

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

MIS 5235

Meeting Date: September 12, 2011		Agenda Item Number: Consent #	
TITLE: Budget Amendment #10 - Fiscal Year 2010-2011			
REQUESTED ACTION:			
Board Approval			
SUMMARY EXPLANATION AND BACKGROUND:			
<p>On September 13, 2010, the School Board adopted the budget for fiscal year 2010-2011. As the fiscal year progresses, we ask the School Board to amend the budget to more accurately reflect estimated revenues and appropriations. The amendments are results of various factors including: increases or decreases in estimated revenues to more accurately reflect revenues; increases or decreases in appropriations to more accurately reflect estimated expenditures for schools, departments, and projects to make changes to their budgets in order to better utilize finds. These amendments facilitate District operations to occur in a positive manner.</p> <p>These amendments properly reflect the estimated revenue and appropriations. The amendments show the estimated revenue and appropriations for each fund and provide a description of the amendments.</p> <p>REQUIRED BY S.B.E. RULE 6A-1.006</p>			
EXHIBITS ATTACHED:			
<ol style="list-style-type: none">1. Instructional Program Impact Statement: N/A2. Staffing Impact Statement: N/A3. Financial Impact Statement: N/A4. Budget Amendment #10 – Fiscal Year 2010-20115.6.			
PREPARED BY:		Rita R. Scallan, Chief Financial Officer	
SUPERINTENDENT'S RECOMMENDATION:			
BOARD ACTION:		SOURCE OF ADDITIONAL INFORMATION:	
<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved <input type="checkbox"/> Other (Specify) <small>(For use of official Board Records' office only)</small>		Name: Rita R. Scallan, Chief Financial Officer Phone: 850-833-5840	

School Board Chairperson



School District of Okaloosa County

BUDGET AMENDMENT #10

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 5/31/2011	INCREASE	DECREASE	BUDGET AS OF 6/30/2011	
3121 PL 81-874, FEDERAL IMPACT, CURRENT OPERATIONS	\$ 4,358,533.00	\$ 4,358,533.00	-	\$ 345,620.15	\$ 4,012,912.85	
3122 PL 81-874 FEDERAL IMPACT, HANDICAP	100,000.00	100,000.00	-	-	100,000.00	
3191 ROTC	272,300.00	272,300.00	5,489.42	-	277,789.42	
3192 DOD SECTION 386 PL 102-484	750,000.00	750,000.00	16,434.01	-	766,434.01	
3193 DOD SECTION 363 PL 106-398	-	14,872.30	-	-	14,872.30	
3199 MISCELLANEOUS FEDERAL DIRECT	95.00	985.00	-	-	985.00	
3203 MEDICAID REIMBURSEMENT	419,400.00	419,400.00	104,855.90	-	524,255.90	
3210 FEMA - ADMINISTRATIVE	-	-	333.32	-	333.32	
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	5,128.04	-	-	5,128.04	
3301 CLASS SIZE REDUCTION	30,080,176.00	30,080,176.00	258,600.00	-	30,338,776.00	
3310 FLORIDA EDUCATION FINANCE PROGRAM	29,432,554.00	29,432,554.00	-	1,899,893.00	27,532,661.00	
3311 SAFE SCHOOLS	578,177.00	578,177.00	353.00	-	578,530.00	
3312 SUPPLEMENTAL ACADEMIC INSTRUCTION	8,371,473.00	8,371,473.00	-	-	8,371,473.00	
3313 ESE GUARANTEE	11,335,065.00	11,335,065.00	-	-	11,335,065.00	
3314 READING INSTRUCTION	1,077,477.00	1,077,477.00	5,358.00	-	1,082,835.00	
3315 WORKFORCE DEVELOPMENT	2,030,797.00	2,030,797.00	88,556.00	-	2,119,353.00	
3316 SPECIAL TEACHER COMPENSATION	12,358.00	12,358.00	-	22.00	12,336.00	
3317 WORKFORCE EDUCATION PERFORMANCE INCENTIVE	9,682.00	9,682.00	3,877.00	-	13,559.00	
3318 DJJ SUPPLEMENTAL ALLOCATION	463,928.00	463,928.00	-	64,611.00	399,317.00	
3323 CO & DS WITHHELD FOR ADMINISTRATIVE EXPENSE	17,000.00	17,000.00	-	658.48	16,341.52	
3335 TEACHER LEAD	361,294.00	361,294.00	-	-	361,294.00	
3336 INSTRUCTIONAL MATERIALS	2,335,623.00	2,335,623.00	-	19,039.00	2,316,584.00	
3343 STATE LICENSE TAX	40,000.00	62,335.88	1,406.79	-	63,742.67	
3344 DISCRETIONARY LOTTERY	77,071.00	77,071.00	27,970.00	-	105,041.00	
3349 INTANGIBLE PROPERTY TAX	-	3,425.86	-	-	3,425.86	
3354 TRANSPORTATION	5,453,134.00	5,453,134.00	-	6,126.00	5,447,008.00	
3362 SCHOOL RECOGNITION	1,692,610.00	1,692,610.00	-	32,240.00	1,660,370.00	
3363 EXCELLENT TEACHING PROGRAM	-	245,835.00	-	-	245,835.00	
3370 VOLUNTARY PREKINDERGARTEN PROGRAM - SUMMER	-	-	37,317.76	-	37,317.76	
3371 VOLUNTARY PREKINDERGARTEN PROGRAM	397,450.76	429,007.72	-	45,722.86	383,284.86	
3379 FUEL TAX REFUND	40,000.00	59,592.91	6,648.09	-	66,241.00	
3399 OTHER MISCELLANEOUS STATE REVENUE	11,871.14	21,292.14	33,972.48	-	55,264.62	
3401 PRINT SHOP POSTAGE	30,000.00	30,000.00	-	4,199.43	25,800.57	
3402 PRINT SHOP PRINTING	345,000.00	345,000.00	-	75,652.15	269,347.85	
3407 EDUCATIONAL BROADBAND - LEASE	14,190.00	14,190.00	-	-	14,190.00	
3411 DISTRICT SCHOOL TAXES	90,128,970.00	90,128,970.00	-	433,168.00	89,695,802.00	
3414 SALES TAX REVENUE	-	1,620.00	-	-	1,620.00	
3421 TAX REDEMPTIONS	100,000.00	453,365.89	-	-	453,365.89	
3425 RENT/USE OF FACILITY	28,740.96	198,556.02	62,617.17	-	261,173.19	
3426 COURSE FEES - CHOICE HS & TECH. CNTR.	310,000.00	461,187.37	17,855.87	-	479,043.24	
3428 SUPPLY FEES - CHOICE HS & TECH. CNTR.	10,000.00	21,290.66	811.78	-	22,102.44	
3431 INTEREST ON INVESTMENTS	400,000.00	400,000.00	-	260,602.70	139,397.30	
3434 COMMUNITY EDUCATION ENRICHMENT PROGRAM	10,000.00	19,024.00	9,909.00	-	28,933.00	
3445 TESTS & BOOKS - CHOICE HS & TECH. CNTR.	100.00	250.00	-	10.00	240.00	
3448 DONATIONS	6,759.60	21,723.07	-	-	21,723.07	
3463 BOB SIKES CHILD CARE	146,000.00	149,000.00	15,933.44	-	164,933.44	
3464 WALKER CHILD CARE	127,000.00	127,000.00	-	81,417.50	45,582.50	
3465 PURCHASED POSITIONS - OTHER	192,243.73	359,705.06	20,261.82	-	379,966.88	
3466 PURCHASED OTHER POSITIONS - EXTERNAL	101,509.00	135,683.38	127,848.30	-	263,531.68	
3467 PURCHASED - SCHOOLS - OTHER	19,751.81	23,882.42	625.72	-	24,508.14	
3468 RIVERSIDE CHILD CARE	146,000.00	115,000.00	11,219.12	-	126,219.12	
3469 ANTIOCH CHILD CARE	199,000.00	162,000.00	2,363.41	-	164,363.41	
3470 NORTHWOOD CHILD CARE	127,000.00	114,000.00	24,930.39	-	138,930.39	
3471 VOCATIONAL EQUIPMENT - CHOICE HS & TECH. CNTR.	10,000.00	21,249.26	811.78	-	22,061.04	
3475 BLUEWATER CHILD CARE	230,000.00	256,500.00	74,492.03	-	330,992.03	
3476 EDGE CHILD CARE	148,000.00	160,000.00	13,373.70	-	173,373.70	
3477 PLEW CHILD CARE	194,000.00	219,000.00	21,554.58	-	240,554.58	
3478 WRIGHT CHILD CARE	138,000.00	110,000.00	3,622.30	-	113,622.30	
3479 SOUTHSIDE CHILD CARE	32,000.00	42,000.00	6,159.48	-	48,159.48	
3481 DESTIN ELEMENTARY CHILD CARE	70,000.00	52,000.00	2,806.68	-	54,806.68	
3484 FINANCIAL AID FEES	10,000.00	40,108.67	1,532.71	-	41,641.38	
3485 RESTITUTION PAYMENTS - OTHER	10.00	816.38	-	-	816.38	
3487 CERTIFICATE FEES - SUBSTITUTES	2,500.00	9,550.00	2,900.00	-	12,450.00	
3488 FINGERPRINT PROGRAM	25,000.00	52,000.00	1,269.25	-	53,269.25	
3489 CERTIFICATE FEES	37,897.00	37,897.00	1,028.00	-	38,925.00	
3490 MISCELLANEOUS REVENUE	359.63	121,854.54	1,005.59	-	122,860.13	
3491 E-RATE REFUNDS	240.00	193,116.88	45,001.53	-	238,118.41	
3492 TRANSPORTATION - SCHOOL ACTIVITIES	350,000.00	482,000.00	67,337.42	-	549,337.42	
3493 SALE OF JUNK	-	4,122.14	56,887.74	-	61,009.88	
3494 FEDERAL INDIRECT COST REIMBURSEMENT	661,292.00	661,292.00	-	-	661,292.00	
3495 TRANSPORTATION - REPAIRS DEPT./OTHER	7,263.26	58,332.69	10,423.13	-	68,755.82	
3497 REFUND - PRIOR YEAR EXPENDITURES	129.00	38,051.01	314.75	-	38,365.76	
3630 TRANSFER FROM CAPITAL IMPROVEMENT FUNDS	11,505,346.00	12,279,683.00	-	507,606.59	11,772,076.41	
3740 PRIOR YEAR INSURANCE LOSS RECOVERY	79,844.59	293,901.30	482.63	-	294,383.93	
3741 INSURANCE LOSS RECOVERY	-	41,266.36	-	-	41,266.36	
3746 HEALTH REIMBURSEMENT ARRANGEMENT	3,171.75	75,362.28	10,151.22	-	85,513.50	
3901 RESERVE FOR ENCUMBRANCE	1,205,870.47	1,205,870.47	-	-	1,205,870.47	
3902 RESERVE FOR INVENTORY	76,855.81	76,855.81	-	-	76,855.81	
3903 RESERVE - CARRYOVER SCHOOL BUDGETS	6,392,518.04	6,392,518.04	-	-	6,392,518.04	
3904 RESERVE - CATEGORICAL PROJECT CARRYOVER	7,243,112.82	7,243,112.82	-	-	7,243,112.82	
3905 RESERVE - NON-CATEGORICAL PROJECT CARRYOVER	22,686,483.81	22,677,476.94	-	-	22,677,476.94	
3907 RESERVE - RETIREMENT	512,323.58	512,323.58	-	-	512,323.58	
3910 RESERVE - CLAIMS LIABILITY	4,087,000.00	4,087,000.00	-	-	4,087,000.00	
3911 RESERVE - FTE	2,797,611.38	2,797,611.38	-	-	2,797,611.38	
3913 RESERVE - CONTINGENCY	2,567,000.00	2,567,000.00	-	-	2,567,000.00	
3925 FUND BALANCE - UNDESIGNATED	9,560,896.57	9,569,903.44	-	-	9,569,903.44	
TOTAL - GENERAL FUND	\$ 262,795,059.71	\$ 265,732,350.71	\$ 1,206,702.31	\$ 3,776,588.86	\$ 263,162,464.16	

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 5/31/2011	INCREASE	DECREASE	BUDGET AS OF 6/30/2011
5100	BASIC EDUCATION (K-12)	\$ 121,120,010.37	\$ 118,387,413.67	\$ -	\$ 1,133,977.12	\$ 117,253,436.55
5101	CHARTER SCHOOL FEDERAL IMPACT	-	114,866.73	-	-	114,866.73
5102	NORTHWEST FLORIDA BALLET FACILITY	-	-	-	-	-
5103	BASIC INSTRUCTION	-	-	-	-	-
5200	EXCEPTIONAL CHILD	14,328,673.78	13,359,431.57	157,439.26	-	13,516,870.83
5300	VOCATIONAL AND TECHNICAL EDUCATION	5,508,080.40	4,804,876.75	39,046.25	-	4,843,923.00
5400	ADULT GENERAL EDUCATION	8,640.67	8,640.67	1,149.51	-	9,790.18
5500	PREKINDERGARTEN	348,867.11	398,323.08	39,887.52	-	438,210.60
5900	OTHER INSTRUCTION	1,347,711.02	1,303,103.31	62,825.76	-	1,365,929.07
6100	PUPIL PERSONNEL SERVICES	1,092,063.13	1,115,418.27	-	2,624.31	1,112,793.96
6110	ATTENDANCE AND SOCIAL WORK	375,931.52	406,014.07	6,354.88	-	412,368.95
6120	GUIDANCE SERVICES	2,666,030.19	2,613,328.41	86,140.42	-	2,699,468.83
6130	HEALTH SERVICES	861,297.39	884,111.29	122,760.58	-	1,006,871.87
6140	PSYCHOLOGICAL SERVICES	744,376.83	731,316.41	43,318.96	-	774,635.37
6141	TESTING	329,213.17	329,213.17	-	30,384.91	298,828.26
6150	PARENTAL INVOLVEMENT	764.10	1,610.05	-	52.79	1,557.26
6200	INSTRUCTIONAL MEDIA SERVICE	1,342,095.96	1,309,336.85	-	6,918.37	1,302,418.48
6300	INSTR & CURR DEVELOPMENT SVC (SUPT)	5,126,683.68	5,246,831.71	-	127,047.79	5,119,783.92
6303	STAFF DEVELOPMENT - CURRICULUM	-	-	-	-	-
6400	INSTR STAFF TRAINING SERVICES	356,113.57	428,061.27	-	8,202.08	419,859.19
6500	INSTRUCTIONAL RELATED TECHNOLOGY	672,008.15	755,849.03	-	10,356.66	745,492.37
7100	SCHOOL BOARD	2,986,917.34	3,031,111.96	592,390.91	-	3,623,502.87
7200	GENERAL ADMINISTRATION (SUPT)	439,442.51	457,331.86	27,689.91	-	485,021.77
7300	SCHOOL ADMIN - PRINCIPAL'S OFFICE	14,277,310.51	14,651,637.13	465,104.25	-	15,116,741.38
7400	FACILITIES ACQUISITION & CONSTRUCTION	326,958.95	338,651.78	5,574.34	-	344,226.12
7500	FISCAL SERVICES (FINANCE DEPT)	1,940,750.54	1,915,733.86	-	82,385.94	1,833,347.92
7600	FOOD SERVICE (SCHOOLS)	127.98	41,909.02	23,808.52	-	65,717.54
7610	FOOD SERVICE - DEPARTMENT	-	-	5,962.64	-	5,962.64
7700	CENTRAL SERVICES	27,166.08	27,166.08	-	27,166.08	-
7710	PLAN, RESEARCH, DEVELOP, & EVALUATE	-	-	-	-	-
7720	INFORMATION SERVICES	178,877.00	128,892.55	2,880.81	-	131,773.36
7730	STAFF SERVICES	5,020,529.25	5,269,487.62	-	525,417.99	4,744,069.63
7760	INTERNAL SERVICE (PURCH/WAREHOUSE)	858,520.25	866,331.14	-	32,475.15	833,855.99
7762	FURNITURE SHOP	7,004.65	7,004.65	-	-	7,004.65
7800	PUPIL TRANSP SERVICES - SCHOOL	540,239.78	605,926.17	-	131,259.39	474,666.78
7801	TRANSPORTATION - NORTH	4,279,044.97	4,532,929.89	240,340.19	-	4,773,270.08
7802	TRANSPORTATION - CENTRAL	2,495,656.96	2,526,364.85	43,694.03	-	2,570,058.88
7803	TRANSPORTATION - SOUTH	3,562,655.99	3,844,731.59	206,691.06	-	4,051,422.65
7900	OPERATION OF PLANT	18,438,618.45	20,546,384.67	-	310,277.59	20,236,107.08
8100	MAINTENANCE ADMINISTRATION	4,670,616.53	4,672,450.90	42,198.16	-	4,714,649.06
8120	BUILDING AND GROUND MAINTENANCE	3,298,570.45	3,827,626.68	583,043.81	-	4,410,670.49
8200	ADMINISTRATIVE TECHNOLOGY SERVICES	2,938,649.24	2,995,859.63	-	141,605.70	2,854,253.93
9100	COMMUNITY SERVICE	1,804,838.66	1,805,902.35	78,100.73	-	1,884,003.08
9700	TRANSFER FUNDS	-	-	-	-	-
9890	RESERVES	38,474,002.58	41,441,170.02	-	2,876,137.18	38,565,032.84
TOTAL - GENERAL FUND		\$ 262,795,059.71	\$ 265,732,350.71	\$ 2,876,402.50	\$ 5,446,289.05	\$ 263,162,464.16

***Note:**

Function 9890 - Reserves - is comprised of the following:

Object	Description	Budget
0981	Reserve for Audit Adjustment	\$ 238,741.00
0988	Reserve - School Carryover	5,881,286.36
0990	Fund Balance - Unappropriated	8,998,521.22
0991	Reserve - Inventory	127,558.53
0993	Reserve - Retirement	512,323.58
0994	Reserve - FTE/Schools	4,163,586.64
0995	Reserve - Claims Liability	4,087,000.00
0996	Reserve - Contingency	2,567,000.00
0997	Reserve - Projects	11,989,015.51
Total		\$ 38,565,032.84

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3121	<u>PL 81-874, Federal Impact, Current Operations</u>		\$ (345,620.15)
	0997 Reserve - Projects	9890 Reserves	\$ (345,620.15)
	<i>Explanation: To adjust revenue for Federal Impact Aid based on actual collections.</i>		
	2095 Salary Resynching	\$ (345,620.15)	
3191	<u>ROTC</u>		\$ 5,489.42
	0997 Reserve - Projects	9890 Reserves	\$ 5,489.42
	<i>Explanation: To appropriate revenue for ROTC based on actual collections.</i>		
	2045 ROTC	\$ 5,489.42	
3192	<u>DOD Section 386 PL 102-484</u>		\$ 16,434.01
	0997 Reserve - Projects	9890 Reserves	\$ 16,434.01
	<i>Explanation: To appropriate revenue from the Department of Defense based on actual collections.</i>		
	2095 Salary Resynching	\$ 16,434.01	
3203	<u>Medicaid Reimbursement</u>		\$ 104,855.90
	0997 Reserve - Projects	9890 Reserves	\$ 104,855.90
	<i>Explanation: To appropriate revenue for Medicaid Reimbursement based on actual collections.</i>		
	1084 Medicaid Reimbursement	\$ 104,855.90	
3210	<u>FEMA - Administrative</u>		\$ 333.32
	0997 Reserve - Projects	9890 Reserves	\$ 333.32
	<i>Explanation: To appropriate revenue for FEMA - Administrative based on actual collections.</i>		
	2095 Salary Resynching	\$ 333.32	
3301	<u>Class Size Reduction</u>		\$ 258,600.00
	0997 Reserve - Projects	9890 Reserves	\$ 258,600.00
	<i>Explanation: To appropriate revenue based on 4th FEFP Calculation (\$104,985.00) and prior period adjustment (\$153,615.00) received from DOE for fiscal year 2010-2011.</i>		
	4125 Class Size Reduction	\$ 258,600.00	
3310	<u>Florida Education Finance Program</u>		\$ (1,899,893.00)
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 8,000.00
	0994 Reserve - FTE/Schools	9890 Reserves	(1,907,893.00)
			\$ (1,899,893.00)
	<i>Explanation: To adjust revenue based on 4th FEFP Calculation received from DOE for fiscal year 2010-2011.</i>		
	.... Discretionary	\$ (1,899,893.00)	
3311	<u>Safe Schools</u>		\$ 353.00
	0997 Reserve - Projects	9890 Reserves	\$ 353.00
	<i>Explanation: To appropriate revenue based on 4th FEFP Calculation received from DOE for fiscal year 2010-2011.</i>		
	3107 Safe Schools	\$ 353.00	
3314	<u>Reading Instruction</u>		\$ 5,358.00
	0997 Reserve - Projects	9890 Reserves	\$ 5,358.00
	<i>Explanation: To appropriate revenue based on 4th FEFP Calculation received from DOE for fiscal year 2010-2011.</i>		
	6123 Reading Instruction	\$ 5,358.00	
3315	<u>Workforce Development</u>		\$ 88,556.00
	0997 Reserve - Projects	9890 Reserves	\$ 88,556.00
	<i>Explanation: To appropriate revenue for Workforce Development based on actual collections.</i>		
	5110 Workforce Development	\$ 88,556.00	
3316	<u>Special Teacher Compensation</u>		\$ (22.00)
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ (22.00)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
<i>Explanation: To adjust revenue based on 4th FEFP Calculation received from DOE for fiscal year 2010-2011.</i>			
	.... Discretionary	\$ (22.00)	
3317	<u>Workforce Education Performance Incentive</u>		\$ 3,877.00
	0510 Supplies	5900 Other Instruction	\$ 3,877.00
<i>Explanation: To appropriate revenue for Workforce Education Performance Incentive based on actual collections.</i>			
	8113 Workforce Ed. Performance	\$ 3,877.00	
3318	<u>DJJ Supplemental Allocation</u>		\$ (64,611.00)
	0997 Reserve - Projects	9890 Reserves	\$ (64,611.00)
<i>Explanation: To adjust revenue based on 4th FEFP Calculation received from DOE for fiscal year 2010-2011.</i>			
	8110 DJJ Supplemental Allocation	\$ (64,611.00)	
3323	<u>CO & DS Withheld for Administrative Expense</u>		\$ (658.48)
	0310 Professional & Technical Service	7200 General Administration	\$ (658.48)
<i>Explanation: To adjust revenue for CO & DS Withheld for Administrative Expense.</i>			
	9015 Fixed Charges	\$ (658.48)	
3336	<u>Instructional Materials</u>		\$ (19,039.00)
	0997 Reserve - Projects	9890 Reserves	\$ (19,039.00)
<i>Explanation: To adjust revenue based on 4th FEFP Calculation received from DOE for fiscal year 2010-2011.</i>			
	3105 Instructional Materials - Textbooks	\$ (19,039.00)	
3343	<u>State License Tax</u>		\$ 1,406.79
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 1,406.79
<i>Explanation: To appropriate revenue for State License Tax based on actual collections.</i>			
	.... Discretionary	\$ 1,406.79	
3344	<u>Discretionary Lottery</u>		\$ 27,970.00
	0997 Reserve - Projects	9890 Reserves	\$ 27,970.00
<i>Explanation: To appropriate revenue based on 4th FEFP Calculation received from DOE for fiscal year 2010-2011.</i>			
	3101 Lottery - Discretionary	\$ 27,970.00	
3354	<u>Transportation</u>		\$ (6,126.00)
	0994 Reserve - FTE/Schools	9890 Reserves	\$ (6,126.00)
<i>Explanation: To adjust revenue based on 4th FEFP Calculation received from DOE for fiscal year 2010-2011.</i>			
	.... Discretionary	\$ (6,126.00)	
3362	<u>School Recognition</u>		\$ (32,240.00)
	0997 Reserve - Projects	9890 Reserves	\$ (32,240.00)
<i>Explanation: To adjust revenue based on 4th FEFP Calculation received from DOE for fiscal year 2010-2011.</i>			
	1160 Lottery - School Recognition	\$ (32,240.00)	
3370	<u>Voluntary Prekindergarten Program - Summer</u>		\$ 37,317.76
	0100 Salaries - Non-Instructional	5500 Prekindergarten	\$ 26,504.21
	0132 Salary - Hourly Teachers	5500 Prekindergarten	6,622.96
	0210 Florida Retirement System	5500 Prekindergarten	1,656.36
	0220 Social Security	5500 Prekindergarten	2,534.23
			\$ 37,317.76
<i>Explanation: To appropriate revenue for Summer Voluntary Prekindergarten Program based on actual collections.</i>			
	1131 VPK - Summer	\$ 37,317.76	
3371	<u>Voluntary Prekindergarten Program</u>		\$ (45,722.86)
	0510 Supplies	5500 Prekindergarten	\$ (8,951.19)
	0997 Reserve - Projects	9890 Reserves	(36,771.67)
			\$ (45,722.86)
<i>Explanation: To adjust revenue for Voluntary Prekindergarten Program based on actual collections.</i>			
	0132 VPK - Year Long Program	\$ (45,722.86)	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
3379	<u>Fuel Tax Refund</u>		\$ 6,648.09
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 6,648.09
	<i>Explanation: To appropriate revenue for Fuel Tax Refund based on actual collections.</i>		
	2192 Paving Countywide	\$ 6,648.09	
3399	<u>Other Miscellaneous State Revenue</u>		\$ 33,972.48
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 33,972.48
	<i>Explanation: To appropriate revenue for State of Florida payment of liquidated damages for costs associated with delayed FCAT results.</i>		
	.... Discretionary	\$ 33,972.48	
3401	<u>Print Shop Postage</u>		\$ (4,199.43)
	0510 Supplies	7760 Internal Service	\$ (4,199.43)
	<i>Explanation: To adjust revenue for Print Shop Postage based on actual collections.</i>		
	9121 Print Shop	\$ (4,199.43)	
3402	<u>Print Shop Printing</u>		\$ (75,652.15)
	0510 Supplies	7760 Internal Service	\$ (75,652.15)
	<i>Explanation: To adjust revenue for Print Shop Printing based on actual collections.</i>		
	9121 Print Shop	\$ (75,652.15)	
3411	<u>District School Taxes</u>		\$ (433,168.00)
	0994 Reserve - FTE/Schools	9890 Reserves	\$ (433,168.00)
	<i>Explanation: To correct a prior period budget entry.</i>		
	.... Discretionary	\$ (433,168.00)	
3425	<u>Rent/Use Of Facility</u>		\$ 62,617.17
	0430 Electricity	7900 Operation of Plant	\$ 911.11
	0510 Supplies	9100 Community Service	8,962.31
	0987 Reserve Schools/Departments	9890 Reserves	6,954.59
	0990 Fund Balance - Unappropriated	9890 Reserves	45,789.16
			\$ 62,617.17
	<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>		
	.... Discretionary	\$ 52,743.75	
	2171 Child Care - Walker Elementary School	\$ 8,962.31	
		0011 Utilities/Custodial - Other District Facilities	\$ 911.11
3426	<u>Course Fees - CHOICE HS & Technical Center</u>		\$ 17,855.87
	0510 Supplies	5300 Vocational	\$ 714.00
	0691 Software (Over \$1,000)	5300 Vocational	893.00
	0790 Miscellaneous Expense	5300 Vocational	1,786.00
	0990 Fund Balance - Unappropriated	9890 Reserves	14,462.87
			\$ 17,855.87
	<i>Explanation: To appropriate revenue for course fees at CHOICE HS & Technical Center based on actual collections.</i>		
	.... Discretionary	\$ 14,462.87	
	2039 Career Education Equipment & Supplies	\$ 893.00	
		2015 Adult Student Fees	\$ 714.00
		3005 Financial Aid Trust Fund	\$ 1,786.00
3428	<u>Supply Fees - CHOICE HS & Technical Center</u>		\$ 811.78
	0510 Supplies	5900 Other Instruction	\$ 811.78
	<i>Explanation: To appropriate revenue for supply fees at CHOICE HS & Technical Center based on actual collections.</i>		
	2015 Adult Student Fees	\$ 811.78	
3431	<u>Interest on Investments</u>		\$ (260,602.70)
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ (130,301.35)
	0997 Reserve - Projects	9890 Reserves	(130,301.35)
			\$ (260,602.70)
	<i>Explanation: To adjust revenue for Interest on Investments based on actual collections.</i>		
	.... Discretionary	\$ (130,301.35)	
		2095 Salary Resynching	\$ (130,301.35)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
3434	<u>Community Education Enrichment Program</u>		\$ 9,909.00
	0750 Other Personnel Services	9100 Community Service	\$ 9,909.00
<i>Explanation: To appropriate revenue for Community Education Enrichment Program based on actual collections.</i>			
	2166 Adult Enrichment	\$ 9,909.00	
3445	<u>Tests & Books - CHOICE HS & Technical Center</u>		\$ (10.00)
	0510 Supplies	5300 Vocational	\$ (10.00)
<i>Explanation: To adjust revenue for Tests & Books based on actual collections.</i>			
	2039 Career Education Equipment & Supplies	\$ (10.00)	
3463	<u>Bob Sikes Child Care</u>		\$ 15,933.44
	0510 Supplies	9100 Community Service	\$ 15,933.44
<i>Explanation: To appropriate revenue for Bob Sikes Child Care based on actual collections.</i>			
	2181 Child Care - Bob Sikes Elementary School	\$ 15,933.44	
3464	<u>Walker Child Care</u>		\$ (81,417.50)
	0510 Supplies	9100 Community Service	\$ (81,417.50)
<i>Explanation: To adjust revenue for Walker Child Care based on actual collections and to close the project.</i>			
	2171 Child Care - Walker Elementary School	\$ (81,417.50)	
3465	<u>Purchased Positions - Other</u>		\$ 20,261.82
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 6,759.29
	0103 Salary - Supplements	5100 Basic Education (K-12)	5,599.30
	0131 Salary - Instructional	5100 Basic Education (K-12)	3,115.42
	0210 Florida Retirement System	5100 Basic Education (K-12)	1,604.92
	0220 Social Security	5100 Basic Education (K-12)	1,143.90
	0750 Other Personnel Services	5100 Basic Education (K-12)	2,118.84
	0102 Salary - Other Compensation	6200 Instructional Media Services	(147.43)
	0210 Florida Retirement System	6200 Instructional Media Services	(15.88)
	0220 Social Security	6200 Instructional Media Services	(11.28)
	0102 Salary - Other Compensation	7900 Operation of Plant	80.00
	0210 Florida Retirement System	7900 Operation of Plant	8.62
	0220 Social Security	7900 Operation of Plant	6.12
			\$ 20,261.82
<i>Explanation: To appropriate monies received from schools to purchase positions and/or pay for other compensation.</i>			
	2051 Purchased - Other Positions	\$ 20,261.82	
3466	<u>Purchased Other Positions - External</u>		\$ 127,848.30
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 411.31
	0210 Florida Retirement System	5100 Basic Education (K-12)	44.30
	0220 Social Security	5100 Basic Education (K-12)	33.38
	0750 Other Personnel Services	5100 Basic Education (K-12)	1,639.84
	0100 Salaries - Non-Instructional	5200 Exceptional Child	98,817.33
	0210 Florida Retirement System	5200 Exceptional Child	10,721.34
	0220 Social Security	5200 Exceptional Child	7,559.04
	0132 Salary - Hourly Teachers	5300 Vocational	887.71
	0210 Florida Retirement System	5300 Vocational	44.38
	0220 Social Security	5300 Vocational	67.91
	0117 Workshops	6300 Instruction & Curriculum	1,311.48
	0210 Florida Retirement System	6300 Instruction & Curriculum	51.70
	0220 Social Security	6300 Instruction & Curriculum	48.78
	0102 Salary - Other Compensation	7300 School Admin - Principal Office	3,644.00
	0210 Florida Retirement System	7300 School Admin - Principal Office	393.00
	0220 Social Security	7300 School Admin - Principal Office	279.00
	0111 Salary - Administrative Manager	7720 Information Services	1,723.31
	0210 Florida Retirement System	7720 Information Services	135.65
	0220 Social Security	7720 Information Services	119.19
	0231 Group Insurance - Health	7720 Information Services	(335.24)
	0232 Group Insurance - Life	7720 Information Services	4.01
	0233 Group Insurance - Dental	7720 Information Services	(0.40)
	0100 Salaries - Non-Instructional	7803 Transportation - South	162.90
	0210 Florida Retirement System	7803 Transportation - South	17.55
	0220 Social Security	7803 Transportation - South	12.45
	0750 Other Personnel Services	7900 Operation of Plant	54.38
			\$ 127,848.30
<i>Explanation: To appropriate revenue received for Stride reimbursement (\$620.85), substitute and salary reimbursements from outside sources (\$10,331.45), and reimbursement of ESE expenditures by Walton County School District (\$116,896.00).</i>			
	7020 Purchased Positions - External	\$ 127,848.30	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

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Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
3467	<u>Purchased - Schools - Other</u>		\$ 625.72
	0220 Social Security	5100 Basic Education (K-12)	\$ 44.47
	0375 Cellular Telephone	5100 Basic Education (K-12)	\$ 581.25
			\$ 625.72
	<i>Explanation: To appropriate monies received from schools to pay for cell phone stipends.</i>		
	8001 Purchased - Schools - Other	\$ 625.72	
3468	<u>Riverside Child Care</u>		\$ 11,219.12
	0510 Supplies	9100 Community Service	\$ 11,219.12
	<i>Explanation: To appropriate revenue for Riverside Child Care based on actual collections.</i>		
	2168 Child Care - Riverside Elementary School	\$ 11,219.12	
3469	<u>Antioch Child Care</u>		\$ 2,363.41
	0510 Supplies	9100 Community Service	\$ 2,363.41
	<i>Explanation: To appropriate revenue for Antioch Child Care based on actual collections.</i>		
	2179 Child Care - Antioch Elementary School	\$ 2,363.41	
3470	<u>Northwood Child Care</u>		\$ 24,930.39
	0510 Supplies	9100 Community Service	\$ 24,930.39
	<i>Explanation: To appropriate revenue for Northwood Child Care based on actual collections.</i>		
	2170 Child Care - Northwood Elementary School	\$ 24,930.39	
3471	<u>Vocational Equipment - CHOICE HS & Technical Center</u>		\$ 811.78
	0642 Equipment (Under \$1,000)	5300 Vocational	\$ 811.78
	<i>Explanation: To appropriate revenue for vocational equipment at CHOICE HS & Technical Center based on actual collections.</i>		
	2039 Career Education Equipment & Supplies	\$ 811.78	
3475	<u>Bluewater Child Care</u>		\$ 74,492.03
	0510 Supplies	9100 Community Service	\$ 74,492.03
	<i>Explanation: To appropriate revenue for Bluewater Child Care based on actual collections.</i>		
	2175 Child Care - Bluewater Elementary School	\$ 74,492.03	
3476	<u>Edge Child Care</u>		\$ 13,373.70
	0510 Supplies	9100 Community Service	\$ 13,373.70
	<i>Explanation: To appropriate revenue for Edge Child Care based on actual collections.</i>		
	2176 Child Care - Edge Elementary School	\$ 13,373.70	
3477	<u>Plew Child Care</u>		\$ 21,554.58
	0510 Supplies	9100 Community Service	\$ 21,554.58
	<i>Explanation: To appropriate revenue for Plew Child Care based on actual collections.</i>		
	2174 Child Care - Plew Elementary School	\$ 21,554.58	
3478	<u>Wright Child Care</u>		\$ 3,622.30
	0510 Supplies	9100 Community Service	\$ 3,622.30
	<i>Explanation: To appropriate revenue for Wright Child Care based on actual collections.</i>		
	2178 Child Care - Wright Elementary School	\$ 3,622.30	
3479	<u>Riverside Child Care - Southside Site</u>		\$ 6,159.48
	0510 Supplies	9100 Community Service	\$ 6,159.48
	<i>Explanation: To appropriate revenue for Riverside Child Care - Southside Site based on actual collections.</i>		
	2168 Child Care - Riverside Elementary School	\$ 6,159.48	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

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Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
3481	<u>Destin Elementary Child Care</u>		\$ 2,806.68
	0510 Supplies	9100 Community Service	\$ 2,806.68
	<i>Explanation: To appropriate revenue for Destin Elementary Child Care based on actual collections.</i>		
	2169 Child Care - Destin Elementary School	\$ 2,806.68	
3484	<u>Financial Aid Fees</u>		\$ 1,532.71
	0790 Miscellaneous Expense	5300 Vocational	\$ 1,532.71
	<i>Explanation: To appropriate revenue for Financial Aid Fees based on actual collections.</i>		
	3005 Financial Aid Trust Fund	\$ 1,532.71	
3487	<u>Certificate Fees - Substitutes</u>		\$ 2,900.00
	0730 Dues and Fees	7730 Staff Services	\$ 2,900.00
	<i>Explanation: To appropriate revenue for Certification Fees - Substitutes based on actual collections.</i>		
	2088 Certification	\$ 2,900.00	
3488	<u>Fingerprint Program</u>		\$ 1,269.25
	0730 Dues and Fees	7730 Staff Services	\$ 1,269.25
	<i>Explanation: To appropriate revenue for Fingerprint Program based on actual collections.</i>		
	6006 Fingerprinting - Fees	\$ 1,269.25	
3489	<u>Certificate Fees</u>		\$ 1,028.00
	0730 Dues and Fees	7730 Staff Services	\$ 1,028.00
	<i>Explanation: To appropriate revenue for Certificate Fees - Teachers based on actual collections.</i>		
	2088 Certification	\$ 1,028.00	
3490	<u>Miscellaneous Revenue</u>		\$ 1,005.59
	0510 Supplies	5100 Basic Education (K-12)	\$ 500.00
	0510 Supplies	8100 Maintenance Administration	100.17
	0990 Fund Balance - Unappropriated	9890 Reserves	405.42
			\$ 1,005.59
	<i>Explanation: To appropriate revenue for records request from State of Florida (\$392.00), dealer's tax credit allowance (\$7.53), COBRA subsidy (\$5.89), Emerald Coast Autism Society grant (\$500.00), and vending commissions (\$100.17) based on actual collections.</i>		
	.... Discretionary	\$ 405.42	
	1020 Maintenance - Vending Commission	\$ 100.17	
		1017 Emerald Coast Autism Society Grant	\$ 500.00
3491	<u>E-Rate Refunds</u>		\$ 45,001.53
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 45,001.53
	<i>Explanation: To appropriate revenue for e-rate refunds based on actual collections.</i>		
	.... Discretionary	\$ 45,001.53	
3492	<u>Transportation - School Activities</u>		\$ 67,337.42
	0460 Diesel Fuel	7801 Transportation - North	\$ 22,446.00
	0460 Diesel Fuel	7802 Transportation - Central	22,445.42
	0460 Diesel Fuel	7803 Transportation - South	22,446.00
			\$ 67,337.42
	<i>Explanation: To appropriate revenue for Transportation - School Activities based on actual collections.</i>		
	.... Discretionary	\$ 67,337.42	
3493	<u>Sale of Junk</u>		\$ 56,887.74
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 56,887.74
	<i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i>		
	.... Discretionary	\$ 56,887.74	
3495	<u>Transportation - Repairs Dept./Other</u>		\$ 10,423.13
	0550 Repair Parts	7801 Transportation - North	\$ 10,423.13
	<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>		
	.... Discretionary	\$ 10,423.13	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
3497	<u>Refund - Prior Year Expenditures</u>		\$ 314.75
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 314.75
<i>Explanation: To appropriate refund of a prior year expenditure.</i>			
	.... Discretionary	\$ 314.75	
3630	<u>Transfer from Capital Improvement Funds</u>		\$ (507,606.59)
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (86,834.00)
	0363 Seat Managed - Computers	5100 Basic Education (K-12)	(420,772.59)
			\$ (507,606.59)
<i>Explanation: To adjust Charter School Capital Outlay Transfer (\$86,834.00 decrease) and Seat Management Transfer (\$420,772.59 decrease) from Capital Improvement Funds.</i>			
	2052 Capital Outlay Charter Schools	4019 SM - Instructional Computers	\$ (420,772.59)
3740	<u>Prior Year Insurance Loss Recovery</u>		\$ 482.63
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 482.63
<i>Explanation: To appropriate revenue from prior year insurance loss recovery based on actual collections.</i>			
	.... Discretionary	\$ 482.63	
3746	<u>Health Reimbursement Arrangement</u>		\$ 10,151.22
	0310 Professional & Technical Service	7730 Staff Services	\$ 10,151.22
<i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.</i>			
	5006 Health Reimbursement Arrangement	\$ 10,151.22	

II. Amendments Between Appropriations & Reserves

.... Discretionary			
	5100 Basic Education (K-12)		\$ (2,477,834.02)
	5200 Exceptional Child		(192,593.95)
	5300 Vocational		(81,577.57)
	6100 Pupil Personnel Services		(639.51)
	6110 Attendance and Social Work		(2,732.28)
	6120 Guidance Services		(10,783.74)
	6130 Health Services		(19,792.66)
	6200 Instructional Media Services		(16,016.99)
	6300 Instruction & Curriculum		(78,599.82)
	6400 Instructional Staff Training Services		(7,874.65)
	6500 Instruction Related Technology		(6,665.55)
	7100 School Board		(50,894.63)
	7200 General Administration		(1,928.06)
	7300 School Admin - Principal Office		(165,675.31)
	7400 Facilities Acquisition and Construction		(2,939.84)
	7500 Fiscal Services		(113,678.88)
	7720 Information Services		(2,059.12)
	7730 Staff Services		(37,160.90)
	7760 Internal Service		14,084.96
	7800 Pupil Transp Services - School		(9,921.39)
	7801 Transportation - North		82,559.25
	7802 Transportation - Central		(28,469.94)
	7803 Transportation - South		104,721.90
	7900 Operation of Plant		(539,461.17)
	8100 Maintenance Administration		(13,277.19)
	8120 Building and Ground Maintenance		(6,864.07)
	8200 Administrative Technology Services		(19,036.98)
	9100 Community Service		(0.32)
	9890 Reserves		(1,379,902.47)
			\$ (5,065,014.90)

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2010-2011, and transfers to/(from) the following project(s):

0012 Custodial Privatization	\$ (3,146.13)	2011 Custodial Services	\$ 125,000.00
(Adjust GCA custodial contract to actual)		(Appropriation for custodial supplies for schools)	
2095 Salary Resynching	\$ 1,084,500.73	5006 Health Reimbursement Arrangement	\$ 34,568.90
(Adjust salaries to actual and close department budgets at year end)		(Appropriation for HRA debit card administration fees)	
9015 Fixed Charges	\$ 3,808,226.00	9121 Print Shop	\$ 15,865.40
(Appropriate Fixed Charges using EIJ reserve & fund balance)		(Appropriation for costs incurred due to FCAT delayed results)	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
0005	<u>Exxon Mobil Educational Grant</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (240.75)
	0730 Dues and Fees	5100 Basic Education (K-12)	240.75
			<u>\$ -</u>

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

0006	<u>NDIA Accelerator Grant</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (183.89)
	0398 Field Trips	7803 Transportation - South	183.89
			<u>\$ -</u>

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

0010	<u>Grounds/Beautification</u>		
	0220 Social Security	7900 Operation of Plant	\$ 27.68
	0750 Other Personnel Services	7900 Operation of Plant	886.28
	0100 Salaries - Non-Instructional	8100 Maintenance Administration	(155.23)
	0210 Florida Retirement System	8100 Maintenance Administration	(16.70)
	0220 Social Security	8100 Maintenance Administration	(26.26)
	0231 Group Insurance - Health	8100 Maintenance Administration	(764.04)
	0232 Group Insurance - Life	8100 Maintenance Administration	(3.24)
	0233 Group Insurance - Dental	8100 Maintenance Administration	(36.74)
	0210 Florida Retirement System	8120 Building and Ground Maintenance	78.28
	0220 Social Security	8120 Building and Ground Maintenance	(193.39)
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	(928.00)
	0450 Gasoline	8120 Building and Ground Maintenance	(3,520.00)
	0510 Supplies	8120 Building and Ground Maintenance	827.54
	0550 Repair Parts	8120 Building and Ground Maintenance	(2,312.16)
	0642 Equipment (Under \$1,000)	8120 Building and Ground Maintenance	(893.92)
	0750 Other Personnel Services	8120 Building and Ground Maintenance	(9,350.52)
			<u>\$ (16,380.42)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2010-2011, and close project at year end by transferring to:

2095 Salary Resynching \$ 16,380.42

0011	<u>Utilities/Custodial - Other District Facilities</u>		
	0210 Florida Retirement System	7900 Operation of Plant	\$ (0.02)
	0220 Social Security	7900 Operation of Plant	(0.01)
	0231 Group Insurance - Health	7900 Operation of Plant	0.01
	0232 Group Insurance - Life	7900 Operation of Plant	0.02
	0233 Group Insurance - Dental	7900 Operation of Plant	0.01
	0371 Telephone	7900 Operation of Plant	(401.95)
	0373 Telephone Long Distance	7900 Operation of Plant	(13.24)
	0381 Water and Sewage	7900 Operation of Plant	(8,757.12)
	0382 Garbage	7900 Operation of Plant	(16,733.96)
	0410 Natural Gas	7900 Operation of Plant	(13,673.60)
	0430 Electricity	7900 Operation of Plant	(38,626.12)
	0510 Supplies	7900 Operation of Plant	(3,921.75)
			<u>\$ (82,127.73)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2010-2011, and close project at year end by transferring to:

2095 Salary Resynching \$ 82,127.73

0012	<u>Custodial Privatization</u>		
	0100 Salaries - Non-Instructional	7900 Operation of Plant	\$ 3,537.67
	0210 Florida Retirement System	7900 Operation of Plant	403.36
	0220 Social Security	7900 Operation of Plant	112.21
	0231 Group Insurance - Health	7900 Operation of Plant	(5,967.36)
	0232 Group Insurance - Life	7900 Operation of Plant	(21.07)
	0233 Group Insurance - Dental	7900 Operation of Plant	(233.44)
	0310 Professional & Technical Service	7900 Operation of Plant	8,283.76
	0997 Reserve - Projects	9890 Reserves	(20,613.07)
			<u>\$ (14,497.94)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2010-2011, and transfers to/(from) the following project(s):

....	Discretionary (Adjust GCA custodial contract to actual)	\$ 3,146.13	2095 Salary Resynching (Adjust salaries to actual and close project at year end)	\$ 11,351.81
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Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
0014	<u>Boeing Grant</u>		
	0541 Grease & Lubricants	5100 Basic Education (K-12)	\$ 12.05
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	(12.05)
			<u>\$ -</u>

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

0110 SAI - Response to Intervention

0131	Salary - Instructional	6300 Instruction & Curriculum	\$ 307.63
0210	Florida Retirement System	6300 Instruction & Curriculum	53.17
0220	Social Security	6300 Instruction & Curriculum	(78.88)
0231	Group Insurance - Health	6300 Instruction & Curriculum	194.78
0232	Group Insurance - Life	6300 Instruction & Curriculum	0.49
0233	Group Insurance - Dental	6300 Instruction & Curriculum	0.41
0234	Group Insurance - Other	6300 Instruction & Curriculum	0.21
			<u>\$ 477.81</u>

Explanation: To adjust average salaries to actual for fiscal year 2010-2011 and close project at year end by transferring to:

3161 SAI - Supplemental Academic Instruction \$ (477.81)

0120 SAI - High School Reading

0100	Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ 26.25
0131	Salary - Instructional	5100 Basic Education (K-12)	(1,174.21)
0210	Florida Retirement System	5100 Basic Education (K-12)	(146.05)
0220	Social Security	5100 Basic Education (K-12)	68.12
0231	Group Insurance - Health	5100 Basic Education (K-12)	(754.51)
0232	Group Insurance - Life	5100 Basic Education (K-12)	(4.35)
0233	Group Insurance - Dental	5100 Basic Education (K-12)	(40.53)
0510	Supplies	5100 Basic Education (K-12)	(178.36)
0750	Other Personnel Services	5100 Basic Education (K-12)	178.36
0210	Florida Retirement System	5200 Exceptional Child	0.02
0220	Social Security	5200 Exceptional Child	3.34
0231	Group Insurance - Health	5200 Exceptional Child	(381.97)
0232	Group Insurance - Life	5200 Exceptional Child	(1.62)
0233	Group Insurance - Dental	5200 Exceptional Child	(18.37)
			<u>\$ (2,423.88)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2010-2011, and transfers to/(from) the following project(s):

3161 SAI - Supplemental Academic Instruction \$ 2,423.88

0131 VPK - Summer

0390	Other Purchased Service	5500 Prekindergarten	\$ 6.48
0510	Supplies	5500 Prekindergarten	(9,597.09)
0643	Computer Hardware (Over \$1,000)	5500 Prekindergarten	4,703.00
0692	Software (Under \$1,000)	5500 Prekindergarten	2,736.00
0100	Salaries - Non-Instructional	7300 School Admin - Principal Office	702.00
0111	Salary - Administrative Manager	7300 School Admin - Principal Office	971.20
0210	Florida Retirement System	7300 School Admin - Principal Office	180.21
0220	Social Security	7300 School Admin - Principal Office	126.70
0231	Group Insurance - Health	7300 School Admin - Principal Office	157.41
0232	Group Insurance - Life	7300 School Admin - Principal Office	0.79
0233	Group Insurance - Dental	7300 School Admin - Principal Office	12.12
0234	Group Insurance - Other	7300 School Admin - Principal Office	1.18
			<u>\$ (0.00)</u>

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

0132 VPK - Year Long Program

0100	Salaries - Non-Instructional	5500 Prekindergarten	\$ (2,251.99)
0102	Salary - Other Compensation	5500 Prekindergarten	(2,227.00)
0117	Workshops	5500 Prekindergarten	(708.00)
0130	Salary - Overtime	5500 Prekindergarten	29.31
0210	Florida Retirement System	5500 Prekindergarten	(433.89)
0220	Social Security	5500 Prekindergarten	(293.31)
0231	Group Insurance - Health	5500 Prekindergarten	(4,202.27)
0232	Group Insurance - Life	5500 Prekindergarten	(30.78)
0233	Group Insurance - Dental	5500 Prekindergarten	(293.91)
0234	Group Insurance - Other	5500 Prekindergarten	(33.74)
0510	Supplies	5500 Prekindergarten	12,662.00
0100	Salaries - Non-Instructional	7300 School Admin - Principal Office	(702.00)
0111	Salary - Administrative Manager	7300 School Admin - Principal Office	(1,358.77)
0210	Florida Retirement System	7300 School Admin - Principal Office	(221.99)
0220	Social Security	7300 School Admin - Principal Office	(153.47)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
	0231 Group Insurance - Health	7300 School Admin - Principal Office	3.05
	0232 Group Insurance - Life	7300 School Admin - Principal Office	(0.79)
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	(12.19)
	0234 Group Insurance - Other	7300 School Admin - Principal Office	(3.54)
	0210 Florida Retirement System	7900 Operation of Plant	(0.02)
	0220 Social Security	7900 Operation of Plant	(0.06)
	0232 Group Insurance - Life	7900 Operation of Plant	0.01
	0233 Group Insurance - Dental	7900 Operation of Plant	0.03
	0371 Telephone	7900 Operation of Plant	(155.48)
	0373 Telephone Long Distance	7900 Operation of Plant	25.78
	0381 Water and Sewage	7900 Operation of Plant	51.80
	0382 Garbage	7900 Operation of Plant	297.60
	0410 Natural Gas	7900 Operation of Plant	13.62
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2010-2011.

0160 Lottery - School Recognition

0510 Supplies	5100 Basic Education (K-12)	\$ 1,974.56
0520 Textbooks	5100 Basic Education (K-12)	(2.96)
0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	(105.48)
0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	(15.00)
0510 Supplies	5200 Exceptional Child	(700.54)
0510 Supplies	5300 Vocational	(699.83)
0510 Supplies	6150 Parental Involvement	(264.10)
0510 Supplies	6200 Instructional Media Services	(76.75)
0510 Supplies	6300 Instruction & Curriculum	(108.67)
0510 Supplies	9100 Community Service	(1.23)
		<u>\$ -</u>

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

1002 Lottery - School Advisory Council

0220 Social Security	5100 Basic Education (K-12)	\$ 16.60
0510 Supplies	5100 Basic Education (K-12)	(532.34)
0730 Dues and Fees	5100 Basic Education (K-12)	524.00
0750 Other Personnel Services	5100 Basic Education (K-12)	(8.26)
		<u>\$ -</u>

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

1004 AICE - Set-Aside

0370 Postage	5100 Basic Education (K-12)	\$ 1,700.00
0997 Reserve - Projects	9890 Reserves	(1,700.00)
		<u>\$ -</u>

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

1005 Exxon Mobil Educational Grant

0510 Supplies	5100 Basic Education (K-12)	\$ (450.00)
0730 Dues and Fees	5100 Basic Education (K-12)	450.00
		<u>\$ -</u>

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

1006 NDIA Accelerator Grant

0510 Supplies	6300 Instruction & Curriculum	\$ (404.90)
0642 Equipment (Under \$1,000)	6300 Instruction & Curriculum	404.90
		<u>\$ -</u>

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

1012 Science Fair Donations

0331 Out of County Travel	5100 Basic Education (K-12)	\$ 1.40
0510 Supplies	5100 Basic Education (K-12)	(1.40)
		<u>\$ -</u>

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

1015 Walmart Donation/Grant

0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ 899.00
0510 Supplies	5100 Basic Education (K-12)	(3,898.00)
0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	2,999.00
		<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
1084	<u>Medicaid Reimbursement</u>		
	0310 Professional & Technical Service	5200 Exceptional Child	\$ 560.40
	0310 Professional & Technical Service	6130 Health Services	142,474.08
	0210 Florida Retirement System	7500 Fiscal Services	0.29
	0220 Social Security	7500 Fiscal Services	(0.34)
	0310 Professional & Technical Service	7500 Fiscal Services	(560.40)
	0331 Out of County Travel	7500 Fiscal Services	110.75
	0370 Postage	7500 Fiscal Services	(73.31)
	0510 Supplies	7500 Fiscal Services	21.49
	0692 Software (Under \$1,000)	7500 Fiscal Services	(58.93)
	0997 Reserve - Projects	9890 Reserves	(142,474.03)
			<u>\$ -</u>
	Explanation: Changes between objects & functions to better utilize funds.		
1127	<u>SAI - Summer Intensive Studies</u>		
	0390 Other Purchased Service	5100 Basic Education (K-12)	\$ 30.00
	0510 Supplies	5100 Basic Education (K-12)	(30.00)
			<u>\$ -</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds.		
1160	<u>Lottery - School Recognition</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (1,500.00)
	0220 Social Security	5100 Basic Education (K-12)	(287.96)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(1,878.74)
	0510 Supplies	5100 Basic Education (K-12)	1,646.41
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	18.89
	0750 Other Personnel Services	5100 Basic Education (K-12)	2,111.75
	0220 Social Security	5200 Exceptional Child	(20.68)
	0220 Social Security	5300 Vocational	(2.62)
	0220 Social Security	5500 Prekindergarten	(5.61)
	0220 Social Security	6110 Attendance and Social Work	(4.45)
	0220 Social Security	6120 Guidance Services	(6.44)
	0220 Social Security	6130 Health Services	(7.11)
	0220 Social Security	6140 Psychological Services	(1.03)
	0220 Social Security	6150 Parental Involvement	(0.01)
	0220 Social Security	6200 Instructional Media Services	(1.36)
	0220 Social Security	6300 Instruction & Curriculum	(4.92)
	0220 Social Security	7300 School Admin - Principal Office	(18.60)
	0220 Social Security	7600 Food Service (Schools)	(19.73)
	0220 Social Security	7801 Transportation - North	(14.97)
	0220 Social Security	7900 Operation of Plant	(2.01)
	0220 Social Security	8100 Maintenance Administration	(0.51)
	0220 Social Security	8120 Building and Ground Maintenance	(0.30)
			<u>\$ -</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds.		
2004	<u>Itinerant - Visually Impaired</u>		
	0100 Salaries - Non-Instructional	5200 Exceptional Child	\$ 0.12
	0131 Salary - Instructional	5200 Exceptional Child	(357.80)
	0210 Florida Retirement System	5200 Exceptional Child	(38.53)
	0220 Social Security	5200 Exceptional Child	(27.36)
	0231 Group Insurance - Health	5200 Exceptional Child	(764.04)
	0232 Group Insurance - Life	5200 Exceptional Child	(6.48)
	0233 Group Insurance - Dental	5200 Exceptional Child	(73.48)
	0234 Group Insurance - Other	5200 Exceptional Child	(11.23)
	0310 Professional & Technical Service	5200 Exceptional Child	(55,600.00)
	0330 In County Travel	5200 Exceptional Child	(1,676.56)
	0331 Out of County Travel	5200 Exceptional Child	(2,000.00)
	0390 Other Purchased Service	5200 Exceptional Child	(100.00)
	0510 Supplies	5200 Exceptional Child	(2,300.00)
	0642 Equipment (Under \$1,000)	5200 Exceptional Child	(2,500.00)
	0644 Computer Hardware (Under \$1,000)	5200 Exceptional Child	(1,500.00)
	0693 Software Subscriptions	5200 Exceptional Child	(1,000.00)
			<u>\$ (67,955.36)</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2010-2011, and close project at year end by transferring to:		
	2095 Salary Resynching	\$ 67,955.36	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
2011	<u>Custodial Services</u>		
	0510 Supplies	7900 Operation of Plant	\$ 125,000.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ (125,000.00)	
	<i>(Appropriation for custodial supplies for schools)</i>		
2015	<u>Adult Student Fees</u>		
	0510 Supplies	5900 Other Instruction	\$ (1,000.00)
	0643 Computer Hardware (Over \$1,000)	5900 Other Instruction	(272.94)
	0644 Computer Hardware (Under \$1,000)	5900 Other Instruction	272.94
	0693 Software Subscriptions	5900 Other Instruction	1,000.00
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2017	<u>Itinerant Teachers - Adaptive P. E.</u>		
	0210 Florida Retirement System	5200 Exceptional Child	\$ 0.03
	0220 Social Security	5200 Exceptional Child	0.04
	0330 In County Travel	5200 Exceptional Child	(2,213.64)
			\$ (2,213.57)
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2010-2011, and close project at year end by transferring to:</i>		
	2095 Salary Resynching	\$ 2,213.57	
2019	<u>Itinerant Teachers - OT/PT</u>		
	0310 Professional & Technical Service	5200 Exceptional Child	\$ (7,910.00)
	0330 In County Travel	5200 Exceptional Child	(5,000.00)
			\$ (12,910.00)
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and close project at year end by transferring to:</i>		
	2095 Salary Resynching	\$ 12,910.00	
2023	<u>Itinerant Teachers - Hospital/Homebound</u>		
	0132 Salary - Hourly Teachers	5200 Exceptional Child	\$ (7,770.56)
	0210 Florida Retirement System	5200 Exceptional Child	(923.04)
	0220 Social Security	5200 Exceptional Child	(594.81)
	0330 In County Travel	5200 Exceptional Child	(11,779.20)
			\$ (21,067.61)
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2010-2011, and close project at year end by transferring to:</i>		
	2095 Salary Resynching	\$ 21,067.61	
2025	<u>Drug Testing</u>		
	0310 Professional & Technical Service	7730 Staff Services	\$ (3,255.94)
	0390 Other Purchased Service	7730 Staff Services	(100.00)
			\$ (3,355.94)
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and close project at year end by transferring to:</i>		
	2095 Salary Resynching	\$ 3,355.94	
2027	<u>School Psychologists</u>		
	0102 Salary - Other Compensation	6140 Psychological Services	\$ (1,978.16)
	0103 Salary - Supplements	6140 Psychological Services	1,085.57
	0131 Salary - Instructional	6140 Psychological Services	15,686.68
	0210 Florida Retirement System	6140 Psychological Services	(9.97)
	0220 Social Security	6140 Psychological Services	494.59
	0231 Group Insurance - Health	6140 Psychological Services	8,687.40
	0232 Group Insurance - Life	6140 Psychological Services	0.29
	0233 Group Insurance - Dental	6140 Psychological Services	886.34
	0234 Group Insurance - Other	6140 Psychological Services	(0.48)
	0330 In County Travel	6140 Psychological Services	(200.00)
	0331 Out of County Travel	6140 Psychological Services	(765.00)
	0510 Supplies	6140 Psychological Services	(1,697.96)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
	0692 Software (Under \$1,000)	6140 Psychological Services	(72.33)
	0730 Dues and Fees	6140 Psychological Services	(800.00)
	0997 Reserve - Projects	9890 Reserves	(17,932.00)
			<u>\$ 3,384.97</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2010-2011, and close project at year end by transferring to:

2095 Salary Resynching \$ (3,384.97)

2031 District Transfers

0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 2,630.85
0210 Florida Retirement System	5100 Basic Education (K-12)	283.34
0220 Social Security	5100 Basic Education (K-12)	218.91
0231 Group Insurance - Health	5100 Basic Education (K-12)	(204.02)
0232 Group Insurance - Life	5100 Basic Education (K-12)	(0.68)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(7.74)
0111 Salary - Administrative Manager	7300 School Admin - Principal Office	(15,373.00)
0210 Florida Retirement System	7300 School Admin - Principal Office	(1,655.68)
0220 Social Security	7300 School Admin - Principal Office	(1,078.70)
0231 Group Insurance - Health	7300 School Admin - Principal Office	(1,457.10)
0232 Group Insurance - Life	7300 School Admin - Principal Office	(4.86)
0233 Group Insurance - Dental	7300 School Admin - Principal Office	(55.10)
		<u>\$ (16,703.78)</u>

Explanation: To adjust average salaries to actual for fiscal year 2010-2011 and close project at year end by transferring to:

2095 Salary Resynching \$ 16,703.78

2039 Career Education Equipment & Supplies

0350 Repair and Maintenance	5300 Vocational	\$ 131.63
0370 Postage	5300 Vocational	17.96
0510 Supplies	5300 Vocational	1,193.94
0520 Textbooks	5300 Vocational	(26.90)
0641 Equipment (Over \$1,000)	5300 Vocational	(1,396.00)
0642 Equipment (Under \$1,000)	5300 Vocational	179.37
0691 Software (Over \$1,000)	5300 Vocational	(100.00)
		<u>\$ -</u>

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

2045 ROTC

0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 105.19
0210 Florida Retirement System	5100 Basic Education (K-12)	11.36
0220 Social Security	5100 Basic Education (K-12)	12.95
0232 Group Insurance - Life	5100 Basic Education (K-12)	0.02
0233 Group Insurance - Dental	5100 Basic Education (K-12)	0.01
0234 Group Insurance - Other	5100 Basic Education (K-12)	(0.02)
0510 Supplies	5100 Basic Education (K-12)	(103.44)
0750 Other Personnel Services	5100 Basic Education (K-12)	103.44
0997 Reserve - Projects	9890 Reserves	(129.51)
		<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2010-2011.

2051 Purchased - Other Positions

0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 1,097.23
0103 Salary - Supplements	5100 Basic Education (K-12)	(1,599.95)
0210 Florida Retirement System	5100 Basic Education (K-12)	(66.29)
0220 Social Security	5100 Basic Education (K-12)	(117.08)
0750 Other Personnel Services	5100 Basic Education (K-12)	688.77
0210 Florida Retirement System	6200 Instructional Media Services	(0.21)
0220 Social Security	6200 Instructional Media Services	(2.50)
0220 Social Security	7900 Operation of Plant	0.03
		<u>\$ -</u>

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

2070 Leave & Workers Comp Insurance

0231 Group Insurance - Health	7730 Staff Services	\$ 5,499.67
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Explanation: Transfers to/(from) the following project(s):

2095 Salary Resynching \$ (5,499.67)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
2086	<u>SAI - Teenage Parenting Program</u>		
	0220 Social Security	5100 Basic Education (K-12)	\$ 1.41
	0310 Professional & Technical Service	5100 Basic Education (K-12)	(22,442.48)
	0510 Supplies	5100 Basic Education (K-12)	(8.25)
	0520 Textbooks	5100 Basic Education (K-12)	21.29
	0750 Other Personnel Services	5100 Basic Education (K-12)	(325.47)
	0100 Salaries - Non-Instructional	7300 School Admin - Principal Office	(0.02)
	0210 Florida Retirement System	7300 School Admin - Principal Office	0.05
	0220 Social Security	7300 School Admin - Principal Office	15.30
	0231 Group Insurance - Health	7300 School Admin - Principal Office	(155.40)
	0232 Group Insurance - Life	7300 School Admin - Principal Office	(0.51)
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	(5.87)
			<u>\$ (22,899.95)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2010-2011, and close project at year end by transferring to:

3161 SAI - Supplemental Academic Instruction \$ 22,899.95

2088 Certification

	0210 Florida Retirement System	6400 Instructional Staff Training Services	\$ (0.01)
	0232 Group Insurance - Life	6400 Instructional Staff Training Services	(0.03)
	0233 Group Insurance - Dental	6400 Instructional Staff Training Services	(0.03)
	0510 Supplies	6400 Instructional Staff Training Services	0.07
	0370 Postage	7730 Staff Services	101.30
	0393 Contracts - Nonprofessional	7730 Staff Services	(1,175.00)
	0510 Supplies	7730 Staff Services	175.00
	0730 Dues and Fees	7730 Staff Services	(3,101.30)
			<u>\$ (4,000.00)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2010-2011, and transfers to/(from) the following project(s):

4029 Professional Development \$ 4,000.00

2093 Fuel System Repairs

	0310 Professional & Technical Service	7800 Pupil Transp Services - School	\$ 2,037.50
	0350 Repair and Maintenance	7800 Pupil Transp Services - School	(34,915.35)
	0641 Equipment (Over \$1,000)	7800 Pupil Transp Services - School	28,220.00
	0691 Software (Over \$1,000)	7800 Pupil Transp Services - School	4,657.85
			<u>\$ -</u>

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

2095 Salary Resynching

	0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ 21,641.22
	0121 Salary Retirement Bonus	5100 Basic Education (K-12)	(487,632.25)
	0131 Salary - Instructional	5100 Basic Education (K-12)	1,209,922.49
	0210 Florida Retirement System	5100 Basic Education (K-12)	34,976.98
	0220 Social Security	5100 Basic Education (K-12)	90,183.86
	0100 Salaries - Non-Instructional	5200 Exceptional Child	8,173.00
	0131 Salary - Instructional	5200 Exceptional Child	84,263.00
	0210 Florida Retirement System	5200 Exceptional Child	(3,021.00)
	0220 Social Security	5200 Exceptional Child	7,071.00
	0100 Salaries - Non-Instructional	5300 Vocational	273.00
	0131 Salary - Instructional	5300 Vocational	14,663.00
	0210 Florida Retirement System	5300 Vocational	(1,849.00)
	0220 Social Security	5300 Vocational	1,144.00
	0100 Salaries - Non-Instructional	5500 Prekindergarten	5,248.00
	0210 Florida Retirement System	5500 Prekindergarten	262.00
	0220 Social Security	5500 Prekindergarten	402.00
	0100 Salaries - Non-Instructional	5900 Other Instruction	263.00
	0131 Salary - Instructional	5900 Other Instruction	23,356.00
	0210 Florida Retirement System	5900 Other Instruction	1,181.00
	0220 Social Security	5900 Other Instruction	1,807.00
	0100 Salaries - Non-Instructional	6100 Pupil Personnel Services	440.00
	0111 Salary - Administrative Manager	6100 Pupil Personnel Services	822.00
	0131 Salary - Instructional	6100 Pupil Personnel Services	(40,958.00)
	0210 Florida Retirement System	6100 Pupil Personnel Services	(4,599.00)
	0220 Social Security	6100 Pupil Personnel Services	(3,037.00)
	0131 Salary - Instructional	6110 Attendance and Social Work	5,774.00
	0210 Florida Retirement System	6110 Attendance and Social Work	289.00
	0220 Social Security	6110 Attendance and Social Work	441.00
	0131 Salary - Instructional	6120 Guidance Services	32,016.00
	0210 Florida Retirement System	6120 Guidance Services	1,601.00
	0220 Social Security	6120 Guidance Services	2,449.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
0100	Salaries - Non-Instructional	6140 Psychological Services	787.00
0131	Salary - Instructional	6140 Psychological Services	12,072.00
0210	Florida Retirement System	6140 Psychological Services	643.00
0220	Social Security	6140 Psychological Services	984.00
0100	Salaries - Non-Instructional	6200 Instructional Media Services	367.00
0131	Salary - Instructional	6200 Instructional Media Services	(647.00)
0210	Florida Retirement System	6200 Instructional Media Services	(768.00)
0220	Social Security	6200 Instructional Media Services	(22.00)
0100	Salaries - Non-Instructional	6300 Instruction & Curriculum	1,120.00
0111	Salary - Administrative Manager	6300 Instruction & Curriculum	6,041.00
0131	Salary - Instructional	6300 Instruction & Curriculum	26,063.00
0210	Florida Retirement System	6300 Instruction & Curriculum	427.00
0220	Social Security	6300 Instruction & Curriculum	2,541.00
0100	Salaries - Non-Instructional	6400 Instructional Staff Training Services	489.00
0111	Salary - Administrative Manager	6400 Instructional Staff Training Services	393.00
0210	Florida Retirement System	6400 Instructional Staff Training Services	(119.00)
0220	Social Security	6400 Instructional Staff Training Services	67.00
0100	Salaries - Non-Instructional	6500 Instruction Related Technology	334.00
0111	Salary - Administrative Manager	6500 Instruction Related Technology	2,014.00
0131	Salary - Instructional	6500 Instruction Related Technology	226.00
0210	Florida Retirement System	6500 Instruction Related Technology	(89.00)
0220	Social Security	6500 Instruction Related Technology	197.00
0100	Salaries - Non-Instructional	7100 School Board	11.00
0111	Salary - Administrative Manager	7100 School Board	952.00
0210	Florida Retirement System	7100 School Board	(234.00)
0220	Social Security	7100 School Board	76.00
0100	Salaries - Non-Instructional	7200 General Administration	59.00
0111	Salary - Administrative Manager	7200 General Administration	894.00
0210	Florida Retirement System	7200 General Administration	(189.00)
0220	Social Security	7200 General Administration	73.00
0100	Salaries - Non-Instructional	7300 School Admin - Principal Office	22,394.00
0111	Salary - Administrative Manager	7300 School Admin - Principal Office	19,291.00
0210	Florida Retirement System	7300 School Admin - Principal Office	(7,605.00)
0220	Social Security	7300 School Admin - Principal Office	3,190.00
0100	Salaries - Non-Instructional	7400 Facilities Acquisition and Construction	273.00
0111	Salary - Administrative Manager	7400 Facilities Acquisition and Construction	286.00
0210	Florida Retirement System	7400 Facilities Acquisition and Construction	(108.00)
0220	Social Security	7400 Facilities Acquisition and Construction	43.00
0100	Salaries - Non-Instructional	7500 Fiscal Services	4,575.00
0111	Salary - Administrative Manager	7500 Fiscal Services	2,392.00
0210	Florida Retirement System	7500 Fiscal Services	(841.00)
0220	Social Security	7500 Fiscal Services	534.00
0100	Salaries - Non-Instructional	7700 Central Services (Purch/Warehouse)	(15,006.08)
0111	Salary - Administrative Manager	7700 Central Services (Purch/Warehouse)	(7,912.00)
0210	Florida Retirement System	7700 Central Services (Purch/Warehouse)	(2,491.00)
0220	Social Security	7700 Central Services (Purch/Warehouse)	(1,757.00)
0100	Salaries - Non-Instructional	7720 Information Services	1,049.00
0111	Salary - Administrative Manager	7720 Information Services	1,049.00
0210	Florida Retirement System	7720 Information Services	104.00
0220	Social Security	7720 Information Services	162.00
0100	Salaries - Non-Instructional	7730 Staff Services	13,121.00
0111	Salary - Administrative Manager	7730 Staff Services	6,823.00
0210	Florida Retirement System	7730 Staff Services	997.00
0220	Social Security	7730 Staff Services	1,526.00
0100	Salaries - Non-Instructional	7760 Internal Service	7,348.00
0111	Salary - Administrative Manager	7760 Internal Service	3,149.00
0210	Florida Retirement System	7760 Internal Service	524.00
0220	Social Security	7760 Internal Service	803.00
0100	Salaries - Non-Instructional	7800 Pupil Transp Services - School	(95,569.00)
0111	Salary - Administrative Manager	7800 Pupil Transp Services - School	(7,602.00)
0210	Florida Retirement System	7800 Pupil Transp Services - School	(11,194.00)
0220	Social Security	7800 Pupil Transp Services - School	(7,892.00)
0100	Salaries - Non-Instructional	7801 Transportation - North	48,549.00
0111	Salary - Administrative Manager	7801 Transportation - North	3,149.00
0210	Florida Retirement System	7801 Transportation - North	2,584.00
0220	Social Security	7801 Transportation - North	3,955.00
0100	Salaries - Non-Instructional	7802 Transportation - Central	25,980.00
0111	Salary - Administrative Manager	7802 Transportation - Central	3,411.00
0210	Florida Retirement System	7802 Transportation - Central	1,470.00
0220	Social Security	7802 Transportation - Central	2,249.00
0100	Salaries - Non-Instructional	7803 Transportation - South	41,726.00
0111	Salary - Administrative Manager	7803 Transportation - South	2,624.00
0210	Florida Retirement System	7803 Transportation - South	2,217.00
0220	Social Security	7803 Transportation - South	3,393.00
0100	Salaries - Non-Instructional	7900 Operation of Plant	42,226.00
0210	Florida Retirement System	7900 Operation of Plant	(166.00)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
	0220 Social Security	7900 Operation of Plant	3,231.00
	0100 Salaries - Non-Instructional	8100 Maintenance Administration	11,895.00
	0111 Salary - Administrative Manager	8100 Maintenance Administration	938.00
	0210 Florida Retirement System	8100 Maintenance Administration	(2,553.00)
	0220 Social Security	8100 Maintenance Administration	981.00
	0100 Salaries - Non-Instructional	8120 Building and Ground Maintenance	263.00
	0210 Florida Retirement System	8120 Building and Ground Maintenance	13.00
	0220 Social Security	8120 Building and Ground Maintenance	20.00
	0100 Salaries - Non-Instructional	8200 Administrative Technology Services	16,271.00
	0111 Salary - Administrative Manager	8200 Administrative Technology Services	(11,535.00)
	0210 Florida Retirement System	8200 Administrative Technology Services	(1,252.00)
	0220 Social Security	8200 Administrative Technology Services	362.00
	0100 Salaries - Non-Instructional	9100 Community Service	12,597.00
	0210 Florida Retirement System	9100 Community Service	630.00
	0220 Social Security	9100 Community Service	963.00
	0997 Reserve - Projects	9890 Reserves	512,832.97
			<u>\$ 1,723,008.19</u>

Explanation: Changes between objects & functions to better utilize funds, and transfers to/(from) the following projects:

.... Discretionary	\$ (1,084,500.73)	0010 Grounds/Beautification	\$ (16,380.42)
(Adjust salaries to actual and close department budgets at year end)		(Adjust salaries to actual and close project at year end)	
0011 Utilities/Custodial - Other District Facilities	\$ (82,127.73)	0012 Custodial Privatization	\$ (11,351.81)
(Adjust salaries to actual and close project at year end)		(Adjust salaries to actual and close project at year end)	
2004 Itinerant - Visually Impaired	\$ (67,955.36)	2017 Itinerant Teachers - Adaptive P. E.	\$ (2,213.57)
(Adjust salaries to actual and close project at year end)		(Adjust salaries to actual and close project at year end)	
2019 Itinerant Teachers - OT/PT	\$ (12,910.00)	2023 Itinerant Teachers - Hospital/Homebound	\$ (21,067.61)
(Adjust salaries to actual and close project at year end)		(Adjust salaries to actual and close project at year end)	
2025 Drug Testing	\$ (3,355.94)	2027 School Psychologists	\$ 3,384.97
(Close project at year end)		(Adjust salaries to actual and close project at year end)	
2070 Leave & Workers Comp Insurance	\$ 5,499.67	2031 District Transfers	\$ (16,703.78)
(Appropriate Leave & Workers Comp Insurance)		(Adjust salaries to actual and close project at year end)	
3001 ESE Guarantee - Gifted	\$ (189,904.51)	3057 Innovative Program - Academic Team	\$ (19.68)
(Adjust salaries to actual and close project at year end)		(Close project at year end)	
3058 Innovative Program - Science Fair	\$ (18,592.76)	4016 SM - Administrative	\$ (151,287.54)
(Close project at year end)		(Adjust salaries to actual and close project at year end)	
5012 Itinerant - Staffing Specialist	\$ (801.05)	6013 County Honors Banquet - Other	\$ (2,105.95)
(Adjust salaries to actual and close project at year end)		(Close project at year end)	
6014 Innovative Program - District Art Show	\$ (1,447.25)	7008 Curriculum Development	\$ (31,122.83)
(Close project at year end)		(Adjust salaries to actual and close project at year end)	
7014 Professional Orientation Program	\$ (287.61)	7020 Purchased Positions - External	\$ (7.87)
(Close project at year end)		(Adjust benefits to actual)	
7021 Expanded Employee - Training	\$ (189.57)	7059 Innovative Program - Odyssey of the Mind	\$ (2,974.98)
(Close project at year end)		(Close project at year end)	
8001 Purchased - Schools - Other	\$ (14.26)	9011 Donation - Meigs Stipends	\$ (16.96)
(Adjust benefits to actual)		(Adjust benefits to actual)	
9012 End of Course Exams	\$ (14,553.06)		
(Close project at year end)			

2099 Stadium Facilities

0510 Supplies	5100 Basic Education (K-12)	\$ (45.82)
0220 Social Security	7900 Operation of Plant	\$ (0.14)
0102 Salary - Other Compensation	8120 Building and Ground Maintenance	200.00
0210 Florida Retirement System	8120 Building and Ground Maintenance	21.54
0220 Social Security	8120 Building and Ground Maintenance	15.08
0310 Professional & Technical Service	8120 Building and Ground Maintenance	(18.56)
0350 Repair and Maintenance	8120 Building and Ground Maintenance	(1,304.99)
0382 Garbage	8120 Building and Ground Maintenance	(80.00)
0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	(261.00)
0510 Supplies	8120 Building and Ground Maintenance	4,347.22
0641 Equipment (Over \$1,000)	8120 Building and Ground Maintenance	(2,507.10)
0671 Land Improvements	8120 Building and Ground Maintenance	(20.00)
0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	(304.00)
0750 Other Personnel Services	8120 Building and Ground Maintenance	(42.23)
		<u>\$ -</u>

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

2154 Advanced Placement

0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 2,153.18
0131 Salary - Instructional	5100 Basic Education (K-12)	(6,865.51)
0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	400.56
0210 Florida Retirement System	5100 Basic Education (K-12)	1,255.04
0220 Social Security	5100 Basic Education (K-12)	967.57
0231 Group Insurance - Health	5100 Basic Education (K-12)	2,009.49
0232 Group Insurance - Life	5100 Basic Education (K-12)	10.37
0233 Group Insurance - Dental	5100 Basic Education (K-12)	95.55

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	2.10
	0510 Supplies	5100 Basic Education (K-12)	(342.04)
	0750 Other Personnel Services	5100 Basic Education (K-12)	(2,160.54)
	0997 Reserve - Projects	9890 Reserves	2,474.23
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2010-2011.

2166 Adult Enrichment

0102 Salary - Other Compensation	9100 Community Service	\$ 7,512.71
0210 Florida Retirement System	9100 Community Service	453.03
0220 Social Security	9100 Community Service	377.39
0510 Supplies	9100 Community Service	2,800.00
0750 Other Personnel Services	9100 Community Service	(11,143.13)
		<u>\$ -</u>

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

2168 Child Care - Riverside Elementary School

0398 Field Trips	7801 Transportation - North	\$ (4,786.75)
0100 Salaries - Non-Instructional	9100 Community Service	(236.59)
0130 Salary - Overtime	9100 Community Service	410.07
0210 Florida Retirement System	9100 Community Service	128.68
0220 Social Security	9100 Community Service	101.34
0310 Professional & Technical Service	9100 Community Service	(2,645.00)
0330 In County Travel	9100 Community Service	(316.20)
0393 Contracts - Nonprofessional	9100 Community Service	(218.75)
0398 Field Trips	9100 Community Service	(1,351.87)
0510 Supplies	9100 Community Service	(6,372.36)
0642 Equipment (Under \$1,000)	9100 Community Service	(4,699.01)
0644 Computer Hardware (Under \$1,000)	9100 Community Service	(1,973.01)
0692 Software (Under \$1,000)	9100 Community Service	(539.85)
0730 Dues and Fees	9100 Community Service	(3,565.00)
0750 Other Personnel Services	9100 Community Service	(17,555.41)
0997 Reserve - Projects	9890 Reserves	43,619.71
		<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2010-2011.

2169 Child Care - Destin Elementary School

0750 Other Personnel Services	5100 Basic Education (K-12)	\$ 3,937.41
0398 Field Trips	7803 Transportation - South	(126.35)
0430 Electricity	7900 Operation of Plant	20,349.78
0100 Salaries - Non-Instructional	9100 Community Service	(1,057.84)
0210 Florida Retirement System	9100 Community Service	(114.22)
0220 Social Security	9100 Community Service	(79.25)
0310 Professional & Technical Service	9100 Community Service	(1,416.14)
0393 Contracts - Nonprofessional	9100 Community Service	(481.00)
0510 Supplies	9100 Community Service	(21,015.34)
0642 Equipment (Under \$1,000)	9100 Community Service	(10.00)
0750 Other Personnel Services	9100 Community Service	12.95
		<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2010-2011.

2170 Child Care - Northwood Elementary School

0100 Salaries - Non-Instructional	9100 Community Service	\$ (438.52)
0130 Salary - Overtime	9100 Community Service	510.37
0210 Florida Retirement System	9100 Community Service	19.59
0220 Social Security	9100 Community Service	15.51
0510 Supplies	9100 Community Service	(106.95)
		<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2010-2011.

2174 Child Care - Plew Elementary School

0210 Florida Retirement System	7900 Operation of Plant	\$ 0.01
0220 Social Security	7900 Operation of Plant	(0.02)
0100 Salaries - Non-Instructional	9100 Community Service	(1,823.48)
0210 Florida Retirement System	9100 Community Service	(196.37)
0220 Social Security	9100 Community Service	(108.32)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
	0232 Group Insurance - Life	9100 Community Service	2.43
	0310 Professional & Technical Service	9100 Community Service	150.00
	0510 Supplies	9100 Community Service	1,975.75
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2010-2011.

2175 Child Care - Bluewater Elementary School

0210	Florida Retirement System	5100 Basic Education (K-12)	\$ (0.01)
0220	Social Security	5100 Basic Education (K-12)	0.02
0398	Field Trips	7802 Transportation - Central	743.50
0130	Salary - Overtime	7900 Operation of Plant	56.64
0210	Florida Retirement System	7900 Operation of Plant	(2,754.11)
0220	Social Security	7900 Operation of Plant	4.32
0100	Salaries - Non-Instructional	9100 Community Service	(120.00)
0102	Salary - Other Compensation	9100 Community Service	(65.91)
0130	Salary - Overtime	9100 Community Service	1,044.13
0210	Florida Retirement System	9100 Community Service	246.67
0220	Social Security	9100 Community Service	148.84
0510	Supplies	9100 Community Service	(3,405.78)
0730	Dues and Fees	9100 Community Service	1,377.50
0750	Other Personnel Services	9100 Community Service	2,724.19
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2010-2011.

2176 Child Care - Edge Elementary School

0100	Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ (66.96)
0210	Florida Retirement System	5100 Basic Education (K-12)	(7.23)
0220	Social Security	5100 Basic Education (K-12)	(2.31)
0750	Other Personnel Services	5100 Basic Education (K-12)	(2,416.53)
0220	Social Security	7300 School Admin - Principal Office	(39.97)
0398	Field Trips	7802 Transportation - Central	100.00
0210	Florida Retirement System	7900 Operation of Plant	0.76
0220	Social Security	7900 Operation of Plant	(106.94)
0231	Group Insurance - Health	7900 Operation of Plant	0.02
0232	Group Insurance - Life	7900 Operation of Plant	0.02
0233	Group Insurance - Dental	7900 Operation of Plant	(0.02)
0371	Telephone	7900 Operation of Plant	22.74
0510	Supplies	7900 Operation of Plant	(0.23)
0100	Salaries - Non-Instructional	9100 Community Service	(1,281.69)
0102	Salary - Other Compensation	9100 Community Service	(135.00)
0130	Salary - Overtime	9100 Community Service	169.36
0210	Florida Retirement System	9100 Community Service	3.31
0220	Social Security	9100 Community Service	76.86
0232	Group Insurance - Life	9100 Community Service	(3.24)
0233	Group Insurance - Dental	9100 Community Service	(36.74)
0234	Group Insurance - Other	9100 Community Service	(11.23)
0360	Lease and Rental Agreements	9100 Community Service	300.00
0510	Supplies	9100 Community Service	(57.91)
0730	Dues and Fees	9100 Community Service	832.00
0750	Other Personnel Services	9100 Community Service	2,660.93
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2010-2011.

2178 Child Care - Wright Elementary School

0100	Salaries - Non-Instructional	9100 Community Service	\$ (16,163.73)
0130	Salary - Overtime	9100 Community Service	47.01
0210	Florida Retirement System	9100 Community Service	(1,649.23)
0220	Social Security	9100 Community Service	(1,153.11)
0231	Group Insurance - Health	9100 Community Service	(3,472.00)
0232	Group Insurance - Life	9100 Community Service	(14.00)
0233	Group Insurance - Dental	9100 Community Service	(160.00)
0510	Supplies	9100 Community Service	22,205.06
0750	Other Personnel Services	9100 Community Service	360.00
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2010-2011.

2179 Child Care - Antioch Elementary School

0210	Florida Retirement System	5100 Basic Education (K-12)	\$ 0.01
0220	Social Security	5100 Basic Education (K-12)	1.06

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
	0100 Salaries - Non-Instructional	9100 Community Service	(237.98)
	0130 Salary - Overtime	9100 Community Service	135.16
	0210 Florida Retirement System	9100 Community Service	492.42
	0220 Social Security	9100 Community Service	425.00
	0231 Group Insurance - Health	9100 Community Service	(787.44)
	0232 Group Insurance - Life	9100 Community Service	10.48
	0233 Group Insurance - Dental	9100 Community Service	(29.48)
	0510 Supplies	9100 Community Service	(9.23)
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2010-2011.

2181 Child Care - Bob Sikes Elementary School

0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ (119.83)
0210 Florida Retirement System	5100 Basic Education (K-12)	(12.66)
0220 Social Security	5100 Basic Education (K-12)	(6.12)
0231 Group Insurance - Health	5100 Basic Education (K-12)	(764.04)
0232 Group Insurance - Life	5100 Basic Education (K-12)	(3.24)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(36.74)
0750 Other Personnel Services	5100 Basic Education (K-12)	54.84
0100 Salaries - Non-Instructional	9100 Community Service	(376.27)
0130 Salary - Overtime	9100 Community Service	605.39
0210 Florida Retirement System	9100 Community Service	210.85
0220 Social Security	9100 Community Service	159.61
0231 Group Insurance - Health	9100 Community Service	(764.04)
0232 Group Insurance - Life	9100 Community Service	(3.24)
0233 Group Insurance - Dental	9100 Community Service	(36.74)
0398 Field Trips	9100 Community Service	300.00
0510 Supplies	9100 Community Service	(971.20)
0750 Other Personnel Services	9100 Community Service	1,763.43
		<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2010-2011.

2909 School Maintenance

0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (7,801.07)
0370 Postage	8120 Building and Ground Maintenance	109.87
0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	13,189.52
0510 Supplies	8120 Building and Ground Maintenance	(18,006.41)
0641 Equipment (Over \$1,000)	8120 Building and Ground Maintenance	(1,000.00)
0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	(1,500.00)
0681 Fire/Sprinkler/Elect.	8120 Building and Ground Maintenance	2,642.01
0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	2,942.46
0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	9,488.62
0730 Dues and Fees	8120 Building and Ground Maintenance	(65.00)
		<u>\$ -</u>

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

3001 ESE Guarantee - Gifted

0102 Salary - Other Compensation	5200 Exceptional Child	\$ 54.41
0107 Salary - Extended Substitute	5200 Exceptional Child	(206.81)
0131 Salary - Instructional	5200 Exceptional Child	(2,885.54)
0132 Salary - Hourly Teachers	5200 Exceptional Child	192.66
0210 Florida Retirement System	5200 Exceptional Child	(261.00)
0220 Social Security	5200 Exceptional Child	24.66
0231 Group Insurance - Health	5200 Exceptional Child	(1,604.16)
0232 Group Insurance - Life	5200 Exceptional Child	(0.57)
0233 Group Insurance - Dental	5200 Exceptional Child	(49.63)
0234 Group Insurance - Other	5200 Exceptional Child	14.90
0331 Out of County Travel	5200 Exceptional Child	50.00
0510 Supplies	5200 Exceptional Child	(227.45)
0750 Other Personnel Services	5200 Exceptional Child	1,543.95
0997 Reserve - Projects	9890 Reserves	(186,549.93)
		<u>\$ (189,904.51)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2010-2011, and close project at year end by transferring to:

2095 Salary Resynching \$ 189,904.51

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
3057	<u>Innovative Program - Academic Team</u>		
	0331 Out of County Travel	5100 Basic Education (K-12)	\$ (61.17)
	0510 Supplies	5100 Basic Education (K-12)	50.00
	0210 Florida Retirement System	6300 Instruction & Curriculum	(4.54)
	0220 Social Security	6300 Instruction & Curriculum	(3.97)
			<u>\$ (19.68)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and close project at year end by transferring to:

2095 Salary Resynching \$ 19.68

3058	<u>Innovative Program - Science Fair</u>		
	0331 Out of County Travel	5100 Basic Education (K-12)	\$ (16,272.30)
	0370 Postage	5100 Basic Education (K-12)	(887.41)
	0390 Other Purchased Service	5100 Basic Education (K-12)	(182.94)
	0510 Supplies	5100 Basic Education (K-12)	(1,183.28)
	0730 Dues and Fees	5100 Basic Education (K-12)	(525.91)
	0750 Other Personnel Services	5100 Basic Education (K-12)	(67.64)
	0220 Social Security	6300 Instruction & Curriculum	(5.00)
	0331 Out of County Travel	6300 Instruction & Curriculum	531.72
			<u>\$ (18,592.76)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and close project at year end by transferring to:

2095 Salary Resynching \$ 18,592.76

3101	<u>Lottery - Discretionary</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 3,218.64
	0220 Social Security	5100 Basic Education (K-12)	246.84
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(1,141.58)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(0.62)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(1.67)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(46.50)
	0310 Professional & Technical Service	5100 Basic Education (K-12)	905.00
	0510 Supplies	5100 Basic Education (K-12)	2,446.04
	0750 Other Personnel Services	5100 Basic Education (K-12)	(2,273.04)
	0131 Salary - Instructional	6120 Guidance Services	1,852.79
	0210 Florida Retirement System	6120 Guidance Services	173.44
	0220 Social Security	6120 Guidance Services	(6.52)
	0231 Group Insurance - Health	6120 Guidance Services	256.26
	0232 Group Insurance - Life	6120 Guidance Services	(0.02)
	0233 Group Insurance - Dental	6120 Guidance Services	(1.95)
	0997 Reserve - Projects	9890 Reserves	(5,627.11)
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2010-2011.

3102	<u>SAI - Student Assessment</u>		
	0220 Social Security	6141 Testing	\$ (17.40)
	0310 Professional & Technical Service	6141 Testing	(339.72)
	0330 In County Travel	6141 Testing	(426.00)
	0331 Out of County Travel	6141 Testing	(2,237.08)
	0350 Repair and Maintenance	6141 Testing	(200.00)
	0360 Lease and Rental Agreements	6141 Testing	(0.92)
	0370 Postage	6141 Testing	(587.13)
	0390 Other Purchased Service	6141 Testing	(3,315.36)
	0510 Supplies	6141 Testing	(4,985.80)
	0644 Computer Hardware (Under \$1,000)	6141 Testing	(191.00)
	0693 Software Subscriptions	6141 Testing	(18,084.50)
			<u>\$ (30,384.91)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and close project at year end by transferring to:

3161 SAI - Supplemental Academic Instruction \$ 30,384.91

3105	<u>Instructional Materials - Textbooks</u>		
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (12,776.00)
	0510 Supplies	5100 Basic Education (K-12)	4,327.88
	0520 Textbooks	5100 Basic Education (K-12)	(4,752.94)
	0750 Other Personnel Services	5100 Basic Education (K-12)	304.59
	0520 Textbooks	5200 Exceptional Child	(29.35)
	0510 Supplies	5300 Vocational	(1,589.03)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
	0520 Textbooks	5300 Vocational	149.82
	0997 Reserve - Projects	9890 Reserves	14,365.03
			\$ -
Explanation: Changes by schools & departments between objects & functions to better utilize funds.			
3106	<u>Instructional Materials - Media</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (393.40)
	0510 Supplies	6200 Instructional Media Services	398.60
	0610 Library Books	6200 Instructional Media Services	(5.20)
			\$ -
Explanation: Changes by schools & departments between objects & functions to better utilize funds.			
3107	<u>Safe Schools</u>		
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (3,270.00)
	0997 Reserve - Projects	9890 Reserves	3,270.00
			\$ -
Explanation: Changes between objects & functions to better utilize funds.			
3109	<u>Instructional Materials - Science</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (1,296.74)
	0750 Other Personnel Services	5100 Basic Education (K-12)	1,296.74
			\$ -
Explanation: Changes by schools & departments between objects & functions to better utilize funds.			
3112	<u>School Enhancement Training</u>		
	0117 Workshops	6400 Instructional Staff Training Services	\$ (750.79)
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	(1,634.00)
	0331 Out of County Travel	6400 Instructional Staff Training Services	2,478.04
	0510 Supplies	6400 Instructional Staff Training Services	(93.25)
			\$ -
Explanation: Changes by schools & departments between objects & functions to better utilize funds.			
3150	<u>Educational Technology</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ 88.85
	0510 Supplies	6500 Instruction Related Technology	(88.85)
			\$ -
Explanation: Changes by schools & departments between objects & functions to better utilize funds.			
3151	<u>SAI - ESE Extended School Year</u>		
	0310 Professional & Technical Service	5200 Exceptional Child	\$ 887.82
	0132 Salary - Hourly Teachers	7802 Transportation - Central	(887.82)
			\$ -
Explanation: Changes by schools & departments between objects & functions to better utilize funds.			
3161	<u>SAI - Supplemental Academic Instruction</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 9,047.20
	0210 Florida Retirement System	5100 Basic Education (K-12)	1,459.20
	0220 Social Security	5100 Basic Education (K-12)	992.86
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(5,198.21)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(3.64)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(34.10)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	50.49
	0310 Professional & Technical Service	5100 Basic Education (K-12)	(251,285.48)
	0510 Supplies	5100 Basic Education (K-12)	(3,896.69)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	(15.80)
	0693 Software Subscriptions	5100 Basic Education (K-12)	(130.29)
	0750 Other Personnel Services	5100 Basic Education (K-12)	15,042.62
	0131 Salary - Instructional	5200 Exceptional Child	(9,035.44)
	0210 Florida Retirement System	5200 Exceptional Child	(1,380.39)
	0220 Social Security	5200 Exceptional Child	(961.07)
	0231 Group Insurance - Health	5200 Exceptional Child	(573.00)
	0232 Group Insurance - Life	5200 Exceptional Child	(2.40)
	0233 Group Insurance - Dental	5200 Exceptional Child	(27.52)
	0750 Other Personnel Services	5200 Exceptional Child	(8.55)
	0220 Social Security	6100 Pupil Personnel Services	(0.02)
	0510 Supplies	6120 Guidance Services	(311.00)
	0692 Software (Under \$1,000)	6120 Guidance Services	(0.16)
	0310 Professional & Technical Service	6130 Health Services	(444.00)
	0510 Supplies	6130 Health Services	444.00
	0210 Florida Retirement System	6300 Instruction & Curriculum	(0.02)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
	0220 Social Security	6300 Instruction & Curriculum	0.01
	0997 Reserve - Projects	9890 Reserves	584,692.07
			<u>\$ 338,420.67</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2010-2011, and transfers to/(from) the following project(s):</i>			
0110	SAI - Response to Intervention (Adjust salaries to actual and close project at year end)	0120 SAI - High School Reading (Adjust salaries to actual)	\$ (2,423.88)
2086	SAI - Teenage Parenting Program (Adjust salaries to actual and close project at year end)	3102 SAI - Student Assessment (Close project at year end)	\$ (30,384.91)
3162	SAI - Attendance Officers (Adjust salaries to actual and close project at year end)	4110 SAI - ESOL (Adjust salaries to actual and close project at year end)	\$ (24,874.69)
6113	SAI - Plan of Care (Close project at year end)	7110 SAI - Education Options (Close project at year end)	\$ (89,016.67)
7119	SAI - Closing The Gap (Close project at year end)	8111 SAI - Best Chance (Adjust salaries to actual and close project at year end)	\$ (18,002.57)
8119	SAI - ECCI North & South (Adjust salaries to actual and close project at year end)	9162 SAI - Learning Strategies (Adjust salaries to actual and close project at year end)	\$ (5,700.88)
<u>3162 SAI - Attendance Officers</u>			
0390	Other Purchased Service	6100 Pupil Personnel Services	\$ 30.00
0210	Florida Retirement System	6110 Attendance and Social Work	0.02
0220	Social Security	6110 Attendance and Social Work	(32.00)
0330	In County Travel	6110 Attendance and Social Work	(200.00)
0350	Repair and Maintenance	6110 Attendance and Social Work	(630.00)
0354	Maintenance Vehicle Repair	6110 Attendance and Social Work	(247.18)
0450	Gasoline	6110 Attendance and Social Work	(1,182.00)
0510	Supplies	6110 Attendance and Social Work	(941.36)
0540	Oil	6110 Attendance and Social Work	(300.83)
0560	Tires and Tubes	6110 Attendance and Social Work	(355.00)
			<u>\$ (3,858.35)</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2010-2011, and close project at year end by transferring to:</i>			
3161	SAI - Supplemental Academic Instruction		\$ 3,858.35
<u>3180 Florida Teachers Lead</u>			
0310	Professional & Technical Service	5100 Basic Education (K-12)	\$ 278.00
0510	Supplies	5100 Basic Education (K-12)	(202.00)
0997	Reserve - Projects	9890 Reserves	(76.00)
			<u>\$ -</u>
<i>Explanation: Changes by between objects & functions to better utilize funds.</i>			
<u>4011 Insurance Claims - Equipment</u>			
0742	Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ (5,004.69)
<i>Explanation: Appropriate funds for insurance claims and close project at year end by transferring to/(from) the following project:</i>			
9015	Fixed Charges		\$ 5,004.69
<u>4012 Insurance Claims - Building & Fixed Equipment</u>			
0742	Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ (86,283.96)
<i>Explanation: Appropriate funds for insurance claims and close project at year end by transferring to/(from) the following project:</i>			
9015	Fixed Charges		\$ 86,283.96
<u>4013 Insurance Claims - Other</u>			
0742	Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 79,803.19
<i>Explanation: Appropriate funds for insurance claims and close project at year end by transferring to/(from) the following project:</i>			
9015	Fixed Charges		\$ (79,803.19)
<u>4015 GED Testing Fees</u>			
0310	Professional & Technical Service	5400 Adult General Education	\$ 84.00
0331	Out of County Travel	5400 Adult General Education	(84.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

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Account	Object	Function	Increase (Decrease)
4016	<u>SM - Administrative</u>		
	0210 Florida Retirement System	6500 Instruction Related Technology	\$ 0.01
	0220 Social Security	6500 Instruction Related Technology	(34.06)
	0357 Support Managed Computers	6500 Instruction Related Technology	(5,000.00)
	0510 Supplies	6500 Instruction Related Technology	(74.57)
	0642 Equipment (Under \$1,000)	6500 Instruction Related Technology	(0.98)
	0643 Computer Hardware (Over \$1,000)	6500 Instruction Related Technology	(2.00)
	0644 Computer Hardware (Under \$1,000)	6500 Instruction Related Technology	(3,904.83)
	0692 Software (Under \$1,000)	6500 Instruction Related Technology	(0.24)
	0310 Professional & Technical Service	8200 Administrative Technology Services	(52,169.03)
	0355 Computer Repairs	8200 Administrative Technology Services	(300.00)
	0363 Seat Managed - Computers	8200 Administrative Technology Services	(13,168.92)
	0550 Repair Parts	8200 Administrative Technology Services	(27,850.97)
	0693 Software Subscriptions	8200 Administrative Technology Services	(48,781.95)
			<u>\$ (151,287.54)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2010-2011, and close project at year end by transferring to:

2095 Salary Resynching \$ 151,287.54

4019 SM - Instructional Computers

0363	Seat Managed - Computers	5100 Basic Education (K-12)	\$ (5,576.28)
0363	Seat Managed - Computers	5300 Vocational	3,698.73
0363	Seat Managed - Computers	6500 Instruction Related Technology	625.53
0363	Seat Managed - Computers	8100 Maintenance Administration	1,252.02
			<u>\$ -</u>

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

4027 E.R. - Retirement Lunch

0210	Florida Retirement System	7730 Staff Services	\$ 0.01
0510	Supplies	7730 Staff Services	(0.01)
			<u>\$ -</u>

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

4029 Professional Development

0390	Other Purchased Service	7200 General Administration	\$ (479.27)
0510	Supplies	7200 General Administration	4,479.27
			<u>\$ 4,000.00</u>

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

2088 Certification \$ (4,000.00)

4110 SAI - ESOL

0100	Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ (3,177.47)
0102	Salary - Other Compensation	5100 Basic Education (K-12)	(3,131.62)
0210	Florida Retirement System	5100 Basic Education (K-12)	(653.21)
0220	Social Security	5100 Basic Education (K-12)	(606.49)
0231	Group Insurance - Health	5100 Basic Education (K-12)	(3,607.62)
0232	Group Insurance - Life	5100 Basic Education (K-12)	(43.16)
0233	Group Insurance - Dental	5100 Basic Education (K-12)	(352.70)
0234	Group Insurance - Other	5100 Basic Education (K-12)	(134.76)
0310	Professional & Technical Service	5100 Basic Education (K-12)	150.00
0330	In County Travel	6100 Pupil Personnel Services	(288.63)
0750	Other Personnel Services	6100 Pupil Personnel Services	(1,251.46)
0117	Workshops	6300 Instruction & Curriculum	(1,920.00)
0220	Social Security	6300 Instruction & Curriculum	(161.99)
0370	Postage	6300 Instruction & Curriculum	(20.88)
0390	Other Purchased Service	6300 Instruction & Curriculum	(6,580.59)
0510	Supplies	6300 Instruction & Curriculum	(2,077.11)
0644	Computer Hardware (Under \$1,000)	6300 Instruction & Curriculum	(517.00)
0730	Dues and Fees	6300 Instruction & Curriculum	(500.00)
			<u>\$ (24,874.69)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2010-2011, and close project at year end by transferring to:

3161 SAI - Supplemental Academic Instruction \$ 24,874.69

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
4125	<u>Class Size Reduction</u>		
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ (1,262.61)
	0131 Salary - Instructional	5100 Basic Education (K-12)	(21,256.28)
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	(59.02)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(3,038.31)
	0220 Social Security	5100 Basic Education (K-12)	(2,285.40)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(20,541.61)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	32.60
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(988.19)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	11.11
	0310 Professional & Technical Service	5100 Basic Education (K-12)	(166,710.00)
	0750 Other Personnel Services	5100 Basic Education (K-12)	434.00
	0107 Salary - Extended Substitute	5200 Exceptional Child	(1,712.40)
	0131 Salary - Instructional	5200 Exceptional Child	1,712.40
	0210 Florida Retirement System	5200 Exceptional Child	(0.01)
	0220 Social Security	5200 Exceptional Child	0.83
	0231 Group Insurance - Health	5200 Exceptional Child	(763.99)
	0232 Group Insurance - Life	5200 Exceptional Child	(3.24)
	0233 Group Insurance - Dental	5200 Exceptional Child	(36.73)
	0750 Other Personnel Services	5300 Vocational	(434.00)
	0997 Reserve - Projects	9890 Reserves	323,884.12
			<u>\$ 106,983.27</u>

Explanation: Changes between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2010-2011, and transfers to/(from) the following project(s):

5126	CSR - Class Size Equalization	\$ (23,099.10)	6120	CSR - Secondary Reading	\$ (2,628.67)
	(Adjust salaries to actual and close project reserves at year end)			(Adjust salaries to actual)	
8106	CSR - Okaloosa On-Line	\$ (34,081.86)	8107	CSR - Science & Math Initiative	\$ (19,157.50)
	(Adjust salaries to actual and close project at year end)			(Close project at year end)	
8109	CSR - AP Initiatives & Vertical Alignment	\$ (28,016.14)			
	(Close project at year end)				

5006 Health Reimbursement Arrangement

0310	Professional & Technical Service	7730	Staff Services	\$ 34,568.90
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Explanation: Transfers to/(from) the following project(s):

....	Discretionary	\$ (34,568.90)
	(Appropriation for HRA debit card administration fees)	

5012 Itinerant - Staffing Specialist

0131	Salary - Instructional	6300	Instruction & Curriculum	\$ (682.74)
0210	Florida Retirement System	6300	Instruction & Curriculum	(73.59)
0220	Social Security	6300	Instruction & Curriculum	(46.01)
0231	Group Insurance - Health	6300	Instruction & Curriculum	0.47
0232	Group Insurance - Life	6300	Instruction & Curriculum	1.31
0233	Group Insurance - Dental	6300	Instruction & Curriculum	(0.54)
0234	Group Insurance - Other	6300	Instruction & Curriculum	0.05
				<u>\$ (801.05)</u>

Explanation: To adjust average salaries to actual for fiscal year 2010-2011 and close project at year end by transferring to:

2095	Salary Resynching	\$ 801.05
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5110 Workforce Development

0100	Salaries - Non-Instructional	5900	Other Instruction	\$ 0.02
0102	Salary - Other Compensation	5900	Other Instruction	460.49
0131	Salary - Instructional	5900	Other Instruction	(1,427.44)
0132	Salary - Hourly Teachers	5900	Other Instruction	483.14
0210	Florida Retirement System	5900	Other Instruction	(29.52)
0220	Social Security	5900	Other Instruction	(213.07)
0231	Group Insurance - Health	5900	Other Instruction	740.09
0232	Group Insurance - Life	5900	Other Instruction	0.37
0233	Group Insurance - Dental	5900	Other Instruction	26.58
0331	Out of County Travel	5900	Other Instruction	(421.58)
0510	Supplies	5900	Other Instruction	94.02
0750	Other Personnel Services	5900	Other Instruction	690.29
0790	Miscellaneous Expense	5900	Other Instruction	(268.71)
0131	Salary - Instructional	6100	Pupil Personnel Services	(10,824.28)
0210	Florida Retirement System	6100	Pupil Personnel Services	(1,165.78)
0220	Social Security	6100	Pupil Personnel Services	(828.04)
0102	Salary - Other Compensation	7300	School Admin - Principal Office	1,138.80
0103	Salary - Supplements	7300	School Admin - Principal Office	1.00
0111	Salary - Administrative Manager	7300	School Admin - Principal Office	(0.02)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
	0210 Florida Retirement System	7300 School Admin - Principal Office	9.71
	0220 Social Security	7300 School Admin - Principal Office	(148.13)
	0231 Group Insurance - Health	7300 School Admin - Principal Office	(458.43)
	0232 Group Insurance - Life	7300 School Admin - Principal Office	(5.20)
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	(58.79)
	0234 Group Insurance - Other	7300 School Admin - Principal Office	(11.24)
	0100 Salaries - Non-Instructional	7900 Operation of Plant	679.24
	0210 Florida Retirement System	7900 Operation of Plant	73.09
	0220 Social Security	7900 Operation of Plant	128.69
	0231 Group Insurance - Health	7900 Operation of Plant	(2,193.88)
	0232 Group Insurance - Life	7900 Operation of Plant	(8.44)
	0233 Group Insurance - Dental	7900 Operation of Plant	(58.80)
	0381 Water and Sewage	7900 Operation of Plant	3,812.75
	0382 Garbage	7900 Operation of Plant	(1,808.97)
	0430 Electricity	7900 Operation of Plant	11,802.73
	0510 Supplies	7900 Operation of Plant	914.64
	0997 Reserve - Projects	9890 Reserves	(1,125.33)
			<u>\$ (0.00)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2010-2011.

5126 CSR - Class Size Equalization

0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 1,591.04
0131 Salary - Instructional	5100 Basic Education (K-12)	32,040.82
0210 Florida Retirement System	5100 Basic Education (K-12)	5,053.29
0220 Social Security	5100 Basic Education (K-12)	2,663.25
0231 Group Insurance - Health	5100 Basic Education (K-12)	(11,370.12)
0232 Group Insurance - Life	5100 Basic Education (K-12)	(195.26)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(4.16)
0234 Group Insurance - Other	5100 Basic Education (K-12)	(97.93)
0750 Other Personnel Services	5100 Basic Education (K-12)	(9,445.49)
0997 Reserve - Projects	5100 Basic Education (K-12)	(0.79)
0997 Reserve - Projects	9890 Reserves	(43,333.75)
		<u>\$ (23,099.10)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2010-2011, and close project reserves at year end by transferring to:

4125 Class Size Reduction \$ 23,099.10

6006 Fingerprinting - Fees

0730 Dues and Fees	7730 Staff Services	<u>\$ (16,426.25)</u>
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Explanation: Transfers to/(from) the following project(s):

6007 Fingerprinting - Employees \$ 16,426.25

6007 Fingerprinting - Employees

0730 Dues and Fees	7730 Staff Services	<u>\$ 16,426.25</u>
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Explanation: Transfers to/(from) the following project(s):

6006 Fingerprinting - Fees \$ (16,426.25)

6010 Educational Broadband Lease

0350 Repair and Maintenance	6500 Instruction Related Technology	\$ (129.00)
0510 Supplies	6500 Instruction Related Technology	123.00
0642 Equipment (Under \$1,000)	6500 Instruction Related Technology	650.00
0643 Computer Hardware (Over \$1,000)	6500 Instruction Related Technology	(135.00)
0644 Computer Hardware (Under \$1,000)	6500 Instruction Related Technology	(463.00)
0692 Software (Under \$1,000)	6500 Instruction Related Technology	(46.00)
		<u>\$ -</u>

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

6013 County Honors Banquet - Other

0370 Postage	5100 Basic Education (K-12)	\$ (31.72)
0390 Other Purchased Service	5100 Basic Education (K-12)	(447.00)
0510 Supplies	5100 Basic Education (K-12)	(1,627.23)
		<u>\$ (2,105.95)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and close project at year end by transferring to:

2095 Salary Resynching \$ 2,105.95

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
6014	<u>Innovative Program - District Art Show</u>		
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	\$ (500.00)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(56.61)
	0220 Social Security	6300 Instruction & Curriculum	(57.24)
	0360 Lease and Rental Agreements	6300 Instruction & Curriculum	(97.50)
	0370 Postage	6300 Instruction & Curriculum	(27.12)
	0510 Supplies	6300 Instruction & Curriculum	(708.78)
			<u>\$ (1,447.25)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and close project at year end by transferring to:

2095 Salary Resynching \$ 1,447.25

6113 SAI - Plan of Care

0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (1,378.17)
0210 Florida Retirement System	5100 Basic Education (K-12)	(146.13)
0220 Social Security	5100 Basic Education (K-12)	(111.68)
0210 Florida Retirement System	5200 Exceptional Child	0.06
0220 Social Security	5200 Exceptional Child	(1.76)
0398 Field Trips	7801 Transportation - North	18,192.33
0398 Field Trips	7803 Transportation - South	3,316.28
0997 Reserve - Projects	9890 Reserves	(122,776.09)
		<u>\$ (102,905.16)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and close project at year end by transferring to:

3161 SAI - Supplemental Academic Instruction \$ 102,905.16

6120 CSR - Secondary Reading

0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ (1,249.43)
0131 Salary - Instructional	5100 Basic Education (K-12)	9,967.73
0210 Florida Retirement System	5100 Basic Education (K-12)	938.44
0220 Social Security	5100 Basic Education (K-12)	814.17
0231 Group Insurance - Health	5100 Basic Education (K-12)	(654.76)
0232 Group Insurance - Life	5100 Basic Education (K-12)	4.32
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(22.70)
0234 Group Insurance - Other	5100 Basic Education (K-12)	(0.03)
0510 Supplies	5100 Basic Education (K-12)	(15,914.26)
0622 Audio Visual (Under \$1,000)	5100 Basic Education (K-12)	(21.30)
0750 Other Personnel Services	5100 Basic Education (K-12)	226.56
0131 Salary - Instructional	5200 Exceptional Child	1,090.10
0210 Florida Retirement System	5200 Exceptional Child	117.39
0220 Social Security	5200 Exceptional Child	56.90
0231 Group Insurance - Health	5200 Exceptional Child	1,998.37
0232 Group Insurance - Life	5200 Exceptional Child	(0.03)
0233 Group Insurance - Dental	5200 Exceptional Child	19.86
		<u>\$ (2,628.67)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2010-2011, and transfers to/(from) the following project(s):

4125 Class Size Reduction \$ 2,628.67

6123 Reading Instruction

0131 Salary - Instructional	6300 Instruction & Curriculum	\$ (278.65)
0210 Florida Retirement System	6300 Instruction & Curriculum	(30.10)
0220 Social Security	6300 Instruction & Curriculum	(17.40)
0231 Group Insurance - Health	6300 Instruction & Curriculum	0.06
0232 Group Insurance - Life	6300 Instruction & Curriculum	0.03
0233 Group Insurance - Dental	6300 Instruction & Curriculum	0.03
0997 Reserve - Projects	9890 Reserves	326.03
		<u>\$ -</u>

Explanation: Adjust average salaries to actual for fiscal year 2010-2011.

7008 Curriculum Development

0220 Social Security	6300 Instruction & Curriculum	\$ (35.10)
0310 Professional & Technical Service	6300 Instruction & Curriculum	(27,357.00)
0331 Out of County Travel	6300 Instruction & Curriculum	(160.00)
0390 Other Purchased Service	6300 Instruction & Curriculum	(414.39)
0510 Supplies	6300 Instruction & Curriculum	(275.00)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

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Account	Object	Function	Increase (Decrease)
	0693 Software Subscriptions	6300 Instruction & Curriculum	(500.00)
	0750 Other Personnel Services	6300 Instruction & Curriculum	(2,381.34)
			<u>\$ (31,122.83)</u>
Explanation: Changes by schools & departments between objects & functions to better utilize funds, and close project at year end by transferring to:			
	2095 Salary Resynching	\$ 31,122.83	
7014	<u>Professional Orientation Program</u>		
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	\$ (101.00)
	0117 Workshops	6400 Instructional Staff Training Services	(83.20)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	(11.29)
	0220 Social Security	6400 Instructional Staff Training Services	(20.04)
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	(3.02)
	0390 Other Purchased Service	6400 Instructional Staff Training Services	(33.54)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(35.52)
			<u>\$ (287.61)</u>
Explanation: Changes by schools & departments between objects & functions to better utilize funds, and close project at year end by transferring to:			
	2095 Salary Resynching	\$ 287.61	
7020	<u>Purchased Positions - External</u>		
	0210 Florida Retirement System	5100 Basic Education (K-12)	\$ 6.37
	0220 Social Security	5100 Basic Education (K-12)	(14.24)
	0102 Salary - Other Compensation	7300 School Admin - Principal Office	(3,672.47)
	0111 Salary - Administrative Manager	7300 School Admin - Principal Office	3,690.91
	0210 Florida Retirement System	7300 School Admin - Principal Office	(49.54)
	0220 Social Security	7300 School Admin - Principal Office	(122.53)
	0231 Group Insurance - Health	7300 School Admin - Principal Office	153.85
	0232 Group Insurance - Life	7300 School Admin - Principal Office	(0.06)
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	(0.16)
			<u>\$ (7.87)</u>
Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):			
	2095 Salary Resynching	\$ 7.87	
	(Adjust Benefits to Actual)		
7021	<u>Expanded Employee - Training</u>		
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	\$ (25.39)
	0117 Workshops	6400 Instructional Staff Training Services	(140.00)
	0220 Social Security	6400 Instructional Staff Training Services	(13.60)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(10.58)
			<u>\$ (189.57)</u>
Explanation: Changes by schools & departments between objects & functions to better utilize funds, and close project at year end by transferring to:			
	2095 Salary Resynching	\$ 189.57	
7054	<u>AP Initiative - Set-Aside</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 102.33
	0210 Florida Retirement System	5100 Basic Education (K-12)	12.54
	0220 Social Security	5100 Basic Education (K-12)	2.90
	0331 Out of County Travel	5100 Basic Education (K-12)	1,782.89
	0510 Supplies	5100 Basic Education (K-12)	8,378.53
	0622 Audio Visual (Under \$1,000)	5100 Basic Education (K-12)	398.00
	0693 Software Subscriptions	5100 Basic Education (K-12)	510.00
	0997 Reserve - Projects	9890 Reserves	(11,187.19)
			<u>\$ -</u>
Explanation: Changes by schools & departments between objects & functions to better utilize funds.			
7055	<u>International Baccalaureate</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (785.36)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(84.57)
	0220 Social Security	5100 Basic Education (K-12)	(36.31)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(2,292.12)
	0997 Reserve - Projects	9890 Reserves	3,198.36
			<u>\$ -</u>
Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2010-2011.			

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
7059	<u>Innovative Program - Odyssey of the Mind</u>		
	0220 Social Security	5100 Basic Education (K-12)	\$ (6.98)
	0331 Out of County Travel	5100 Basic Education (K-12)	(1,328.18)
	0510 Supplies	5100 Basic Education (K-12)	(8.82)
	0750 Other Personnel Services	5100 Basic Education (K-12)	(411.00)
	0331 Out of County Travel	6500 Instruction Related Technology	(200.00)
	0510 Supplies	6500 Instruction Related Technology	(1,020.00)
			<u>\$ (2,974.98)</u>
Explanation: Changes by schools & departments between objects & functions to better utilize funds, and close project at year end by transferring to:			
	2095 Salary Resynching	\$ 2,974.98	
7110	<u>SAI - Education Options</u>		
	0693 Software Subscriptions	6300 Instruction & Curriculum	<u>\$ (89,016.67)</u>
Explanation: Close project at year end by transferring to:			
	3161 SAI - Supplemental Academic Instruction	\$ 89,016.67	
7119	<u>SAI - Closing The Gap</u>		
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	\$ (36.19)
	0117 Workshops	6300 Instruction & Curriculum	(1,246.00)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(4.02)
	0220 Social Security	6300 Instruction & Curriculum	(125.97)
	0310 Professional & Technical Service	6300 Instruction & Curriculum	(1,000.00)
	0330 In County Travel	6300 Instruction & Curriculum	(941.78)
	0331 Out of County Travel	6300 Instruction & Curriculum	(2,762.48)
	0370 Postage	6300 Instruction & Curriculum	(498.74)
	0390 Other Purchased Service	6300 Instruction & Curriculum	(36.08)
	0510 Supplies	6300 Instruction & Curriculum	(219.25)
	0730 Dues and Fees	6300 Instruction & Curriculum	(400.00)
	0750 Other Personnel Services	6300 Instruction & Curriculum	(608.00)
	0398 Field Trips	7800 Pupil Transp Services - School	(782.00)
			<u>\$ (8,660.51)</u>
Explanation: Changes by schools & departments between objects & functions to better utilize funds, and close project at year end by transferring to:			
	3161 SAI - Supplemental Academic Instruction	\$ 8,660.51	
7351	<u>Digital Classroom - Computers</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ 2,200.00
	0692 Software (Under \$1,000)	5100 Basic Education (K-12)	(2,200.00)
			<u>\$ -</u>
Explanation: Changes by schools & departments between objects & functions to better utilize funds.			
8001	<u>Purchased - Schools - Other</u>		
	0220 Social Security	5100 Basic Education (K-12)	\$ (14.34)
	0375 Cellular Telephone	5100 Basic Education (K-12)	0.08
			<u>\$ (14.26)</u>
Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):			
	2095 Salary Resynching	\$ 14.26	
	(Adjust Benefits to Actual)		
8106	<u>CSR - Okaloosa On-Line</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (28,080.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(6,056.78)
	0220 Social Security	5100 Basic Education (K-12)	(3,932.31)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(127.12)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(14.80)
	0370 Postage	5100 Basic Education (K-12)	(493.76)
	0510 Supplies	5100 Basic Education (K-12)	79.83
	0520 Textbooks	5100 Basic Education (K-12)	(500.00)
	0100 Salaries - Non-Instructional	7300 School Admin - Principal Office	0.01
	0111 Salary - Administrative Manager	7300 School Admin - Principal Office	(3,543.07)
	0210 Florida Retirement System	7300 School Admin - Principal Office	(381.57)
	0220 Social Security	7300 School Admin - Principal Office	(249.20)
	0231 Group Insurance - Health	7300 School Admin - Principal Office	(3,760.41)
	0232 Group Insurance - Life	7300 School Admin - Principal Office	(1.01)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	(170.08)
	0310 Professional & Technical Service	7300 School Admin - Principal Office	16,482.50
	0331 Out of County Travel	7300 School Admin - Principal Office	(1,542.25)
	0371 Telephone	7900 Operation of Plant	(1,791.84)
			<u>\$ (34,081.86)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2010-2011, and close project at year end by transferring to:

4125 Class Size Reduction \$ 34,081.86

8107 CSR - Science & Math Initiative

0102 Salary - Other Compensation	6300 Instruction & Curriculum	\$ (5,332.14)
0210 Florida Retirement System	6300 Instruction & Curriculum	(562.34)
0220 Social Security	6300 Instruction & Curriculum	(290.77)
0310 Professional & Technical Service	6300 Instruction & Curriculum	(1,592.00)
0330 In County Travel	6300 Instruction & Curriculum	(2,517.89)
0331 Out of County Travel	6300 Instruction & Curriculum	(2,448.51)
0360 Lease and Rental Agreements	6300 Instruction & Curriculum	(975.00)
0370 Postage	6300 Instruction & Curriculum	(138.18)
0390 Other Purchased Service	6300 Instruction & Curriculum	(209.00)
0510 Supplies	6300 Instruction & Curriculum	(2,148.86)
0730 Dues and Fees	6300 Instruction & Curriculum	84.00
0750 Other Personnel Services	6300 Instruction & Curriculum	(4,727.81)
0398 Field Trips	7800 Pupil Transp Services - School	1,701.00
		<u>\$ (19,157.50)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and close project at year end by transferring to:

4125 Class Size Reduction \$ 19,157.50

8109 CSR - AP Initiatives & Vertical Alignment

0102 Salary - Other Compensation	6300 Instruction & Curriculum	\$ (3,013.01)
0117 Workshops	6300 Instruction & Curriculum	(5,850.00)
0210 Florida Retirement System	6300 Instruction & Curriculum	(309.27)
0220 Social Security	6300 Instruction & Curriculum	(816.71)
0310 Professional & Technical Service	6300 Instruction & Curriculum	(2,178.80)
0330 In County Travel	6300 Instruction & Curriculum	(169.66)
0331 Out of County Travel	6300 Instruction & Curriculum	(1,941.99)
0370 Postage	6300 Instruction & Curriculum	(92.40)
0390 Other Purchased Service	6300 Instruction & Curriculum	(42.40)
0510 Supplies	6300 Instruction & Curriculum	(902.80)
0730 Dues and Fees	6300 Instruction & Curriculum	(641.50)
0750 Other Personnel Services	6300 Instruction & Curriculum	(12,057.60)
		<u>\$ (28,016.14)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and close project at year end by transferring to:

4125 Class Size Reduction \$ 28,016.14

8110 DJJ Supplemental Allocation

0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ (177.36)
0131 Salary - Instructional	5100 Basic Education (K-12)	0.05
0210 Florida Retirement System	5100 Basic Education (K-12)	(189.06)
0220 Social Security	5100 Basic Education (K-12)	(11.98)
0231 Group Insurance - Health	5100 Basic Education (K-12)	(1,576.88)
0232 Group Insurance - Life	5100 Basic Education (K-12)	7.44
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(69.48)
0234 Group Insurance - Other	5100 Basic Education (K-12)	0.02
0510 Supplies	5100 Basic Education (K-12)	(2,707.90)
0997 Reserve - Projects	9890 Reserves	4,725.15
		<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2010-2011.

8111 SAI - Best Chance

0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ (0.12)
0107 Salary - Extended Substitute	5100 Basic Education (K-12)	2,112.24
0131 Salary - Instructional	5100 Basic Education (K-12)	(6,703.90)
0210 Florida Retirement System	5100 Basic Education (K-12)	(2,288.98)
0220 Social Security	5100 Basic Education (K-12)	(1,352.12)
0231 Group Insurance - Health	5100 Basic Education (K-12)	(5,746.04)
0232 Group Insurance - Life	5100 Basic Education (K-12)	(15.24)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(222.74)
0370 Postage	5100 Basic Education (K-12)	(30.51)
0390 Other Purchased Service	5100 Basic Education (K-12)	(57.50)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
	0510 Supplies	5100 Basic Education (K-12)	(820.46)
	0520 Textbooks	5100 Basic Education (K-12)	1,205.63
	0750 Other Personnel Services	5100 Basic Education (K-12)	(780.05)
	0102 Salary - Other Compensation	7300 School Admin - Principal Office	(18.50)
	0210 Florida Retirement System	7300 School Admin - Principal Office	1.00
	0220 Social Security	7300 School Admin - Principal Office	25.68
	0231 Group Insurance - Health	7300 School Admin - Principal Office	(764.12)
	0232 Group Insurance - Life	7300 School Admin - Principal Office	(3.32)
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	(36.82)
	0370 Postage	7300 School Admin - Principal Office	(142.96)
	0750 Other Personnel Services	7300 School Admin - Principal Office	(18.69)
	0398 Field Trips	7803 Transportation - South	(135.05)
	0997 Reserve - Projects	9890 Reserves	(2,210.00)
			<u>\$ (18,002.57)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2010-2011, and close project at year end by transferring to:

3161 SAI - Supplemental Academic Instruction \$ 18,002.57

8113 Workforce Ed. Performance

	0376 Telecommunications - Internet	5900 Other Instruction	\$ (3.50)
	0393 Contracts - Nonprofessional	5900 Other Instruction	(46.50)
	0510 Supplies	5900 Other Instruction	2,074.85
	0642 Equipment (Under \$1,000)	5900 Other Instruction	(641.83)
	0644 Computer Hardware (Under \$1,000)	5900 Other Instruction	298.98
	0997 Reserve - Projects	9890 Reserves	(1,682.00)
			<u>\$ -</u>

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

8119 SAI - ECCI North & South

	0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ (259.62)
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	1,284.12
	0131 Salary - Instructional	5100 Basic Education (K-12)	(11,240.30)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(2,114.56)
	0220 Social Security	5100 Basic Education (K-12)	(1,296.60)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(21.54)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(238.26)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(50.52)
	0370 Postage	5100 Basic Education (K-12)	(83.40)
	0510 Supplies	5100 Basic Education (K-12)	694.28
	0730 Dues and Fees	5100 Basic Education (K-12)	(215.00)
	0750 Other Personnel Services	5100 Basic Education (K-12)	(257.34)
	0210 Florida Retirement System	7300 School Admin - Principal Office	2.96
	0220 Social Security	7300 School Admin - Principal Office	(10.55)
	0231 Group Insurance - Health	7300 School Admin - Principal Office	0.02
	0232 Group Insurance - Life	7300 School Admin - Principal Office	0.02
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	0.02
	0750 Other Personnel Services	7300 School Admin - Principal Office	(18.64)
	0997 Reserve - Projects	9890 Reserves	(16,346.00)
			<u>\$ (30,170.91)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2010-2011, and close project at year end by transferring to:

3161 SAI - Supplemental Academic Instruction \$ 30,170.91

9004 Advanced International Certificate of Education

	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ (5,593.78)
	0131 Salary - Instructional	5100 Basic Education (K-12)	50.95
	0210 Florida Retirement System	5100 Basic Education (K-12)	4.69
	0220 Social Security	5100 Basic Education (K-12)	(408.08)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	99.11
	0232 Group Insurance - Life	5100 Basic Education (K-12)	0.30
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	0.49
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(0.86)
	0510 Supplies	5100 Basic Education (K-12)	1,358.21
	0131 Salary - Instructional	5300 Vocational	6,724.74
	0210 Florida Retirement System	5300 Vocational	717.26
	0220 Social Security	5300 Vocational	514.44
	0232 Group Insurance - Life	5300 Vocational	3.46

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
	0234 Group Insurance - Other	5300 Vocational	13.14
	0331 Out of County Travel	6400 Instructional Staff Training Services	(3,725.48)
	0997 Reserve - Projects	9890 Reserves	241.41
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2010-2011.

9007 Career and Professional Education

0107 Salary - Extended Substitute	5300 Vocational	\$ 3,110.46
0131 Salary - Instructional	5300 Vocational	20,059.67
0210 Florida Retirement System	5300 Vocational	2,160.96
0220 Social Security	5300 Vocational	1,520.39
0231 Group Insurance - Health	5300 Vocational	4,587.91
0232 Group Insurance - Life	5300 Vocational	13.94
0233 Group Insurance - Dental	5300 Vocational	174.12
0234 Group Insurance - Other	5300 Vocational	8.42
0997 Reserve - Projects	9890 Reserves	(31,635.87)
		<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2010-2011.

9011 Donation - Meigs Stipends

0220 Social Security	5100 Basic Education (K-12)	\$ (11.45)
0105 Salary - Bonus	6200 Instructional Media Services	371.57
0220 Social Security	6200 Instructional Media Services	28.43
0105 Salary - Bonus	7300 School Admin - Principal Office	(371.57)
0220 Social Security	7300 School Admin - Principal Office	(33.94)
		<u>\$ (16.96)</u>

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

2095 Salary Resynching	\$ 16.96
(Adjust Benefits to Actual)	

9012 End of Course Exams

0102 Salary - Other Compensation	6300 Instruction & Curriculum	\$ (2,545.68)
0210 Florida Retirement System	6300 Instruction & Curriculum	(275.81)
0220 Social Security	6300 Instruction & Curriculum	(192.27)
0390 Other Purchased Service	6300 Instruction & Curriculum	(2,341.00)
0510 Supplies	6300 Instruction & Curriculum	(1,342.70)
0750 Other Personnel Services	6300 Instruction & Curriculum	(7,855.60)
		<u>\$ (14,553.06)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and close project at year end by transferring to:

2095 Salary Resynching	\$ 14,553.06
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9015 Fixed Charges

0122 Salary - Sick Leave Payoff	5100 Basic Education (K-12)	\$ 659,882.46
0123 Salary - Annual Leave Payoff	5100 Basic Education (K-12)	(8,553.24)
0220 Social Security	5100 Basic Education (K-12)	(13,836.17)
0240 Workers Compensation	5100 Basic Education (K-12)	894,308.06
0310 Professional & Technical Service	5100 Basic Education (K-12)	5,000.00
0730 Dues and Fees	5100 Basic Education (K-12)	1,181.87
0122 Salary - Sick Leave Payoff	5200 Exceptional Child	100,000.00
0240 Workers Compensation	5200 Exceptional Child	155,481.00
0730 Dues and Fees	5200 Exceptional Child	3,382.07
0121 Salary Retirement Bonus	5300 Vocational	(1,651.19)
0122 Salary - Sick Leave Payoff	5300 Vocational	24,588.15
0240 Workers Compensation	5300 Vocational	35,982.96
0730 Dues and Fees	5300 Vocational	13.43
0240 Workers Compensation	5400 Adult General Education	1,149.51
0240 Workers Compensation	5500 Prekindergarten	5,442.31
0730 Dues and Fees	5500 Prekindergarten	107.44
0122 Salary - Sick Leave Payoff	5900 Other Instruction	20,000.00
0240 Workers Compensation	5900 Other Instruction	9,699.87
0730 Dues and Fees	5900 Other Instruction	13.43
0122 Salary - Sick Leave Payoff	6100 Pupil Personnel Services	20,000.00
0123 Salary - Annual Leave Payoff	6100 Pupil Personnel Services	30,000.00
0240 Workers Compensation	6100 Pupil Personnel Services	9,675.41
0123 Salary - Annual Leave Payoff	6110 Attendance and Social Work	417.08
0210 Florida Retirement System	6110 Attendance and Social Work	261.30
0240 Workers Compensation	6110 Attendance and Social Work	5,797.58
0121 Salary Retirement Bonus	6120 Guidance Services	1,651.19
0122 Salary - Sick Leave Payoff	6120 Guidance Services	24,573.20

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
	0123 Salary - Annual Leave Payoff	6120 Guidance Services	7,559.96
	0210 Florida Retirement System	6120 Guidance Services	1,462.61
	0240 Workers Compensation	6120 Guidance Services	23,654.80
	0240 Workers Compensation	6130 Health Services	86.27
	0240 Workers Compensation	6140 Psychological Services	7,517.02
	0240 Workers Compensation	6150 Parental Involvement	207.56
	0730 Dues and Fees	6150 Parental Involvement	3.76
	0240 Workers Compensation	6200 Instructional Media Services	9,388.89
	0730 Dues and Fees	6200 Instructional Media Services	241.74
	0122 Salary - Sick Leave Payoff	6300 Instruction & Curriculum	30,000.00
	0123 Salary - Annual Leave Payoff	6300 Instruction & Curriculum	30,000.00
	0240 Workers Compensation	6300 Instruction & Curriculum	58,863.26
	0240 Workers Compensation	6400 Instructional Staff Training Services	3,045.23
	0240 Workers Compensation	6500 Instruction Related Technology	3,326.88
	0240 Workers Compensation	7100 School Board	252,864.86
	0310 Professional & Technical Service	7100 School Board	180,226.00
	0313 Attorney Fees	7100 School Board	200,000.00
	0730 Dues and Fees	7100 School Board	9,389.68
	0240 Workers Compensation	7200 General Administration	2,439.45
	0310 Professional & Technical Service	7200 General Administration	23,000.00
	0122 Salary - Sick Leave Payoff	7300 School Admin - Principal Office	245,171.23
	0123 Salary - Annual Leave Payoff	7300 School Admin - Principal Office	235,321.83
	0210 Florida Retirement System	7300 School Admin - Principal Office	8,775.33
	0240 Workers Compensation	7300 School Admin - Principal Office	113,446.84
	0730 Dues and Fees	7300 School Admin - Principal Office	692.67
	0240 Workers Compensation	7400 Facilities Acquisition and Construction	1,372.09
	0123 Salary - Annual Leave Payoff	7500 Fiscal Services	10,774.24
	0210 Florida Retirement System	7500 Fiscal Services	1,319.78
	0240 Workers Compensation	7500 Fiscal Services	12,883.83
	0742 Insurance Claims Current Year	7500 Fiscal Services	215.54
	0240 Workers Compensation	7600 Food Service (Schools)	23,120.35
	0730 Dues and Fees	7600 Food Service (Schools)	707.90
	0240 Workers Compensation	7610 Food Service - Departments	5,962.64
	0240 Workers Compensation	7720 Information Services	929.41
	0240 Workers Compensation	7730 Staff Services	(558,785.19)
	0240 Workers Compensation	7760 Internal Service	5,602.07
	0122 Salary - Sick Leave Payoff	7801 Transportation - North	10,000.00
	0123 Salary - Annual Leave Payoff	7801 Transportation - North	15,000.00
	0240 Workers Compensation	7801 Transportation - North	27,321.10
	0730 Dues and Fees	7801 Transportation - North	963.10
	0220 Social Security	7802 Transportation - Central	15.30
	0240 Workers Compensation	7802 Transportation - Central	15,813.99
	0730 Dues and Fees	7802 Transportation - Central	823.58
	0240 Workers Compensation	7803 Transportation - South	24,448.19
	0730 Dues and Fees	7803 Transportation - South	1,683.30
	0122 Salary - Sick Leave Payoff	7900 Operation of Plant	95,784.96
	0123 Salary - Annual Leave Payoff	7900 Operation of Plant	49,480.13
	0210 Florida Retirement System	7900 Operation of Plant	2,001.85
	0240 Workers Compensation	7900 Operation of Plant	40,933.94
	0730 Dues and Fees	7900 Operation of Plant	242.86
	0741 Insurance Claims Prior Year	7900 Operation of Plant	(85,044.21)
	0742 Insurance Claims Current Year	7900 Operation of Plant	178.12
	0123 Salary - Annual Leave Payoff	8100 Maintenance Administration	10,000.00
	0240 Workers Compensation	8100 Maintenance Administration	33,864.88
	0122 Salary - Sick Leave Payoff	8120 Building and Ground Maintenance	20,000.00
	0123 Salary - Annual Leave Payoff	8120 Building and Ground Maintenance	20,000.00
	0240 Workers Compensation	8120 Building and Ground Maintenance	732.76
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	576,611.09
	0240 Workers Compensation	8200 Administrative Technology Services	15,831.78
	0730 Dues and Fees	8200 Administrative Technology Services	24.37
	0240 Workers Compensation	9100 Community Service	7,590.40
	0730 Dues and Fees	9100 Community Service	53.72
			<u>\$ 3,819,711.46</u>

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

....	Discretionary	\$ (3,808,226.00)	4011 Insurance Claims - Equipment	\$ (5,004.69)
	(Appropriate Fixed Charges using E/F reserve & fund balance)		(Appropriated Insurance Claims & Closed Project at Year End)	
4012	Insurance Claims - Building & Fixed Equipment	\$ (86,283.96)	4013 Insurance Claims - Other	\$ 79,803.19
	(Appropriated Insurance Claims & Closed Project at Year End)		(Appropriated Insurance Claims & Closed Project at Year End)	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
9121	<u>Print Shop</u>		
	0111 Salary - Administrative Manager	7760 Internal Service	\$ (12,048.39)
	0210 Florida Retirement System	7760 Internal Service	(1,086.16)
	0220 Social Security	7760 Internal Service	(1,077.53)
	0231 Group Insurance - Health	7760 Internal Service	(1,326.93)
	0232 Group Insurance - Life	7760 Internal Service	(5.20)
	0233 Group Insurance - Dental	7760 Internal Service	(66.10)
	0350 Repair and Maintenance	7760 Internal Service	3,964.12
	0370 Postage	7760 Internal Service	1,118.40
	0390 Other Purchased Service	7760 Internal Service	180.00
	0510 Supplies	7760 Internal Service	26,250.33
	0750 Other Personnel Services	7760 Internal Service	(37.14)
			<u>\$ 15,865.40</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2010-2011, and transfers to/(from) the following project(s):

.... Discretionary \$ (15,865.40)
(Appropriation for costs incurred due to FCAT delayed results)

9131 Summer VPK

	0310 Professional & Technical Service	5500 Prekindergarten	\$ 3,500.00
	0510 Supplies	5500 Prekindergarten	(9,332.00)
	0693 Software Subscriptions	5500 Prekindergarten	5,832.00
			<u>\$ -</u>

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

9162 SAI - Learning Strategies

	0100 Salaries - Non-Instructional	5200 Exceptional Child	\$ (0.18)
	0210 Florida Retirement System	5200 Exceptional Child	0.07
	0220 Social Security	5200 Exceptional Child	20.71
	0231 Group Insurance - Health	5200 Exceptional Child	(5,173.57)
	0232 Group Insurance - Life	5200 Exceptional Child	(43.74)
	0233 Group Insurance - Dental	5200 Exceptional Child	(459.25)
	0234 Group Insurance - Other	5200 Exceptional Child	(44.92)
			<u>\$ (5,700.88)</u>

Explanation: To adjust average salaries to actual for fiscal year 2010-2011 and close project at year end by transferring to:

3161 SAI - Supplemental Academic Instruction \$ 5,700.88

ADOPTED BY SCHOOL BOARD:

SEPTEMBER 12, 2011

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 5/31/2011	INCREASE	DECREASE	BUDGET AS OF 6/30/2011	
3322 CO & DS WITHHELD FOR SBE/COBI	\$ 979,475.00	\$ 979,475.00	\$ -	\$ 6,646.08	\$ 972,828.92	
3326 SBE/COBI BOND INTEREST	-	-	140.75	-	140.75	
3341 RACING COMMISSION FUNDS	190,750.00	190,750.00	-	-	190,750.00	
3431 INTEREST ON INVESTMENTS	8,000.00	8,481.61	-	3,544.95	4,936.66	
3497 REFUND-PRIOR YEAR EXPENDITURES	-	-	-	-	-	
3620 TRANSFERS FROM DEBT SERVICE FUNDS	0.00	0.00	189,744.24	-	189,744.24	
3630 TRANSFERS FROM CAPITAL IMP FUNDS	7,935,160.00	7,935,160.00	-	13,156.73	7,922,003.27	
3715 PROCEEDS OF REFUNDING BONDS	-	-	785,738.37	-	785,738.37	
3717 BOND PROCEEDS - PREMIUM	-	-	-	-	-	
3920 RESERVE FOR DEBT SERVICE	1,482,052.58	1,482,052.58	-	-	1,482,052.58	
TOTAL - DEBT SERVICE FUNDS	\$ 10,595,437.58	\$ 10,595,919.19	\$ 975,623.36	\$ 23,347.76	\$ 11,548,194.79	

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 5/31/2011	INCREASE	DECREASE	BUDGET AS OF 6/30/2011
9200		DEBT SERVICE					
	0710	REDEMPTION OF PRINCIPAL	\$ 5,980,000.00	\$ 5,980,000.00	\$ 690,000.00	\$ -	\$ 6,670,000.00
	0720	INTEREST	3,054,835.00	3,057,165.33	20,815.05	-	3,077,980.38
	0730	DUES & FEES	30,000.00	30,000.00	-	12,750.19	17,249.81
	0733	COST OF ISSUANCE	-	-	86,455.00	-	86,455.00
	0734	DISCOUNT EXPENSE	-	-	23,216.75	-	23,216.75
	0760	PAYMENT TO REFUND BOND	-	-	-	-	-
9299	0891	DISCOUNTS ON SALE OF BONDS	-	-	30,149.95	-	30,149.95
9700	0920	TRANSFER TO DEBT SERVICE FUND	-	-	189,744.24	-	189,744.24
	0930	TRANSFER TO CAPITAL IMPROVEMENT FUND	-	-	1,293,226.17	-	1,293,226.17
9890	0990	FUND BALANCE UNAPPROPRIATED	5,364.02	3,063.84	-	419.35	2,644.49
	0998	RESERVES - DEBT SERVICE	1,525,238.56	1,525,690.02	-	1,368,162.02	157,528.00
		TOTAL - DEBT SERVICE FUNDS	\$ 10,595,437.58	\$ 10,595,919.19	\$ 2,333,607.16	\$ 1,381,331.56	\$ 11,548,194.79

Explanation of Budget Amendment as Follows:

Part II - Debt Service Funds

Amendment Number 10

Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3322	<u>CO & DS Withheld for SBE/COBI</u>		\$ (6,646.08)
	0998 Reserve - Debt Service	9890 Reserves	\$ (6,646.08)
	<i>Explanation: To adjust CO & DS Withheld for SBE/COBI to actual.</i>		
	.... Discretionary	\$ (6,646.08)	
3326	<u>SBE/COBI Bond Interest</u>		\$ 140.75
	0720 Interest	9200 Debt Services	\$ 140.75
	<i>Explanation: To appropriate revenue for SBE/COBI Bond Interest based on actual collections.</i>		
	.... Discretionary	\$ 140.75	
3431	<u>Interest on Investments</u>		\$ (3,544.95)
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 0.17
	0998 Reserve - Debt Service	9890 Reserves	(3,545.12)
			\$ (3,544.95)
	<i>Explanation: To adjust revenue for interest on investments based on actual collections.</i>		
	.... Discretionary	\$ (3,544.95)	
3620	<u>Transfers from Debt Service Fund</u>		\$ 189,744.24
	0710 Redemption of Principal	9200 Debt Services	\$ 165,000.00
	0720 Interest	9200 Debt Services	24,744.24
			\$ 189,744.24
	<i>Explanation: To appropriate refunding and revenue bond series 2011 sinking fund.</i>		
	.... Discretionary	\$ 189,744.24	
3630	<u>Transfer from Capital Improvement Funds</u>		\$ (13,156.73)
	0720 Interest	9200 Debt Services	\$ (2,749.84)
	0730 Dues and Fees	9200 Debt Services	(10,406.89)
			\$ (13,156.73)
	<i>Explanation: To adjust transfer from capital improvement funds to actual.</i>		
	.... Discretionary	\$ (13,156.73)	
3715	<u>Proceeds of Refunding Bonds</u>		\$ 785,738.37
	0710 Redemption of Principal	9200 Debt Services	\$ 630,000.00
	0720 Interest	9200 Debt Services	15,916.67
	0733 Cost of Issuance	9200 Debt Services	86,455.00
	0734 Discount Expense	9200 Debt Services	23,216.75
	0891 Discounts on Sale of Bonds	9299 Debt Service Other	30,149.95
			\$ 785,738.37
	<i>Explanation: To appropriate wire for refunding 1994 bond final payoff (\$645,916.67) and refunding and revenue bond series 2011 sinking fund (\$139,821.70).</i>		
	.... Discretionary	\$ 785,738.37	
II. Amendments Between Appropriations & Reserves			
	.... Discretionary		
	0710 Redemption of Principal	9200 Debt Services	\$ (105,000.00)
	0720 Interest	9200 Debt Services	(17,236.77)
	0730 Dues and Fees	9200 Debt Services	(2,343.30)
	0920 Transfer to Debt Service Fund	9700 Transfer Funds	189,744.24
	0930 Transfer to Capital Improvement Fund	9700 Transfer Funds	1,293,226.17
	0990 Fund Balance - Unappropriated	9890 Reserves	(419.52)
	0998 Reserve - Debt Service	9890 Reserves	(1,357,970.82)
			\$ -
	<i>Explanation: Reallocate funds between functions and objects within the project.</i>		

ADOPTED BY SCHOOL BOARD:

SEPTEMBER 12, 2011

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 5/31/2011	INCREASE	DECREASE	BUDGET AS OF 6/30/2011	
3209 FEMA - CLAIMS	\$ -	\$ 149,659.38	\$ -	\$ -	\$ 149,659.38	
3210 FEMA - ADMINISTRATIVE	-	-	-	-	-	
3321 CO & DS DISTRIBUTED	100,467.00	100,467.00	-	203.00	100,264.00	
3325 INTEREST ON UNDIST CO & DS	12,113.00	12,113.00	355.62	-	12,468.62	
3391 PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	1,540,295.00	1,540,295.00	-	-	1,540,295.00	
3394 CAPITAL OUTLAY CHARTER SCHOOLS	-	774,337.00	-	86,834.00	687,503.00	
3395 FEMA - STATE - CLAIMS MATCH	-	-	-	-	-	
3396 CLASS SIZE REDUCTION/CAPITAL	-	-	-	-	-	
3399 OTHER MISC. STATE REVENUE	-	-	-	-	-	
3413 DISTRICT LOCAL CAPITAL IMPROVEMENT TAX	22,405,279.00	22,405,279.00	185,640.96	-	22,590,919.96	
3421 TAX REDEMPTIONS	-	110,732.51	31,626.58	-	142,359.09	
3431 INTEREST ON INVESTMENT	-	71,777.72	5,070.97	-	76,848.69	
3490 MISCELLANEOUS REVENUE	-	653.00	-	-	653.00	
3495 TRANSPORTATION - REPAIRS DEPT./OTHER	-	-	-	-	-	
3497 REFUND - PRIOR YEAR EXPENDITURES	-	-	-	-	-	
3610 TRANSFERS FROM GENERAL OPERATING FUND	-	-	-	-	-	
3620 TRANSFERS FROM DEBT SERVICE FUND	-	-	1,293,226.17	-	1,293,226.17	
3630 TRANSFERS FROM CAPITAL IMPROVEMENT FUNDS	-	-	-	-	-	
3660 TRANSFERS FROM INTERBUDGETARY	-	-	-	-	-	
3711 SALE - BONDS-SBE/COBI BONDS	-	170,000.00	-	-	170,000.00	
3715 PROCEEDS OF REFUNDING BONDS	-	-	2,189,261.63	-	2,189,261.63	
3731 SALE OF LAND	-	164,015.00	-	-	164,015.00	
3740 PRIOR YR INSUR LOSS RECOVERY	-	1,657,222.00	-	-	1,657,222.00	
3741 INSURANCE LOSS RECOVERY	-	90,042.61	-	-	90,042.61	
3791 BOND PROCEEDS - PREMIUM	-	15,723.80	-	-	15,723.80	
3901 RESERVE FOR ENCUMBRANCE	1,495,448.91	1,495,448.91	-	-	1,495,448.91	
3909 RESERVES - CAPITAL PROJECTS	20,127,201.11	20,127,201.11	-	-	20,127,201.11	
3925 FUND BALANCE - UNDESIGNATED	38,071.69	38,071.69	-	-	38,071.69	
TOTAL - CAPITAL PROJECT FUNDS	\$ 45,718,875.71	\$ 48,923,038.73	\$ 3,705,181.93	\$ 87,037.00	\$ 52,541,183.66	

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 5/31/2011	INCREASE	DECREASE	BUDGET AS OF 6/30/2011
7400		FACILITIES ACQUISITION & CONSTRUCTION					
	0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -	\$ -
	0631	ARCHITECTURAL DESIGN / ENGINEERING	3,438,218.26	363,774.45	-	2,400.00	361,374.45
	0632	CONTRACTOR SERVICES	4,920,839.85	4,028,303.50	-	-	4,028,303.50
	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-	-
	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	277,285.32	291,635.10	50,604.68	-	342,239.78
	0642	EQUIPMENT (UNDER \$1,000)	164,321.73	194,035.72	970.53	-	195,006.25
	0643	COMPUTER EQUIPMENT (OVER \$1,000)	3,062.04	42,866.93	1,931.05	-	44,797.98
	0644	COMPUTER HARDWARE (UNDER \$1,000)	3,000.00	108,938.12	545.00	-	109,483.12
	0651	BUSES	-	288,408.00	-	-	288,408.00
	0652	OTHER MOTOR VEHICLES	1,440.51	1,440.51	-	-	1,440.51
	0660	LAND	-	-	-	-	-
	0671	LAND IMPROVEMENTS	-	-	-	-	-
	0672	NEW SIDEWALKS & RETAINING WALL	-	-	-	-	-
	0673	PARKING LOTS AND DRIVEWAYS - NEW	-	-	-	-	-
	0674	SEWAGE TREATMENT PLANT	-	-	-	-	-
	0675	FENCE & UNDERGROUND TANKS	-	-	-	-	-
	0676	OTHER PERMANENT IMPROVEMENTS	144,256.58	100,503.60	-	-	100,503.60
	0677	REPLACEMENT SYSTEMS	378,365.57	511,533.31	15,563.00	-	527,096.31
	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	144,159.62	110,864.50	30,930.75	-	141,795.25
	0682	HEATING/COOLING/AIR CONDITIONING	-	-	-	-	-
	0684	REPLACEMENT ROOFING & SYSTEMS	16,671,501.49	20,766,537.55	1,876,260.04	-	22,642,797.59
	0685	FLOORING/STRUCTURAL ALTERATION	47,471.55	112,075.40	1,132.71	-	113,208.11
	0691	SOFTWARE (OVER \$1,000)	39,923.39	37,001.09	-	-	37,001.09
	0692	SOFTWARE (UNDER \$1,000)	174.11	-	-	-	-
	0693	SOFTWARE SUBSCRIPTIONS	6,278.00	15,145.95	-	-	15,145.95
	0986	RESERVES - FUND B GAIN/LOSS	-	-	318,224.65	-	318,224.65
	0990	FUND BALANCE UNAPPROPRIATED	38,071.69	1,733,633.71	1,844,579.76	-	3,578,213.47
	0997	RESERVES - PROJECTS	-	-	-	-	-
9200	0730	DUES & FEES	-	1,498.29	566.08	-	2,064.37
9700		TRANSFER FUNDS					
	0910	TRANSFERS TO GENERAL OPERATING FUND	11,505,346.00	12,279,683.00	-	507,606.59	11,772,076.41
	0920	TRANSFERS TO DEBT SERVICE FUND	7,935,160.00	7,935,160.00	-	13,156.73	7,922,003.27
	0960	TRANSFERS TO INTERBUDGETARY FUND	-	-	-	-	-
		TOTAL - CAPITAL PROJECT FUNDS	\$ 45,718,875.71	\$ 48,923,038.73	\$ 4,141,308.25	\$ 523,163.32	\$ 52,541,183.66

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 10

Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3321	<u>CO & DS Distributed</u>		<u>\$ (203.00)</u>
0990	Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>\$ (203.00)</u>
Explanation: To adjust revenue for CO & DS Distributed based on actual collections.			
....	Discretionary	\$ (203.00)	
3325	<u>Interest on Undistributed CO & DS</u>		<u>\$ 355.62</u>
0730	Dues and Fees	9200 Debt Services	\$ 566.08
0990	Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>(210.46)</u>
			<u>\$ 355.62</u>
Explanation: To appropriate revenue for Interest on Undistributed CO & DS based on actual collections.			
....	Discretionary	\$ (210.46)	
3394	<u>Charter Schools - Capital Outlay</u>		<u>\$ (86,834.00)</u>
0910	Transfer to General Operating Fund	9700 Transfer Funds	<u>\$ (86,834.00)</u>
Explanation: To adjust revenue for Charter Schools - Capital Outlay based on actual collections.			
....	Discretionary	\$ (86,834.00)	
3413	<u>District Local Capital Improvement Tax</u>		<u>\$ 185,640.96</u>
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 185,640.96</u>
Explanation: To appropriate revenue for District Local Capital Improvement Tax based on actual collections.			
4315	Technology & Seat Mgmt. Lease	\$ 185,640.96	
3421	<u>Tax Redemptions</u>		<u>\$ 31,626.58</u>
0990	Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>\$ 31,626.58</u>
Explanation: To appropriate revenue for Tax Redemptions based on actual collections.			
....	Discretionary	\$ 31,626.58	
3431	<u>Interest on Investments</u>		<u>\$ 5,070.97</u>
0990	Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>\$ 5,070.97</u>
Explanation: To appropriate revenue for Interest on Investments based on actual collections.			
....	Discretionary	\$ 5,070.97	
3620	<u>Transfers from Debt Service Fund</u>		<u>\$ 1,293,226.17</u>
0990	Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>\$ 1,293,226.17</u>
Explanation: To appropriate revenue for eliminated 1994 refunding bond to construction fund.			
....	Discretionary	\$ 1,293,226.17	
3715	<u>Proceeds of Refunding Bonds</u>		<u>\$ 2,189,261.63</u>
0631	Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ 6,912.50
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	1,098,469.96
0990	Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>1,083,879.17</u>
			<u>\$ 2,189,261.63</u>
Explanation: To appropriate revenue to establish refunding and revenue bond series 2011 construction fund.			
....	Discretionary	\$ 1,083,879.17	233,397.68
1354	Lewis - Roofing - P4/TO11	2319 Roofing - Lewis - ODP - P4/TO11	220,550.72
1357	Choctaw - Roofing - P4/TO11	7345 Choctaw/Lewis - Faithful - P4/TO11	6,912.50
Total Revenue			<u>\$ 2,189,261.63</u>

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 10

Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
II. Amendments Between Appropriations & Reserves			
....	<u>Discretionary</u>		
0986	Reserves - Fund B Gain/Loss	7400 Facilities Acquisition and Construction	\$ 318,224.65
0990	Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	(568,809.67)
0910	Transfer to General Operating Fund	9700 Transfer Funds	(420,772.59)
0920	Transfer to Debt Service Fund	9700 Transfer Funds	(13,156.73)
			<u>\$ (684,514.34)</u>
<i>Explanation: Transferred to/from the following project(s). (See each project below for further details.)</i>			
1300	Edge Elem - Chiller - P4/TO # 14	\$ 35,000.00	2386 District Department Equipment 76.05
2318	Roofing - Choctaw - ODP - P4/TO11	(233,397.68)	4315 Technology & Seat Mgmt. Lease 500,172.46
2319	Roofing - Lewis - ODP - P4/TO11	(29,150.87)	7345 Choctaw/Lewis - Faithful - P4/TO11 (6,912.50)
2324	Lewis - Reconfigure 4 Classroom/2 Restroom - P4/Tc	(30.00)	7360 Silver Sands - Re Roof - P4/TO # 17 358,756.88
2326	Wireless Infrastructure	60,000.00	Total Projects transferred to/from <u>\$ 684,514.34</u>
1300 Edge Elem - Chiller - P4/TO # 14			
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 35,000.00
<i>Explanation: Transfers to/(from) the following project(s):</i>			
....	<u>Discretionary</u>	\$ (35,000.00)	
1302 District Wide - Drainage/Paving - Jacobs P4/TO4			
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 3,885.99
<i>Explanation: Transfers to/(from) the following project(s):</i>			
1305	Southside ES - Renovate - Jacobs P4/TO4	\$ (3,885.99)	
1305 Southside ES - Renovate - Jacobs P4/TO4			
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (85,000.01)
<i>Explanation: Transfers to/(from) the following project(s):</i>			
1302	District Wide - Drainage/Paving - Jacobs P4/TO4	\$ 3,885.99	1316 Destin ES - Cafe/Bldg. 8 - P4/TO4 60,000.02
1315	Niceville HS - Field House - P4/TO4	21,114.00	Total Projects transferred to/from <u>\$ 85,000.01</u>
1315 Niceville HS - Field House - P4/TO4			
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 21,114.00
<i>Explanation: Transfers to/(from) the following project(s):</i>			
1305	Southside ES - Renovate - Jacobs P4/TO4	\$ (21,114.00)	
1316 Destin ES - Cafe/Bldg. 8 - P4/TO4			
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 60,000.02
<i>Explanation: Transfers to/(from) the following project(s):</i>			
1305	Southside ES - Renovate - Jacobs P4/TO4	\$ (60,000.02)	
1322 Playground Renovations - BD			
0641	Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (1,997.50)
0642	Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	1,997.50
			<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>			
1354 Lewis - Roofing - P4/TO11			
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (210,070.76)
<i>Explanation: Change of funding to revenue bond series 2011 construction fund and replenish the following project(s):</i>			
4315	Technology & Seat Mgmt. Lease	\$ 210,070.76	

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 10

Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
1357	<u>Choctaw - Roofing - P4/TO11</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (434,450.80)
	Explanation: Change of funding to revenue bond series 2011 construction fund and replenish the following project(s):		
	4315 Technology & Seat Mgmt. Lease	\$ 434,450.80	
1398	<u>Choctaw Admin - FF&E - P4/TO6</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (1,100.00)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	1,100.00
			\$ -
	Explanation: Reallocate funds between objects within the project.		
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (30,708.67)
	Explanation: Transferred to/from the following project(s):		
	2325 Projector Wiring & Mounts - Board	\$ 30,708.67	
2310	<u>District Wide - Minor Repair/Maint.</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 15,563.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(15,563.00)
			\$ -
	Explanation: Reallocate funds between objects within the project.		
2313	<u>Environmental/IAO/T&B - District Wide</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (1,132.71)
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	1,132.71
			\$ -
	Explanation: Reallocate funds between objects within the project.		
2318	<u>Roofing - Choctaw - ODP - P4/TO11</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (233,397.68)
	Explanation: Change of funding to revenue bond series 2011 construction fund and replenish the following project(s):		
	.... Discretionary	\$ 233,397.68	
2319	<u>Roofing - Lewis - ODP - P4/TO11</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (220,550.72)
	Explanation: Change of funding to revenue bond series 2011 construction fund and replenish the following project(s):		
	.... Discretionary	\$ 29,150.87	4315 Technology & Seat Mgmt. Lease 191,399.85
			Total Projects transferred to/from \$ 220,550.72
2324	<u>Lewis - Reconfigure 4 Classroom/2 Restroom - P4/TO 11</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (30.00)
	Explanation: Transfers to/(from) the following project(s):		
	.... Discretionary	\$ 30.00	
2325	<u>Projector Wiring & Mounts - Board</u>		
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	\$ 30,708.67
	Explanation: Transfers to/(from) the following project(s):		
	2303 Board Projects	\$ (30,708.67)	

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 10

Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
2326	<u>Wireless Infrastructure</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 60,000.00
	Explanation: Transfers to/(from) the following project(s):		
	.... Discretionary	\$ (60,000.00)	
2336	<u>District Wide - Emergency Maintenance</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 9,648.00
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	222.08
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(9,870.08)
			\$ -
	Explanation: Reallocate funds between objects within the project.		
2386	<u>District Department Equipment</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ (2,400.00)
	0643 Computer Hardware (Over \$1,000)	7400 Facilities Acquisition and Construction	2,476.05
			\$ 76.05
	Explanation: Transfers to/(from) the following project(s):		
	.... Discretionary	\$ (76.05)	
2393	<u>Band Instrument Replacement</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (15,945.82)
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	(1,026.97)
			\$ (16,972.79)
	Explanation: Transfer residual funds to the following project(s):		
	8342 Class Size Project Contingency	\$ 16,972.79	
4315	<u>Technology & Seat Mgmt. Lease</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 1,336,093.87
	Explanation: Change of funding for the following projects to revenue bond series 2011 construction fund and replenish Project 4315:		
	.... Discretionary	\$ (500,172.46)	1357 Choctaw - Roofing - P4/TO11 (434,450.80)
	1354 Lewis - Roofing - P4/TO11	(210,070.76)	2319 Roofing - Lewis - ODP - P4/TO11 (191,399.85)
			Total Projects transferred to/from \$ (1,336,093.87)
7345	<u>Choctaw/Lewis - Faithful - P4/TO11</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ (6,912.50)
	Explanation: Change of funding to revenue bond series 2011 construction fund and replenish the following project(s):		
	.... Discretionary	\$ 6,912.50	
7351	<u>Digital Classroom - Computers</u>		
	0643 Computer Hardware (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (545.00)
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	545.00
			\$ -
	Explanation: Reallocate funds between objects within the project.		
7360	<u>Silver Sands - Re Roof - P4/TO # 17</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 358,756.88
	Explanation: Transfers to/(from) the following project(s):		
	.... Discretionary	\$ (358,756.88)	

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 10

Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
8342	<u>Class Size Project Contingency</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 16,972.79

Explanation: Transfer residual funds (from) the following project(s):

2393 Band Instrument Replacement \$ (16,972.79)

ADOPTED BY SCHOOL BOARD:

SEPTEMBER 12, 2011

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 5/31/2011	INCREASE	DECREASE	BUDGET AS OF 6/30/2011	
3199 MISCELLANEOUS FEDERAL DIRECT	\$ 57,950.00	\$ 829,581.60	\$ -	\$ -	\$ 829,581.60	
3201 VOCATIONAL EDUCATIONAL ARTS	54,039.85	369,744.19	-	-	369,744.19	
3211 ARRA - STABILIZATION - WORKFORCE	147,644.00	147,644.00	-	-	147,644.00	
3213 ARRA - STABILIZATION - K12	9,078,727.00	9,145,931.00	-	-	9,145,931.00	
3214 ARRA - SFSF - D. HICKHAM	-	-	-	-	-	
3215 EDUCATION JOBS FUND	-	5,822,833.00	-	-	5,822,833.00	
3216 RACE TO THE TOP	-	2,624,989.00	14,845.00	-	2,639,834.00	
3231 IDEA - INDIVIDUALS WITH DISABILITIES ACT	11,707,343.38	10,680,023.87	-	-	10,680,023.87	
3241 TITLE I	7,976,874.80	7,554,340.13	-	-	7,554,340.13	
3251 ADULT BASIC EDUCATION	331,983.00	108,632.00	-	-	108,632.00	
3269 OTHER FOOD SERVICES	-	-	-	-	-	
3274 TITLE III NO CHILD LEFT BEHIND	100,852.39	105,358.52	-	-	105,358.52	
3275 TITLE V INNOVATIVE EDUCATION	-	-	-	-	-	
3277 TITLE II - PART A	2,858,733.68	2,006,733.68	-	-	2,006,733.68	
3280 DRUG FREE SCHOOLS PROGRAM	24,742.23	24,742.23	-	-	24,742.23	
3299 MISCELLANEOUS FEDERAL THROUGH STATE	465,991.77	443,543.92	-	-	443,543.92	
3480 TECH PREP	-	-	-	-	-	
3490 MISCELLANEOUS REVENUE	-	3,500.00	-	-	3,500.00	
3905 RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	-	-	-	-	-	
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 32,804,882.10	\$ 39,867,597.14	\$ 14,845.00	\$ -	\$ 39,882,442.14	

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 5/31/2011	INCREASE	DECREASE	BUDGET AS OF 6/30/2011	
5100 BASIC EDUCATION (K-12)	\$ 12,874,956.53	\$ 18,068,771.64	\$ -	\$ 56,210.28	\$ 18,012,561.36	
5200 EXCEPTIONAL STUDENT EDUCATION	9,272,199.83	8,935,795.43	313,195.64	-	9,248,991.07	
5300 VOCATIONAL AND TECHNICAL EDUCATION	260,834.49	1,057,927.55	-	441.74	1,057,485.81	
5400 ADULT GENERAL EDUCATION	141,421.00	141,421.00	0.46	-	141,421.46	
5500 PRE-KINDERGARTEN	508,273.43	478,582.07	-	-	478,582.07	
5900 OTHER INSTRUCTION	90,240.00	828,788.70	-	427.77	828,360.93	
6100 PUPIL PERSONNEL SERVICES	242,019.89	235,869.14	-	13,632.31	222,236.83	
6110 ATTENDANCE AND SOCIAL WORK	348,663.00	307,293.96	-	85.29	307,208.67	
6120 GUIDANCE SERVICES	-	57,717.42	11,998.53	-	69,715.95	
6130 HEALTH SERVICES	1,650.00	1,110.00	-	-	1,110.00	
6140 PSYCHOLOGICAL SERVICES	137,532.00	139,159.06	-	289.03	138,870.03	
6150 PARENTAL INVOLVEMENT	152,609.00	113,104.80	-	193.49	112,911.31	
6200 INSTRUCTIONAL MEDIA SERVICE	43,540.00	71,161.17	2,191.01	-	73,352.18	
6300 INSTR & CURR DEVEL SERVICE (SUPT)	5,606,741.63	5,593,324.29	-	290,259.51	5,303,064.78	
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	706,586.18	932,452.98	52,152.76	-	984,605.74	
6500 INSTRUCTION RELATED TECHNOLOGY	-	978,882.00	64,570.61	-	1,043,452.61	
7200 GENERAL ADMINISTRATION (SUPT)	1,259,128.17	1,207,646.51	-	697.47	1,206,949.04	
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	342,869.88	116,001.69	13,477.18	-	129,478.87	
7400 FACILITIES ACQUISITION & CONSTRUCTION	-	-	-	-	-	
7500 FISCAL SERVICES	70,701.00	59,077.58	-	0.06	59,077.52	
7600 FOOD SERVICE (SCHOOLS)	-	18,095.00	-	-	18,095.00	
7720 INFORMATION SERVICES	-	187,913.00	-	54,690.74	133,222.26	
7730 STAFF SERVICES	-	1,317.03	-	-	1,317.03	
7800 PUPIL TRANSP SERVICES - SCHOOL	560,593.04	19,495.00	562.50	-	20,057.50	
7801 TRANSPORTATION - NORTH	59,538.10	80,898.53	-	14,376.00	66,522.53	
7802 TRANSPORTATION - CENTRAL	5,750.00	9,871.59	-	-	9,871.59	
7803 TRANSPORTATION - SOUTH	49,814.93	33,420.00	-	-	33,420.00	
7900 OPERATION OF PLANT	69,220.00	66,000.00	-	-	66,000.00	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	-	126,500.00	-	12,000.00	114,500.00	
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 32,804,882.10	\$ 39,867,597.14	\$ 458,148.69	\$ 443,303.69	\$ 39,882,442.14	

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 10

Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3216	<u>Race To The Top</u>		\$ 14,845.00
	0510 Supplies	5100 Basic Education (K-12)	\$ (4,000.00)
	0693 Software Subscriptions	5100 Basic Education (K-12)	(41,112.00)
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	(1,017.00)
	0111 Salary - Administrative Manager	6300 Instruction & Curriculum	3,915.00
	0210 Florida Retirement System	6300 Instruction & Curriculum	856.19
	0220 Social Security	6300 Instruction & Curriculum	(359.26)
	0390 Other Purchased Service	6300 Instruction & Curriculum	13,000.00
	0510 Supplies	6300 Instruction & Curriculum	(8,000.00)
	0644 Computer Hardware (Under \$1,000)	6300 Instruction & Curriculum	68,021.00
	0750 Other Personnel Services	6300 Instruction & Curriculum	(66,711.13)
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	(234.00)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	137.00
	0220 Social Security	6400 Instructional Staff Training Services	(189.00)
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	(2,500.00)
	0330 In County Travel	6400 Instructional Staff Training Services	2,261.39
	0331 Out of County Travel	6400 Instructional Staff Training Services	55,833.20
	0510 Supplies	6400 Instructional Staff Training Services	(5,000.00)
	0693 Software Subscriptions	6400 Instructional Staff Training Services	20,000.00
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(19,714.00)
	0641 Equipment (Over \$1,000)	6500 Instruction Related Technology	(3.30)
	0643 Computer Hardware (Over \$1,000)	6500 Instruction Related Technology	(339.09)
	0644 Computer Hardware (Under \$1,000)	6500 Instruction Related Technology	2,000.00
	0310 Professional & Technical Service	7720 Information Services	10,000.00
	0310 Professional & Technical Service	8200 Administrative Technology Services	(10,000.00)
	0331 Out of County Travel	8200 Administrative Technology Services	(2,000.00)
			<u>\$ 14,845.00</u>

Explanation: To appropriate revenue for Race to the Top per program award notice (PAN)

1440 Race To The Top	\$ (6,847.45)	1474 Race To The Top Year 1 Quarter 4	\$ (153,721.44)
2471 Race To The Top Year 2 Quarter 1	\$ 392,047.89	2472 Race To The Top Year 2 Quarter 2	\$ 6,136.00
2473 Race To The Top Year 2 Quarter 3	\$ 5,136.00	2474 Race To The Top Year 2 Quarter 4	\$ (66,942.00)
3471 Race To The Top Year 3 Quarter 1	\$ 4,636.00	3472 Race To The Top Year 3 Quarter 2	\$ 2,136.00
3473 Race To The Top Year 3 Quarter 3	\$ (2,864.00)	3474 Race To The Top Year 3 Quarter 4	\$ (142,892.00)
4471 Race To The Top Year 4 Quarter 1	\$ 5,136.00	4472 Race To The Top Year 4 Quarter 2	\$ 5,136.00
4473 Race To The Top Year 4 Quarter 3	\$ 5,136.00	4474 Race To The Top Year 4 Quarter 4	\$ (37,388.00)

II. Amendments Between Appropriations & Reserves

0491	<u>Title I - ARRA - Targeted</u>		
	0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ 738.78
	0131 Salary - Instructional	5100 Basic Education (K-12)	471.07
	0210 Florida Retirement System	5100 Basic Education (K-12)	521.05
	0220 Social Security	5100 Basic Education (K-12)	(399.03)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(657.12)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(7.03)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(148.37)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(11.25)
	0363 Seat Managed - Computers	5100 Basic Education (K-12)	(44.96)
	0393 Contracts - Nonprofessional	5100 Basic Education (K-12)	(36.34)
	0510 Supplies	5100 Basic Education (K-12)	1,469.11
	0622 Audio Visual (Under \$1,000)	5100 Basic Education (K-12)	(381.30)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	381.30
	0750 Other Personnel Services	5100 Basic Education (K-12)	(68.96)
	0370 Postage	6150 Parental Involvement	187.57
	0510 Supplies	6150 Parental Involvement	(381.06)
	0111 Salary - Administrative Manager	6300 Instruction & Curriculum	1,436.07
	0131 Salary - Instructional	6300 Instruction & Curriculum	(278.44)
	0210 Florida Retirement System	6300 Instruction & Curriculum	124.44
	0220 Social Security	6300 Instruction & Curriculum	78.20
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(950.89)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	0.37
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	0.37
	0234 Group Insurance - Other	6300 Instruction & Curriculum	13.97
	0510 Supplies	6300 Instruction & Curriculum	2,312.47
	0510 Supplies	6400 Instructional Staff Training Services	(2,665.65)
	0791 Indirect Costs	7200 General Administration	(1,704.37)
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salary to actual for fiscal year 2010-2011.

0494	<u>Title I School Improvement Initiative - ARRA</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 0.05
	0210 Florida Retirement System	5100 Basic Education (K-12)	0.02
	0220 Social Security	5100 Basic Education (K-12)	(0.05)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(0.01)

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 10

Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(0.01)
	0310 Professional & Technical Service	5100 Basic Education (K-12)	(223.33)
	0510 Supplies	5100 Basic Education (K-12)	223.33
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salary to actual for fiscal year 2010-2011.

0495 IDEA Part B - ARRA - Targeted

0103 Salary - Supplements	5200 Exceptional Child	\$ (0.03)
0131 Salary - Instructional	5200 Exceptional Child	207.38
0210 Florida Retirement System	5200 Exceptional Child	22.39
0220 Social Security	5200 Exceptional Child	23.32
0232 Group Insurance - Life	5200 Exceptional Child	(0.04)
0233 Group Insurance - Dental	5200 Exceptional Child	(0.01)
0310 Professional & Technical Service	5200 Exceptional Child	(545.00)
0510 Supplies	5200 Exceptional Child	3,047.03
0750 Other Personnel Services	5200 Exceptional Child	421.58
0131 Salary - Instructional	6300 Instruction & Curriculum	(2,724.83)
0210 Florida Retirement System	6300 Instruction & Curriculum	(293.46)
0220 Social Security	6300 Instruction & Curriculum	(181.21)
0231 Group Insurance - Health	6300 Instruction & Curriculum	(0.08)
0233 Group Insurance - Dental	6300 Instruction & Curriculum	(0.01)
0791 Indirect Costs	7200 General Administration	22.97
		<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salary to actual for fiscal year 2010-2011.

0496 IDEA Preschool - ARRA - Targeted

0510 Supplies	5200 Exceptional Child	\$ 850.37
0692 Software (Under \$1,000)	5200 Exceptional Child	(89.10)
0103 Salary - Supplements	6140 Psychological Services	0.02
0210 Florida Retirement System	6140 Psychological Services	(53.99)
0220 Social Security	6140 Psychological Services	(38.03)
0231 Group Insurance - Health	6140 Psychological Services	(0.02)
0232 Group Insurance - Life	6140 Psychological Services	(0.01)
0791 Indirect Costs	7200 General Administration	(669.24)
		<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salary to actual for fiscal year 2010-2011.

0499 Title I N & D - ARRA - Targeted

0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ (0.13)
0210 Florida Retirement System	5100 Basic Education (K-12)	(0.02)
0220 Social Security	5100 Basic Education (K-12)	0.08
0231 Group Insurance - Health	5100 Basic Education (K-12)	(1,528.08)
0232 Group Insurance - Life	5100 Basic Education (K-12)	(6.48)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(73.48)
0510 Supplies	5100 Basic Education (K-12)	1,608.11
		<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salary to actual for fiscal year 2010-2011.

1401 Title I

0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ (10,867.09)
0102 Salary - Other Compensation	5100 Basic Education (K-12)	1,650.69
0131 Salary - Instructional	5100 Basic Education (K-12)	1,156.20
0210 Florida Retirement System	5100 Basic Education (K-12)	(959.25)
0220 Social Security	5100 Basic Education (K-12)	(472.81)
0231 Group Insurance - Health	5100 Basic Education (K-12)	(13,490.40)
0232 Group Insurance - Life	5100 Basic Education (K-12)	(82.67)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(900.85)
0234 Group Insurance - Other	5100 Basic Education (K-12)	(86.25)
0331 Out of County Travel	5100 Basic Education (K-12)	3,863.88
0510 Supplies	5100 Basic Education (K-12)	19,304.13
0750 Other Personnel Services	5100 Basic Education (K-12)	884.42
0100 Salaries - Non-Instructional	5500 Prekindergarten	(194.18)
0102 Salary - Other Compensation	5500 Prekindergarten	(180.28)
0117 Workshops	5500 Prekindergarten	(929.00)
0130 Salary - Overtime	5500 Prekindergarten	29.31
0210 Florida Retirement System	5500 Prekindergarten	(37.69)
0220 Social Security	5500 Prekindergarten	(14.53)
0231 Group Insurance - Health	5500 Prekindergarten	(1,146.01)
0232 Group Insurance - Life	5500 Prekindergarten	(1.62)
0233 Group Insurance - Dental	5500 Prekindergarten	(110.22)
0234 Group Insurance - Other	5500 Prekindergarten	(11.18)

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 10

Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
	0510 Supplies	5500 Prekindergarten	2,595.40
	0730 Dues and Fees	5500 Prekindergarten	(281.00)
	0750 Other Personnel Services	5500 Prekindergarten	281.00
	0102 Salary - Other Compensation	6110 Attendance and Social Work	(844.00)
	0210 Florida Retirement System	6110 Attendance and Social Work	(91.44)
	0220 Social Security	6110 Attendance and Social Work	(64.79)
	0510 Supplies	6110 Attendance and Social Work	1,000.23
	0100 Salaries - Non-Instructional	6150 Parental Involvement	(66.09)
	0210 Florida Retirement System	6150 Parental Involvement	(6.97)
	0220 Social Security	6150 Parental Involvement	(5.21)
	0231 Group Insurance - Health	6150 Parental Involvement	(191.02)
	0232 Group Insurance - Life	6150 Parental Involvement	(3.35)
	0233 Group Insurance - Dental	6150 Parental Involvement	(52.69)
	0234 Group Insurance - Other	6150 Parental Involvement	0.12
	0510 Supplies	6150 Parental Involvement	325.21
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	(4,222.00)
	0111 Salary - Administrative Manager	6300 Instruction & Curriculum	311.88
	0210 Florida Retirement System	6300 Instruction & Curriculum	(421.46)
	0220 Social Security	6300 Instruction & Curriculum	(339.16)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(0.03)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	0.02
	0375 Cellular Telephone	6300 Instruction & Curriculum	56.00
	0390 Other Purchased Service	6300 Instruction & Curriculum	(56.00)
	0510 Supplies	6300 Instruction & Curriculum	4,770.75
	0622 Audio Visual (Under \$1,000)	6300 Instruction & Curriculum	(100.00)
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	(110.23)
	0117 Workshops	6400 Instructional Staff Training Services	(6,492.00)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	(77.79)
	0220 Social Security	6400 Instructional Staff Training Services	(455.37)
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	(1,634.00)
	0331 Out of County Travel	6400 Instructional Staff Training Services	15,073.74
	0510 Supplies	6400 Instructional Staff Training Services	(7,267.72)
	0730 Dues and Fees	6400 Instructional Staff Training Services	200.00
	0750 Other Personnel Services	6400 Instructional Staff Training Services	763.37
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salary to actual for fiscal year 2010-2011.

1405 Title II

0102 Salary - Other Compensation	6300 Instruction & Curriculum	\$ (59,129.61)
0117 Workshops	6300 Instruction & Curriculum	(41,764.00)
0131 Salary - Instructional	6300 Instruction & Curriculum	(34,423.77)
0210 Florida Retirement System	6300 Instruction & Curriculum	(10,066.79)
0220 Social Security	6300 Instruction & Curriculum	(10,210.58)
0231 Group Insurance - Health	6300 Instruction & Curriculum	(5,236.30)
0232 Group Insurance - Life	6300 Instruction & Curriculum	(21.64)
0233 Group Insurance - Dental	6300 Instruction & Curriculum	(246.06)
0510 Supplies	6300 Instruction & Curriculum	161,098.75
		<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salary to actual for fiscal year 2010-2011.

1407 Carl Perkins - Adult

0510 Supplies	5900 Other Instruction	\$ (31.59)
0622 Audio Visual (Under \$1,000)	5900 Other Instruction	(277.56)
0642 Equipment (Under \$1,000)	5900 Other Instruction	42.99
0644 Computer Hardware (Under \$1,000)	5900 Other Instruction	388.39
0693 Software Subscriptions	5900 Other Instruction	(550.00)
0331 Out of County Travel	6300 Instruction & Curriculum	427.77
0370 Postage	6300 Instruction & Curriculum	200.00
0730 Dues and Fees	6300 Instruction & Curriculum	(200.00)
		<u>\$ -</u>

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

1409 Title I - N & D

0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ 0.19
0102 Salary - Other Compensation	5100 Basic Education (K-12)	(2,000.00)
0210 Florida Retirement System	5100 Basic Education (K-12)	(215.01)
0220 Social Security	5100 Basic Education (K-12)	(45.24)
0231 Group Insurance - Health	5100 Basic Education (K-12)	(2,919.71)
0232 Group Insurance - Life	5100 Basic Education (K-12)	(14.74)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(203.89)
0234 Group Insurance - Other	5100 Basic Education (K-12)	(11.23)
0510 Supplies	5100 Basic Education (K-12)	4,256.17
0210 Florida Retirement System	5300 Vocational	(0.06)
0220 Social Security	5300 Vocational	1.55

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 10

Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
	0234 Group Insurance - Other	6100 Pupil Personnel Services	(12,822.24)
	0131 Salary - Instructional	6120 Guidance Services	8,623.98
	0210 Florida Retirement System	6120 Guidance Services	1,056.47
	0220 Social Security	6120 Guidance Services	547.26
	0231 Group Insurance - Health	6120 Guidance Services	1,117.73
	0232 Group Insurance - Life	6120 Guidance Services	3.73
	0233 Group Insurance - Dental	6120 Guidance Services	42.26
	0791 Indirect Costs	7200 General Administration	2,582.78
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salary to actual for fiscal year 2010-2011.

1410 Title I - CHOICE/SES

0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (562.50)
0398 Field Trips	7800 Pupil Transp Services - School	562.50
		<u>\$ -</u>

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

1412 Homeless Children & Youth

0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 1,719.49
0210 Florida Retirement System	5100 Basic Education (K-12)	184.03
0220 Social Security	5100 Basic Education (K-12)	125.35
0330 In County Travel	5100 Basic Education (K-12)	400.00
0510 Supplies	5100 Basic Education (K-12)	(652.57)
0102 Salary - Other Compensation	6400 Instructional Staff Training Services	(1,500.00)
0210 Florida Retirement System	6400 Instructional Staff Training Services	(161.55)
0220 Social Security	6400 Instructional Staff Training Services	(114.75)
		<u>\$ -</u>

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

1413 Title I School Improvement Initiative

0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 1,339.82
0210 Florida Retirement System	5100 Basic Education (K-12)	(340.72)
0220 Social Security	5100 Basic Education (K-12)	(284.80)
0510 Supplies	5100 Basic Education (K-12)	(714.42)
0220 Social Security	6400 Instructional Staff Training Services	0.06
0510 Supplies	6400 Instructional Staff Training Services	(50.03)
0750 Other Personnel Services	6400 Instructional Staff Training Services	50.09
		<u>\$ -</u>

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

1418 Title III - English Language

0510 Supplies	5100 Basic Education (K-12)	\$ (1,381.05)
0357 Support Managed Computers	6100 Pupil Personnel Services	(810.00)
0610 Library Books	6200 Instructional Media Services	2,191.05
		<u>\$ -</u>

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

1422 Carl Perkins - Secondary

0331 Out of County Travel	5300 Vocational	\$ (540.90)
0510 Supplies	5300 Vocational	308.58
0642 Equipment (Under \$1,000)	5300 Vocational	(55.00)
0693 Software Subscriptions	5300 Vocational	525.00
0750 Other Personnel Services	5300 Vocational	(1,026.33)
0331 Out of County Travel	6300 Instruction & Curriculum	354.80
0370 Postage	6300 Instruction & Curriculum	(19.15)
0791 Indirect Costs	7200 General Administration	453.00
		<u>\$ -</u>

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

1425 Carl Perkins Secondary Career & Tech, DJJ

0641 Equipment (Over \$1,000)	5300 Vocational	\$ 147.40
0642 Equipment (Under \$1,000)	5300 Vocational	(1,029.37)
0643 Computer Hardware (Over \$1,000)	5300 Vocational	(347.14)
0644 Computer Hardware (Under \$1,000)	5300 Vocational	2,200.00
0681 Fire/Sprinkler/Elect.	5300 Vocational	46.72
0685 Flooring/Structural Alteration	5300 Vocational	(17.61)
0693 Software Subscriptions	5300 Vocational	1.01
0331 Out of County Travel	6300 Instruction & Curriculum	(1,001.01)
		<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 10

Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
1432	<u>FETT Title II Competitive "Reduced Scope"</u>		
	0331 Out of County Travel	6400 Instructional Staff Training Services	\$ (2,000.00)
	0730 Dues and Fees	6400 Instructional Staff Training Services	2,000.00
			<u>\$ -</u>

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

1440	<u>Race To The Top</u>		
	0210 Florida Retirement System	6300 Instruction & Curriculum	\$ 4.82
	0220 Social Security	6300 Instruction & Curriculum	5.92
	0750 Other Personnel Services	6300 Instruction & Curriculum	222.86
			<u>\$ 233.60</u>

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

2471 Race To The Top Year 2 Quarter 1 \$ (233.60)

1444	<u>Education Jobs Fund - Schools</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 18,240.43
	0210 Florida Retirement System	5100 Basic Education (K-12)	1,219.52
	0220 Social Security	5100 Basic Education (K-12)	720.87
	0231 Group Insurance - Health	5100 Basic Education (K-12)	938.97
	0232 Group Insurance - Life	5100 Basic Education (K-12)	0.38
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	10.10
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(26,837.41)
	0100 Salaries - Non-Instructional	5200 Exceptional Child	476.17
	0131 Salary - Instructional	5200 Exceptional Child	(1,971.75)
	0210 Florida Retirement System	5200 Exceptional Child	612.94
	0220 Social Security	5200 Exceptional Child	(85.74)
	0231 Group Insurance - Health	5200 Exceptional Child	(1,850.87)
	0232 Group Insurance - Life	5200 Exceptional Child	(20.08)
	0233 Group Insurance - Dental	5200 Exceptional Child	(54.30)
	0234 Group Insurance - Other	5200 Exceptional Child	(22.46)
	0131 Salary - Instructional	5300 Vocational	(0.01)
	0210 Florida Retirement System	5300 Vocational	(0.04)
	0220 Social Security	5300 Vocational	4.86
	0231 Group Insurance - Health	5300 Vocational	(0.08)
	0232 Group Insurance - Life	5300 Vocational	0.04
	0233 Group Insurance - Dental	5300 Vocational	0.02
	0131 Salary - Instructional	6120 Guidance Services	511.93
	0210 Florida Retirement System	6120 Guidance Services	55.13
	0220 Social Security	6120 Guidance Services	40.04
	0232 Group Insurance - Life	6120 Guidance Services	(0.01)
	0234 Group Insurance - Other	6120 Guidance Services	0.01
	0210 Florida Retirement System	6200 Instructional Media Services	(0.01)
	0220 Social Security	6200 Instructional Media Services	(0.03)
	0111 Salary - Administrative Manager	7300 School Admin - Principal Office	10,295.82
	0210 Florida Retirement System	7300 School Admin - Principal Office	1,249.71
	0220 Social Security	7300 School Admin - Principal Office	772.61
	0231 Group Insurance - Health	7300 School Admin - Principal Office	597.13
	0232 Group Insurance - Life	7300 School Admin - Principal Office	(0.90)
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	29.75
			<u>\$ 4,932.74</u>

Explanation: To adjust average salaries to actual for fiscal year 2010-2011 and transfers to/(from) the following project(s)

1445 Education Jobs Fund - School WFTE \$ (4,932.74)

1445	<u>Education Jobs Fund - School WFTE</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (2,102.60)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(226.36)
	0220 Social Security	5100 Basic Education (K-12)	(157.20)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(0.08)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	0.02
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(0.13)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(22.27)
	0131 Salary - Instructional	5200 Exceptional Child	(1,489.39)
	0210 Florida Retirement System	5200 Exceptional Child	(160.48)
	0220 Social Security	5200 Exceptional Child	(113.90)
	0231 Group Insurance - Health	5200 Exceptional Child	(0.01)
	0232 Group Insurance - Life	5200 Exceptional Child	(0.01)
	0233 Group Insurance - Dental	5200 Exceptional Child	(0.01)
	0131 Salary - Instructional	5300 Vocational	(472.24)
	0210 Florida Retirement System	5300 Vocational	(53.97)
	0220 Social Security	5300 Vocational	(37.78)
	0231 Group Insurance - Health	5300 Vocational	(93.20)
	0232 Group Insurance - Life	5300 Vocational	0.16

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 10

Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
	0233 Group Insurance - Dental	5300 Vocational	(3.35)
	0210 Florida Retirement System	7300 School Admin - Principal Office	0.01
	0220 Social Security	7300 School Admin - Principal Office	0.05
	0232 Group Insurance - Life	7300 School Admin - Principal Office	0.01
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	(0.01)
			<u>\$ (4,932.74)</u>

Explanation: To adjust average salaries to actual for fiscal year 2010-2011 and transfers to/(from) the following project(s)

1444 Education Jobs Fund - Schools \$ 4,932.74

1460 Stabilization - ARRA - K-12

0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 207,447.64
0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	(503.75)
0210 Florida Retirement System	5100 Basic Education (K-12)	24,699.92
0220 Social Security	5100 Basic Education (K-12)	14,425.16
0231 Group Insurance - Health	5100 Basic Education (K-12)	(2,262.53)
0232 Group Insurance - Life	5100 Basic Education (K-12)	81.14
0233 Group Insurance - Dental	5100 Basic Education (K-12)	880.66
0234 Group Insurance - Other	5100 Basic Education (K-12)	(251,988.60)
0510 Supplies	5100 Basic Education (K-12)	2,618.96
0750 Other Personnel Services	5100 Basic Education (K-12)	(2,801.96)
0100 Salaries - Non-Instructional	5200 Exceptional Child	(12,270.00)
0131 Salary - Instructional	5200 Exceptional Child	22,666.36
0210 Florida Retirement System	5200 Exceptional Child	1,058.65
0220 Social Security	5200 Exceptional Child	437.33
0231 Group Insurance - Health	5200 Exceptional Child	(1,727.67)
0232 Group Insurance - Life	5200 Exceptional Child	0.56
0233 Group Insurance - Dental	5200 Exceptional Child	(101.16)
0234 Group Insurance - Other	5200 Exceptional Child	(48.48)
0510 Supplies	5200 Exceptional Child	452.37
0750 Other Personnel Services	5200 Exceptional Child	(452.37)
0791 Indirect Costs	7200 General Administration	(1,367.43)
0693 Software Subscriptions	7300 School Admin - Principal Office	533.00
0210 Florida Retirement System	7500 Fiscal Services	(0.02)
0220 Social Security	7500 Fiscal Services	(0.04)
0357 Support Managed Computers	7720 Information Services	(1,777.74)
		<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salary to actual for fiscal year 2010-2011.

1461 Stabilization - Education - Workforce

0131 Salary - Instructional	5400 Adult General Education	\$ 676.66
0210 Florida Retirement System	5400 Adult General Education	56.50
0220 Social Security	5400 Adult General Education	35.84
0231 Group Insurance - Health	5400 Adult General Education	(740.06)
0232 Group Insurance - Life	5400 Adult General Education	(1.93)
0233 Group Insurance - Dental	5400 Adult General Education	(26.55)
0510 Supplies	5400 Adult General Education	347.80
0750 Other Personnel Services	5400 Adult General Education	(347.80)
0791 Indirect Costs	7200 General Administration	(0.46)
		<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salary to actual for fiscal year 2010-2011.

1462 Stabilization - Government Services

0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 15,126.11
0210 Florida Retirement System	5100 Basic Education (K-12)	1,629.19
0220 Social Security	5100 Basic Education (K-12)	1,157.72
0231 Group Insurance - Health	5100 Basic Education (K-12)	2,808.63
0232 Group Insurance - Life	5100 Basic Education (K-12)	11.17
0233 Group Insurance - Dental	5100 Basic Education (K-12)	138.94
0234 Group Insurance - Other	5100 Basic Education (K-12)	(20,857.04)
0791 Indirect Costs	7200 General Administration	(14.72)
		<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salary to actual for fiscal year 2010-2011.

1474 Race To The Top Year 1 Quarter 4

0310 Professional & Technical Service	6300 Instruction & Curriculum	\$ (10,000.00)
0681 Fire/Sprinkler/Elect.	7720 Information Services	(9,000.00)
0331 Out of County Travel	6400 Instructional Staff Training Services	212.84

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 10

Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
	0376 Telecommunications - Internet	6500 Instruction Related Technology	9,000.00
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	10,000.00
			<u>\$ 212.84</u>

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

2471 Race To The Top Year 2 Quarter 1 \$ 212.84

1475 IDEA Part B

0100 Salaries - Non-Instructional	5200 Exceptional Child	\$ (137,527.91)
0102 Salary - Other Compensation	5200 Exceptional Child	(3,896.64)
0117 Workshops	5200 Exceptional Child	(2,052.25)
0130 Salary - Overtime	5200 Exceptional Child	222.90
0131 Salary - Instructional	5200 Exceptional Child	(11,216.75)
0132 Salary - Hourly Teachers	5200 Exceptional Child	5,214.12
0210 Florida Retirement System	5200 Exceptional Child	(16,201.82)
0220 Social Security	5200 Exceptional Child	(11,174.71)
0231 Group Insurance - Health	5200 Exceptional Child	(75,321.59)
0232 Group Insurance - Life	5200 Exceptional Child	(389.46)
0233 Group Insurance - Dental	5200 Exceptional Child	(4,618.69)
0234 Group Insurance - Other	5200 Exceptional Child	(347.57)
0330 In County Travel	5200 Exceptional Child	289.88
0510 Supplies	5200 Exceptional Child	543,615.15
0642 Equipment (Under \$1,000)	5200 Exceptional Child	337.80
0750 Other Personnel Services	5200 Exceptional Child	2,509.61
0210 Florida Retirement System	6100 Pupil Personnel Services	(0.01)
0220 Social Security	6100 Pupil Personnel Services	(0.05)
0231 Group Insurance - Health	6100 Pupil Personnel Services	0.03
0232 Group Insurance - Life	6100 Pupil Personnel Services	(0.02)
0233 Group Insurance - Dental	6100 Pupil Personnel Services	(0.02)
0210 Florida Retirement System	6110 Attendance and Social Work	79.35
0220 Social Security	6110 Attendance and Social Work	(164.64)
0210 Florida Retirement System	6140 Psychological Services	(114.98)
0220 Social Security	6140 Psychological Services	(82.02)
0102 Salary - Other Compensation	6300 Instruction & Curriculum	(17,966.39)
0103 Salary - Supplements	6300 Instruction & Curriculum	60.61
0117 Workshops	6300 Instruction & Curriculum	915.00
0131 Salary - Instructional	6300 Instruction & Curriculum	(224,680.28)
0210 Florida Retirement System	6300 Instruction & Curriculum	(26,938.08)
0220 Social Security	6300 Instruction & Curriculum	(17,291.29)
0231 Group Insurance - Health	6300 Instruction & Curriculum	(22,879.80)
0232 Group Insurance - Life	6300 Instruction & Curriculum	(77.80)
0233 Group Insurance - Dental	6300 Instruction & Curriculum	(1,016.21)
0234 Group Insurance - Other	6300 Instruction & Curriculum	(0.05)
0331 Out of County Travel	6300 Instruction & Curriculum	1,714.94
0360 Lease and Rental Agreements	6300 Instruction & Curriculum	5,118.49
0390 Other Purchased Service	6300 Instruction & Curriculum	1,048.46
0510 Supplies	6300 Instruction & Curriculum	14,655.59
0641 Equipment (Over \$1,000)	6300 Instruction & Curriculum	(1,200.00)
0643 Computer Hardware (Over \$1,000)	6300 Instruction & Curriculum	(622.90)
		<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salary to actual for fiscal year 2010-2011.

1476 Pre-School Handicapped

0117 Workshops	5200 Exceptional Child	\$ (683.00)
0220 Social Security	5200 Exceptional Child	(51.31)
0330 In County Travel	5200 Exceptional Child	84.14
0331 Out of County Travel	5200 Exceptional Child	(84.14)
0370 Postage	5200 Exceptional Child	18.00
0510 Supplies	5200 Exceptional Child	15,196.29
0131 Salary - Instructional	6300 Instruction & Curriculum	0.01
0210 Florida Retirement System	6300 Instruction & Curriculum	(61.08)
0220 Social Security	6300 Instruction & Curriculum	(42.93)
0231 Group Insurance - Health	6300 Instruction & Curriculum	(0.01)
0233 Group Insurance - Dental	6300 Instruction & Curriculum	0.03
0100 Salaries - Non-Instructional	7801 Transportation - North	(7,628.43)
0210 Florida Retirement System	7801 Transportation - North	(821.77)
0220 Social Security	7801 Transportation - North	(576.52)
0231 Group Insurance - Health	7801 Transportation - North	(5,088.08)
0232 Group Insurance - Life	7801 Transportation - North	(23.72)
0233 Group Insurance - Dental	7801 Transportation - North	(237.48)
		<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salary to actual for fiscal year 2010-2011.

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 10
Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
1483	<u>AFRL DoD NDEP - STEM</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (2,803.31)
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	5,980.00
	0692 Software (Under \$1,000)	5100 Basic Education (K-12)	(376.69)
	0693 Software Subscriptions	5100 Basic Education (K-12)	1,200.00
	0370 Postage	6400 Instructional Staff Training Services	(1,200.00)
	0510 Supplies	6400 Instructional Staff Training Services	(2,800.00)
			<u>\$ -</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds		
2471	<u>Race To The Top Year 2 Quarter 1</u>		
	0111 Salary - Administrative Manager	6300 Instruction & Curriculum	\$ 326.00
	0210 Florida Retirement System	6300 Instruction & Curriculum	35.00
	0220 Social Security	6300 Instruction & Curriculum	25.00
	0750 Other Personnel Services	6300 Instruction & Curriculum	(233.60)
	0331 Out of County Travel	6400 Instructional Staff Training Services	(212.84)
			<u>\$ (60.44)</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s) per PAN		
	1440 Race To The Top	\$ 233.60	1474 \$ 212.84
	4474 Race To The Top Year 4 Quarter 4	\$ (386.00)	
2472	<u>Race To The Top Year 2 Quarter 2</u>		
	0111 Salary - Administrative Manager	6300 Instruction & Curriculum	\$ 326.00
	0210 Florida Retirement System	6300 Instruction & Curriculum	35.00
	0220 Social Security	6300 Instruction & Curriculum	25.00
			<u>\$ 386.00</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s) per PAN		
	4474 Race To The Top Year 4 Quarter 4	\$ (386.00)	
2473	<u>Race To The Top Year 2 Quarter 3</u>		
	0111 Salary - Administrative Manager	6300 Instruction & Curriculum	\$ 326.00
	0210 Florida Retirement System	6300 Instruction & Curriculum	35.00
	0220 Social Security	6300 Instruction & Curriculum	25.00
			<u>\$ 386.00</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s) per PAN		
	4474 Race To The Top Year 4 Quarter 4	\$ (386.00)	
2474	<u>Race To The Top Year 2 Quarter 4</u>		
	0111 Salary - Administrative Manager	6300 Instruction & Curriculum	\$ 326.00
	0210 Florida Retirement System	6300 Instruction & Curriculum	35.00
	0220 Social Security	6300 Instruction & Curriculum	25.00
	0376 Telecommunications - Internet	6500 Instruction Related Technology	17,971.00
	0681 Fire/Sprinkler/Elect.	7720 Information Services	(17,971.00)
			<u>\$ 386.00</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s) per PAN		
	4474 Race To The Top Year 4 Quarter 4	\$ (386.00)	
3471	<u>Race To The Top Year 3 Quarter 1</u>		
	0111 Salary - Administrative Manager	6300 Instruction & Curriculum	\$ 326.00
	0210 Florida Retirement System	6300 Instruction & Curriculum	35.00
	0220 Social Security	6300 Instruction & Curriculum	25.00
			<u>\$ 386.00</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s) per PAN		
	4474 Race To The Top Year 4 Quarter 4	\$ (386.00)	
3472	<u>Race To The Top Year 3 Quarter 2</u>		
	0111 Salary - Administrative Manager	6300 Instruction & Curriculum	\$ 326.00
	0210 Florida Retirement System	6300 Instruction & Curriculum	35.00
	0220 Social Security	6300 Instruction & Curriculum	25.00
			<u>\$ 386.00</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s) per PAN		
	4474 Race To The Top Year 4 Quarter 4	\$ (386.00)	

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 10

Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
3473	<u>Race To The Top Year 3 Quarter 3</u>		
	0111 Salary - Administrative Manager	6300 Instruction & Curriculum	\$ 326.00
	0210 Florida Retirement System	6300 Instruction & Curriculum	35.00
	0220 Social Security	6300 Instruction & Curriculum	25.00
			<u>\$ 386.00</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s) per PAN		
4474	Race To The Top Year 4 Quarter 4	\$ (386.00)	
3474	<u>Race To The Top Year 3 Quarter 4</u>		
	0111 Salary - Administrative Manager	6300 Instruction & Curriculum	\$ 326.00
	0210 Florida Retirement System	6300 Instruction & Curriculum	35.00
	0220 Social Security	6300 Instruction & Curriculum	25.00
	0376 Telecommunications - Internet	6500 Instruction Related Technology	17,971.00
	0681 Fire/Sprinkler/Elect.	7720 Information Services	(17,971.00)
			<u>\$ 386.00</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s) per PAN		
4474	Race To The Top Year 4 Quarter 4	\$ (386.00)	
4471	<u>Race To The Top Year 4 Quarter 1</u>		
	0111 Salary - Administrative Manager	6300 Instruction & Curriculum	\$ 326.00
	0210 Florida Retirement System	6300 Instruction & Curriculum	35.00
	0220 Social Security	6300 Instruction & Curriculum	25.00
			<u>\$ 386.00</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s) per PAN		
4474	Race To The Top Year 4 Quarter 4	\$ (386.00)	
4472	<u>Race To The Top Year 4 Quarter 2</u>		
	0111 Salary - Administrative Manager	6300 Instruction & Curriculum	\$ 326.00
	0210 Florida Retirement System	6300 Instruction & Curriculum	35.00
	0220 Social Security	6300 Instruction & Curriculum	25.00
			<u>\$ 386.00</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s) per PAN		
4474	Race To The Top Year 4 Quarter 4	\$ (386.00)	
4473	<u>Race To The Top Year 4 Quarter 3</u>		
	0111 Salary - Administrative Manager	6300 Instruction & Curriculum	\$ 326.00
	0210 Florida Retirement System	6300 Instruction & Curriculum	35.00
	0220 Social Security	6300 Instruction & Curriculum	25.00
			<u>\$ 386.00</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s) per PAN		
4474	Race To The Top Year 4 Quarter 4	\$ (386.00)	
4474	<u>Race To The Top Year 4 Quarter 4</u>		
	0111 Salary - Administrative Manager	6300 Instruction & Curriculum	\$ 329.00
	0210 Florida Retirement System	6300 Instruction & Curriculum	36.00
	0220 Social Security	6300 Instruction & Curriculum	25.00
	0750 Other Personnel Services	6300 Instruction & Curriculum	(4,636.00)
	0376 Telecommunications - Internet	6500 Instruction Related Technology	17,971.00
	0681 Fire/Sprinkler/Elect.	7720 Information Services	(17,971.00)
			<u>\$ (4,246.00)</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s) per PAN		
2471	Race To The Top Year 2 Quarter 1	\$ 386.00	2472 Race To The Top Year 2 Quarter 2 \$ 386.00
2473	Race To The Top Year 2 Quarter 3	\$ 386.00	2474 Race To The Top Year 2 Quarter 4 \$ 386.00
3471	Race To The Top Year 3 Quarter 1	\$ 386.00	3472 Race To The Top Year 3 Quarter 2 \$ 386.00
3473	Race To The Top Year 3 Quarter 3	\$ 386.00	3474 Race To The Top Year 3 Quarter 4 \$ 386.00
4471	Race To The Top Year 4 Quarter 1	\$ 386.00	4472 Race To The Top Year 4 Quarter 2 \$ 386.00
4473	Race To The Top Year 4 Quarter 3	\$ 386.00	

ADOPTED BY SCHOOL BOARD:

SEPTEMBER 12, 2011

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 5/31/2011	INCREASE	DECREASE	BUDGET AS OF 6/30/2011	
3261 SCHOOL LUNCH REIMBURSEMENT	\$ 3,712,374.00	\$ 3,712,374.00	\$ 381,567.50	\$ -	\$ 4,093,941.50	
3262 SCHOOL BREAKFAST REIMBURSEMENT	860,090.00	860,090.00	67,106.42	-	927,196.42	
3263 FOOD SERVICE AFTER SCHOOL SNACK REIMBURSEMENT	48,199.00	48,199.00	7,322.46	-	55,521.46	
3265 USDA DONATED COMMODITIES	-	-	-	-	-	
3267 SUMMER FOOD SERVICE PROGRAM	-	423,594.87	-	222,524.24	201,070.63	
3268 NUTRITION EDUC & TRNG PROGRAM	-	-	-	-	-	
3269 OTHER FOOD SERVICES	-	-	-	-	-	
3338 STATE LUNCH SUPPLEMENT - FS	60,000.00	60,000.00	-	881.00	59,119.00	
3339 STATE BREAKFAST SUPPLEMENT - FS	60,000.00	60,000.00	-	14,125.00	45,875.00	
3399 OTHER MISCELLANEOUS REVENUE	1,500.00	1,500.00	565.00	-	2,065.00	
3431 INTEREST ON INVESTMENT	1,374.00	1,374.00	1,004.59	-	2,378.59	
3451 STUDENT MEALS	3,848,183.00	3,848,183.00	-	144,393.51	3,703,789.49	
3456 OTHER FOOD SALES	-	-	-	-	-	
3457 CATERING	644.00	11,308.56	2,321.15	-	13,629.71	
3459 SUMMER FEEDING - EXTERNAL SERVICE	-	-	27,432.90	-	27,432.90	
3460 ONLINE CREDIT CARD FEES	36,000.00	36,000.00	4,302.00	-	40,302.00	
3490 MISCELLANEOUS REVENUE	584.44	26,218.46	2,094.62	-	28,313.08	
3496 SOFT DRINK COMMISSIONS	36,000.00	36,000.00	-	4,519.08	31,480.92	
3610 TRANSFERS FROM GENERAL OPERATING FUNDS	-	-	-	-	-	
3901 RESERVE FOR ENCUMBRANCE	43,235.12	43,235.12	-	-	43,235.12	
3902 RESERVE FOR INVENTORY	414,530.72	414,530.72	-	-	414,530.72	
3905 RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	51,177.42	51,177.42	-	-	51,177.42	
3925 FUND BALANCE - UNDESIGNATED	445,557.42	445,557.42	-	-	445,557.42	
TOTAL - FOOD SERVICE FUND	\$ 9,619,449.12	\$ 10,079,342.57	\$ 493,716.64	\$ 386,442.83	\$ 10,186,616.38	

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 5/31/2011	INCREASE	DECREASE	BUDGET AS OF 6/30/2011		
0100 SALARY - NON-INSTRUCTIONAL	\$ 1,483,526.00	\$ 1,529,420.66	\$ -	\$ 23,134.88	\$ 1,506,285.78		
0102 SALARY - OTHER COMPENSATION	1,045.36	5,709.49	471.92	-	6,181.41		
0103 SALARY - SUPPLEMENTS	2,880.00	3,430.00	-	-	3,430.00		
0111 SALARY - ADMINISTRATIVE/MANAGERIAL	1,097,936.00	1,112,053.70	-	35,953.24	1,076,100.46		
0117 WORKSHOPS	7,323.07	10,513.26	7,693.75	-	18,207.01		
0121 SALARY - RETIREMENT BONUS	-	-	4,035.44	-	4,035.44		
0122 SALARY - SICK LEAVE PAYOFF	-	3,214.74	323.38	-	3,538.12		
0123 SALARY - ANNUAL LEAVE PAYOFF	-	1,723.53	16,627.56	-	18,351.09		
0130 SALARY - OVERTIME	-	6,519.48	1,615.52	-	8,135.00		
0210 FLORIDA RETIREMENT SYSTEM	281,426.67	294,557.41	-	4,273.48	290,283.93		
0220 FICA (SOCIAL SECURITY)	198,745.80	203,067.39	-	2,544.02	200,523.37		
0231 GROUP INSURANCE - HEALTH & HOSPITAL	935,109.00	760,291.12	-	85,221.89	675,069.23		
0232 GROUP INSURANCE - LIFE	2,287.00	3,520.80	-	408.04	3,112.76		
0233 GROUP INSURANCE - DENTAL	45,877.00	44,827.76	-	4,638.62	40,189.14		
0234 GROUP INSURANCE - OTHER	505.00	1,785.54	-	168.45	1,617.09		
0310 PROFESSIONAL & TECHNICAL SERVICES	3,619,152.10	4,123,281.90	274,905.64	-	4,398,187.54		
0330 IN COUNTY TRAVEL	35,399.11	36,978.24	-	15,360.57	21,617.67		
0331 OUT OF COUNTY TRAVEL	4,600.00	7,358.52	349.83	-	7,708.35		
0350 REPAIR AND MAINTENANCE	1,000.00	1,600.00	-	200.15	1,399.85		
0354 MAINTENANCE / VEHICLE REPAIR	8,000.00	8,075.13	-	6,270.69	1,804.44		
0356 INSPECTION/REPAIR FIRE EXTINGUISHER	-	-	-	-	-		
0357 SUPPORT MANAGED - COMPUTERS	-	-	-	-	-		
0360 LEASE AND RENTAL AGREEMENTS	2,741.92	8,577.82	-	4,757.84	3,819.98		
0363 SEAT MANAGED - COMPUTERS	111,274.88	112,800.22	-	24,179.05	88,621.17		
0370 POSTAGE	3,000.00	6,118.27	-	-	6,118.27		
0371 TELEPHONE	23,820.00	19,165.48	-	6,076.80	13,088.68		
0372 TELEPHONE MAINTENANCE	250.00	250.00	-	159.66	90.34		
0373 TELEPHONE LONG DISTANCE	200.00	200.00	6.04	-	206.04		
0375 CELLULAR TELEPHONE	3,915.00	3,945.00	15.00	-	3,960.00		
0381 WATER AND SEWAGE	2,520.00	4,041.06	-	531.64	3,509.42		
0382 GARBAGE	9,843.00	139,483.00	66.72	-	139,549.72		
0390 OTHER PURCHASED SERVICE	7,287.76	18,343.87	494.64	-	18,838.51		
0392 SHIPPING CHARGES	-	-	-	-	-		
0393 CONTRACTS - NONPROFESSIONAL SERVICE	-	-	-	-	-		
0410 NATURAL GAS	20,300.00	20,300.00	-	15,443.30	4,856.70		
0430 ELECTRICITY	108,000.00	275,308.21	15,467.46	-	290,775.67		
0450 GASOLINE	3,100.00	4,628.18	317.52	-	4,945.70		
0460 DIESEL FUEL	12,250.00	17,282.50	-	4,313.50	12,969.00		
0510 SUPPLIES	38,066.26	47,717.46	-	8,491.17	39,226.29		
0550 REPAIR PARTS	2,089.14	2,089.14	-	359.06	1,730.08		
0560 TIRES AND TUBES	43.03	623.38	-	200.00	423.38		
0570 FOOD	978.55	978.55	-	-	978.55		
0571 CONDEMNED FOOD - INVENTORY	-	-	-	-	-		
0572 MILK PURCHASES	250.00	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	250.00	455.32	-	-	455.32		
0577 FOOD - PIZZA PURCHASES	-	-	-	-	-		
0579 FOOD - DISTRIBUTED TO SCHOOLS	-	-	-	-	-		
0580 COMMODITIES	-	-	-	-	-		
0592 SMALL WARES	-	-	-	-	-		
0594 NON-FOOD SCHOOL DIRECT PURCHASES	-	-	-	-	-		
0595 NON-FOOD CENTRAL PURCHASES SCHOOLS	-	-	-	-	-		
0641 EQUIPMENT/FIXED ASSET (OVER \$1,000)	162,129.70	173,149.77	11,826.96	-	184,976.73		
0642 EQUIPMENT (UNDER \$1,000)	15,137.25	15,723.25	-	-	15,723.25		
0643 COMPUTER HARDWARE (OVER \$1,000)	-	-	-	-	-		
0644 COMPUTER HARDWARE (UNDER \$1,000)	-	288.25	-	-	288.25		
0652 OTHER MOTOR VEHICLES	50,000.00	49,530.04	-	10,470.04	39,060.00		
0681 FIRE/SPRINKLER/ELECT/WATER SYSTEMS	23,090.20	24,454.10	-	-	24,454.10		
0684 REPLACEMENT ROOFING & SYSTEMS	52,328.00	66,076.94	6,093.90	-	72,170.84		
0692 SOFTWARE (UNDER \$1,000)	-	-	-	-	-		
0693 SOFTWARE SUBSCRIPTIONS	3,000.00	3,000.00	-	3,000.00	-		
0730 DUES AND FEES	45,000.00	45,000.00	-	13,244.17	31,755.83		
0731 ON-LINE CREDIT CARD FEES	36,000.00	38,642.42	1,841.55	-	40,483.97		
0732 MOTOR VEHICLE TAGS AND FEES	-	-	-	-	-		
0738 COMMISSION EXPENSE	-	-	-	-	-		
0750 OTHER PERSONNEL SERVICES (TEMP)	24,657.50	72,657.50	-	-	72,657.50		
0790 MISCELLANEOUS EXPENSE	-	-	-	-	-		
0791 INDIRECT COST	135,000.00	183,263.00	61,329.79	-	244,592.79		
0792 STATE SALES TAX	-	-	-	-	-		
0990 FUND BALANCE UNAPPROPRIATED	545,216.48	54,548.66	42,290.08	-	96,838.74		
0991 RESERVES - INVENTORY	414,530.72	414,530.72	-	-	414,530.72		
0997 RESERVES - PROJECTS	38,117.62	97,741.79	-	69,098.63	28,643.16		
TOTAL - FOOD SERVICE FUND	\$ 9,619,449.12	\$ 10,079,342.57	\$ 445,772.70	\$ 338,498.89	\$ 10,186,616.38		

Explanation of Budget Amendment as Follows:

Part IV - School Food Service Fund

Amendment Number 10

Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3261	<u>School Lunch Reimbursement</u>		\$ 381,567.50
0990	Fund Balance - Unappropriated	9890 Reserves	\$ 381,567.50
<i>Explanation: To appropriate revenue for School Lunch Reimbursement based on actual collections</i>			
....	Discretionary	\$ 381,567.50	
3262	<u>School Breakfast Reimbursement</u>		\$ 67,106.42
0990	Fund Balance - Unappropriated	9890 Reserves	\$ 67,106.42
<i>Explanation: To appropriate revenue for School Breakfast Reimbursement based on actual collections</i>			
....	Discretionary	\$ 67,106.42	
3263	<u>Food Service After School Snack Reimbursement</u>		\$ 7,322.46
0990	Fund Balance - Unappropriated	9890 Reserves	\$ 7,322.46
<i>Explanation: To appropriate revenue for Food Service After School Snack Reimbursement based on actual collections</i>			
....	Discretionary	\$ 7,322.46	
3267	<u>Summer Food Service Program</u>		\$ (222,524.24)
0997	Reserve - Projects	9890 Reserves	\$ (222,524.24)
<i>Explanation: To adjust revenue for Summer Food Service Program based on actual collections</i>			
1501	Summer Food Service Program - 2011	\$ (222,524.24)	
3338	<u>State Lunch Supplement - FS</u>		\$ (881.00)
0990	Fund Balance - Unappropriated	9890 Reserves	\$ (881.00)
<i>Explanation: To adjust revenue for State Lunch Supplement based on actual collections</i>			
....	Discretionary	\$ (881.00)	
3339	<u>State Breakfast Supplement - FS</u>		\$ (14,125.00)
0990	Fund Balance - Unappropriated	9890 Reserves	\$ (14,125.00)
<i>Explanation: To adjust revenue for State Breakfast Supplement based on actual collections</i>			
....	Discretionary	\$ (14,125.00)	
3399	<u>Other Miscellaneous State Revenue</u>		\$ 565.00
0990	Fund Balance - Unappropriated	9890 Reserves	\$ 565.00
<i>Explanation: To appropriate revenue for Other Miscellaneous State Revenue based on actual collection:</i>			
....	Discretionary	\$ 565.00	
3431	<u>Interest on Investments</u>		\$ 1,004.59
0990	Fund Balance - Unappropriated	9890 Reserves	\$ 1,004.59
<i>Explanation: To appropriate revenue for Interest on Investments based on actual collections</i>			
....	Discretionary	\$ 1,004.59	
3451	<u>Student Meals</u>		\$ (144,393.51)
0990	Fund Balance - Unappropriated	9890 Reserves	\$ (144,393.51)
<i>Explanation: To adjust revenue for Student Meals based on actual collections</i>			
....	Discretionary	\$ (144,393.51)	
3457	<u>Catering</u>		\$ 2,321.15
0510	Supplies	7610 Food Service - Departments	\$ 2,321.15
<i>Explanation: To appropriate revenue for Catering based on actual collections</i>			
7502	Catering	\$ 2,321.15	

Explanation of Budget Amendment as Follows:

Part IV - School Food Service Fund

Amendment Number 10

Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
3459	<u>Summer Feeding - External Service</u>		\$ 27,432.90
	0997 Reserve - Projects	9890 Reserves	\$ 27,432.90
<i>Explanation: To appropriate revenue for Summer Feeding - External Service based on actual collections</i>			
1501	Summer Food Service Program - 2011	\$ 27,432.90	
3460	<u>On-Line Credit Card Fees</u>		\$ 4,302.00
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 4,302.00
<i>Explanation: To appropriate revenue for On-Line Credit Card Fees based on actual collections</i>			
....	Discretionary	\$ 4,302.00	
3490	<u>Miscellaneous Revenue</u>		\$ 2,094.62
	0310 Professional & Technical Service	7610 Food Service - Departments	\$ 3,119.84
	0990 Fund Balance - Unappropriated	9890 Reserves	(1,025.22)
<i>Explanation: To appropriate revenue for Commodity Rebates based on actual collections</i>			\$ 2,094.62
....	Discretionary	\$ 2,094.62	
3496	<u>Soft Drink Commissions</u>		\$ (4,519.08)
	0997 Reserve - Projects	9890 Reserves	\$ (4,519.08)
<i>Explanation: To adjust revenue for Soft Drink Commissions based on actual collections</i>			
5044	Soft Drink Commissions	\$ (4,519.08)	

II. Amendments Between Appropriations & Reserves

.... Discretionary

0100 Salaries - Non-Instructional	7600 Food Service (Schools)	\$ (12,257.44)
0102 Salary - Other Compensation	7600 Food Service (Schools)	(62.48)
0111 Salary - Administrative Manager	7600 Food Service (Schools)	(28,279.76)
0117 Workshops	7600 Food Service (Schools)	7,616.25
0130 Salary - Overtime	7600 Food Service (Schools)	1,580.64
0210 Florida Retirement System	7600 Food Service (Schools)	(4,043.99)
0220 Social Security	7600 Food Service (Schools)	(1,109.19)
0231 Group Insurance - Health	7600 Food Service (Schools)	(81,505.08)
0232 Group Insurance - Life	7600 Food Service (Schools)	(394.82)
0233 Group Insurance - Dental	7600 Food Service (Schools)	(4,432.50)
0234 Group Insurance - Other	7600 Food Service (Schools)	(168.45)
0310 Professional & Technical Service	7600 Food Service (Schools)	1,367,813.18
0330 In County Travel	7600 Food Service (Schools)	(5,946.40)
0363 Seat Managed - Computers	7600 Food Service (Schools)	(754.02)
0371 Telephone	7600 Food Service (Schools)	(1,411.48)
0381 Water and Sewage	7600 Food Service (Schools)	(760.53)
0510 Supplies	7600 Food Service (Schools)	(489.60)
0684 Replacement Roofing & Systems	7600 Food Service (Schools)	4,358.36
0100 Salaries - Non-Instructional	7610 Food Service - Departments	(19,865.19)
0111 Salary - Administrative Manager	7610 Food Service - Departments	(17,092.46)
0117 Workshops	7610 Food Service - Departments	63.00
0121 Salary Retirement Bonus	7610 Food Service - Departments	4,035.44
0122 Salary - Sick Leave Payoff	7610 Food Service - Departments	323.38
0123 Salary - Annual Leave Payoff	7610 Food Service - Departments	16,627.56
0130 Salary - Overtime	7610 Food Service - Departments	34.88
0210 Florida Retirement System	7610 Food Service - Departments	(2,278.86)
0220 Social Security	7610 Food Service - Departments	(2,881.19)
0231 Group Insurance - Health	7610 Food Service - Departments	(3,716.81)
0232 Group Insurance - Life	7610 Food Service - Departments	(13.22)
0233 Group Insurance - Dental	7610 Food Service - Departments	(206.12)
0310 Professional & Technical Service	7610 Food Service - Departments	(925,742.63)
0330 In County Travel	7610 Food Service - Departments	(9,155.39)
0331 Out of County Travel	7610 Food Service - Departments	349.83
0350 Repair and Maintenance	7610 Food Service - Departments	(200.15)
0354 Maintenance Vehicle Repair	7610 Food Service - Departments	(6,270.69)
0360 Lease and Rental Agreements	7610 Food Service - Departments	(4,757.84)
0363 Seat Managed - Computers	7610 Food Service - Departments	(23,425.03)
0371 Telephone	7610 Food Service - Departments	(4,665.32)
0372 Telephone Maintenance	7610 Food Service - Departments	(159.66)
0373 Telephone Long Distance	7610 Food Service - Departments	6.04
0375 Cellular Telephone	7610 Food Service - Departments	15.00
0381 Water and Sewage	7610 Food Service - Departments	228.89
0382 Garbage	7610 Food Service - Departments	66.72
0390 Other Purchased Service	7610 Food Service - Departments	97.60

Explanation of Budget Amendment as Follows:

Part IV - School Food Service Fund

Amendment Number 10

Board Meeting September 12, 2011

Account	Object	Function	Increase (Decrease)
	0410 Natural Gas	7610 Food Service - Departments	(15,443.30)
	0430 Electricity	7610 Food Service - Departments	15,467.46
	0450 Gasoline	7610 Food Service - Departments	(324.02)
	0460 Diesel Fuel	7610 Food Service - Departments	(7,292.80)
	0510 Supplies	7610 Food Service - Departments	(10,322.72)
	0550 Repair Parts	7610 Food Service - Departments	(359.06)
	0560 Tires and Tubes	7610 Food Service - Departments	(200.00)
	0652 Other Motor Vehicles	7610 Food Service - Departments	(10,470.04)
	0693 Software Subscriptions	7610 Food Service - Departments	(3,000.00)
	0730 Dues and Fees	7610 Food Service - Departments	(13,244.17)
	0731 On-Line Credit Card Fees	7610 Food Service - Departments	1,841.55
	0791 Indirect Costs	7610 Food Service - Departments	61,329.79
	0990 Fund Balance - Unappropriated	9890 Reserves	(259,153.16)
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salary to actual for fiscal year 2010-2011.

1501 Summer Food Service Program - 2011

0100 Salaries - Non-Instructional	7610 Food Service - Departments	\$ 8,987.75
0111 Salary - Administrative Manager	7610 Food Service - Departments	9,418.98
0117 Workshops	7610 Food Service - Departments	14.50
0210 Florida Retirement System	7610 Food Service - Departments	1,982.40
0220 Social Security	7610 Food Service - Departments	1,408.12
0310 Professional & Technical Service	7610 Food Service - Departments	(169,700.24)
0390 Other Purchased Service	7610 Food Service - Departments	397.04
0450 Gasoline	7610 Food Service - Departments	976.88
0460 Diesel Fuel	7610 Food Service - Departments	3,758.14
0997 Reserve - Projects	9890 Reserves	168,447.76
		<u>\$ 25,691.33</u>

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

7501 Summer Food Service Program - 2010 \$ (25,691.33)

5044 Soft Drink Commissions

0641 Equipment (Over \$1,000)	7600 Food Service (Schools)	\$ 11,826.96
0684 Replacement Roofing & Systems	7600 Food Service (Schools)	1,735.54
0997 Reserve - Projects	9890 Reserves	(13,562.50)
		<u>\$ -</u>

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

7501 Summer Food Service Program - 2010

0310 Professional & Technical Service	7610 Food Service - Departments	\$ (584.51)
0330 In County Travel	7610 Food Service - Departments	(258.78)
0450 Gasoline	7610 Food Service - Departments	(335.34)
0460 Diesel Fuel	7610 Food Service - Departments	(778.84)
0997 Reserve - Projects	9890 Reserves	(23,733.86)
		<u>\$ (25,691.33)</u>

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

1501 Summer Food Service Program - 2011 \$ 25,691.33

7502 Catering

0102 Salary - Other Compensation	7600 Food Service (Schools)	\$ 621.74
0210 Florida Retirement System	7600 Food Service (Schools)	66.97
0220 Social Security	7600 Food Service (Schools)	47.57
0102 Salary - Other Compensation	7610 Food Service - Departments	(87.34)
0220 Social Security	7610 Food Service - Departments	(9.33)
0510 Supplies	7610 Food Service - Departments	2,321.15
0997 Reserve - Projects	9890 Reserves	(2,960.76)
		<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

SEPTEMBER 12, 2011