0331 Out of County Travel	7610 Food Service - Departments	2,360.10
	0363 Seat Managed - Computers	7610 Food Service - Departments	(6,835.16)
	0370 Postage	7610 Food Service - Departments	100.00
	0371 Telephone	7610 Food Service - Departments	194.11
	0510 Supplies	7610 Food Service - Departments	4,700.00
	0990 Fund Balance - Unappropriated	9890 Reserves	(478,439.62)
			\$ -
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
0501	<u>Fresh Fruit/Vegetables - Elliott</u>		
	0310 Professional & Technical Service	7600 Food Service (Schools)	\$ 4,209.18
	0576 Food - Produce	7600 Food Service (Schools)	(3,017.93)
	0590 Other Materials and Supplies	7600 Food Service (Schools)	(1,191.25)
			\$ -
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
5044	<u>Soft Drink Commissions</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 26,876.00
	0641 Equipment (Over \$1,000)	7600 Food Service (Schools)	4,083.20
	0990 Fund Balance - Unappropriated	9890 Reserves	(30,959.20)
			\$ -
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		

ADOPTED BY SCHOOL BOARD:

June 28, 2010