

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

MIS 5235

Meeting Date: December 13, 2010		Agenda Item Number: Consent #	
TITLE: Budget Amendment #2 - 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 #2 – 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 #2

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2010	INCREASE	DECREASE	BUDGET AS OF 10/31/2010
3121 PL 81-874, FEDERAL IMPACT, CURRENT OPERATIONS	\$ 4,358,533.00	\$ 4,358,533.00	\$ -	\$ -	\$ 4,358,533.00
3122 PL 81-874 FEDERAL IMPACT, HANDICAP	100,000.00	100,000.00	-	-	100,000.00
3191 ROTC	272,300.00	272,300.00	-	-	272,300.00
3192 DOD SECTION 386 PL 102-484	750,000.00	750,000.00	-	-	750,000.00
3193 DOD SECTION 363 PL 106-398	-	-	14,872.30	-	14,872.30
3199 MISCELLANEOUS FEDERAL DIRECT	95.00	95.00	-	-	95.00
3203 MEDICAID REIMBURSEMENT	419,400.00	419,400.00	-	-	419,400.00
3301 CLASS SIZE REDUCTION	30,080,176.00	30,080,176.00	-	-	30,080,176.00
3310 FLORIDA EDUCATION FINANCE PROGRAM	29,432,554.00	29,432,554.00	-	-	29,432,554.00
3311 SAFE SCHOOLS	578,177.00	578,177.00	-	-	578,177.00
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	-	-	1,077,477.00
3315 WORKFORCE DEVELOPMENT	2,030,797.00	2,030,797.00	-	-	2,030,797.00
3316 SPECIAL TEACHER COMPENSATION	12,358.00	12,358.00	-	-	12,358.00
3317 WORKFORCE EDUCATION PERFORMANCE INCENTIVE	9,682.00	9,682.00	-	-	9,682.00
3318 DIJ SUPPLEMENTAL ALLOCATION	463,928.00	463,928.00	-	-	463,928.00
3323 CO & DS WITHHELD FOR ADMINISTRATIVE EXPENSE	17,000.00	17,000.00	-	-	17,000.00
3335 TEACHER LEAD	361,294.00	361,294.00	-	-	361,294.00
3336 INSTRUCTIONAL MATERIALS	2,335,623.00	2,335,623.00	-	-	2,335,623.00
3343 STATE LICENSE TAX	40,000.00	40,000.00	-	-	40,000.00
3344 DISCRETIONARY LOTTERY	77,071.00	77,071.00	-	-	77,071.00
3349 INTANGIBLE PROPERTY TAX	-	-	3,425.86	-	3,425.86
3354 TRANSPORTATION	5,453,134.00	5,453,134.00	-	-	5,453,134.00
3362 SCHOOL RECOGNITION	1,692,610.00	1,692,610.00	-	-	1,692,610.00
3371 VOLUNTARY PREKINDERGARTEN PROGRAM	397,450.76	407,468.89	-	-	407,468.89
3379 FUEL TAX REFUND	40,000.00	40,000.00	-	-	40,000.00
3399 OTHER MISCELLANEOUS STATE REVENUE	11,871.14	11,871.14	-	-	11,871.14
3401 PRINT SHOP POSTAGE	30,000.00	30,000.00	-	-	30,000.00
3402 PRINT SHOP PRINTING	345,000.00	345,000.00	-	-	345,000.00
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	-	-	90,128,970.00
3414 SALES TAX REVENUE	-	1,620.00	-	-	1,620.00
3421 TAX REDEMPTIONS	100,000.00	105,216.62	64,477.70	-	169,694.32
3425 RENT/USE OF FACILITY	28,740.96	69,158.97	8,316.80	-	77,475.77
3426 COURSE FEES - OATC	310,000.00	310,000.00	-	-	310,000.00
3428 SUPPLY FEES - OATC	10,000.00	10,000.00	-	-	10,000.00
3431 INTEREST ON INVESTMENTS	400,000.00	400,000.00	-	-	400,000.00
3434 COMMUNITY EDUCATION ENRICHMENT PROGRAM	10,000.00	10,000.00	-	-	10,000.00
3445 TESTS & BOOKS - OATC	100.00	200.00	-	-	200.00
3448 DONATIONS	6,759.60	7,774.60	-	-	7,774.60
3463 BOB SIKES CHILD CARE	146,000.00	146,000.00	-	-	146,000.00
3464 WALKER CHILD CARE	127,000.00	127,000.00	-	-	127,000.00
3465 PURCHASED POSITIONS - OTHER	192,243.73	213,306.45	5,085.62	-	218,392.07
3466 PURCHASED OTHER POSITIONS - EXTERNAL	101,509.00	106,994.50	3,255.30	-	110,249.80
3467 PURCHASED - SCHOOLS - OTHER	19,751.81	23,546.42	-	-	23,546.42
3468 RIVERSIDE CHILD CARE	146,000.00	146,000.00	-	-	146,000.00
3469 ANTIOCH CHILD CARE	199,000.00	199,000.00	-	-	199,000.00
3470 NORTHWOOD CHILD CARE	127,000.00	127,000.00	-	-	127,000.00
3471 VOCATIONAL EQUIPMENT - OATC	10,000.00	10,000.00	-	-	10,000.00
3475 BLUEWATER CHILD CARE	230,000.00	230,000.00	-	-	230,000.00
3476 EDGE CHILD CARE	148,000.00	148,000.00	-	-	148,000.00
3477 PLEW CHILD CARE	194,000.00	194,000.00	-	-	194,000.00
3478 WRIGHT CHILD CARE	138,000.00	138,000.00	-	-	138,000.00
3479 SOUTHSIDE CHILD CARE	32,000.00	32,000.00	-	-	32,000.00
3481 DESTIN ELEMENTARY CHILD CARE	70,000.00	70,000.00	-	-	70,000.00
3484 FINANCIAL AID FEES	10,000.00	10,000.00	10,000.00	-	20,000.00
3485 RESTITUTION PAYMENTS - OTHER	10.00	279.88	536.50	-	816.38
3487 CERTIFICATE FEES - SUBSTITUTES	2,500.00	4,000.00	-	-	4,000.00
3488 FINGERPRINT PROGRAM	25,000.00	30,000.00	5,000.00	-	35,000.00
3489 CERTIFICATE FEES	37,897.00	37,897.00	-	-	37,897.00
3490 MISCELLANEOUS REVENUE	359.63	3,038.81	59,854.43	-	62,893.24
3491 E-RATE REFUNDS	240.00	27,291.99	-	-	27,291.99
3492 TRANSPORTATION - SCHOOL ACTIVITIES	350,000.00	350,000.00	-	-	350,000.00
3493 SALE OF JUNK	-	1,379.00	824.53	-	2,203.53
3494 FEDERAL INDIRECT COST REIMBURSEMENT	661,292.00	661,292.00	-	-	661,292.00
3495 TRANSPORTATION - REPAIRS DEPT./OTHER	7,263.26	13,058.34	10,447.91	-	23,506.25
3497 REFUND - PRIOR YEAR EXPENDITURES	129.00	129.00	-	-	129.00
3630 TRANSFER FROM CAPITAL IMPROVEMENT FUNDS	11,505,346.00	12,279,683.00	-	-	12,279,683.00
3740 PRIOR YEAR INSURANCE LOSS RECOVERY	79,844.59	107,370.29	89,617.01	-	196,987.30
3741 INSURANCE LOSS RECOVERY	-	-	25,620.80	-	25,620.80
3746 HEALTH REIMBURSEMENT ARRANGEMENT	3,171.75	8,741.26	7,383.84	-	16,125.10
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	22,686,483.81	-	-	22,686,483.81
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	9,560,896.57	-	-	9,560,896.57
TOTAL - GENERAL FUND	\$ 262,795,059.71	\$ 263,734,897.64	\$ 308,718.60	\$ -	\$ 264,043,616.24

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2010	INCREASE	DECREASE	BUDGET AS OF 10/31/2010	
5100 BASIC EDUCATION (K-12)	\$ 121,120,010.37	\$ 123,687,850.85	\$ -	\$ 175,152.98	\$ 123,512,697.87	
5101 CHARTER SCHOOL FEDERAL IMPACT	-	-	-	-	-	
5102 NORTHWEST FLORIDA BALLET FACILITY	-	-	-	-	-	
5103 BASIC INSTRUCTION	-	-	-	-	-	
5200 EXCEPTIONAL CHILD	14,328,673.78	14,309,367.08	-	21,378.84	14,287,988.24	
5300 VOCATIONAL AND TECHNICAL EDUCATION	5,508,080.40	5,393,926.28	-	28,612.54	5,365,313.74	
5400 ADULT GENERAL EDUCATION	8,640.67	8,640.67	-	-	8,640.67	
5500 PREKINDERGARTEN	348,867.11	358,920.13	-	-	358,920.13	
5900 OTHER INSTRUCTION	1,347,711.02	1,244,202.74	55,055.07	-	1,299,257.81	
6100 PUPIL PERSONNEL SERVICES	1,092,063.13	1,090,859.13	58,390.00	-	1,149,249.13	
6110 ATTENDANCE AND SOCIAL WORK	375,931.52	376,537.52	-	-	376,537.52	
6120 GUIDANCE SERVICES	2,666,030.19	2,705,968.43	11,366.00	-	2,717,334.43	
6130 HEALTH SERVICES	861,297.39	862,699.21	129.78	-	862,828.99	
6140 PSYCHOLOGICAL SERVICES	744,376.83	744,376.83	-	-	744,376.83	
6141 TESTING	329,213.17	329,213.17	-	-	329,213.17	
6150 PARENTAL INVOLVEMENT	764.10	764.10	-	-	764.10	
6200 INSTRUCTIONAL MEDIA SERVICE	1,342,095.96	1,341,649.07	3,931.75	-	1,345,580.82	
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	5,126,683.68	5,266,112.68	5,521.43	-	5,271,634.11	
6303 STAFF DEVELOPMENT - CURRICULUM	-	-	-	-	-	
6400 INSTR STAFF TRAINING SERVICES	356,113.57	357,760.22	7,567.75	-	365,327.97	
6500 INSTRUCTIONAL RELATED TECHNOLOGY	672,008.15	700,107.55	-	1,259.22	698,848.33	
7100 SCHOOL BOARD	2,986,917.34	2,997,917.34	3,900.00	-	3,001,817.34	
7200 GENERAL ADMINISTRATION (SUPT)	439,442.51	439,442.51	501.14	-	439,943.65	
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	14,277,310.51	14,342,358.44	116,080.25	-	14,458,438.69	
7400 FACILITIES ACQUISITION & CONSTRUCTION	326,958.95	327,208.95	-	-	327,208.95	
7500 FISCAL SERVICES (FINANCE DEPT)	1,940,750.54	1,940,750.54	-	-	1,940,750.54	
7600 FOOD SERVICE (SCHOOLS)	127.98	970.76	-	970.76	-	
7610 FOOD SERVICE - DEPARTMENT	-	-	-	-	-	
7700 CENTRAL SERVICES	27,166.08	27,166.08	-	-	27,166.08	
7710 PLAN, RESEARCH, DEVELOP, & EVALUATE	-	-	-	-	-	
7720 INFORMATION SERVICES	178,877.00	178,877.00	-	-	178,877.00	
7730 STAFF SERVICES	5,020,529.25	5,032,623.76	12,383.84	-	5,045,007.60	
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	858,520.25	858,520.25	-	-	858,520.25	
7762 FURNITURE SHOP	7,004.65	7,004.65	-	-	7,004.65	
7800 PUPIL TRANSP SERVICES - SCHOOL	540,239.78	540,239.78	-	620.00	539,619.78	
7801 TRANSPORTATION - NORTH	4,279,044.97	4,332,418.30	10,448.91	-	4,342,867.21	
7802 TRANSPORTATION - CENTRAL	2,495,656.96	2,502,516.13	-	-	2,502,516.13	
7803 TRANSPORTATION - SOUTH	3,562,655.99	3,583,825.99	500.00	-	3,584,325.99	
7900 OPERATION OF PLANT	18,438,618.45	18,580,196.48	404,240.67	-	18,984,437.15	
8100 MAINTENANCE ADMINISTRATION	4,670,616.53	4,670,616.53	-	-	4,670,616.53	
8120 BUILDING AND GROUND MAINTENANCE	3,298,570.45	3,295,470.45	-	-	3,295,470.45	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	2,938,649.24	2,938,649.24	200.00	-	2,938,849.24	
9100 COMMUNITY SERVICE	1,804,838.66	1,809,154.90	16,149.07	-	1,825,303.97	
9700 TRANSFER FUNDS	-	-	-	-	-	
9890 RESERVES	38,474,002.58	36,550,013.90	-	169,652.72	36,380,361.18	
TOTAL - GENERAL FUND	\$ 262,795,059.71	\$ 263,734,897.64	\$ 706,365.66	\$ 397,647.06	\$ 264,043,616.24	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 13, 2010

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3193	<u>DOD Section 363 PL 106-398</u>		\$ 14,872.30
	0510 Supplies	5200 Exceptional Child	\$ 14,872.30
<i>Explanation: To appropriate Impact Aid revenue received from the Department of Defense, based on fiscal year 2008-2009 eligible expenditures made on behalf of Students with Severe Disabilities.</i>			
	3127 Department of Defense	\$ 14,872.30	
3349	<u>Intangible Property Tax</u>		\$ 3,425.86
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 3,425.86
<i>Explanation: To appropriate revenue received for Intangible Personal Property Tax based on actual collections</i>			
	.... Discretionary	\$ 3,425.86	
3421	<u>Tax Redemptions</u>		\$ 64,477.70
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 64,477.70
<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>			
	.... Discretionary	\$ 64,477.70	
3425	<u>Rent/Use Of Facility</u>		\$ 8,316.80
	0430 Electricity	7900 Operation of Plant	\$ 25.00
	0987 Reserve Schools/Departments	9890 Reserves	6,991.80
	0990 Fund Balance - Unappropriated	9890 Reserves	1,300.00
			\$ 8,316.80
<i>Explanation: To appropriate revenue based on actual collections.</i>			
	.... Discretionary	\$ 8,291.80	0011 Utilities - Other Facilities \$ 25.00
3465	<u>Purchased Positions - Other</u>		\$ 5,085.62
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 3,337.10
	0103 Salary - Supplements	5100 Basic Education (K-12)	442.00
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	895.39
	0210 Florida Retirement System	5100 Basic Education (K-12)	234.68
	0220 Social Security	5100 Basic Education (K-12)	202.43
	0750 Other Personnel Services	5100 Basic Education (K-12)	802.68
	0102 Salary - Other Compensation	7600 Food Service (Schools)	(820.57)
	0210 Florida Retirement System	7600 Food Service (Schools)	(87.40)
	0220 Social Security	7600 Food Service (Schools)	(62.79)
	0102 Salary - Other Compensation	7900 Operation of Plant	120.00
	0210 Florida Retirement System	7900 Operation of Plant	12.92
	0220 Social Security	7900 Operation of Plant	9.18
			\$ 5,085.62
<i>Explanation: To appropriate monies received from schools to purchase positions and/or pay for other compensation.</i>			
	2051 Purchased - Other Positions	\$ 5,085.62	
3466	<u>Purchased Other Positions - External</u>		\$ 3,255.30
	0750 Other Personnel Services	5100 Basic Education (K-12)	\$ 1,695.30
	0117 Workshops	6300 Instruction & Curriculum	1,449.14
	0220 Social Security	6300 Instruction & Curriculum	110.86
			\$ 3,255.30
<i>Explanation: To appropriate FDLRS workshop reimbursement (\$1,560.00) and substitute reimbursement from outside sources (\$1,695.30).</i>			
	7020 Purchased Positions - External	\$ 3,255.30	
3484	<u>Financial Aid Fees</u>		\$ 10,000.00
	0790 Miscellaneous Expense	5300 Vocational	\$ 10,000.00
<i>Explanation: To appropriate estimated revenue for financial aid fees.</i>			
	3005 Financial Aid Trust Fund	\$ 10,000.00	
3485	<u>Restitution Payments - Other</u>		\$ 536.50
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 536.50
<i>Explanation: To appropriate revenue received for restitution based on actual collections.</i>			
	.... Discretionary	\$ 536.50	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 13, 2010

Account	Object	Function	Increase (Decrease)
3488	<u>Fingerprint Program</u>		\$ 5,000.00
	0730 Dues and Fees	7730 Staff Services	\$ 5,000.00
<i>Explanation: To appropriate estimated revenue for Fingerprint Program.</i>			
	6006 Fingerprinting - Fees		\$ 5,000.00
3490	<u>Miscellaneous Revenue</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ 46,134.27
	0510 Supplies	6300 Instruction & Curriculum	2,000.00
	0510 Supplies	7200 General Administration	173.96
	0987 Reserve Schools/Departments	9890 Reserves	1,045.20
	0990 Fund Balance - Unappropriated	9890 Reserves	10,501.00
			\$ 59,854.43
<i>Explanation: To appropriate revenue for record requests from State of Florida (\$551.00), public library courier service (\$9,950.00), vending revenue (\$173.96), sale of old textbooks (\$1,045.20), NDIA Grants (\$22,534.27), Math Moves U Grant (\$2,500.00), and Boeing Grant (\$23,100.00) based on actual collections.</i>			
	.... Discretionary		\$ 11,546.20
	1009 Math Moves U Grant	1006 NDIA Accelerator Grant	\$ 22,534.27
	2042 BAO Social Fund	1014 Boeing Grant	\$ 23,100.00
3493	<u>Sale of Junk</u>		\$ 824.53
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 824.53
<i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i>			
	.... Discretionary		\$ 824.53
3495	<u>Transportation - Repairs Dept./Other</u>		\$ 10,447.91
	0550 Repair Parts	7801 Transportation - North	\$ 10,447.91
<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>			
	.... Discretionary		\$ 10,447.91
3740	<u>Prior Year Insurance Loss Recovery</u>		\$ 89,617.01
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 89,617.01
<i>Explanation: To appropriate revenue from prior year insurance loss recovery based on actual collections.</i>			
	.... Discretionary		\$ 89,617.01
3741	<u>Insurance Loss Recovery</u>		\$ 25,620.80
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 25,620.80
<i>Explanation: To appropriate revenue from insurance loss recovery based on actual collections.</i>			
	.... Discretionary		\$ 25,620.80
3746	<u>Health Reimbursement Arrangement</u>		\$ 7,383.84
	0310 Professional & Technical Service	7730 Staff Services	\$ 7,383.84
<i>Explanation: To appropriate increase in estimated revenue for Healthcare Reimbursement Arrangement.</i>			
	5006 Health Reimbursement Arrangement		\$ 7,383.84

II. Amendments Between Appropriations & Reserves

....	<u>Discretionary</u>		
		5100 Basic Education (K-12)	\$ (140,462.62)
		5200 Exceptional Child	(34,041.14)
		5300 Vocational	16,398.79
		6100 Pupil Personnel Services	24,240.00
		6120 Guidance Services	11,366.00
		6130 Health Services	129.78
		6200 Instructional Media Services	3,618.75
		6300 Instruction & Curriculum	1,962.00
		6400 Instructional Staff Training Services	2,437.75
		6500 Instruction Related Technology	1,540.78
		7200 General Administration	327.18
		7300 School Admin - Principal Office	116,378.24
		7800 Pupil Transp Services - School	(620.00)
		7801 Transportation - North	1.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 13, 2010

Account	Object	Function	Increase (Decrease)	
		7803 Transportation - South	500.00	
		7900 Operation of Plant	407,813.21	
		8200 Administrative Technology Services	200.00	
		9890 Reserves	(409,594.72)	
			<u>\$ 2,195.00</u>	
Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s).				
	0021 Workforce Grant (20% School Cost)	\$ (302.00)	2095 Salary Resynching	\$ (1,893.00)
0002 Lottery - School Advisory Council				
	0510 Supplies	5100 Basic Education (K-12)	\$ (5,255.53)	
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	514.00	
	0750 Other Personnel Services	5100 Basic Education (K-12)	4,741.53	
			<u>\$ -</u>	
Explanation: Changes by schools & departments between objects & functions to better utilize funds.				
0011 Utilities - Other Facilities				
	0371 Telephone	7900 Operation of Plant	\$ 2,200.00	
	0373 Telephone Long Distance	7900 Operation of Plant	10.00	
			<u>\$ 2,210.00</u>	
Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s).				
	2095 Salary Resynching	\$ (2,210.00)		
0021 Workforce Grant (20% School Cost)				
	0100 Salaries - Non-Instructional	7300 School Admin - Principal Office	\$ (218.00)	
	0210 Florida Retirement System	7300 School Admin - Principal Office	(24.00)	
	0220 Social Security	7300 School Admin - Principal Office	(16.00)	
	0231 Group Insurance - Health	7300 School Admin - Principal Office	(43.00)	
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	(1.00)	
			<u>\$ (302.00)</u>	
Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s).				
	.... Discretionary	\$ 302.00	
	(School Refunds of Partial Workforce Grant Positions)			
0120 SAI - High School Reading				
	0510 Supplies	5100 Basic Education (K-12)	\$ (767.54)	
	0750 Other Personnel Services	5100 Basic Education (K-12)	767.54	
			<u>\$ -</u>	
Explanation: Changes by schools & departments between objects & functions to better utilize funds.				
0132 VPK - Year Long Program				
	0510 Supplies	5500 Prekindergarten	\$ (250.00)	
	0750 Other Personnel Services	5500 Prekindergarten	250.00	
			<u>\$ -</u>	
Explanation: Changes by schools & departments between objects & functions to better utilize funds.				
0160 Lottery - School Recognition				
	0510 Supplies	5100 Basic Education (K-12)	\$ (328.00)	
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	15.00	
	0622 Audio Visual (Under \$1,000)	6200 Instructional Media Services	313.00	
			<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)	\$ 32.00	
	0510 Supplies	5100 Basic Education (K-12)	(3,623.00)	
	0750 Other Personnel Services	5100 Basic Education (K-12)	3,591.00	
			<u>\$ -</u>	
Explanation: Changes by schools & departments between objects & functions to better utilize funds.				
1012 Science Fair Donations				
	0510 Supplies	5100 Basic Education (K-12)	\$ 515.00	
Explanation: Transfers to/(from) the following project(s) to separately identify donations from district funded program:				
	3058 Innovative Program - Science Fair	\$ (515.00)		

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 13, 2010

Account	Object	Function	Increase (Decrease)
1160	<u>Lottery - School Recognition</u>		
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ 56,661.00
	0997 Reserve - Projects	9890 Reserves	(56,661.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2015	<u>Adult Student Fees</u>		
	0350 Repair and Maintenance	5300 Vocational	\$ (867.15)
	0510 Supplies	5300 Vocational	(54,187.92)
	0510 Supplies	5900 Other Instruction	55,055.07
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2039	<u>Career Education Equipment & Supplies</u>		
	0350 Repair and Maintenance	5300 Vocational	\$ 620.68
	0510 Supplies	5300 Vocational	200.00
	0642 Equipment (Under \$1,000)	5300 Vocational	(820.68)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2095	<u>Salary Resynching</u>		
	0131 Salary - Instructional	5200 Exceptional Child	\$ (1,866.00)
	0210 Florida Retirement System	5200 Exceptional Child	(201.00)
	0220 Social Security	5200 Exceptional Child	(143.00)
	0997 Reserve - Projects	9890 Reserves	(1,893.00)
			<u>\$ (4,103.00)</u>
	<i>Explanation: Changes between objects & functions to better utilize funds, and transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ 1,893.00 0011 Utilities - Other Facilities	\$ 2,210.00
2099	<u>Stadium Facilities</u>		
	0102 Salary - Other Compensation	8120 Building and Ground Maintenance	\$ 508.23
	0210 Florida Retirement System	8120 Building and Ground Maintenance	60.80
	0220 Social Security	8120 Building and Ground Maintenance	37.36
	0510 Supplies	8120 Building and Ground Maintenance	(964.17)
	0642 Equipment (Under \$1,000)	8120 Building and Ground Maintenance	357.78
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2154	<u>Advanced Placement</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 68.22
	0131 Salary - Instructional	5100 Basic Education (K-12)	(79,590.76)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(9,449.50)
	0220 Social Security	5100 Basic Education (K-12)	(6,587.51)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(11,891.24)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(81.76)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(293.25)
	0750 Other Personnel Services	5100 Basic Education (K-12)	1,377.26
	0997 Reserve - Projects	9890 Reserves	106,448.54
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2169	<u>Child Care - Destin Elementary School</u>		
	0100 Salaries - Non-Instructional	9100 Community Service	\$ 882.00
	0210 Florida Retirement System	9100 Community Service	96.00
	0220 Social Security	9100 Community Service	67.00
	0231 Group Insurance - Health	9100 Community Service	514.00
	0232 Group Insurance - Life	9100 Community Service	2.00
	0233 Group Insurance - Dental	9100 Community Service	24.00
	0393 Contracts - Nonprofessional	9100 Community Service	2,000.00
	0510 Supplies	9100 Community Service	(3,585.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2171	<u>Child Care - Walker Elementary School</u>		
	0363 Seat Managed - Computers	5100 Basic Education (K-12)	\$ (1,099.78)
	0510 Supplies	5100 Basic Education (K-12)	(21,800.00)
	0100 Salaries - Non-Instructional	9100 Community Service	16,581.00
	0210 Florida Retirement System	9100 Community Service	1,738.00
	0220 Social Security	9100 Community Service	1,268.00
	0231 Group Insurance - Health	9100 Community Service	4,193.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 13, 2010

Account	Object	Function	Increase (Decrease)
	0232 Group Insurance - Life	9100 Community Service	(2.00)
	0233 Group Insurance - Dental	9100 Community Service	317.00
	0750 Other Personnel Services	9100 Community Service	(1,195.22)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2174	<u>Child Care - Plew Elementary School</u>		
	0100 Salaries - Non-Instructional	9100 Community Service	\$ (22,968.00)
	0210 Florida Retirement System	9100 Community Service	(2,492.00)
	0220 Social Security	9100 Community Service	(1,757.00)
	0231 Group Insurance - Health	9100 Community Service	(7,349.00)
	0232 Group Insurance - Life	9100 Community Service	(28.00)
	0233 Group Insurance - Dental	9100 Community Service	(338.00)
	0398 Field Trips	9100 Community Service	225.00
	0510 Supplies	9100 Community Service	34,707.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2176	<u>Child Care - Edge Elementary School</u>		
	0750 Other Personnel Services	5100 Basic Education (K-12)	\$ 100.00
	0220 Social Security	7300 School Admin - Principal Office	5.71
	0102 Salary - Other Compensation	9100 Community Service	144.00
	0210 Florida Retirement System	9100 Community Service	15.51
	0220 Social Security	9100 Community Service	11.02
	0510 Supplies	9100 Community Service	(3,276.24)
	0750 Other Personnel Services	9100 Community Service	3,000.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2178	<u>Child Care - Wright Elementary School</u>		
	0100 Salaries - Non-Instructional	9100 Community Service	\$ (1,944.54)
	0130 Salary - Overtime	9100 Community Service	1,316.74
	0210 Florida Retirement System	9100 Community Service	107.97
	0220 Social Security	9100 Community Service	76.70
	0510 Supplies	9100 Community Service	232.87
	0750 Other Personnel Services	9100 Community Service	210.26
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2179	<u>Child Care - Antioch Elementary School</u>		
	0310 Professional & Technical Service	6200 Instructional Media Services	\$ 355.00
	0644 Computer Hardware (Under \$1,000)	6200 Instructional Media Services	(355.00)
	0130 Salary - Overtime	9100 Community Service	350.00
	0210 Florida Retirement System	9100 Community Service	37.70
	0220 Social Security	9100 Community Service	26.78
	0750 Other Personnel Services	9100 Community Service	(414.48)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2181	<u>Child Care - Bob Sikes Elementary School</u>		
	0231 Group Insurance - Health	5100 Basic Education (K-12)	\$ 6,297.00
	0232 Group Insurance - Life	5100 Basic Education (K-12)	17.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	331.00
	0510 Supplies	9100 Community Service	(6,645.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2909	<u>School Maintenance</u>		
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ 22,860.23
	0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	1,750.00
	0370 Postage	8120 Building and Ground Maintenance	320.00
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	15,125.00
	0510 Supplies	8120 Building and Ground Maintenance	(108,483.82)
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	11,500.00
	0681 Fire/Sprinkler/Elect.	8120 Building and Ground Maintenance	500.00
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	64,719.81
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	(8,291.22)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3001	<u>ESE Guarantee - Gifted</u>		
	0310 Professional & Technical Service	5200 Exceptional Child	\$ 21.25
	0510 Supplies	5200 Exceptional Child	(721.11)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 13, 2010

Account	Object	Function	Increase (Decrease)
	0730 Dues and Fees	5200 Exceptional Child	135.00
	0750 Other Personnel Services	5200 Exceptional Child	564.86
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3058	<u>Innovative Program - Science Fair</u>		
	0510 Supplies	5100 Basic Education (K-12)	<u>\$ (515.00)</u>
<i>Explanation: Transfers to/(from) the following project(s) to separately identify donations from district funded program:</i>			
	1012 Science Fair Donations	\$ 515.00	
3060	<u>Innovative Program - National Board Certified</u>		
	0220 Social Security	5100 Basic Education (K-12)	\$ 1.29
	0510 Supplies	5100 Basic Education (K-12)	(1.29)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3102	<u>SAI - Student Assessment</u>		
	0350 Repair and Maintenance	6141 Testing	\$ (300.00)
	0360 Lease and Rental Agreements	6141 Testing	300.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3105	<u>Instructional Materials - Textbooks</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ 4,098.83
	0520 Textbooks	5100 Basic Education (K-12)	(4,656.83)
	0693 Software Subscriptions	5100 Basic Education (K-12)	558.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3106	<u>Instructional Materials - Media</u>		
	0310 Professional & Technical Service	6200 Instructional Media Services	\$ 1,150.00
	0510 Supplies	6200 Instructional Media Services	(66.78)
	0530 Periodicals	6200 Instructional Media Services	193.60
	0610 Library Books	6200 Instructional Media Services	(1,945.13)
	0622 Audio Visual (Under \$1,000)	6200 Instructional Media Services	160.34
	0642 Equipment (Under \$1,000)	6200 Instructional Media Services	636.67
	0730 Dues and Fees	6200 Instructional Media Services	(128.70)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3112	<u>School Enhancement Training</u>		
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	\$ (263.36)
	0117 Workshops	6400 Instructional Staff Training Services	(1,113.47)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	(72.48)
	0220 Social Security	6400 Instructional Staff Training Services	(3.12)
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	(173.94)
	0331 Out of County Travel	6400 Instructional Staff Training Services	(44.14)
	0510 Supplies	6400 Instructional Staff Training Services	589.55
	0750 Other Personnel Services	6400 Instructional Staff Training Services	1,080.96
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3150	<u>Educational Technology</u>		
	0350 Repair and Maintenance	6500 Instruction Related Technology	\$ (26.02)
	0642 Equipment (Under \$1,000)	6500 Instruction Related Technology	26.02
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3161	<u>SAI - Supplemental Academic Instruction</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (89.18)
	0693 Software Subscriptions	5100 Basic Education (K-12)	(64.86)
	0750 Other Personnel Services	5100 Basic Education (K-12)	264.25
	0131 Salary - Instructional	6100 Pupil Personnel Services	25,564.00
	0210 Florida Retirement System	6100 Pupil Personnel Services	2,773.00
	0220 Social Security	6100 Pupil Personnel Services	1,955.00
	0231 Group Insurance - Health	6100 Pupil Personnel Services	3,675.00
	0232 Group Insurance - Life	6100 Pupil Personnel Services	14.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 13, 2010

Account	Object	Function	Increase (Decrease)
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	169.00
	0997 Reserve - Projects	9890 Reserves	(2,560.21)
			<u>\$ 31,700.00</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):</i>			
	4110 SAI - ESOL	\$ (31,700.00)	
	<i>(Recalculation of ESOL Interpreter Allocation)</i>		
3180	<u>Florida Teachers Lead</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (606.00)
	0997 Reserve - Projects	9890 Reserves	606.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4011	<u>Insurance Claims - Equipment</u>		
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ 13,702.37</u>
<i>Explanation: Transfers to/(from) the following project(s):</i>			
	9015 Fixed Charges	\$ (13,702.37)	
4012	<u>Insurance Claims - Building & Fixed Equipment</u>		
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ 61,980.61</u>
<i>Explanation: Transfers to/(from) the following project(s):</i>			
	9015 Fixed Charges	\$ (61,980.61)	
4013	<u>Insurance Claims - Other</u>		
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ 41,277.12</u>
<i>Explanation: Transfers to/(from) the following project(s):</i>			
	9015 Fixed Charges	\$ (41,277.12)	
4026	<u>E.R. - Ed. Support Brunch</u>		
	0350 Repair and Maintenance	6300 Instruction & Curriculum	\$ 325.00
	0360 Lease and Rental Agreements	6300 Instruction & Curriculum	325.00
	0510 Supplies	6300 Instruction & Curriculum	(650.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4029	<u>Professional Development</u>		
	0360 Lease and Rental Agreements	7200 General Administration	\$ 1,300.00
	0510 Supplies	7200 General Administration	(1,300.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4110	<u>SAI - ESOL</u>		
	0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ (20,241.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(2,196.00)
	0220 Social Security	5100 Basic Education (K-12)	(1,548.00)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(7,349.00)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(28.00)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(338.00)
			<u>\$ (31,700.00)</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):</i>			
	3161 SAI - Supplemental Academic Instruction	\$ 31,700.00	
	<i>(Recalculation of ESOL Interpreter Allocation)</i>		
4125	<u>Class Size Reduction</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 42,001.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	4,542.00
	0220 Social Security	5100 Basic Education (K-12)	3,214.00
	0231 Group Insurance - Health	5100 Basic Education (K-12)	8,671.00
	0232 Group Insurance - Life	5100 Basic Education (K-12)	33.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	393.00
	0997 Reserve - Projects	9890 Reserves	(58,854.00)
			<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

Amendment Number 2

Board Meeting December 13, 2010

Account	Object	Function	Increase (Decrease)
5011	<u>Military Family Transition</u>		
	0310 Professional & Technical Service	6300 Instruction & Curriculum	\$ (300.00)
	0510 Supplies	6300 Instruction & Curriculum	300.00
			<u>\$ -</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds.		
5110	<u>Workforce Development</u>		
	0372 Telephone Maintenance	7900 Operation of Plant	\$ 144.16
	0390 Other Purchased Service	7900 Operation of Plant	14.50
	0997 Reserve - Projects	9890 Reserves	(158.66)
			<u>\$ -</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds.		
5126	<u>CSR - Class Size Equalization</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 76,691.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	8,319.00
	0220 Social Security	5100 Basic Education (K-12)	5,867.00
	0231 Group Insurance - Health	5100 Basic Education (K-12)	11,024.00
	0232 Group Insurance - Life	5100 Basic Education (K-12)	42.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	507.00
	0510 Supplies	5100 Basic Education (K-12)	(64.00)
	0693 Software Subscriptions	5100 Basic Education (K-12)	64.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	(102,450.00)
			<u>\$ -</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds.		
6010	<u>Educational Broadband Lease</u>		
	0510 Supplies	6500 Instruction Related Technology	\$ 50.00
	0641 Equipment (Over \$1,000)	6500 Instruction Related Technology	(425.00)
	0642 Equipment (Under \$1,000)	6500 Instruction Related Technology	375.00
			<u>\$ -</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds.		
6120	<u>CSR - Secondary Reading</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (1,434.06)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	870.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	677.56
	0997 Reserve - Projects	9890 Reserves	(113.50)
			<u>\$ -</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds.		
7014	<u>Professional Orientation Program</u>		
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	\$ 350.00
	0117 Workshops	6400 Instructional Staff Training Services	(388.00)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	38.00
			<u>\$ -</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds.		
7054	<u>AP Initiative - Set-Aside</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (13,046.75)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	1,694.75
	0643 Computer Hardware (Over \$1,000)	5100 Basic Education (K-12)	11,352.00
			<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)	\$ (20,904.88)
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	75.09
	0210 Florida Retirement System	5100 Basic Education (K-12)	(2,308.32)
	0220 Social Security	5100 Basic Education (K-12)	(1,592.77)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(4,157.48)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(9.82)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(161.40)
	0510 Supplies	5100 Basic Education (K-12)	(262.77)
	0750 Other Personnel Services	5100 Basic Education (K-12)	43.70
	0331 Out of County Travel	6400 Instructional Staff Training Services	130.00
	0997 Reserve - Projects	9890 Reserves	29,148.65
			<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 2

Board Meeting December 13, 2010

Account	Object	Function	Increase (Decrease)
7059	<u>Innovative Program - Odyssey of the Mind</u>		
	0331 Out of County Travel	5100 Basic Education (K-12)	\$ 2,800.00
	0331 Out of County Travel	6500 Instruction Related Technology	(2,800.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
8107	<u>CSR - Science & Math Initiative</u>		
	0370 Postage	5100 Basic Education (K-12)	\$ 0.57
	0370 Postage	6300 Instruction & Curriculum	(0.57)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
8111	<u>SAI - Best Chance</u>		
	0371 Telephone	7300 School Admin - Principal Office	\$ (185.87)
	0373 Telephone Long Distance	7300 School Admin - Principal Office	(1.70)
	0371 Telephone	7900 Operation of Plant	(2,014.13)
	0373 Telephone Long Distance	7900 Operation of Plant	(8.30)
	0997 Reserve - Projects	9890 Reserves	2,210.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
8113	<u>Workforce Ed. Performance</u>		
	0510 Supplies	5900 Other Instruction	\$ (184.97)
	0681 Fire/Sprinkler/Elect.	5900 Other Instruction	184.97
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
8119	<u>SAI - ECCI North & South</u>		
	0371 Telephone	7300 School Admin - Principal Office	\$ 185.87
	0371 Telephone	7900 Operation of Plant	(185.87)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
9004	<u>Advanced International Certificate of Education</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (15,684.45)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(1,747.98)
	0220 Social Security	5100 Basic Education (K-12)	(1,207.94)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(3,818.00)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(9.68)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(181.44)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(0.01)
	0750 Other Personnel Services	5100 Basic Education (K-12)	176.98
	0331 Out of County Travel	6400 Instructional Staff Training Services	5,000.00
	0997 Reserve - Projects	9890 Reserves	17,472.52
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
9007	<u>Career and Professional Education</u>		
	0510 Supplies	5300 Vocational	\$ 5.10
	0750 Other Personnel Services	5300 Vocational	38.64
	0997 Reserve - Projects	9890 Reserves	(43.74)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
9013	<u>Donation - Edge "Leader in Me"</u>		
	0331 Out of County Travel	6400 Instructional Staff Training Services	\$ (259.00)
	0510 Supplies	6400 Instructional Staff Training Services	259.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
9015	<u>Fixed Charges</u>		
	0310 Professional & Technical Service	6300 Instruction & Curriculum	\$ 3,750.00
	0510 Supplies	6300 Instruction & Curriculum	(3,750.00)
	0320 Insurance and Bond Premiums	7100 School Board	3,900.00
	0320 Insurance and Bond Premiums	7900 Operation of Plant	(3,900.00)
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	(116,960.10)
			<u>\$ (116,960.10)</u>
	<i>Explanation: Changes between objects & functions to better utilize funds, and transfers to/(from) the following project(s).</i>		
	4011 Insurance Claims - Equipment	\$ 13,702.37	4012 Insurance Claims - Building & Fixed Equipment \$ 61,980.61
	4013 Insurance Claims - Other	\$ 41,227.12	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 13, 2010

Account	Object	Function	Increase (Decrease)
9121	<u>Print Shop</u>		
	0350 Repair and Maintenance	7760 Internal Service	\$ (75.00)
	0750 Other Personnel Services	7760 Internal Service	75.00
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

DECEMBER 13, 2010

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2010	INCREASE	DECREASE	BUDGET AS OF 10/31/2010	
3322 CO & DS WITHHELD FOR SBE/COBI	\$ 979,475.00	\$ 979,475.00	\$ -	\$ -	\$ 979,475.00	
3326 SBE/COBI BOND INTEREST	-	-	-	-	-	
3341 RACING COMMISSION FUNDS	190,750.00	190,750.00	-	-	190,750.00	
3431 INTEREST ON INVESTMENTS	8,000.00	8,029.59	0.08	-	8,029.67	
3497 REFUND-PRIOR YEAR EXPENDITURES	-	-	-	-	-	
3630 TRANSFERS FROM CAPITAL IMP FUNDS	7,935,160.00	7,935,160.00	-	-	7,935,160.00	
3715 PROCEEDS OF REFUNDING BONDS	-	-	-	-	-	
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	\$ 10,595,467.17	\$ 0.08	\$ -	\$ 10,595,467.25	

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 9/30/2010	INCREASE	DECREASE	BUDGET AS OF 10/31/2010
9200		DEBT SERVICE					
	0710	REDEMPTION OF PRINCIPAL	\$ 5,980,000.00	\$ 5,980,000.00	\$ -	\$ -	\$ 5,980,000.00
	0720	INTEREST	3,054,835.00	3,054,835.00	-	-	3,054,835.00
	0730	DUES & FEES	30,000.00	30,000.00	-	-	30,000.00
	0733	COST OF ISSUANCE	-	-	-	-	-
	0760	PAYMENT TO REFUND BOND	-	-	-	-	-
9700	0930	TRANSFER TO CAPITAL IMPROVEMENT FUND	-	-	-	-	-
9890	0990	FUND BALANCE UNAPPROPRIATED	5,364.02	5,393.61	0.08	-	5,393.69
	0998	RESERVES - DEBT SERVICE	1,525,238.56	1,525,238.56	-	-	1,525,238.56
		TOTAL - DEBT SERVICE FUNDS	\$ 10,595,437.58	\$ 10,595,467.17	\$ 0.08	\$ -	\$ 10,595,467.25

Explanation of Budget Amendment as Follows:

Part II - Debt Service Funds

Amendment Number 2

Board Meeting December 13, 2010

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3431	<u>Interest on Investments</u>		\$ 0.08
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 0.08

Explanation: To record interest on investments.

.... Discretionary \$ 0.08

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

DECEMBER 13, 2010

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2010	INCREASE	DECREASE	BUDGET AS OF 10/31/2010	
3209 FEMA - CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -	
3210 FEMA - ADMINISTRATIVE	-	-	-	-	-	
3321 CO & DS DISTRIBUTED	100,467.00	100,467.00	-	-	100,467.00	
3325 INTEREST ON UNDIST CO & DS	12,113.00	12,113.00	-	-	12,113.00	
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	-	-	774,337.00	
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	-	-	22,405,279.00	
3421 TAX REDEMPTIONS	-	25,698.67	15,748.37	-	41,447.04	
3431 INTEREST ON INVESTMENT	-	10,525.25	5,306.13	-	15,831.38	
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	-	-	-	-	-	
3630 TRANSFERS FROM CAPITAL IMPROVEMENT FUNDS	-	-	-	-	-	
3660 TRANSFERS FROM INTERBUDGETARY	-	-	-	-	-	
3711 SALE - BONDS-SBE/COBI BONDS	-	-	170,000.00	-	170,000.00	
3791 BOND PROCEEDS - PREMIUM	-	-	15,723.80	-	15,723.80	
3740 PRIOR YR INSUR LOSS RECOVERY	-	-	-	-	-	
3741 INSURANCE LOSS RECOVERY	-	-	-	-	-	
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	\$ 46,530,089.63	\$ 206,778.30	\$ -	\$ 46,736,867.93	

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 9/30/2010	INCREASE	BUDGET AS OF 10/31/2010
7400		FACILITIES ACQUISITION & CONSTRUCTION				
	0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -
	0631	ARCHITECTURAL DESIGN / ENGINEERING	3,438,218.26	2,987,975.13	7,000.00	2,994,975.13
	0632	CONTRACTOR SERVICES	4,920,839.85	3,473,582.98	-	3,473,582.98
	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-
	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	277,285.32	294,458.32	1,793.05	296,251.37
	0642	EQUIPMENT (UNDER \$1,000)	164,321.73	172,397.73	12,836.95	185,234.68
	0643	COMPUTER EQUIPMENT (OVER \$1,000)	3,062.04	5,438.54	-	5,438.54
	0644	COMPUTER HARDWARE (UNDER \$1,000)	3,000.00	3,000.00	7,000.00	10,000.00
	0651	BUSES	-	-	-	-
	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	144,256.58	-	114,229.06
	0677	REPLACEMENT SYSTEMS	378,365.57	378,365.57	6,030.50	384,396.07
	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	144,159.62	146,236.62	-	146,236.62
	0682	HEATING/COOLING/AIR CONDITIONING	-	-	-	-
	0684	REPLACEMENT ROOFING & SYSTEMS	16,671,501.49	18,345,234.99	166,277.53	18,511,512.52
	0685	FLOORING/STRUCTURAL ALTERATION	47,471.55	57,471.55	26,000.00	83,471.55
	0691	SOFTWARE (OVER \$1,000)	39,923.39	44,773.39	-	37,939.39
	0692	SOFTWARE (UNDER \$1,000)	174.11	174.11	-	174.11
	0693	SOFTWARE SUBSCRIPTIONS	6,278.00	6,278.00	6,834.00	13,112.00
	0990	FUND BALANCE UNAPPROPRIATED	38,071.69	254,162.61	8,369.50	262,532.11
	0997	RESERVES - PROJECTS	-	-	-	-
9200	0730	DUES & FEES	-	-	1,498.29	1,498.29
9700		TRANSFER FUNDS	-	-	-	-
	0910	TRANSFERS TO GENERAL OPERATING FUND	11,505,346.00	12,279,683.00	-	12,279,683.00
	0920	TRANSFERS TO DEBT SERVICE FUND	7,935,160.00	7,935,160.00	-	7,935,160.00
	0960	TRANSFERS TO INTERBUDGETARY FUND	-	-	-	-
		TOTAL - CAPITAL PROJECT FUNDS	\$ 45,718,875.71	\$ 46,530,089.63	\$ 243,639.82	\$ 46,736,867.93

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 2

Board Meeting December 13, 2010

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3421	<u>Tax Redemptions</u>		<u>\$ 15,748.37</u>
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>\$ 15,748.37</u>
	Explanation: To appropriate tax redemptions collections.		
	.... Discretionary	\$ 15,748.37	
3431	<u>Interest on Investments</u>		<u>\$ 5,306.13</u>
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>\$ 5,306.13</u>
	Explanation: To record interest on investments.		
	.... Discretionary	\$ 5,306.13	
3711	<u>Sale - Bonds-SBE/COBI Bonds</u>		<u>\$ 170,000.00</u>
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 170,000.00</u>
	Explanation: To record the sale of Bonds-SBE/COBI Bonds.		
	0322 District Wide - Roofing	\$ 170,000.00	
3791	<u>Bond Proceeds - Premium</u>		<u>\$ 15,723.80</u>
	0730 Dues and Fees	9200 Debt Services	<u>\$ 15,723.80</u>
	Explanation: To record Bond Proceeds - Premium.		
	.... Discretionary	\$ 1,498.29	
		0322 District Wide - Roofing	<u>\$ 14,225.51</u>
			<u>\$ 15,723.80</u>
II. <u>Amendments Between Appropriations & Reserves</u>			
	.... Discretionary		
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>\$ (12,685.00)</u>
	Explanation: Transferred to/from the following project(s):		
	5312 BAO - Renovations & Repairs	\$ 5,685.00	
		7345 Choctaw/Lewis - Faithful - P4/TO11	<u>7,000.00</u>
		Total Projects transferred to/from	<u>\$ 12,685.00</u>
1317	<u>Wrestling Mat - BD</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	<u>\$ 5,000.00</u>
	Explanation: Transfers to/(from) the following project(s):		
	2303 Board Projects	\$ (5,000.00)	
1345	<u>Technology Equipment - BD</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 8,990.00
	0691 Software (Over \$1,000)	7400 Facilities Acquisition and Construction	(6,834.00)
	0693 Software Subscriptions	7400 Facilities Acquisition and Construction	<u>6,834.00</u>
			<u>\$ 8,990.00</u>
	Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s)		
	2303 Board Projects	\$ (8,990.00)	
1349	<u>Niceville - Field Restroom - BD</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 1,030.50
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(1,448.11)
			<u>\$ (417.61)</u>
	Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s)		
	2303 Board Projects	\$ 417.61	
1375	<u>New Canopy Walkway - P4/TO5</u>		
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	<u>\$ (35,712.52)</u>
	Explanation: Transfers to/(from) the following project(s):		
	1393 Destin Elem - Window Replace - P4/TO 5	\$ 35,712.52	

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 2

Board Meeting December 13, 2010

Account	Object	Function	Increase (Decrease)
1393	<u>Destin Elem - Window Replace - P4/TO 5</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 35,712.52
	Explanation: Transfers to/(from) the following project(s):		
	1375 New Canopy Walkway - P4/TO5	\$ (35,712.52)	
2300	<u>Elliott Point - ODP</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 30,000.00
	Explanation: Transfers to/(from) the following project(s):		
	2301 Elliott Point - Chiller - P4/TO12	\$ (30,000.00)	
2301	<u>Elliott Point - Chiller - P4/TO12</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (30,000.00)
	Explanation: Transfers to/(from) the following project(s):		
	2300 Elliott Point - ODP	\$ 30,000.00	
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (20,572.39)
	Explanation: Transferred to/from the following project(s):		
	1317 Wrestling Mat - BD	\$ 5,000.00	1349 Niceville - Field Restroom - BD (417.61)
	1345 Technology Equipment - BD	8,990.00	2317 Pryor Middle - iPads - BD 7,000.00
			Total Projects transferred to/from \$ 20,572.39
2313	<u>Environmental/IAO/T&B - District Wide</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (45,000.00)
	Explanation: Transfers to/(from) the following project(s):		
	6362 Lewis - Renovations	\$ 45,000.00	
2317	<u>Pryor Middle - iPads - BD</u>		
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 7,000.00
	Explanation: Transfers to/(from) the following project(s):		
	2303 Board Projects	\$ (7,000.00)	
2336	<u>District Wide - Emergency Maintenance</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 640.00
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	5,000.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(31,640.00)
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	26,000.00
			\$ -
	Explanation: Reallocate funds between objects within the project		
2393	<u>Band Instrument Replacement</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (3,206.95)
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	3,206.95
			\$ -
	Explanation: Reallocate funds between objects within the project		
5312	<u>BAO - Renovations & Repairs</u>		
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	\$ 5,685.00
	Explanation: Transfers to/(from) the following project(s):		
	.... Discretionary	\$ (5,685.00)	

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 2

Board Meeting December 13, 2010

Account	Object	Function	Increase (Decrease)
6362	<u>Lewis - Renovations</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 45,000.00</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2313 Environmental/IAO/T&B - District Wide	\$ (45,000.00)	
7345	<u>Choctaw/Lewis - Faithful - P4/TO11</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	<u>\$ 7,000.00</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ (7,000.00)	
ADOPTED BY SCHOOL BOARD:		DECEMBER 13, 2010	

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2010	INCREASE	DECREASE	BUDGET AS OF 10/31/2010	
3199 MISCELLANEOUS FEDERAL DIRECT	\$ 57,950.00	\$ 57,950.00	\$ 364,330.25	\$ -	\$ 422,280.25	
3201 VOCATIONAL EDUCATIONAL ARTS	54,039.85	121,589.85	-	4,250.66	117,339.19	
3211 ARRA - STABILIZATION - WORKFORCE	147,644.00	147,644.00	-	-	147,644.00	
3213 ARRA - STABILIZATION - K12	9,078,727.00	9,078,727.00	18,095.00	-	9,096,822.00	
3214 ARRA - SFSF - D. HICKHAM	-	-	-	-	-	
3215 EDUCATION JOBS FUND	-	-	5,781,229.00	-	5,781,229.00	
3231 IDEA - INDIVIDUALS WITH DISABILITIES ACT	11,707,343.38	11,707,343.38	-	57,841.67	11,649,501.71	
3241 TITLE I	7,976,874.80	8,801,404.80	-	11,176.73	8,790,228.07	
3251 ADULT BASIC EDUCATION	331,983.00	331,983.00	-	-	331,983.00	
3269 OTHER FOOD SERVICES	-	-	-	-	-	
3274 TITLE III NO CHILD LEFT BEHIND	100,852.39	100,852.39	-	837.72	100,014.67	
3275 TITLE V INNOVATIVE EDUCATION	-	-	-	-	-	
3277 TITLE II - PART A	2,858,733.68	2,858,733.68	-	-	2,858,733.68	
3280 DRUG FREE SCHOOLS PROGRAM	24,742.23	24,742.23	-	-	24,742.23	
3299 MISCELLANEOUS FEDERAL THROUGH STATE	465,991.77	465,991.77	41,106.49	-	507,098.26	
3480 TECH PREP	-	-	-	-	-	
3490 MISCELLANEOUS REVENUE	-	-	-	-	-	
3905 RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	-	-	-	-	-	
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 32,804,882.10	\$ 33,696,962.10	\$ 6,204,760.74	\$ 74,106.78	\$ 39,827,616.06	

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2010	INCREASE	DECREASE	BUDGET AS OF 10/31/2010
5100 BASIC EDUCATION (K-12)	\$ 12,874,956.53	\$ 13,629,292.06	\$ 5,507,222.12	\$ -	\$ 19,136,514.18
5200 EXCEPTIONAL STUDENT EDUCATION	9,272,199.83	9,293,335.92	111,156.71	-	9,404,492.63
5300 VOCATIONAL AND TECHNICAL EDUCATION	260,834.49	314,134.49	-	3,686.95	310,447.54
5400 ADULT GENERAL EDUCATION	141,421.00	141,421.00	-	-	141,421.00
5500 PRE-KINDERGARTEN	508,273.43	498,818.43	-	-	498,818.43
5900 OTHER INSTRUCTION	90,240.00	90,240.00	364,330.25	-	454,570.25
6100 PUPIL PERSONNEL SERVICES	242,019.89	240,563.34	3,515.00	-	244,078.34
6110 ATTENDANCE AND SOCIAL WORK	348,663.00	349,271.00	-	-	349,271.00
6120 GUIDANCE SERVICES	-	-	-	-	-
6130 HEALTH SERVICES	1,650.00	1,250.00	4,000.00	-	5,250.00
6140 PSYCHOLOGICAL SERVICES	137,532.00	139,546.14	-	1,000.00	138,546.14
6150 PARENTAL INVOLVEMENT	152,609.00	139,907.50	2,086.79	-	141,994.29
6200 INSTRUCTIONAL MEDIA SERVICE	43,540.00	43,540.00	70,598.00	-	114,138.00
6300 INSTR & CURR DEVEL SERVICE (SUPT)	5,606,741.63	5,568,881.43	12,441.97	-	5,581,323.40
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	706,586.18	700,106.51	2,874.66	-	702,981.17
6500 INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-
7200 GENERAL ADMINISTRATION (SUPT)	1,259,128.17	1,327,668.33	3,478.18	-	1,331,146.51
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	342,869.88	337,386.88	32,715.00	-	370,101.88
7400 FACILITIES ACQUISITION & CONSTRUCTION	-	-	-	-	-
7500 FISCAL SERVICES	70,701.00	70,701.00	-	-	70,701.00
7600 FOOD SERVICE (SCHOOLS)	-	-	18,095.00	-	18,095.00
7720 INFORMATION SERVICES	-	-	-	-	-
7800 PUPIL TRANSP SERVICES - SCHOOL	560,593.04	631,795.04	4,000.00	-	635,795.04
7801 TRANSPORTATION - NORTH	59,538.10	58,538.10	-	369.77	58,168.33
7802 TRANSPORTATION - CENTRAL	5,750.00	5,750.00	-	350.00	5,400.00
7803 TRANSPORTATION - SOUTH	49,814.93	48,814.93	-	453.00	48,361.93
7900 OPERATION OF PLANT	69,220.00	66,000.00	-	-	66,000.00
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 32,804,882.10	\$ 33,696,962.10	\$ 6,136,513.68	\$ 5,859.72	\$ 39,827,616.06

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 2

Board Meeting December 13, 2010

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3199	<u>Miscellaneous Federal Direct</u>		\$ 364,330.25
	0790 Miscellaneous Expense	5900 Other Instruction	\$ 364,330.25
	<i>Explanation: To appropriate revenue for Pell Grant</i>		
	1481 Pell Grant	\$ 364,330.25	
3201	<u>Vocational Educational Arts</u>		\$ (4,250.66)
	0331 Out of County Travel	5300 Vocational	\$ (925.26)
	0510 Supplies	5300 Vocational	(75.30)
	0642 Equipment (Under \$1,000)	5300 Vocational	(2,686.39)
	0791 Indirect Costs	7200 General Administration	(563.71)
			\$ (4,250.66)
	<i>Explanation: To close fiscal year 2009-2010 Carl Perkins - Secondary.</i>		
	0422 Carl Perkins - Secondary	\$ (4,250.66)	
3213	<u>ARRA - Stabilization K-12</u>		\$ 18,095.00
	0641 Equipment (Over \$1,000)	7600 Food Service (Schools)	\$ 18,095.00
	<i>Explanation: To appropriate fiscal year 2010-2011 State Assisted Food Service Equipment Grant - ARRA</i>		
	1451 FY 2010 - 2011 Equipment Assistance - FS	\$ 18,095.00	
3215	<u>Education Jobs Fund</u>		\$ 5,781,229.00
	0234 Group Insurance - Other	5100 Basic Education (K-12)	\$ 5,781,229.00
	<i>Explanation: To appropriate estimated revenue for Education Jobs Fund</i>		
	1445 Education Jobs Fund	\$ 5,781,229.00	
3231	<u>IDEA - Individuals With Disabilities Act</u>		\$ (57,841.67)
	0117 Workshops	5200 Exceptional Child	\$ (372.00)
	0220 Social Security	5200 Exceptional Child	(12.39)
	0310 Professional & Technical Service	5200 Exceptional Child	(677.00)
	0330 In County Travel	5200 Exceptional Child	(400.00)
	0331 Out of County Travel	5200 Exceptional Child	(1,500.00)
	0370 Postage	5200 Exceptional Child	(177.50)
	0510 Supplies	5200 Exceptional Child	(39,838.41)
	0641 Equipment (Over \$1,000)	5200 Exceptional Child	(3,000.00)
	0642 Equipment (Under \$1,000)	5200 Exceptional Child	(107.10)
	0643 Computer Hardware (Over \$1,000)	5200 Exceptional Child	(3,500.00)
	0644 Computer Hardware (Under \$1,000)	5200 Exceptional Child	(786.00)
	0692 Software (Under \$1,000)	5200 Exceptional Child	(401.00)
	0750 Other Personnel Services	5200 Exceptional Child	(2,426.74)
	0750 Other Personnel Services	6300 Instruction & Curriculum	(22.03)
	0331 Out of County Travel	6400 Instructional Staff Training Services	(1,500.00)
	0791 Indirect Costs	7200 General Administration	(1,948.73)
	0398 Field Trips	7801 Transportation - North	(369.77)
	0398 Field Trips	7802 Transportation - Central	(350.00)
	0398 Field Trips	7803 Transportation - South	(453.00)
			\$ (57,841.67)
	<i>Explanation: To close fiscal year 2009-2010 IDEA Pre-school Handicapped.</i>		
	0476 Pre-School Handicapped	\$ (57,841.67)	
3241	<u>Title I</u>		\$ (11,176.73)
	0510 Supplies	5100 Basic Education (K-12)	\$ (147.84)
	0510 Supplies	6300 Instruction & Curriculum	(606.00)
	0643 Computer Hardware (Over \$1,000)	6300 Instruction & Curriculum	(330.00)
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	(6,000.00)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	(978.70)
	0220 Social Security	6400 Instructional Staff Training Services	(1,053.84)
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	(1,886.00)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(29.90)
	0791 Indirect Costs	7200 General Administration	(144.45)
			\$ (11,176.73)
	<i>Explanation: To close fiscal year 2009-2010 Title I - N & D and Title I - AYP Corrective Action.</i>		
	0409 Title I - N & D	\$ (292.29)	
	0411 Title I - AYP Corrective Action	\$ (10,884.44)	

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 2

Board Meeting December 13, 2010

Account	Object	Function	Increase (Decrease)
3274	<u>Title III No Child Left Behind</u>		\$ (837.72)
	0510 Supplies	6400 Instructional Staff Training Services	\$ (348.08)
	0791 Indirect Costs	7200 General Administration	(489.64)
			<u>\$ (837.72)</u>

Explanation: To close fiscal year 2009-2010 Title III - English Language.

0418	Title III - English Language	\$ (837.72)			
3299	<u>Miscellaneous Federal Through State</u>				\$ 41,106.49
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 1,000.00		
	0210 Florida Retirement System	5100 Basic Education (K-12)	109.00		
	0220 Social Security	5100 Basic Education (K-12)	77.00		
	0390 Other Purchased Service	5100 Basic Education (K-12)	2,584.00		
	0510 Supplies	5100 Basic Education (K-12)	2,357.78		
	0730 Dues and Fees	5100 Basic Education (K-12)	7,500.00		
	0220 Social Security	6100 Pupil Personnel Services	15.00		
	0330 In County Travel	6100 Pupil Personnel Services	1,000.00		
	0331 Out of County Travel	6100 Pupil Personnel Services	1,500.00		
	0750 Other Personnel Services	6100 Pupil Personnel Services	1,000.00		
	0310 Professional & Technical Service	6130 Health Services	4,000.00		
	0330 In County Travel	6300 Instruction & Curriculum	1,000.00		
	0370 Postage	6300 Instruction & Curriculum	1,000.00		
	0390 Other Purchased Service	6300 Instruction & Curriculum	1,000.00		
	0510 Supplies	6300 Instruction & Curriculum	1,000.00		
	0730 Dues and Fees	6300 Instruction & Curriculum	1,000.00		
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	2,000.00		
	0210 Florida Retirement System	6400 Instructional Staff Training Services	282.00		
	0220 Social Security	6400 Instructional Staff Training Services	199.00		
	0331 Out of County Travel	6400 Instructional Staff Training Services	1,500.00		
	0390 Other Purchased Service	6400 Instructional Staff Training Services	1,000.00		
	0510 Supplies	6400 Instructional Staff Training Services	4,445.00		
	0791 Indirect Costs	7200 General Administration	1,537.71		
	0398 Field Trips	7800 Pupil Transp Services - School	4,000.00		
			<u>\$ 41,106.49</u>		

Explanation: To close fiscal year 2009-2010 Homeless Children & Youth and appropriate revenue for fiscal year 2010-2011 Homeless Children & Youth.

0412	Homeless Children & Youth	\$ (3,893.51)	1412	Homeless Children & Youth	\$ 45,000.00
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II. Amendments Between Appropriations & Reserves

0413	<u>Title I School Improvement Initiative</u>				
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	\$ (4,402.68)		
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	4,402.68		
			<u>\$ -</u>		

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

0421	<u>Back To Work - WDB</u>				
	0100 Salaries - Non-Instructional	7300 School Admin - Principal Office	\$ (3,672.00)		
	0210 Florida Retirement System	7300 School Admin - Principal Office	(395.00)		
	0220 Social Security	7300 School Admin - Principal Office	(282.00)		
	0231 Group Insurance - Health	7300 School Admin - Principal Office	(724.00)		
	0232 Group Insurance - Life	7300 School Admin - Principal Office	(3.00)		
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	(30.00)		
	0234 Group Insurance - Other	7300 School Admin - Principal Office	5,106.00		
			<u>\$ -</u>		

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

0491	<u>Title I - AARA - Targeted</u>				
	0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ 663.35		
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	(663.35)		
	0510 Supplies	5100 Basic Education (K-12)	(1,245.18)		
	0750 Other Personnel Services	5100 Basic Education (K-12)	(4,000.00)		
	0220 Social Security	6400 Instructional Staff Training Services	58.00		
	0510 Supplies	6400 Instructional Staff Training Services	138.53		
	0750 Other Personnel Services	6400 Instructional Staff Training Services	5,048.65		
			<u>\$ -</u>		

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

0495	<u>IDEA Part B - AARA - Targeted</u>				
	0510 Supplies	5200 Exceptional Child	\$ (31,577.75)		
	0642 Equipment (Under \$1,000)	5200 Exceptional Child	4,000.00		

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 2

Board Meeting December 13, 2010

Account	Object	Function	Increase (Decrease)
	0652 Other Motor Vehicles	5200 Exceptional Child	23,577.75
	0510 Supplies	6300 Instruction & Curriculum	4,000.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
0496	<u>IDEA Preschool - AARA - Targeted</u>		
	0510 Supplies	5200 Exceptional Child	\$ (2,600.00)
	0642 Equipment (Under \$1,000)	5200 Exceptional Child	3,600.00
	0510 Supplies	6140 Psychological Services	(1,000.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
0499	<u>Title I N & D - AARA - Targeted</u>		
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	\$ (100,132.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(9,856.00)
	0220 Social Security	5100 Basic Education (K-12)	(7,644.00)
	0510 Supplies	5100 Basic Education (K-12)	117,632.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
1401	<u>Title I</u>		
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ 9,460.50
	0510 Supplies	5100 Basic Education (K-12)	(11,853.39)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	(801.14)
	0750 Other Personnel Services	5100 Basic Education (K-12)	1,307.24
	0100 Salaries - Non-Instructional	6150 Parental Involvement	1,137.00
	0210 Florida Retirement System	6150 Parental Involvement	123.00
	0220 Social Security	6150 Parental Involvement	87.00
	0231 Group Insurance - Health	6150 Parental Involvement	514.00
	0232 Group Insurance - Life	6150 Parental Involvement	2.00
	0233 Group Insurance - Dental	6150 Parental Involvement	24.00
	0234 Group Insurance - Other	6150 Parental Involvement	94.00
	0310 Professional & Technical Service	6150 Parental Involvement	1,000.00
	0510 Supplies	6150 Parental Involvement	(1,094.21)
	0350 Repair and Maintenance	6300 Instruction & Curriculum	110.00
	0355 Computer Repairs	6300 Instruction & Curriculum	(110.00)
	0691 Software (Over \$1,000)	6300 Instruction & Curriculum	(10,000.00)
	0693 Software Subscriptions	6300 Instruction & Curriculum	10,000.00
	0220 Social Security	6400 Instructional Staff Training Services	33.35
	0331 Out of County Travel	6400 Instructional Staff Training Services	4,307.44
	0510 Supplies	6400 Instructional Staff Training Services	(6,146.79)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	1,806.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
1409	<u>Title I - N & D</u>		
	0330 In County Travel	5100 Basic Education (K-12)	\$ 400.00
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	6,000.00
	0510 Supplies	5100 Basic Education (K-12)	2,313.00
	0610 Library Books	5100 Basic Education (K-12)	1,000.00
	0693 Software Subscriptions	5100 Basic Education (K-12)	(15,000.00)
	0510 Supplies	6150 Parental Involvement	200.00
	0791 Indirect Costs	7200 General Administration	5,087.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
1422	<u>Carl Perkins - Secondary</u>		
	0621 AV Materials (Over \$1,000)	5300 Vocational	\$ 3,511.00
	0641 Equipment (Over \$1,000)	5300 Vocational	38.00
	0642 Equipment (Under \$1,000)	5300 Vocational	(3,549.00)
	0691 Software (Over \$1,000)	5300 Vocational	(5,900.00)
	0693 Software Subscriptions	5300 Vocational	5,900.00
	0330 In County Travel	6300 Instruction & Curriculum	(1,022.00)
	0730 Dues and Fees	6300 Instruction & Curriculum	1,022.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
1425	<u>Carl Perkins Secondary Career & Tech, DJJ</u>		
	0681 Fire/Sprinkler/Elect.	5300 Vocational	\$ (5,000.00)
	0685 Flooring/Structural Alteration	5300 Vocational	5,000.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 2

Board Meeting December 13, 2010

Account	Object	Function	Increase (Decrease)
1445	<u>Education Jobs Fund</u>		
	0234 Group Insurance - Other	5100 Basic Education (K-12)	\$ (274,365.00)
	0100 Salaries - Non-Instructional	5200 Exceptional Child	111,693.00
	0210 Florida Retirement System	5200 Exceptional Child	12,109.00
	0220 Social Security	5200 Exceptional Child	8,546.00
	0231 Group Insurance - Health	5200 Exceptional Child	36,865.00
	0232 Group Insurance - Life	5200 Exceptional Child	143.00
	0233 Group Insurance - Dental	5200 Exceptional Child	1,696.00
	0100 Salaries - Non-Instructional	6200 Instructional Media Services	8,684.00
	0131 Salary - Instructional	6200 Instructional Media Services	43,390.00
	0210 Florida Retirement System	6200 Instructional Media Services	5,649.00
	0220 Social Security	6200 Instructional Media Services	3,984.00
	0231 Group Insurance - Health	6200 Instructional Media Services	8,469.00
	0232 Group Insurance - Life	6200 Instructional Media Services	32.00
	0233 Group Insurance - Dental	6200 Instructional Media Services	390.00
	0100 Salaries - Non-Instructional	7300 School Admin - Principal Office	22,678.00
	0210 Florida Retirement System	7300 School Admin - Principal Office	2,460.00
	0220 Social Security	7300 School Admin - Principal Office	1,735.00
	0231 Group Insurance - Health	7300 School Admin - Principal Office	5,565.00
	0232 Group Insurance - Life	7300 School Admin - Principal Office	21.00
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	256.00
			<u>\$ -</u>

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

1460 Stabilization - ARRA - K-12

0750	Other Personnel Services	5100 Basic Education (K-12)	\$ (702.85)
0750	Other Personnel Services	5200 Exceptional Child	702.85
			<u>\$ -</u>

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

1475 IDEA Part B

0100	Salaries - Non-Instructional	5200 Exceptional Child	\$ (31,531.00)
0210	Florida Retirement System	5200 Exceptional Child	(3,420.00)
0220	Social Security	5200 Exceptional Child	(2,412.00)
0231	Group Insurance - Health	5200 Exceptional Child	(9,471.00)
0232	Group Insurance - Life	5200 Exceptional Child	(36.00)
0233	Group Insurance - Dental	5200 Exceptional Child	(436.00)
0510	Supplies	5200 Exceptional Child	42,906.00
0510	Supplies	6300 Instruction & Curriculum	4,400.00
			<u>\$ -</u>

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

1483 AFRL DoD NDEP - STEM

0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ 215.04
0210	Florida Retirement System	5100 Basic Education (K-12)	23.13
0220	Social Security	5100 Basic Education (K-12)	16.45
0510	Supplies	5100 Basic Education (K-12)	(254.62)
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

DECEMBER 13, 2010

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2010	INCREASE	DECREASE	BUDGET AS OF 10/31/2010	
3261 SCHOOL LUNCH REIMBURSEMENT	\$ 3,712,374.00	\$ 3,712,374.00	\$ -	\$ -	\$ 3,712,374.00	
3262 SCHOOL BREAKFAST REIMBURSEMENT	860,090.00	860,090.00	-	-	860,090.00	
3263 FOOD SERVICE AFTER SCHOOL SNACK REIMBURSEMENT	48,199.00	48,199.00	-	-	48,199.00	
3265 USDA DONATED COMMODITIES	-	-	-	-	-	
3267 SUMMER FOOD SERVICE PROGRAM	-	81,094.87	-	-	81,094.87	
3268 NUTRITION EDUC & TRNG PROGRAM	-	-	-	-	-	
3269 OTHER FOOD SERVICES	-	-	-	-	-	
3338 STATE LUNCH SUPPLEMENT - FS	60,000.00	60,000.00	-	-	60,000.00	
3339 STATE BREAKFAST SUPPLEMENT - FS	60,000.00	60,000.00	-	-	60,000.00	
3399 OTHER MISCELLANEOUS REVENUE	1,500.00	1,500.00	-	-	1,500.00	
3431 INTEREST ON INVESTMENT	1,374.00	1,374.00	-	-	1,374.00	
3451 STUDENT MEALS	3,848,183.00	3,848,183.00	-	-	3,848,183.00	
3456 OTHER FOOD SALES	-	-	-	-	-	
3457 CATERING	644.00	5,102.20	1,532.23	-	6,634.43	
3460 ONLINE CREDIT CARD FEES	36,000.00	36,000.00	-	-	36,000.00	
3490 MISCELLANEOUS REVENUE	584.44	1,954.47	3,019.37	-	4,973.84	
3496 SOFT DRINK COMMISSIONS	36,000.00	36,000.00	-	-	36,000.00	
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	\$ 9,706,372.22	\$ 4,551.60	\$ -	\$ 9,710,923.82	

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 9/30/2010	INCREASE	DECREASE	BUDGET AS OF 10/31/2010
	0100	SALARY - NON-INSTRUCTIONAL	\$ 1,483,526.00	\$ 1,484,182.00	\$ -	\$ 72,731.00	\$ 1,411,451.00
	0102	SALARY - OTHER COMPENSATION	1,045.36	4,879.82	-	0.58	4,879.24
	0103	SALARY - SUPPLEMENTS	2,880.00	3,430.00	-	-	3,430.00
	0111	SALARY - ADMINISTRATIVE/MANAGERIAL	1,097,936.00	1,097,936.00	-	34,624.00	1,063,312.00
	0117	WORKSHOPS	7,323.07	7,914.07	21.75	-	7,935.82
	0121	SALARY - RETIREMENT BONUS	-	-	-	-	-
	0122	SALARY - SICK LEAVE PAYOFF	-	3,214.74	-	-	3,214.74
	0123	SALARY - ANNUAL LEAVE PAYOFF	-	-	-	-	-
	0130	SALARY - OVERTIME	-	280.51	-	-	280.51
	0210	FLORIDA RETIREMENT SYSTEM	281,426.67	282,346.31	-	11,646.08	270,700.23
	0220	FICA (SOCIAL SECURITY)	198,745.80	199,401.92	-	8,208.34	191,193.58
	0231	GROUP INSURANCE - HEALTH & HOSPITAL	935,109.00	940,286.70	-	41,826.00	898,460.70
	0232	GROUP INSURANCE - LIFE	2,287.00	2,304.00	-	112.00	2,192.00
	0233	GROUP INSURANCE - DENTAL	45,877.00	46,214.00	-	2,317.00	43,897.00
	0234	GROUP INSURANCE - OTHER	505.00	1,740.30	-	-	1,740.30
	0310	PROFESSIONAL & TECHNICAL SERVICES	3,619,152.10	3,620,522.13	50,087.45	-	3,670,609.58
	0330	IN COUNTY TRAVEL	35,399.11	35,399.11	50.00	-	35,449.11
	0331	OUT OF COUNTY TRAVEL	4,600.00	4,600.00	-	-	4,600.00
	0350	REPAIR AND MAINTENANCE	1,000.00	1,000.00	600.00	-	1,600.00
	0354	MAINTENANCE / VEHICLE REPAIR	8,000.00	8,000.00	-	-	8,000.00
	0356	INSPECTION/REPAIR FIRE EXTINGUISHER	-	-	-	-	-
	0357	SUPPORT MANAGED - COMPUTERS	-	-	-	-	-
	0360	LEASE AND RENTAL AGREEMENTS	2,741.92	7,741.92	-	-	7,741.92
	0363	SEAT MANAGED - COMPUTERS	111,274.88	111,274.88	-	-	111,274.88
	0370	POSTAGE	3,000.00	5,095.07	1,000.00	-	6,095.07
	0371	TELEPHONE	23,820.00	23,820.00	-	-	23,820.00
	0372	TELEPHONE MAINTENANCE	250.00	250.00	-	-	250.00
	0373	TELEPHONE LONG DISTANCE	200.00	200.00	-	-	200.00
	0375	CELLULAR TELEPHONE	3,915.00	3,915.00	-	-	3,915.00
	0381	WATER AND SEWAGE	2,520.00	2,520.00	-	-	2,520.00
	0382	GARBAGE	9,843.00	9,843.00	129,640.00	-	139,483.00
	0390	OTHER PURCHASED SERVICE	7,287.76	8,032.05	-	-	8,032.05
	0392	SHIPPING CHARGES	-	-	-	-	-
	0393	CONTRACTS - NONPROFESSIONAL SERVICE	-	-	-	-	-
	0410	NATURAL GAS	20,300.00	20,300.00	-	-	20,300.00
	0430	ELECTRICITY	108,000.00	108,000.00	164,201.00	-	272,201.00
	0450	GASOLINE	3,100.00	3,100.00	-	-	3,100.00
	0460	DIESEL FUEL	12,250.00	12,250.00	-	-	12,250.00
	0510	SUPPLIES	38,066.26	42,674.46	-	38.53	42,635.93
	0550	REPAIR PARTS	2,089.14	2,089.14	-	-	2,089.14
	0560	TIRES AND TUBES	43.03	43.03	380.35	-	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	250.00	-	-	250.00
	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	164,880.00	469.96	-	165,349.96
	0642	EQUIPMENT (UNDER \$1,000)	15,137.25	15,137.25	-	-	15,137.25
	0643	COMPUTER HARDWARE (OVER \$1,000)	-	-	-	-	-
	0644	COMPUTER HARDWARE (UNDER \$1,000)	-	-	-	-	-
	0652	OTHER MOTOR VEHICLES	50,000.00	50,000.00	-	469.96	49,530.04
	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	23,090.20	23,090.20	-	-	23,090.20
	0684	REPLACEMENT ROOFING & SYSTEMS	52,328.00	52,328.00	3,786.00	-	56,114.00
	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	-	-	45,000.00
	0731	ON-LINE CREDIT CARD FEES	36,000.00	36,000.00	-	-	36,000.00
	0732	MOTOR VEHICLE TAGS AND FEES	-	-	-	-	-
	0738	COMMISSION EXPENSE	-	-	-	-	-
	0750	OTHER PERSONNEL SERVICES (TEMP)	24,657.50	24,657.50	-	-	24,657.50
	0790	MISCELLANEOUS EXPENSE	-	-	-	-	-
	0791	INDIRECT COST	135,000.00	135,000.00	-	-	135,000.00
	0792	STATE SALES TAX	-	-	-	-	-
	0990	FUND BALANCE UNAPPROPRIATED	545,216.48	517,007.35	-	123,828.10	393,179.25
	0991	RESERVES - INVENTORY	414,530.72	414,530.72	-	-	414,530.72
	0997	RESERVES - PROJECTS	38,117.62	119,212.49	-	49,883.32	69,329.17
		TOTAL - FOOD SERVICE FUND	\$ 9,619,449.12	\$ 9,706,372.22	\$ 350,236.51	\$ 345,684.91	\$ 9,710,923.82

Explanation of Budget Amendment as Follows:
Part IV - School Food Service Fund
Amendment Number 2
Board Meeting December 13, 2010

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3457	<u>Catering</u>		\$ 1,532.23
	0510 Supplies	7610 Food Service - Departments	\$ 561.47
	0997 Reserve - Projects	9890 Reserves	970.76
			<u>\$ 1,532.23</u>
	<i>Explanation: To appropriate revenue for Catering based on actual collections</i>		
	7502 Catering	\$ 1,532.23	
3490	<u>Miscellaneous Revenue</u>		\$ 3,019.37
	0310 Professional & Technical Service	7610 Food Service - Departments	<u>\$ 3,019.37</u>
	<i>Explanation: To appropriate revenue for Commodity Rebate based on actual collections</i>		
	.... Discretionary	\$ 3,019.37	
II. Amendments Between Appropriations & Reserves			
....	<u>Discretionary</u>		
	0100 Salaries - Non-Instructional	7600 Food Service (Schools)	\$ (59,866.00)
	0111 Salary - Administrative Manager	7600 Food Service (Schools)	(34,624.00)
	0117 Workshops	7600 Food Service (Schools)	21.75
	0210 Florida Retirement System	7600 Food Service (Schools)	(10,250.66)
	0220 Social Security	7600 Food Service (Schools)	(7,224.34)
	0231 Group Insurance - Health	7600 Food Service (Schools)	(34,855.00)
	0232 Group Insurance - Life	7600 Food Service (Schools)	(96.00)
	0233 Group Insurance - Dental	7600 Food Service (Schools)	(1,986.00)
	0310 Professional & Technical Service	7600 Food Service (Schools)	740,531.12
	0330 In County Travel	7600 Food Service (Schools)	850.00
	0510 Supplies	7600 Food Service (Schools)	650.00
	0641 Equipment (Over \$1,000)	7600 Food Service (Schools)	469.96
	0100 Salaries - Non-Instructional	7610 Food Service - Departments	(12,865.00)
	0210 Florida Retirement System	7610 Food Service - Departments	(1,396.00)
	0220 Social Security	7610 Food Service - Departments	(984.00)
	0231 Group Insurance - Health	7610 Food Service - Departments	(6,971.00)
	0232 Group Insurance - Life	7610 Food Service - Departments	(16.00)
	0233 Group Insurance - Dental	7610 Food Service - Departments	(331.00)
	0310 Professional & Technical Service	7610 Food Service - Departments	(740,531.12)
	0330 In County Travel	7610 Food Service - Departments	(800.00)
	0350 Repair and Maintenance	7610 Food Service - Departments	600.00
	0370 Postage	7610 Food Service - Departments	1,000.00
	0510 Supplies	7610 Food Service - Departments	(1,250.00)
	0560 Tires and Tubes	7610 Food Service - Departments	380.35
	0652 Other Motor Vehicles	7610 Food Service - Departments	(469.96)
	0382 Garbage	7900 Operation of Plant	129,640.00
	0430 Electricity	7900 Operation of Plant	164,201.00
	0990 Fund Balance - Unappropriated	9890 Reserves	(123,828.10)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5044	<u>Soft Drink Commissions</u>		
	0684 Replacement Roofing & Systems	7600 Food Service (Schools)	\$ 3,786.00
	0997 Reserve - Projects	9890 Reserves	(3,786.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds</i>		
7501	<u>Summer Feeding</u>		
	0310 Professional & Technical Service	7610 Food Service - Departments	\$ 47,068.08
	0997 Reserve - Projects	9890 Reserves	(47,068.08)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds</i>		
7502	<u>Catering</u>		
	0102 Salary - Other Compensation	7600 Food Service (Schools)	\$ 957.43
	0210 Florida Retirement System	7600 Food Service (Schools)	103.13
	0220 Social Security	7600 Food Service (Schools)	73.26
	0102 Salary - Other Compensation	7610 Food Service - Departments	(958.01)
	0210 Florida Retirement System	7610 Food Service - Departments	(102.55)
	0220 Social Security	7610 Food Service - Departments	(73.26)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds</i>		