

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

MIS 5235

Meeting Date: January 10, 2011		Agenda Item Number: Consent #	
TITLE:	Budget Amendment #3 - 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 #3 – Fiscal Year 2010-20115.6.			
PREPARED BY:		Rita R. Scallan, Chief Financial Officer	
SUPERINTENDENT'S RECOMMENDATION:			
BOARD ACTION:		SOURCE OF ADDITIONAL INFORMATION:	
<div style="display: flex; justify-content: space-between;"><div><input type="checkbox"/> Approved</div><div><input type="checkbox"/> Disapproved</div></div> <div style="display: flex; justify-content: space-between;"><div><input type="checkbox"/> Other (Specify)</div><div></div></div> <div style="font-size: small;">(For use of official Board Records' office only)</div>		Name: Rita R. Scallan, Chief Financial Officer Phone: 850-833-5840	

School Board Chairperson



School District of Okaloosa County

BUDGET AMENDMENT #3

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2010	INCREASE	DECREASE	BUDGET AS OF 11/30/2010
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	169,694.32	121,590.46	-	291,284.78
3425 RENT/USE OF FACILITY	28,740.96	77,475.77	44,269.00	-	121,744.77
3426 COURSE FEES - OATC	310,000.00	310,000.00	-	-	310,000.00
3428 SUPPLY FEES - OATC	10,000.00	10,000.00	2,000.00	-	12,000.00
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	218,392.07	9,901.28	-	228,293.35
3466 PURCHASED OTHER POSITIONS - EXTERNAL	101,509.00	110,249.80	5,224.01	-	115,473.81
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	2,000.00	-	12,000.00
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	20,000.00	-	-	20,000.00
3485 RESTITUTION PAYMENTS - OTHER	10.00	816.38	-	-	816.38
3487 CERTIFICATE FEES - SUBSTITUTES	2,500.00	4,000.00	1,000.00	-	5,000.00
3488 FINGERPRINT PROGRAM	25,000.00	35,000.00	5,000.00	-	40,000.00
3489 CERTIFICATE FEES	37,897.00	37,897.00	-	-	37,897.00
3490 MISCELLANEOUS REVENUE	359.63	62,893.24	2,846.37	-	65,739.61
3491 E-RATE REFUNDS	240.00	27,291.99	204.10	-	27,496.09
3492 TRANSPORTATION - SCHOOL ACTIVITIES	350,000.00	350,000.00	-	-	350,000.00
3493 SALE OF JUNK	-	2,203.53	-	-	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	23,506.25	4,011.76	-	27,518.01
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	196,987.30	-	-	196,987.30
3741 INSURANCE LOSS RECOVERY	-	25,620.80	-	-	25,620.80
3746 HEALTH REIMBURSEMENT ARRANGEMENT	3,171.75	16,125.10	7,329.26	-	23,454.36
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	-	9,006.87	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	9,560,896.57	9,006.87	-	9,569,903.44
TOTAL - GENERAL FUND	\$ 262,795,059.71	\$ 264,043,616.24	\$ 214,383.11	\$ 9,006.87	\$ 264,248,992.48

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 10/31/2010	INCREASE	DECREASE	BUDGET AS OF 11/30/2010
5100	BASIC EDUCATION (K-12)	\$ 121,120,010.37	\$ 123,512,697.87	\$ -	\$ 1,143,368.85	\$ 122,369,329.02
5101	CHARTER SCHOOL FEDERAL IMPACT	-	-	-	-	-
5102	NORTHWEST FLORIDA BALLET FACILITY	-	-	-	-	-
5103	BASIC INSTRUCTION	-	-	-	-	-
5200	EXCEPTIONAL CHILD	14,328,673.78	14,287,988.24	66,562.23	-	14,354,550.47
5300	VOCATIONAL AND TECHNICAL EDUCATION	5,508,080.40	5,365,313.74	-	26,604.04	5,338,709.70
5400	ADULT GENERAL EDUCATION	8,640.67	8,640.67	-	-	8,640.67
5500	PREKINDERGARTEN	348,867.11	358,920.13	1,274.88	-	360,195.01
5900	OTHER INSTRUCTION	1,347,711.02	1,299,257.81	3,000.00	-	1,302,257.81
6100	PUPIL PERSONNEL SERVICES	1,092,063.13	1,149,249.13	-	9,212.89	1,140,036.24
6110	ATTENDANCE AND SOCIAL WORK	375,931.52	376,537.52	570.00	-	377,107.52
6120	GUIDANCE SERVICES	2,666,030.19	2,717,334.43	65,255.12	-	2,782,589.55
6130	HEALTH SERVICES	861,297.39	862,828.99	2,289.74	-	865,118.73
6140	PSYCHOLOGICAL SERVICES	744,376.83	744,376.83	1,462.08	-	745,838.91
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	1,345,580.82	13,422.71	-	1,359,003.53
6300	INSTR & CURR DEVELOPMENT SVC (SUPT)	5,126,683.68	5,271,634.11	-	6,791.96	5,264,842.15
6303	STAFF DEVELOPMENT - CURRICULUM	-	-	-	-	-
6400	INSTR STAFF TRAINING SERVICES	356,113.57	365,327.97	16,683.10	-	382,011.07
6500	INSTRUCTIONAL RELATED TECHNOLOGY	672,008.15	698,848.33	34,473.28	-	733,321.61
7100	SCHOOL BOARD	2,986,917.34	3,001,817.34	1,400.00	-	3,003,217.34
7200	GENERAL ADMINISTRATION (SUPT)	439,442.51	439,943.65	5,000.00	-	444,943.65
7300	SCHOOL ADMIN - PRINCIPAL'S OFFICE	14,277,310.51	14,458,438.69	89,755.82	-	14,548,194.51
7400	FACILITIES ACQUISITION & CONSTRUCTION	326,958.95	327,208.95	2,467.20	-	329,676.15
7500	FISCAL SERVICES (FINANCE DEPT)	1,940,750.54	1,940,750.54	-	1,060.00	1,939,690.54
7600	FOOD SERVICE (SCHOOLS)	127.98	-	11,386.44	-	11,386.44
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	5,045,007.60	8,329.26	-	5,053,336.86
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	539,619.78	716.39	-	540,336.17
7801	TRANSPORTATION - NORTH	4,279,044.97	4,342,867.21	7,608.91	-	4,350,476.12
7802	TRANSPORTATION - CENTRAL	2,495,656.96	2,502,516.13	-	-	2,502,516.13
7803	TRANSPORTATION - SOUTH	3,562,655.99	3,584,325.99	4,000.00	-	3,588,325.99
7900	OPERATION OF PLANT	18,438,618.45	18,984,437.15	85,453.30	-	19,069,890.45
8100	MAINTENANCE ADMINISTRATION	4,670,616.53	4,670,616.53	428.38	-	4,671,044.91
8120	BUILDING AND GROUND MAINTENANCE	3,298,570.45	3,295,470.45	72,596.86	-	3,368,067.31
8200	ADMINISTRATIVE TECHNOLOGY SERVICES	2,938,649.24	2,938,849.24	-	-	2,938,849.24
9100	COMMUNITY SERVICE	1,804,838.66	1,825,303.97	4,508.36	-	1,829,812.33
9700	TRANSFER FUNDS	-	-	-	-	-
9890	RESERVES	38,474,002.58	36,380,361.18	893,769.92	-	37,274,131.10
TOTAL - GENERAL FUND		\$ 262,795,059.71	\$ 264,043,616.24	\$ 1,392,413.98	\$ 1,187,037.74	\$ 264,248,992.48

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 3

Board Meeting January 10, 2011

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3421	<u>Tax Redemptions</u>		\$ 121,590.46
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 121,590.46
	<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>		
	.... Discretionary	\$ 121,590.46	
3425	<u>Rent/Use Of Facility</u>		\$ 44,269.00
	0430 Electricity	7900 Operation of Plant	\$ 25.00
	0987 Reserve Schools/Departments	9890 Reserves	42,944.00
	0990 Fund Balance - Unappropriated	9890 Reserves	1,300.00
			\$ 44,269.00
	<i>Explanation: To appropriate revenue based on actual collections.</i>		
	.... Discretionary	\$ 44,244.00	
		0011 Utilities - Other Facilities	\$ 25.00
3428	<u>Supply Fees - OATC</u>		\$ 2,000.00
	0510 Supplies	5900 Other Instruction	\$ 2,000.00
	<i>Explanation: To appropriate estimated revenue for supply fees at OATC.</i>		
	2015 Adult Student Fees	\$ 2,000.00	
3465	<u>Purchased Positions - Other</u>		\$ 9,901.28
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 4,470.15
	0103 Salary - Supplements	5100 Basic Education (K-12)	442.90
	0210 Florida Retirement System	5100 Basic Education (K-12)	694.27
	0220 Social Security	5100 Basic Education (K-12)	364.76
	0750 Other Personnel Services	5100 Basic Education (K-12)	2,220.82
	0102 Salary - Other Compensation	6200 Instructional Media Services	866.23
	0210 Florida Retirement System	6200 Instructional Media Services	93.29
	0220 Social Security	6200 Instructional Media Services	66.27
	0102 Salary - Other Compensation	7600 Food Service (Schools)	40.00
	0210 Florida Retirement System	7600 Food Service (Schools)	4.31
	0220 Social Security	7600 Food Service (Schools)	3.06
	0102 Salary - Other Compensation	7900 Operation of Plant	536.41
	0210 Florida Retirement System	7900 Operation of Plant	57.77
	0220 Social Security	7900 Operation of Plant	41.04
			\$ 9,901.28
	<i>Explanation: To appropriate monies received from schools to purchase positions and/or pay for other compensation.</i>		
	2051 Purchased - Other Positions	\$ 9,901.28	
3466	<u>Purchased Other Positions - External</u>		\$ 5,224.01
	0750 Other Personnel Services	5100 Basic Education (K-12)	\$ 908.01
	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
			\$ 5,224.01
	<i>Explanation: To appropriate substitute reimbursement (\$908.01) and other compensation reimbursement (\$4,316.00) from outside sources.</i>		
	7020 Purchased Positions - External	\$ 5,224.01	
3471	<u>Vocational Equipment - OATC</u>		\$ 2,000.00
	0642 Equipment (Under \$1,000)	5300 Vocational	\$ 2,000.00
	<i>Explanation: To appropriate estimated revenue for vocational equipment at OATC.</i>		
	2039 Career Education Equipment & Supplies	\$ 2,000.00	
3487	<u>Certificate Fees - Substitutes</u>		\$ 1,000.00
	0730 Dues and Fees	7730 Staff Services	\$ 1,000.00
	<i>Explanation: To appropriate estimated revenue for Certification Fees - Substitutes.</i>		
	2088 Certification	\$ 1,000.00	
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	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 3

Board Meeting January 10, 2011

Account	Object	Function	Increase (Decrease)
3490	<u>Miscellaneous Revenue</u>		\$ 2,846.37
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 2,846.37
<i>Explanation: To appropriate revenue for records request from State of Florida (\$270.00) and dealer's tax credit allowance (\$2,576.37) based on actual collections</i>			
	.... Discretionary	\$ 2,846.37	
3491	<u>E-Rate Refunds</u>		\$ 204.10
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 204.10
<i>Explanation: To appropriate revenue received for e-rate refunds.</i>			
	.... Discretionary	\$ 204.10	
3495	<u>Transportation - Repairs Dept./Other</u>		\$ 4,011.76
	0550 Repair Parts	7801 Transportation - North	\$ 4,011.76
<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>			
	.... Discretionary	\$ 4,011.73	
3746	<u>Health Reimbursement Arrangement</u>		\$ 7,329.26
	0310 Professional & Technical Service	7730 Staff Services	\$ 7,329.26
<i>Explanation: To appropriate increase in estimated revenue for Healthcare Reimbursement Arrangement.</i>			
	5006 Health Reimbursement Arrangement	\$ 7,329.26	
3905	<u>Reserve - Non-Categorical Project Carryover</u>		\$ (9,006.87)
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ (9,006.87)
<i>Explanation: To correct recording of carryforward reserve encumbrances for fiscal year 2009-2010 from Revenue #3905 to #3925.</i>			
	.... Discretionary	\$ (9,006.87)	
3925	<u>Fund Balance - Undesignated</u>		\$ 9,006.87
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 9,006.87
<i>Explanation: To correct recording of carryforward reserve encumbrances for fiscal year 2009-2010 from Revenue #3905 to #3925.</i>			
	.... Discretionary	\$ 9,006.87	

II. Amendments Between Appropriations & Reserves

....	<u>Discretionary</u>				
		5100 Basic Education (K-12)		\$ (1,525,448.02)	
		5200 Exceptional Child		30,992.94	
		5300 Vocational		(26,526.95)	
		6130 Health Services		11,310.16	
		6200 Instructional Media Services		6,571.05	
		6300 Instruction & Curriculum		3,100.00	
		6400 Instructional Staff Training Services		835.28	
		6500 Instruction Related Technology		1,773.28	
		7300 School Admin - Principal Office		30,375.66	
		7400 Facilities Acquisition and Construction		2,467.20	
		7800 Pupil Transp Services - School		716.39	
		7801 Transportation - North		3,058.90	
		7803 Transportation - South		4,000.00	
		7900 Operation of Plant		183,386.56	
		8100 Maintenance Administration		(100.00)	
		9890 Reserves		1,267,932.58	
				\$ (5,554.97)	
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s).</i>					
	0012 Custodial Privatization	\$ 20,100.00	2095 Salary Resynching	\$ (3,314.03)	
	6004 Nursing Contract - Schools	\$ (11,231.00)			
0002	<u>Lottery - School Advisory Council</u>				
	0510 Supplies		5100 Basic Education (K-12)	\$ (827.00)	
	0644 Computer Hardware (Under \$1,000)		5100 Basic Education (K-12)	827.00	
				\$ -	
<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 3

Board Meeting January 10, 2011

Account	Object	Function	Increase (Decrease)
0012	<u>Custodial Privatization</u>		
	0100 Salaries - Non-Instructional	7900 Operation of Plant	\$ 13,707.00
	0210 Florida Retirement System	7900 Operation of Plant	1,486.00
	0220 Social Security	7900 Operation of Plant	1,049.00
	0231 Group Insurance - Health	7900 Operation of Plant	3,675.00
	0232 Group Insurance - Life	7900 Operation of Plant	14.00
	0233 Group Insurance - Dental	7900 Operation of Plant	169.00
			<u>\$ 20,100.00</u>
	<i>Explanation: School position(s) transferred to/(from) the following project(s):</i>		
	.... Discretionary	\$ (20,100.00)	
0021	<u>Workforce Grant (20% School Cost)</u>		
	0100 Salaries - Non-Instructional	7300 School Admin - Principal Office	\$ 351.59
	0210 Florida Retirement System	7300 School Admin - Principal Office	38.63
	0220 Social Security	7300 School Admin - Principal Office	25.68
	0231 Group Insurance - Health	7300 School Admin - Principal Office	(170.40)
	0232 Group Insurance - Life	7300 School Admin - Principal Office	0.55
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	(6.45)
			<u>\$ 239.60</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (239.60)	
0120	<u>SAI - High School Reading</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (533.61)
	0750 Other Personnel Services	5100 Basic Education (K-12)	533.61
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
0132	<u>VPK - Year Long Program</u>		
	0510 Supplies	5500 Prekindergarten	\$ (81.00)
	0642 Equipment (Under \$1,000)	5500 Prekindergarten	74.88
	0750 Other Personnel Services	5500 Prekindergarten	81.00
	0510 Supplies	7900 Operation of Plant	(74.88)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
1002	<u>Lottery - School Advisory Council</u>		
	0393 Contracts - Nonprofessional	5100 Basic Education (K-12)	\$ 3,323.25
	0510 Supplies	5100 Basic Education (K-12)	(5,508.25)
	0750 Other Personnel Services	5100 Basic Education (K-12)	2,185.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
1006	<u>NDIA Accelerator Grant</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (100.00)
	0730 Dues and Fees	5100 Basic Education (K-12)	100.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
1007	<u>SRO - General Fund</u>		
	0310 Professional & Technical Service	5100 Basic Education (K-12)	<u>\$ 77,198.00</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (77,198.00)	
1008	<u>Target Grant</u>		
	0610 Library Books	6200 Instructional Media Services	\$ (508.97)
	0642 Equipment (Under \$1,000)	6200 Instructional Media Services	508.97
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
1014	<u>Boeing Grant</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (9,000.00)
	0622 Audio Visual (Under \$1,000)	5100 Basic Education (K-12)	500.00
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	2,000.00

Explanation of Budget Amendment as Follows:

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Account	Object	Function	Increase (Decrease)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	3,500.00
	0693 Software Subscriptions	5100 Basic Education (K-12)	1,000.00
	0643 Computer Hardware (Over \$1,000)	5300 Vocational	2,000.00
			<u>\$ -</u>

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

1160 Lottery - School Recognition

0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 246,591.33
0220 Social Security	5100 Basic Education (K-12)	17,729.51
0234 Group Insurance - Other	5100 Basic Education (K-12)	305.18
0510 Supplies	5100 Basic Education (K-12)	10,351.64
0105 Salary - Bonus	5200 Exceptional Child	33,039.61
0220 Social Security	5200 Exceptional Child	2,408.69
0105 Salary - Bonus	5300 Vocational	2,569.67
0220 Social Security	5300 Vocational	196.58
0105 Salary - Bonus	5500 Prekindergarten	1,114.72
0220 Social Security	5500 Prekindergarten	85.28
0105 Salary - Bonus	6100 Pupil Personnel Services	731.16
0220 Social Security	6100 Pupil Personnel Services	55.95
0105 Salary - Bonus	6110 Attendance and Social Work	529.49
0220 Social Security	6110 Attendance and Social Work	40.51
0105 Salary - Bonus	6120 Guidance Services	4,948.78
0220 Social Security	6120 Guidance Services	306.34
0105 Salary - Bonus	6130 Health Services	2,207.76
0220 Social Security	6130 Health Services	2.82
0105 Salary - Bonus	6140 Psychological Services	1,358.16
0220 Social Security	6140 Psychological Services	103.92
0105 Salary - Bonus	6200 Instructional Media Services	4,740.58
0220 Social Security	6200 Instructional Media Services	362.65
0510 Supplies	6200 Instructional Media Services	356.81
0610 Library Books	6200 Instructional Media Services	365.83
0105 Salary - Bonus	6300 Instruction & Curriculum	6,158.77
0220 Social Security	6300 Instruction & Curriculum	470.89
0105 Salary - Bonus	7300 School Admin - Principal Office	24,157.63
0220 Social Security	7300 School Admin - Principal Office	1,799.84
0105 Salary - Bonus	7600 Food Service (Schools)	10,661.68
0220 Social Security	7600 Food Service (Schools)	677.39
0105 Salary - Bonus	7801 Transportation - North	500.00
0220 Social Security	7801 Transportation - North	38.25
0105 Salary - Bonus	7900 Operation of Plant	14,158.29
0220 Social Security	7900 Operation of Plant	993.47
0105 Salary - Bonus	8100 Maintenance Administration	490.83
0220 Social Security	8100 Maintenance Administration	37.55
0105 Salary - Bonus	9100 Community Service	5,467.04
0220 Social Security	9100 Community Service	342.40
0997 Reserve - Projects	9890 Reserves	(396,457.00)
		<u>\$ -</u>

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

2031 District Transfers

0131 Salary - Instructional	5300 Vocational	\$ (5,651.06)
0210 Florida Retirement System	5300 Vocational	(560.94)
0220 Social Security	5300 Vocational	(466.16)
0231 Group Insurance - Health	5300 Vocational	(932.04)
0232 Group Insurance - Life	5300 Vocational	(4.56)
0233 Group Insurance - Dental	5300 Vocational	(45.96)
0100 Salaries - Non-Instructional	7900 Operation of Plant	191.27
0210 Florida Retirement System	7900 Operation of Plant	20.60
0220 Social Security	7900 Operation of Plant	14.63
0997 Reserve - Projects	9890 Reserves	7,434.22
		<u>\$ -</u>

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

2039 Career Education Equipment & Supplies

0390 Other Purchased Service	5300 Vocational	\$ 161.00
0510 Supplies	5300 Vocational	5,892.47
0642 Equipment (Under \$1,000)	5300 Vocational	(6,053.47)
0691 Software (Over \$1,000)	5300 Vocational	(2,213.00)
0693 Software Subscriptions	5300 Vocational	2,213.00
		<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:

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Account	Object	Function	Increase (Decrease)
2045	<u>ROTC</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (2.40)
	0750 Other Personnel Services	5100 Basic Education (K-12)	2.40
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2088	<u>Certification</u>		
	0730 Dues and Fees	7730 Staff Services	<u>\$ (5,000.00)</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	4029 Professional Development	\$ 5,000.00	
2095	<u>Salary Resynching</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (129,815.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(13,981.00)
	0220 Social Security	5100 Basic Education (K-12)	(9,931.00)
	0997 Reserve - Projects	9890 Reserves	50,275.37
			<u>\$ (103,451.63)</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ 3,314.03	0021 Workforce Grant (20% School Cost) \$ 239.60
	1007 SRO - General Fund	\$ 77,198.00	4016 SM - Administrative \$ 22,700.00
2099	<u>Stadium Facilities</u>		
	0102 Salary - Other Compensation	8120 Building and Ground Maintenance	\$ 372.15
	0210 Florida Retirement System	8120 Building and Ground Maintenance	44.13
	0220 Social Security	8120 Building and Ground Maintenance	28.20
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	1,429.00
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	288.00
	0510 Supplies	8120 Building and Ground Maintenance	(4,118.48)
	0641 Equipment (Over \$1,000)	8120 Building and Ground Maintenance	1,497.00
	0642 Equipment (Under \$1,000)	8120 Building and Ground Maintenance	460.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2154	<u>Advanced Placement</u>		
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 47,900.00
	0220 Social Security	5100 Basic Education (K-12)	3,663.28
	0510 Supplies	5100 Basic Education (K-12)	(64.86)
	0750 Other Personnel Services	5100 Basic Education (K-12)	1,989.86
	0997 Reserve - Projects	9890 Reserves	(53,488.28)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2168	<u>Child Care - Riverside Elementary School</u>		
	0510 Supplies	9100 Community Service	\$ (400.00)
	0730 Dues and Fees	9100 Community Service	400.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2169	<u>Child Care - Destin Elementary School</u>		
	0510 Supplies	9100 Community Service	\$ (375.15)
	0692 Software (Under \$1,000)	9100 Community Service	375.15
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2170	<u>Child Care - Northwood Elementary School</u>		
	0331 Out of County Travel	7300 School Admin - Principal Office	\$ 550.00
	0510 Supplies	9100 Community Service	(550.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2171	<u>Child Care - Walker Elementary School</u>		
	0130 Salary - Overtime	9100 Community Service	\$ 20.36
	0210 Florida Retirement System	9100 Community Service	2.19
	0220 Social Security	9100 Community Service	1.56
	0510 Supplies	9100 Community Service	(24.11)
			<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)
2174	<u>Child Care - Plew Elementary School</u>		
	0100 Salaries - Non-Instructional	9100 Community Service	\$ 7,726.00
	0102 Salary - Other Compensation	9100 Community Service	2,130.00
	0130 Salary - Overtime	9100 Community Service	615.74
	0210 Florida Retirement System	9100 Community Service	1,133.71
	0220 Social Security	9100 Community Service	800.05
	0231 Group Insurance - Health	9100 Community Service	2,484.00
	0232 Group Insurance - Life	9100 Community Service	10.00
	0233 Group Insurance - Dental	9100 Community Service	114.00
	0510 Supplies	9100 Community Service	(16,402.91)
	0641 Equipment (Over \$1,000)	9100 Community Service	1,299.99
	0642 Equipment (Under \$1,000)	9100 Community Service	89.42
			<u>\$ -</u>

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

2176	<u>Child Care - Edge Elementary School</u>		
	0220 Social Security	7300 School Admin - Principal Office	\$ 53.56
	0375 Cellular Telephone	7300 School Admin - Principal Office	625.00
	0130 Salary - Overtime	9100 Community Service	270.22
	0210 Florida Retirement System	9100 Community Service	29.10
	0220 Social Security	9100 Community Service	20.67
	0370 Postage	9100 Community Service	50.00
	0510 Supplies	9100 Community Service	(2,048.55)
	0750 Other Personnel Services	9100 Community Service	1,000.00
			<u>\$ -</u>

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

2178	<u>Child Care - Wright Elementary School</u>		
	0100 Salaries - Non-Instructional	9100 Community Service	\$ 5,405.31
	0130 Salary - Overtime	9100 Community Service	1,059.53
	0210 Florida Retirement System	9100 Community Service	837.11
	0220 Social Security	9100 Community Service	591.05
	0231 Group Insurance - Health	9100 Community Service	2,141.00
	0232 Group Insurance - Life	9100 Community Service	8.00
	0233 Group Insurance - Dental	9100 Community Service	99.00
	0510 Supplies	9100 Community Service	(10,594.17)
	0750 Other Personnel Services	9100 Community Service	453.17
			<u>\$ -</u>

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

2181	<u>Child Care - Bob Sikes Elementary School</u>		
	0750 Other Personnel Services	5100 Basic Education (K-12)	\$ 72.52
	0130 Salary - Overtime	9100 Community Service	391.41
	0210 Florida Retirement System	9100 Community Service	42.15
	0220 Social Security	9100 Community Service	29.95
	0510 Supplies	9100 Community Service	(536.03)
			<u>\$ -</u>

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

2909	<u>School Maintenance</u>		
	0510 Supplies	6120 Guidance Services	\$ 60,000.00
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	4,000.00
	0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	300.00
	0370 Postage	8120 Building and Ground Maintenance	100.00
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	6,000.00
	0510 Supplies	8120 Building and Ground Maintenance	(92,400.00)
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	4,400.00
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	12,600.00
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	5,000.00
			<u>\$ -</u>

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

3001	<u>ESE Guarantee - Gifted</u>		
	0220 Social Security	5200 Exceptional Child	\$ 0.47
	0510 Supplies	5200 Exceptional Child	(362.04)
	0750 Other Personnel Services	5200 Exceptional Child	362.04
	0997 Reserve - Projects	9890 Reserves	(0.47)
			<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:

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Account	Object	Function	Increase (Decrease)
3105	<u>Instructional Materials - Textbooks</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ 4,942.69
	0520 Textbooks	5100 Basic Education (K-12)	(6,401.91)
	0610 Library Books	5100 Basic Education (K-12)	539.70
	0692 Software (Under \$1,000)	5100 Basic Education (K-12)	799.00
	0510 Supplies	5200 Exceptional Child	120.52
			<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	\$ 1,065.00
	0510 Supplies	6200 Instructional Media Services	1,062.73
	0610 Library Books	6200 Instructional Media Services	(2,127.73)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3107	<u>Safe Schools</u>		
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ 76,529.00
	0997 Reserve - Projects	9890 Reserves	(76,529.00)
			<u>\$ -</u>
	<i>Explanation: Changes between objects & functions to better utilize funds.</i>		
3112	<u>School Enhancement Training</u>		
	0220 Social Security	6400 Instructional Staff Training Services	\$ (8.00)
	0331 Out of County Travel	6400 Instructional Staff Training Services	(341.00)
	0510 Supplies	6400 Instructional Staff Training Services	8.00
	0693 Software Subscriptions	6400 Instructional Staff Training Services	341.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3127	<u>Department of Defense</u>		
	0350 Repair and Maintenance	5200 Exceptional Child	\$ 6,973.00
	0510 Supplies	5200 Exceptional Child	(6,973.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3161	<u>SAI - Supplemental Academic Instruction</u>		
	0231 Group Insurance - Health	5100 Basic Education (K-12)	\$ (79.80)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	79.80
	0510 Supplies	5100 Basic Education (K-12)	12.26
	0750 Other Personnel Services	5100 Basic Education (K-12)	500.00
	0997 Reserve - Projects	9890 Reserves	(512.26)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3162	<u>SAI - Attendance Officers</u>		
	0330 In County Travel	6110 Attendance and Social Work	\$ (300.00)
	0354 Maintenance Vehicle Repair	6110 Attendance and Social Work	300.00
			<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>\$ 3,208.01</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	9015 Fixed Charges	\$ (3,208.01)	
4012	<u>Insurance Claims - Building & Fixed Equipment</u>		
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ 71,694.90</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	9015 Fixed Charges	\$ (71,694.90)	

Explanation of Budget Amendment as Follows:

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Account	Object	Function	Increase (Decrease)
4013	<u>Insurance Claims - Other</u>		
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 74,655.14
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	9015 Fixed Charges		\$ (74,655.14)
4016	<u>SM - Administrative</u>		
	0642 Equipment (Under \$1,000)	6500 Instruction Related Technology	\$ 84.00
	0643 Computer Hardware (Over \$1,000)	6500 Instruction Related Technology	7,100.00
	0644 Computer Hardware (Under \$1,000)	6500 Instruction Related Technology	15,516.00
			<u>\$ 22,700.00</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):</i>		
	2095 Salary Resynching		\$ (22,700.00)
4029	<u>Professional Development</u>		
	0390 Other Purchased Service	7200 General Administration	\$ 225.00
	0510 Supplies	7200 General Administration	4,775.00
			<u>\$ 5,000.00</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):</i>		
	2088 Certification		\$ (5,000.00)
4110	<u>SAI - ESOL</u>		
	0231 Group Insurance - Health	5100 Basic Education (K-12)	\$ (89.84)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	89.84
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4125	<u>Class Size Reduction</u>		
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 4,023.90
	0131 Salary - Instructional	5100 Basic Education (K-12)	(4,023.90)
	0997 Reserve - Projects	9890 Reserves	(22,600.00)
			<u>\$ (22,600.00)</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):</i>		
	8106 CSR - Okaloosa On-Line		\$ 22,600.00
5011	<u>Military Family Transition</u>		
	0310 Professional & Technical Service	6300 Instruction & Curriculum	\$ (416.97)
	0642 Equipment (Under \$1,000)	6300 Instruction & Curriculum	416.97
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5110	<u>Workforce Development</u>		
	0350 Repair and Maintenance	5900 Other Instruction	\$ 33.58
	0390 Other Purchased Service	5900 Other Instruction	(33.58)
	0750 Other Personnel Services	5900 Other Instruction	1,000.00
	0350 Repair and Maintenance	7300 School Admin - Principal Office	2,000.00
	0390 Other Purchased Service	7300 School Admin - Principal Office	1,000.00
	0997 Reserve - Projects	9890 Reserves	(4,000.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5126	<u>CSR - Class Size Equalization</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ 105.80
	0750 Other Personnel Services	5100 Basic Education (K-12)	(46.44)
	0997 Reserve - Projects	9890 Reserves	(59.36)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6004	<u>Nursing Contract - Schools</u>		
	0310 Professional & Technical Service	6130 Health Services	\$ (11,231.00)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
 Discretionary		\$ 11,231.00

Explanation of Budget Amendment as Follows:

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Account	Object	Function	Increase (Decrease)
6006	<u>Fingerprinting - Fees</u>		
	0730 Dues and Fees	7730 Staff Services	\$ (346.00)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	6007 Fingerprinting - Employees	\$ 346.00	
6007	<u>Fingerprinting - Employees</u>		
	0730 Dues and Fees	7730 Staff Services	\$ 346.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	6006 Fingerprinting - Fees	\$ (346.00)	
6010	<u>Educational Broadband Lease</u>		
	0641 Equipment (Over \$1,000)	6500 Instruction Related Technology	\$ (420.00)
	0642 Equipment (Under \$1,000)	6500 Instruction Related Technology	168.00
	0644 Computer Hardware (Under \$1,000)	6500 Instruction Related Technology	252.00
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6113	<u>SAI - Plan of Care</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 237.09
	0210 Florida Retirement System	5100 Basic Education (K-12)	(153.00)
	0220 Social Security	5100 Basic Education (K-12)	(84.09)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6120	<u>CSR - Secondary Reading</u>		
	0390 Other Purchased Service	5100 Basic Education (K-12)	\$ 40.00
	0510 Supplies	5100 Basic Education (K-12)	870.00
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	(870.00)
	0997 Reserve - Projects	9890 Reserves	(40.00)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7014	<u>Professional Orientation Program</u>		
	0390 Other Purchased Service	6300 Instruction & Curriculum	\$ 46.98
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	(46.98)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7054	<u>AP Initiative - Set-Aside</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 1,095.27
	0210 Florida Retirement System	5100 Basic Education (K-12)	117.97
	0220 Social Security	5100 Basic Education (K-12)	81.81
	0510 Supplies	5100 Basic Education (K-12)	(3,582.69)
	0622 Audio Visual (Under \$1,000)	5100 Basic Education (K-12)	113.34
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	923.95
	0331 Out of County Travel	6300 Instruction & Curriculum	1,250.35
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7055	<u>International Baccalaureate</u>		
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 12,800.00
	0220 Social Security	5100 Basic Education (K-12)	979.00
	0510 Supplies	5100 Basic Education (K-12)	15,116.65
	0730 Dues and Fees	5100 Basic Education (K-12)	75.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	178.00
	0997 Reserve - Projects	9890 Reserves	(29,148.65)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7059	<u>Innovative Program - Odyssey of the Mind</u>		
	0331 Out of County Travel	5100 Basic Education (K-12)	\$ (470.00)
	0730 Dues and Fees	5100 Basic Education (K-12)	470.00
			\$ -
	<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 3

Board Meeting January 10, 2011

Account	Object	Function	Increase (Decrease)
8106	<u>CSR - Okaloosa On-Line</u>		
	0310 Professional & Technical Service	7300 School Admin - Principal Office	\$ 22,600.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	4125 Class Size Reduction	\$ (22,600.00)	
8107	<u>CSR - Science & Math Initiative</u>		
	0510 Supplies	6300 Instruction & Curriculum	\$ (85.95)
	0692 Software (Under \$1,000)	6300 Instruction & Curriculum	85.95
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
8111	<u>SAI - Best Chance</u>		
	0750 Other Personnel Services	5100 Basic Education (K-12)	\$ (27.18)
	0750 Other Personnel Services	7300 School Admin - Principal Office	27.18
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
8119	<u>SAI - ECCI North & South</u>		
	0750 Other Personnel Services	5100 Basic Education (K-12)	\$ (27.20)
	0750 Other Personnel Services	7300 School Admin - Principal Office	27.20
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
9004	<u>Advanced International Certificate of Education</u>		
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 15,200.00
	0220 Social Security	5100 Basic Education (K-12)	1,162.80
	0750 Other Personnel Services	5100 Basic Education (K-12)	741.98
	0997 Reserve - Projects	9890 Reserves	(17,104.78)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
9007	<u>Career and Professional Education</u>		
	0642 Equipment (Under \$1,000)	5300 Vocational	\$ 549.83
	0750 Other Personnel Services	5300 Vocational	267.55
	0997 Reserve - Projects	9890 Reserves	(817.38)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
9012	<u>End of Year Exams</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ 1,000.00
	0510 Supplies	6300 Instruction & Curriculum	(1,000.00)
			\$ -
	<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	\$ (130.00)
	0510 Supplies	6400 Instructional Staff Training Services	130.00
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
9015	<u>Fixed Charges</u>		
	0123 Salary - Annual Leave Payoff	6100 Pupil Personnel Services	\$ (9,000.00)
	0210 Florida Retirement System	6100 Pupil Personnel Services	(1,000.00)
	0123 Salary - Annual Leave Payoff	6300 Instruction & Curriculum	(14,927.30)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(1,715.34)
	0220 Social Security	6300 Instruction & Curriculum	(176.31)
	0123 Salary - Annual Leave Payoff	6400 Instructional Staff Training Services	14,003.15
	0210 Florida Retirement System	6400 Instructional Staff Training Services	1,715.34
	0220 Social Security	6400 Instructional Staff Training Services	176.31
	0123 Salary - Annual Leave Payoff	6500 Instruction Related Technology	9,000.00
	0210 Florida Retirement System	6500 Instruction Related Technology	1,000.00
	0320 Insurance and Bond Premiums	7100 School Board	1,400.00
	0123 Salary - Annual Leave Payoff	7300 School Admin - Principal Office	924.15
	0641 Equipment (Over \$1,000)	7300 School Admin - Principal Office	1,060.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 3

Board Meeting January 10, 2011

Account	Object	Function	Increase (Decrease)
0691	Software (Over \$1,000)	7500 Fiscal Services	(1,060.00)
0320	Insurance and Bond Premiums	7900 Operation of Plant	(1,400.00)
0742	Insurance Claims Current Year	7900 Operation of Plant	(132,596.86)
0742	Insurance Claims Current Year	8120 Building and Ground Maintenance	(16,961.19)
			<u>\$ (149,558.05)</u>

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

4011	Insurance Claims - Equipment	\$ 3,208.01	4012	Insurance Claims - Building & Fixed Equipment	\$ 71,694.90
4013	Insurance Claims - Other	\$ 74,655.14			

ADOPTED BY SCHOOL BOARD:

JANUARY 10, 2011

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2010	INCREASE	DECREASE	BUDGET AS OF 11/30/2010	
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	8,029.67	-	-	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	\$ 10,595,467.25	\$ -	\$ -	\$ 10,595,467.25	

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 10/31/2010	INCREASE	BUDGET AS OF 11/30/2010
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	5,393.69	-	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	\$ 10,595,467.25	\$ -	\$ 10,595,467.25

Explanation of Budget Amendment as Follows:

Part II - Debt Service Funds

Amendment Number 3

Board Meeting January 10, 2011

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

N/A

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

JANUARY 10, 2011

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2010	INCREASE	DECREASE	BUDGET AS OF 11/30/2010	
3209 FEMA - CLAIMS	\$ -	\$ -	\$ 141,782.47	\$ -	\$ 141,782.47	
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	-	41,447.04	29,697.90	-	71,144.94	
3431 INTEREST ON INVESTMENT	-	15,831.38	8,863.43	-	24,694.81	
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	\$ 46,736,867.93	\$ 180,343.80	\$ -	\$ 46,917,211.73	

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 10/31/2010	INCREASE	DECREASE	BUDGET AS OF 11/30/2010
7400	FACILITIES ACQUISITION & CONSTRUCTION					
0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -	\$ -
0631	ARCHITECTURAL DESIGN / ENGINEERING	3,438,218.26	2,994,975.13	4,667.00	-	2,999,642.13
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	296,251.37	7,225.57	-	303,476.94
0642	EQUIPMENT (UNDER \$1,000)	164,321.73	185,234.68	20,377.00	-	205,611.68
0643	COMPUTER EQUIPMENT (OVER \$1,000)	3,062.04	5,438.54	-	-	5,438.54
0644	COMPUTER HARDWARE (UNDER \$1,000)	3,000.00	10,000.00	-	-	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	114,229.06	-	4,481.39	109,747.67
0677	REPLACEMENT SYSTEMS	378,365.57	384,396.07	15,500.00	-	399,896.07
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	18,511,512.52	-	48,735.12	18,462,777.40
0685	FLOORING/STRUCTURAL ALTERATION	47,471.55	83,471.55	20,000.00	-	103,471.55
0691	SOFTWARE (OVER \$1,000)	39,923.39	37,939.39	-	-	37,939.39
0692	SOFTWARE (UNDER \$1,000)	174.11	174.11	-	-	174.11
0693	SOFTWARE SUBSCRIPTIONS	6,278.00	13,112.00	-	-	13,112.00
0990	FUND BALANCE UNAPPROPRIATED	38,071.69	262,532.11	165,790.74	-	428,322.85
0997	RESERVES - PROJECTS	-	-	-	-	-
9200	9730 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	\$ 46,736,867.93	\$ 233,560.31	\$ 53,216.51	\$ 46,917,211.73

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 3

Board Meeting January 10, 2011

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3209	<u>FEMA - Claims</u>		<u>\$ 141,782.47</u>
0990	Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>\$ 141,782.47</u>
	<i>Explanation: To appropriate FEMA - Claims for Hurricane Ivan.</i>		
....	Discretionary	\$ 141,782.47	
3421	<u>Tax Redemptions</u>		<u>\$ 29,697.90</u>
0990	Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>\$ 29,697.90</u>
	<i>Explanation: To appropriate tax redemptions collections.</i>		
....	Discretionary	\$ 29,697.90	
3431	<u>Interest on Investments</u>		<u>\$ 8,863.43</u>
0990	Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>\$ 8,863.43</u>
	<i>Explanation: To record interest on investments.</i>		
....	Discretionary	\$ 8,863.43	
II. <u>Amendments Between Appropriations & Reserves</u>			
....	<u>Discretionary</u>		
0990	Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>\$ (14,553.06)</u>
	<i>Explanation: Transferred to/from the following project(s):</i>		
1314	Roofing Repl. - Jacobs - P4/TO3	\$ (52,864.17)	2301 Elliott Point - Chiller - P4/TO12 94,697.00
1327	Faithful & Gould - P4/TO3	(2,833.00)	2302 Elliott Point - Faithful & Gould - P4/TO12 7,500.00
1331	ODP - Roofing Materials - P4/TO3	(70,352.49)	2318 Roofing - Choctaw - ODP - P4/TO11 23,405.72
2300	Elliott Point - ODP - P4/TO12	15,000.00	Total Projects transferred to/from <u>\$ 14,553.06</u>
1314	<u>Roofing Repl. - Jacobs - P4/TO3</u>		
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (52,864.17)</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
....	Discretionary	\$ 52,864.17	
1322	<u>Playground Renovations - BD</u>		
0642	Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 2,038.00
0677	Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	1,500.00
			<u>\$ 3,538.00</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
2303	Board Projects	\$ (3,538.00)	
1327	<u>Faithful & Gould - P4/TO3</u>		
0631	Architectural Design/Engineering	7400 Facilities Acquisition and Construction	<u>\$ (2,833.00)</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
....	Discretionary	\$ 2,833.00	
1331	<u>ODP - Roofing Materials - P4/TO3</u>		
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (70,352.49)</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
....	Discretionary	\$ 70,352.49	
1345	<u>Technology Equipment - BD</u>		
0642	Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	<u>\$ 14,780.00</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
2303	Board Projects	\$ (14,780.00)	

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 3

Board Meeting January 10, 2011

Account	Object	Function	Increase (Decrease)
1346	<u>Network Equipment - BD</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 2,028.37
	Explanation: Transfers to/(from) the following project(s):		
	2303 Board Projects	\$ (2,028.37)	
1354	<u>Lewis - Roofing - P4/TO11</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 682,911.00
	Explanation: Transfers to/(from) the following project(s):		
	8342 Class Size Project Contingency	\$ (682,911.00)	
1357	<u>Choctaw - Roofing - P4/TO11</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 682,911.00
	Explanation: Transfers to/(from) the following project(s):		
	4315 Technology & Seat Mgmt. Lease	\$ (365,822.00)	
		8342 Class Size Project Contingency	(317,089.00)
		Total Projects transferred to/from	\$ (682,911.00)
1375	<u>New Canopy Walkway - P4/TO5</u>		
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	\$ (4,481.39)
	Explanation: Transfers to/(from) the following project(s):		
	1399 Bluewater - HVAC - P4/TO5	\$ 4,481.39	
1393	<u>Destin Elem - Window Replace - P4/TO 5</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (518.61)
	Explanation: Transfers to/(from) the following project(s):		
	1399 Bluewater - HVAC - P4/TO5	\$ 518.61	
1399	<u>Bluewater - HVAC - P4/TO5</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 5,000.00
	Explanation: Transfers to/(from) the following project(s):		
	1375 New Canopy Walkway - P4/TO5	\$ (4,481.39)	
		1393 Destin Elem - Window Replace - P4/TO 5	(518.61)
		Total Projects transferred to/from	\$ (5,000.00)
2300	<u>Elliott Point - ODP - P4/TO12</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 15,000.00
	Explanation: Transfers to/(from) the following project(s):		
	.... Discretionary	\$ (15,000.00)	
2301	<u>Elliott Point - Chiller - P4/TO12</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 94,697.00
	Explanation: Transfers to/(from) the following project(s):		
	.... Discretionary	\$ (94,697.00)	
2302	<u>Elliott Point - Faithful & Gould - P4/TO12</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ 7,500.00
	Explanation: Transfers to/(from) the following project(s):		
	.... Discretionary	\$ (7,500.00)	

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 3

Board Meeting January 10, 2011

Account	Object	Function	Increase (Decrease)
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (29,102.57)
	Explanation: Transferred to/from the following project(s):		
	1322 Playground Renovations - BD	1346 Network Equipment - BD	2,028.37
	1345 Technology Equipment - BD	2394 Band Instruments - BD	8,756.20
		Total Projects transferred to/from	\$ 29,102.57
2318	<u>Roofing - Choctaw - ODP - P4/TO11</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 256,452.50
	Explanation: Transfers to/(from) the following project(s):		
	.... Discretionary	4315 Technology & Seat Mgmt. Lease	(233,046.78)
		Total Projects transferred to/from	\$ (256,452.50)
2319	<u>Roofing - Lewis - ODP - P4/TO11</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 256,452.50
	Explanation: Transfers to/(from) the following project(s):		
	4315 Technology & Seat Mgmt. Lease		\$ (256,452.50)
2320	<u>Roofing - Owner Allowance - P4/TO11</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 60,000.00
	Explanation: Transfers to/(from) the following project(s):		
	4315 Technology & Seat Mgmt. Lease		\$ (60,000.00)
2336	<u>District Wide - Emergency Maintenance</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 13,000.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(33,000.00)
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	20,000.00
			\$ -
	Explanation: Reallocate funds between objects within the project		
2353	<u>District Wide - Portable Repairs & Relocations</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 1,000.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(1,000.00)
			\$ -
	Explanation: Reallocate funds between objects within the project		
2393	<u>Band Instrument Replacement</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (3,355.00)
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	3,355.00
			\$ -
	Explanation: Reallocate funds between objects within the project		
2394	<u>Band Instruments - BD</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 8,552.20
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	204.00
			\$ 8,756.20
	Explanation: Transfers to/(from) the following project(s):		
	2303 Board Projects		\$ (8,756.20)
4315	<u>Technology & Seat Mgmt. Lease</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (915,321.28)
	Explanation: Transfers to/(from) the following project(s):		
	1357 Choctaw - Roofing - P4/TO11	2319 Roofing - Lewis - ODP - P4/TO11	256,452.50
	2318 Roofing - Choctaw - ODP - P4/TO11	2320 Roofing - Owner Allowance - P4/TO11	60,000.00
		Total Projects transferred to/from	\$ 915,321.28

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 3

Board Meeting January 10, 2011

Account	Object	Function	Increase (Decrease)
8342	<u>Class Size Project Contingency</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (1,000,000.00)</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	1354 Lewis - Roofing - P4/TO11	682,911.00 1357 Choctaw - Roofing - P4/TO11	<u>317,089.00</u>
		Total Projects transferred to/from	<u>\$ 1,000,000.00</u>

ADOPTED BY SCHOOL BOARD:

JANUARY 10, 2011

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2010	INCREASE	DECREASE	BUDGET AS OF 11/30/2010	
3199 MISCELLANEOUS FEDERAL DIRECT	\$ 57,950.00	\$ 422,280.25	\$ 5,371.90	\$ -	\$ 427,652.15	
3201 VOCATIONAL EDUCATIONAL ARTS	54,039.85	117,339.19	232,093.00	-	349,432.19	
3211 ARRA - STABILIZATION - WORKFORCE	147,644.00	147,644.00	-	-	147,644.00	
3213 ARRA - STABILIZATION - K12	9,078,727.00	9,096,822.00	-	-	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	11,649,501.71	-	1,313,636.31	10,335,865.40	
3241 TITLE I	7,976,874.80	8,790,228.07	-	861,970.00	7,928,258.07	
3251 ADULT BASIC EDUCATION	331,983.00	331,983.00	-	232,093.00	99,890.00	
3269 OTHER FOOD SERVICES	-	-	-	-	-	
3274 TITLE III NO CHILD LEFT BEHIND	100,852.39	100,014.67	-	-	100,014.67	
3275 TITLE V INNOVATIVE EDUCATION	-	-	-	-	-	
3277 TITLE II - PART A	2,858,733.68	2,858,733.68	-	831,477.19	2,027,256.49	
3280 DRUG FREE SCHOOLS PROGRAM	24,742.23	24,742.23	-	-	24,742.23	
3299 MISCELLANEOUS FEDERAL THROUGH STATE	465,991.77	507,098.26	5,817.36	-	512,915.62	
3480 TECH PREP	-	-	-	-	-	
3490 MISCELLANEOUS REVENUE	-	-	-	-	-	
3905 RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	-	-	-	-	-	
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 32,804,882.10	\$ 39,827,616.06	\$ 243,282.26	\$ 3,239,176.50	\$ 36,831,721.82	

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2010	INCREASE	DECREASE	BUDGET AS OF 11/30/2010	
5100 BASIC EDUCATION (K-12)	\$ 12,874,956.53	\$ 19,136,514.18	\$ -	\$ 444,401.65	\$ 18,692,112.53	
5200 EXCEPTIONAL STUDENT EDUCATION	9,272,199.83	9,404,492.63	-	1,145,381.60	8,259,111.03	
5300 VOCATIONAL AND TECHNICAL EDUCATION	260,834.49	310,447.54	10,714.00	-	321,161.54	
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	454,570.25	-	-	454,570.25	
6100 PUPIL PERSONNEL SERVICES	242,019.89	244,078.34	-	70.73	244,007.61	
6110 ATTENDANCE AND SOCIAL WORK	348,663.00	349,271.00	-	-	349,271.00	
6120 GUIDANCE SERVICES	-	-	-	-	-	
6130 HEALTH SERVICES	1,650.00	5,250.00	-	63.77	5,186.23	
6140 PSYCHOLOGICAL SERVICES	137,532.00	138,546.14	-	-	138,546.14	
6150 PARENTAL INVOLVEMENT	152,609.00	141,994.29	-	499.32	141,494.97	
6200 INSTRUCTIONAL MEDIA SERVICE	43,540.00	114,138.00	-	-	114,138.00	
6300 INSTR & CURR DEVEL SERVICE (SUPT)	5,606,741.63	5,581,323.40	-	862,667.82	4,718,655.58	
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	706,586.18	702,981.17	1,761.55	-	704,742.72	
6500 INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-	
7200 GENERAL ADMINISTRATION (SUPT)	1,259,128.17	1,331,146.51	-	129,413.14	1,201,733.37	
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	342,869.88	370,101.88	892.00	-	370,993.88	
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	635,795.04	-	406,265.00	229,530.04	
7801 TRANSPORTATION - NORTH	59,538.10	58,168.33	1,254.07	-	59,422.40	
7802 TRANSPORTATION - CENTRAL	5,750.00	5,400.00	971.59	-	6,371.59	
7803 TRANSPORTATION - SOUTH	49,814.93	48,361.93	-	22,724.42	25,637.51	
7900 OPERATION OF PLANT	69,220.00	66,000.00	-	-	66,000.00	
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 32,804,882.10	\$ 39,827,616.06	\$ 15,593.21	\$ 3,011,487.45	\$ 36,831,721.82	

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 3

Board Meeting January 10, 2011

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3199	<u>Miscellaneous Federal Direct</u>		\$ 5,371.90
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 3,544.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	385.00
	0220 Social Security	5100 Basic Education (K-12)	285.00
	0510 Supplies	5100 Basic Education (K-12)	221.90
	0750 Other Personnel Services	5100 Basic Education (K-12)	936.00
			<u>\$ 5,371.90</u>
<i>Explanation: To appropriate additional revenue for AFRL DoD NDEP - STEM grant.</i>			
1483	AFRL DoD NDEP - STEM	\$ 5,371.90	
3201	<u>Vocational Educational Arts</u>		\$ 232,093.00
<i>Explanation: To correct revenue code for Carl Perkins - Secondary grant from Object 3251 to Object 3201.</i>			
3231	<u>IDEA - Individuals With Disabilities Act</u>		\$ (1,313,636.31)
	0310 Professional & Technical Service	5200 Exceptional Child	\$ (15,735.00)
	0330 In County Travel	5200 Exceptional Child	(16,441.82)
	0331 Out of County Travel	5200 Exceptional Child	(717.52)
	0350 Repair and Maintenance	5200 Exceptional Child	(9,800.50)
	0355 Computer Repairs	5200 Exceptional Child	(500.00)
	0357 Support Managed Computers	5200 Exceptional Child	(31.20)
	0390 Other Purchased Service	5200 Exceptional Child	(4.75)
	0510 Supplies	5200 Exceptional Child	(1,107,442.89)
	0641 Equipment (Over \$1,000)	5200 Exceptional Child	(3,583.00)
	0642 Equipment (Under \$1,000)	5200 Exceptional Child	(352.01)
	0643 Computer Hardware (Over \$1,000)	5200 Exceptional Child	(8,500.00)
	0644 Computer Hardware (Under \$1,000)	5200 Exceptional Child	(589.73)
	0691 Software (Over \$1,000)	5200 Exceptional Child	(2,000.00)
	0692 Software (Under \$1,000)	5200 Exceptional Child	(169.21)
	0693 Software Subscriptions	5200 Exceptional Child	(18.00)
	0730 Dues and Fees	5200 Exceptional Child	(1,500.00)
	0750 Other Personnel Services	5200 Exceptional Child	(4,607.02)
	0310 Professional & Technical Service	6150 Parental Involvement	(20.48)
	0331 Out of County Travel	6150 Parental Involvement	(341.19)
	0510 Supplies	6150 Parental Involvement	(263.97)
	0310 Professional & Technical Service	6300 Instruction & Curriculum	(6,770.00)
	0330 In County Travel	6300 Instruction & Curriculum	(800.00)
	0331 Out of County Travel	6300 Instruction & Curriculum	(4,000.00)
	0360 Lease and Rental Agreements	6300 Instruction & Curriculum	(9,077.30)
	0370 Postage	6300 Instruction & Curriculum	(74.43)
	0390 Other Purchased Service	6300 Instruction & Curriculum	(1,154.28)
	0510 Supplies	6300 Instruction & Curriculum	(31,128.70)
	0641 Equipment (Over \$1,000)	6300 Instruction & Curriculum	(1,500.00)
	0642 Equipment (Under \$1,000)	6300 Instruction & Curriculum	(500.00)
	0643 Computer Hardware (Over \$1,000)	6300 Instruction & Curriculum	(1,300.00)
	0644 Computer Hardware (Under \$1,000)	6300 Instruction & Curriculum	(500.00)
	0730 Dues and Fees	6300 Instruction & Curriculum	(250.00)
	0791 Indirect Costs	7200 General Administration	(60,238.89)
	0398 Field Trips	7801 Transportation - North	(500.00)
	0398 Field Trips	7802 Transportation - Central	(500.00)
	0398 Field Trips	7803 Transportation - South	(22,724.42)
			<u>\$ (1,313,636.31)</u>
<i>Explanation: To close fiscal year 2009-2010 IDEA Part B grant.</i>			
0475	IDEA Part B	\$ (1,313,636.31)	
3241	<u>Title I</u>		\$ (861,970.00)
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (413,265.00)
	0370 Postage	6300 Instruction & Curriculum	(2,000.00)
	0390 Other Purchased Service	6300 Instruction & Curriculum	(3,000.00)
	0791 Indirect Costs	7200 General Administration	(37,440.00)
	0398 Field Trips	7800 Pupil Transp Services - School	(406,265.00)
			<u>\$ (861,970.00)</u>
<i>Explanation: To appropriate FY 2010-2011 Title I grant per DOE Pan Award.</i>			
1401	Title I	\$ (861,970.00)	
3251	<u>Adult Basic Education</u>		\$ (232,093.00)
<i>Explanation: To correct revenue code for Carl Perkins - Secondary grant from Object 3251 to Object 3201.</i>			

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 3

Board Meeting January 10, 2011

Account	Object	Function	Increase (Decrease)
3277	<u>Title II - Part A</u>		<u>\$ (831,477.19)</u>
	0310 Professional & Technical Service	6300 Instruction & Curriculum	\$ (73,254.00)
	0330 In County Travel	6300 Instruction & Curriculum	(1,835.00)
	0331 Out of County Travel	6300 Instruction & Curriculum	(45,433.53)
	0360 Lease and Rental Agreements	6300 Instruction & Curriculum	(3,000.00)
	0370 Postage	6300 Instruction & Curriculum	(497.20)
	0390 Other Purchased Service	6300 Instruction & Curriculum	(11,997.00)
	0510 Supplies	6300 Instruction & Curriculum	(406,605.25)
	0622 Audio Visual (Under \$1,000)	6300 Instruction & Curriculum	(7,730.46)
	0641 Equipment (Over \$1,000)	6300 Instruction & Curriculum	(4,500.00)
	0642 Equipment (Under \$1,000)	6300 Instruction & Curriculum	(686.92)
	0644 Computer Hardware (Under \$1,000)	6300 Instruction & Curriculum	(4,321.04)
	0730 Dues and Fees	6300 Instruction & Curriculum	(2.00)
	0750 Other Personnel Services	6300 Instruction & Curriculum	(239,809.81)
	0791 Indirect Costs	7200 General Administration	(31,804.98)
			<u>\$ (831,477.19)</u>

Explanation: To close fiscal year 2009-2010 Title II grant.

0405 Title II \$ (831,477.19)

3299	<u>Miscellaneous Federal Through State</u>		<u>\$ 5,817.36</u>
	0220 Social Security	5100 Basic Education (K-12)	\$ 36.20
	0750 Other Personnel Services	5100 Basic Education (K-12)	2,496.40
	0117 Workshops	6300 Instruction & Curriculum	41.10
	0220 Social Security	6300 Instruction & Curriculum	18.00
	0398 Field Trips	7801 Transportation - North	1,754.07
	0398 Field Trips	7802 Transportation - Central	1,471.59
			<u>\$ 5,817.36</u>

Explanation: To appropriate FY 2010-2011 LIFE - DEP - Destin Middle/Shoal River grant.

1416 LIFE - DEP - Destin Middle/Shoal River \$ 5,817.36

II. Amendments Between Appropriations & Reserves

0413	<u>Title I School Improvement Initiative</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 1,401.83
	0210 Florida Retirement System	5100 Basic Education (K-12)	(580.32)
	0220 Social Security	5100 Basic Education (K-12)	(152.01)
	0510 Supplies	5100 Basic Education (K-12)	(10.29)
	0622 Audio Visual (Under \$1,000)	5100 Basic Education (K-12)	(22.46)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	590.84
	0691 Software (Over \$1,000)	5100 Basic Education (K-12)	(669.50)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	9.61
	0220 Social Security	6400 Instructional Staff Training Services	42.39
	0510 Supplies	6400 Instructional Staff Training Services	(1,348.85)
	0644 Computer Hardware (Under \$1,000)	6400 Instructional Staff Training Services	(590.84)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	1,329.60
			<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	\$ 2,332.94
	0210 Florida Retirement System	7300 School Admin - Principal Office	280.49
	0220 Social Security	7300 School Admin - Principal Office	156.22
	0231 Group Insurance - Health	7300 School Admin - Principal Office	(3,268.98)
	0232 Group Insurance - Life	7300 School Admin - Principal Office	2.59
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	(111.70)
	0234 Group Insurance - Other	7300 School Admin - Principal Office	608.44
			<u>\$ -</u>

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

0480	<u>Safe and Drug Free Schools</u>		
	0390 Other Purchased Service	6100 Pupil Personnel Services	\$ 404.80
	0510 Supplies	6100 Pupil Personnel Services	(475.53)
	0791 Indirect Costs	7200 General Administration	70.73
			<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)	\$ 3,858.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	418.00
	0220 Social Security	5100 Basic Education (K-12)	295.00
	0231 Group Insurance - Health	5100 Basic Education (K-12)	1,273.00

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 3

Board Meeting January 10, 2011

Account	Object	Function	Increase (Decrease)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	5.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	59.00
	0234 Group Insurance - Other	5100 Basic Education (K-12)	295.00
	0510 Supplies	5100 Basic Education (K-12)	(5,592.05)
	0530 Periodicals	5100 Basic Education (K-12)	(250.00)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	(594.00)
	0220 Social Security	6400 Instructional Staff Training Services	16.05
	0730 Dues and Fees	6400 Instructional Staff Training Services	217.00
			<u>\$ -</u>

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

0492 Homeless - AARA - Targeted

0510 Supplies	5100 Basic Education (K-12)	\$ 63.77
0310 Professional & Technical Service	6130 Health Services	(63.77)
		<u>\$ -</u>

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

0493 Enhancing Educ. Thru Technology ARRA - Targeted

0643 Computer Hardware (Over \$1,000)	6400 Instructional Staff Training Services	\$ (377.00)
0693 Software Subscriptions	6400 Instructional Staff Training Services	377.00
		<u>\$ -</u>

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

0495 IDEA Part B - AARA - Targeted

0131 Salary - Instructional	5200 Exceptional Child	\$ (30,676.00)
0210 Florida Retirement System	5200 Exceptional Child	(3,327.00)
0220 Social Security	5200 Exceptional Child	(2,347.00)
0231 Group Insurance - Health	5200 Exceptional Child	(4,410.00)
0232 Group Insurance - Life	5200 Exceptional Child	(17.00)
0233 Group Insurance - Dental	5200 Exceptional Child	(203.00)
0310 Professional & Technical Service	5200 Exceptional Child	13,660.00
0510 Supplies	5200 Exceptional Child	22,320.00
0642 Equipment (Under \$1,000)	5200 Exceptional Child	5,000.00
		<u>\$ -</u>

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

0499 Title I N & D - AARA - Targeted

0510 Supplies	5100 Basic Education (K-12)	\$ (357.37)
0102 Salary - Other Compensation	6400 Instructional Staff Training Services	600.00
0210 Florida Retirement System	6400 Instructional Staff Training Services	64.62
0220 Social Security	6400 Instructional Staff Training Services	45.03
0730 Dues and Fees	6400 Instructional Staff Training Services	(352.28)
		<u>\$ -</u>

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

1401 Title I

0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ (13,674.00)
0102 Salary - Other Compensation	5100 Basic Education (K-12)	1,689.00
0130 Salary - Overtime	5100 Basic Education (K-12)	951.97
0210 Florida Retirement System	5100 Basic Education (K-12)	(1,199.47)
0220 Social Security	5100 Basic Education (K-12)	(844.17)
0231 Group Insurance - Health	5100 Basic Education (K-12)	(4,924.00)
0232 Group Insurance - Life	5100 Basic Education (K-12)	(19.00)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(226.00)
0234 Group Insurance - Other	5100 Basic Education (K-12)	(1,069.00)
0510 Supplies	5100 Basic Education (K-12)	8,761.94
0622 Audio Visual (Under \$1,000)	5100 Basic Education (K-12)	22.46
0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	298.12
0693 Software Subscriptions	5100 Basic Education (K-12)	8,055.00
0750 Other Personnel Services	5100 Basic Education (K-12)	321.61
0641 Equipment (Over \$1,000)	5500 Prekindergarten	(2,000.00)
0643 Computer Hardware (Over \$1,000)	5500 Prekindergarten	(8,000.00)
0644 Computer Hardware (Under \$1,000)	5500 Prekindergarten	10,000.00
0671 Land Improvements	5500 Prekindergarten	(272.35)
0677 Replacement Systems - Other than Bldg.	5500 Prekindergarten	272.35
0510 Supplies	6150 Parental Involvement	126.32
0390 Other Purchased Service	6300 Instruction & Curriculum	6,000.00
0510 Supplies	6300 Instruction & Curriculum	(6,200.00)
0644 Computer Hardware (Under \$1,000)	6300 Instruction & Curriculum	200.00
0117 Workshops	6400 Instructional Staff Training Services	254.78
0210 Florida Retirement System	6400 Instructional Staff Training Services	9.60
0220 Social Security	6400 Instructional Staff Training Services	70.79
0310 Professional & Technical Service	6400 Instructional Staff Training Services	3,656.45
0331 Out of County Travel	6400 Instructional Staff Training Services	4,000.00
0510 Supplies	6400 Instructional Staff Training Services	(9,694.21)

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 3

Board Meeting January 10, 2011

Account	Object	Function	Increase (Decrease)
	0610 Library Books	6400 Instructional Staff Training Services	(1,000.00)
	0622 Audio Visual (Under \$1,000)	6400 Instructional Staff Training Services	557.00
	0730 Dues and Fees	6400 Instructional Staff Training Services	5,000.00
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(1,125.19)
			<u>\$ -</u>

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

1407 Carl Perkins - Adult

0621	AV Materials (Over \$1,000)	5900 Other Instruction	\$ (1,033.00)
0622	Audio Visual (Under \$1,000)	5900 Other Instruction	1,033.00
0641	Equipment (Over \$1,000)	5900 Other Instruction	(1,033.00)
0691	Software (Over \$1,000)	5900 Other Instruction	1,033.00
			<u>\$ -</u>

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

1409 Title I - N & D

0131	Salary - Instructional	5100 Basic Education (K-12)	\$ (9,446.12)
0210	Florida Retirement System	5100 Basic Education (K-12)	(923.88)
0220	Social Security	5100 Basic Education (K-12)	(792.32)
0231	Group Insurance - Health	5100 Basic Education (K-12)	(1,864.08)
0232	Group Insurance - Life	5100 Basic Education (K-12)	(7.12)
0233	Group Insurance - Dental	5100 Basic Education (K-12)	(89.92)
0510	Supplies	5100 Basic Education (K-12)	13,123.44
			<u>\$ -</u>

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

1422 Carl Perkins - Secondary

0510	Supplies	5300 Vocational	\$ 6,000.00
0621	AV Materials (Over \$1,000)	5300 Vocational	(727.23)
0622	Audio Visual (Under \$1,000)	5300 Vocational	727.23
0641	Equipment (Over \$1,000)	5300 Vocational	6,000.00
0642	Equipment (Under \$1,000)	5300 Vocational	(12,000.00)
			<u>\$ -</u>

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

1425 Carl Perkins Secondary Career & Tech, DJJ

0510	Supplies	5300 Vocational	\$ (1,817.13)
0681	Fire/Sprinkler/Elect.	5300 Vocational	2,817.13
0331	Out of County Travel	6300 Instruction & Curriculum	(1,000.00)
			<u>\$ -</u>

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

1445 Education Jobs Fund

0131	Salary - Instructional	5100 Basic Education (K-12)	\$ 838,732.00
0210	Florida Retirement System	5100 Basic Education (K-12)	93,069.00
0220	Social Security	5100 Basic Education (K-12)	64,403.00
0231	Group Insurance - Health	5100 Basic Education (K-12)	110,421.60
0232	Group Insurance - Life	5100 Basic Education (K-12)	360.24
0233	Group Insurance - Dental	5100 Basic Education (K-12)	5,446.00
0234	Group Insurance - Other	5100 Basic Education (K-12)	(1,424,941.84)
0310	Professional & Technical Service	5100 Basic Education (K-12)	275,614.00
0131	Salary - Instructional	5200 Exceptional Child	20,098.00
0210	Florida Retirement System	5200 Exceptional Child	2,262.00
0220	Social Security	5200 Exceptional Child	1,250.00
0231	Group Insurance - Health	5200 Exceptional Child	2,273.48
0232	Group Insurance - Life	5200 Exceptional Child	8.00
0233	Group Insurance - Dental	5200 Exceptional Child	129.00
0234	Group Insurance - Other	5200 Exceptional Child	269.52
0131	Salary - Instructional	5300 Vocational	7,571.00
0210	Florida Retirement System	5300 Vocational	598.00
0220	Social Security	5300 Vocational	579.00
0231	Group Insurance - Health	5300 Vocational	916.00
0232	Group Insurance - Life	5300 Vocational	2.00
0233	Group Insurance - Dental	5300 Vocational	48.00
0231	Group Insurance - Health	6200 Instructional Media Services	(84.20)
0234	Group Insurance - Other	6200 Instructional Media Services	84.20
0100	Salaries - Non-Instructional	7300 School Admin - Principal Office	638.00
0210	Florida Retirement System	7300 School Admin - Principal Office	67.00
0220	Social Security	7300 School Admin - Principal Office	49.00
0231	Group Insurance - Health	7300 School Admin - Principal Office	131.00
0232	Group Insurance - Life	7300 School Admin - Principal Office	1.00
0233	Group Insurance - Dental	7300 School Admin - Principal Office	6.00
			<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 3

Board Meeting January 10, 2011

Account	Object	Function	Increase (Decrease)
1460	<u>Stabilization - ARRA - K-12</u>		
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 2,854.02
	0131 Salary - Instructional	5100 Basic Education (K-12)	(2,854.02)
	0510 Supplies	5100 Basic Education (K-12)	293.76
	0750 Other Personnel Services	5100 Basic Education (K-12)	(614.81)
	0231 Group Insurance - Health	5200 Exceptional Child	(67.36)
	0234 Group Insurance - Other	5200 Exceptional Child	67.36
	0750 Other Personnel Services	5200 Exceptional Child	321.05
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
1475	<u>IDEA Part B</u>		
	0130 Salary - Overtime	5200 Exceptional Child	\$ 112.16
	0210 Florida Retirement System	5200 Exceptional Child	12.08
	0220 Social Security	5200 Exceptional Child	8.58
	0750 Other Personnel Services	5200 Exceptional Child	(132.82)
	0510 Supplies	6300 Instruction & Curriculum	(71.34)
	0750 Other Personnel Services	6300 Instruction & Curriculum	71.34
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
1483	<u>AFRL DoD NDEP - STEM</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (152.00)
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	(17,017.50)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	17,169.50
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

ADOPTED BY SCHOOL BOARD:

JANUARY 10, 2011

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2010	INCREASE	DECREASE	BUDGET AS OF 11/30/2010	
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	6,634.43	70.00	-	6,704.43	
3460 ONLINE CREDIT CARD FEES	36,000.00	36,000.00	-	-	36,000.00	
3490 MISCELLANEOUS REVENUE	584.44	4,973.84	4,616.64	-	9,590.48	
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	\$ 9,710,923.82	\$ 4,686.64	\$ -	\$ 9,715,610.46	

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 10/31/2010	INCREASE	DECREASE	BUDGET AS OF 11/30/2010
0100	SALARY - NON-INSTRUCTIONAL		\$ 1,483,526.00	\$ 1,411,451.00	\$ -	\$ 14,947.00	\$ 1,396,504.00
0102	SALARY - OTHER COMPENSATION		1,045.36	4,879.24	123.90	-	5,003.14
0103	SALARY - SUPPLEMENTS		2,880.00	3,430.00	-	-	3,430.00
0111	SALARY - ADMINISTRATIVE/MANAGERIAL		1,097,936.00	1,063,312.00	-	-	1,063,312.00
0117	WORKSHOPS		7,323.07	7,935.82	94.26	-	8,030.08
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	2,989.58	-	3,270.09
0210	FLORIDA RETIREMENT SYSTEM		281,426.67	270,700.23	-	1,286.71	269,413.52
0220	FICA (SOCIAL SECURITY)		198,745.80	191,193.58	-	904.81	190,288.77
0231	GROUP INSURANCE - HEALTH & HOSPITAL		935,109.00	898,460.70	-	6,971.00	891,489.70
0232	GROUP INSURANCE - LIFE		2,287.00	2,192.00	-	16.00	2,176.00
0233	GROUP INSURANCE - DENTAL		45,877.00	43,897.00	-	331.00	43,566.00
0234	GROUP INSURANCE - OTHER		505.00	1,740.30	-	-	1,740.30
0310	PROFESSIONAL & TECHNICAL SERVICES		3,619,152.10	3,670,609.58	4,616.64	-	3,675,226.22
0330	IN COUNTY TRAVEL		35,399.11	35,449.11	-	-	35,449.11
0331	OUT OF COUNTY TRAVEL		4,600.00	4,600.00	-	-	4,600.00
0350	REPAIR AND MAINTENANCE		1,000.00	1,600.00	-	-	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	6,095.07	-	-	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	139,483.00	-	-	139,483.00
0390	OTHER PURCHASED SERVICE		7,287.76	8,032.05	3,466.50	-	11,498.55
0392	SHIPPING CHARGES		-	-	-	-	-
0393	CONTRACTS - NONPROFESSIONAL SERVICE		-	-	-	-	-
0410	NATURAL GAS		20,300.00	20,300.00	-	-	20,300.00
0430	ELECTRICITY		108,000.00	272,201.00	-	-	272,201.00
0450	GASOLINE		3,100.00	3,100.00	-	-	3,100.00
0460	DIESEL FUEL		12,250.00	12,250.00	3,466.50	-	15,716.50
0510	SUPPLIES		38,066.26	42,635.93	70.00	-	42,705.93
0550	REPAIR PARTS		2,089.14	2,089.14	-	-	2,089.14
0560	TIRES AND TUBES		43.03	423.38	-	-	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	165,349.96	-	-	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	49,530.04	-	-	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	56,114.00	-	-	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	393,179.25	14,462.49	-	407,641.74
0991	RESERVES - INVENTORY		414,530.72	414,530.72	-	-	414,530.72
0997	RESERVES - PROJECTS		38,117.62	69,329.17	-	146.71	69,182.46
TOTAL - FOOD SERVICE FUND			\$ 9,619,449.12	\$ 9,710,923.82	\$ 29,289.87	\$ 24,603.23	\$ 9,715,610.46

Explanation of Budget Amendment as Follows:
Part IV - School Food Service Fund
Amendment Number 3
Board Meeting January 10, 2011

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3457	<u>Catering</u>		\$ 70.00
	0510 Supplies	7610 Food Service - Departments	\$ 70.00
<i>Explanation: To appropriate revenue for Catering based on actual collections</i>			
	7502 Catering		\$ 70.00
3490	<u>Miscellaneous Revenue</u>		\$ 4,616.64
	0310 Professional & Technical Service	7610 Food Service - Departments	\$ 4,616.64
<i>Explanation: To appropriate revenue for Commodity Rebate based on actual collections</i>			
	.... Discretionary		\$ 4,616.64
II. Amendments Between Appropriations & Reserves			
....	<u>Discretionary</u>		
	0100 Salaries - Non-Instructional	7600 Food Service (Schools)	\$ (14,947.00)
	0117 Workshops	7600 Food Service (Schools)	94.26
	0130 Salary - Overtime	7600 Food Service (Schools)	2,902.81
	0210 Florida Retirement System	7600 Food Service (Schools)	(1,309.39)
	0220 Social Security	7600 Food Service (Schools)	(920.93)
	0231 Group Insurance - Health	7600 Food Service (Schools)	(6,971.00)
	0232 Group Insurance - Life	7600 Food Service (Schools)	(16.00)
	0233 Group Insurance - Dental	7600 Food Service (Schools)	(331.00)
	0310 Professional & Technical Service	7600 Food Service (Schools)	621,026.53
	0330 In County Travel	7600 Food Service (Schools)	500.00
	0510 Supplies	7600 Food Service (Schools)	170.82
	0130 Salary - Overtime	7610 Food Service - Departments	86.77
	0210 Florida Retirement System	7610 Food Service - Departments	9.35
	0220 Social Security	7610 Food Service - Departments	6.64
	0310 Professional & Technical Service	7610 Food Service - Departments	(621,026.53)
	0330 In County Travel	7610 Food Service - Departments	(500.00)
	0390 Other Purchased Service	7610 Food Service - Departments	3,466.50
	0460 Diesel Fuel	7610 Food Service - Departments	3,466.50
	0510 Supplies	7610 Food Service - Departments	(170.82)
	0990 Fund Balance - Unappropriated	9890 Reserves	14,462.49
			\$ -
<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)	\$ 123.91
	0210 Florida Retirement System	7600 Food Service (Schools)	13.33
	0220 Social Security	7600 Food Service (Schools)	9.48
	0102 Salary - Other Compensation	7610 Food Service - Departments	(0.01)
	0997 Reserve - Projects	9890 Reserves	(146.71)
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds</i>			

ADOPTED BY SCHOOL BOARD:

JANUARY 10, 2011