

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

MIS 5235

Meeting Date: February 14, 2011		Agenda Item Number: Consent #	
TITLE: Budget Amendment #4 - 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 #4 – 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 #4

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2010	INCREASE	DECREASE	BUDGET AS OF 12/31/2010
3121 PL 81-874, FEDERAL IMPACT, CURRENT OPERATIONS	\$ 4,358,533.00	\$ 4,358,533.00	\$ -	\$ -	\$ 4,358,533.00
3122 PL 81-874 FEDERAL IMPACT, HANDICAP	100,000.00	100,000.00	-	-	100,000.00
3191 ROTC	272,300.00	272,300.00	-	-	272,300.00
3192 DOD SECTION 386 PL 102-484	750,000.00	750,000.00	-	-	750,000.00
3193 DOD SECTION 363 PL 106-398	-	14,872.30	-	-	14,872.30
3199 MISCELLANEOUS FEDERAL DIRECT	95.00	95.00	-	-	95.00
3203 MEDICAID REIMBURSEMENT	419,400.00	419,400.00	-	-	419,400.00
3301 CLASS SIZE REDUCTION	30,080,176.00	30,080,176.00	-	-	30,080,176.00
3310 FLORIDA EDUCATION FINANCE PROGRAM	29,432,554.00	29,432,554.00	-	-	29,432,554.00
3311 SAFE SCHOOLS	578,177.00	578,177.00	-	-	578,177.00
3312 SUPPLEMENTAL ACADEMIC INSTRUCTION	8,371,473.00	8,371,473.00	-	-	8,371,473.00
3313 ESE GUARANTEE	11,335,065.00	11,335,065.00	-	-	11,335,065.00
3314 READING INSTRUCTION	1,077,477.00	1,077,477.00	-	-	1,077,477.00
3315 WORKFORCE DEVELOPMENT	2,030,797.00	2,030,797.00	-	-	2,030,797.00
3316 SPECIAL TEACHER COMPENSATION	12,358.00	12,358.00	-	-	12,358.00
3317 WORKFORCE EDUCATION PERFORMANCE INCENTIVE	9,682.00	9,682.00	-	-	9,682.00
3318 DIJ SUPPLEMENTAL ALLOCATION	463,928.00	463,928.00	-	-	463,928.00
3323 CO & DS WITHHELD FOR ADMINISTRATIVE EXPENSE	17,000.00	17,000.00	-	-	17,000.00
3335 TEACHER LEAD	361,294.00	361,294.00	-	-	361,294.00
3336 INSTRUCTIONAL MATERIALS	2,335,623.00	2,335,623.00	-	-	2,335,623.00
3343 STATE LICENSE TAX	40,000.00	40,000.00	-	-	40,000.00
3344 DISCRETIONARY LOTTERY	77,071.00	77,071.00	-	-	77,071.00
3349 INTANGIBLE PROPERTY TAX	-	3,425.86	-	-	3,425.86
3354 TRANSPORTATION	5,453,134.00	5,453,134.00	-	-	5,453,134.00
3362 SCHOOL RECOGNITION	1,692,610.00	1,692,610.00	-	-	1,692,610.00
3371 VOLUNTARY PREKINDERGARTEN PROGRAM	397,450.76	407,468.89	21,538.83	-	429,007.72
3379 FUEL TAX REFUND	40,000.00	40,000.00	-	-	40,000.00
3399 OTHER MISCELLANEOUS STATE REVENUE	11,871.14	11,871.14	8,341.00	-	20,212.14
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	291,284.78	81,583.71	-	372,868.49
3425 RENT/USE OF FACILITY	28,740.96	121,744.77	21,635.44	-	143,380.21
3426 COURSE FEES - OATC	310,000.00	310,000.00	-	-	310,000.00
3428 SUPPLY FEES - OATC	10,000.00	12,000.00	-	-	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	228,293.35	12,512.64	-	240,805.99
3466 PURCHASED OTHER POSITIONS - EXTERNAL	101,509.00	115,473.81	5,889.16	-	121,362.97
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	12,000.00	-	-	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	5,000.00	-	25,000.00
3485 RESTITUTION PAYMENTS - OTHER	10.00	816.38	-	-	816.38
3487 CERTIFICATE FEES - SUBSTITUTES	2,500.00	5,000.00	-	-	5,000.00
3488 FINGERPRINT PROGRAM	25,000.00	40,000.00	5,000.00	-	45,000.00
3489 CERTIFICATE FEES	37,897.00	37,897.00	-	-	37,897.00
3490 MISCELLANEOUS REVENUE	359.63	65,739.61	558.00	-	66,297.61
3491 E-RATE REFUNDS	240.00	27,496.09	47,165.21	-	74,661.30
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	27,518.01	4,377.00	-	31,895.01
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	23,454.36	14,169.20	-	37,623.56
3901 RESERVE FOR ENCUMBRANCE	1,205,870.47	1,205,870.47	-	-	1,205,870.47
3902 RESERVE FOR INVENTORY	76,855.81	76,855.81	-	-	76,855.81
3903 RESERVE - CARRYOVER SCHOOL BUDGETS	6,392,518.04	6,392,518.04	-	-	6,392,518.04
3904 RESERVE - CATEGORICAL PROJECT CARRYOVER	7,243,112.82	7,243,112.82	-	-	7,243,112.82
3905 RESERVE - NON-CATEGORICAL PROJECT CARRYOVER	22,686,483.81	22,677,476.94	-	-	22,677,476.94
3907 RESERVE - RETIREMENT	512,323.58	512,323.58	-	-	512,323.58
3910 RESERVE - CLAIMS LIABILITY	4,087,000.00	4,087,000.00	-	-	4,087,000.00
3911 RESERVE - FTE	2,797,611.38	2,797,611.38	-	-	2,797,611.38
3913 RESERVE - CONTINGENCY	2,567,000.00	2,567,000.00	-	-	2,567,000.00
3925 FUND BALANCE - UNDESIGNATED	9,560,896.57	9,569,903.44	-	-	9,569,903.44
TOTAL - GENERAL FUND	\$ 262,795,059.71	\$ 264,248,992.48	\$ 227,770.19	\$ -	\$ 264,476,762.67

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 11/30/2010	INCREASE	DECREASE	BUDGET AS OF 12/31/2010
5100	BASIC EDUCATION (K-12)	\$ 121,120,010.37	\$ 122,369,329.02	\$ 628,356.37	\$ -	\$ 122,997,685.39
5101	CHARTER SCHOOL FEDERAL IMPACT	-	-	-	-	-
5102	NORTHWEST FLORIDA BALLET FACILITY	-	-	-	-	-
5103	BASIC INSTRUCTION	-	-	-	-	-
5200	EXCEPTIONAL CHILD	14,328,673.78	14,354,550.47	-	3,949.93	14,350,600.54
5300	VOCATIONAL AND TECHNICAL EDUCATION	5,508,080.40	5,338,709.70	13,014.19	-	5,351,723.89
5400	ADULT GENERAL EDUCATION	8,640.67	8,640.67	-	-	8,640.67
5500	PREKINDERGARTEN	348,867.11	360,195.01	21,734.86	-	381,929.87
5900	OTHER INSTRUCTION	1,347,711.02	1,302,257.81	10,446.45	-	1,312,704.26
6100	PUPIL PERSONNEL SERVICES	1,092,063.13	1,140,036.24	19,079.44	-	1,159,115.68
6110	ATTENDANCE AND SOCIAL WORK	375,931.52	377,107.52	292.11	-	377,399.63
6120	GUIDANCE SERVICES	2,666,030.19	2,782,589.55	12,473.63	-	2,795,063.18
6130	HEALTH SERVICES	861,297.39	865,118.73	1,860.60	-	866,979.33
6140	PSYCHOLOGICAL SERVICES	744,376.83	745,838.91	455.64	-	746,294.55
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	1,359,003.53	-	6,964.34	1,352,039.19
6300	INSTR & CURR DEVELOPMENT SVC (SUPT)	5,126,683.68	5,264,842.15	8,122.22	-	5,272,964.37
6303	STAFF DEVELOPMENT - CURRICULUM	-	-	-	-	-
6400	INSTR STAFF TRAINING SERVICES	356,113.57	382,011.07	105.26	-	382,116.33
6500	INSTRUCTIONAL RELATED TECHNOLOGY	672,008.15	733,321.61	3,773.28	-	737,094.89
7100	SCHOOL BOARD	2,986,917.34	3,003,217.34	17,500.00	-	3,020,717.34
7200	GENERAL ADMINISTRATION (SUPT)	439,442.51	444,943.65	-	-	444,943.65
7300	SCHOOL ADMIN - PRINCIPAL'S OFFICE	14,277,310.51	14,548,194.51	-	32,143.64	14,516,050.87
7400	FACILITIES ACQUISITION & CONSTRUCTION	326,958.95	329,676.15	2,584.32	-	332,260.47
7500	FISCAL SERVICES (FINANCE DEPT)	1,940,750.54	1,939,690.54	-	-	1,939,690.54
7600	FOOD SERVICE (SCHOOLS)	127.98	11,386.44	9,033.21	-	20,419.65
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	5,053,336.86	19,169.20	-	5,072,506.06
7760	INTERNAL SERVICE (PURCH/WAREHOUSE)	858,520.25	858,520.25	-	-	858,520.25
7762	FURNITURE SHOP	7,004.65	7,004.65	-	-	7,004.65
7800	PUPIL TRANSP SERVICES - SCHOOL	540,239.78	540,336.17	-	-	540,336.17
7801	TRANSPORTATION - NORTH	4,279,044.97	4,350,476.12	5,977.00	-	4,356,453.12
7802	TRANSPORTATION - CENTRAL	2,495,656.96	2,502,516.13	2,078.25	-	2,504,594.38
7803	TRANSPORTATION - SOUTH	3,562,655.99	3,588,325.99	5,643.76	-	3,593,969.75
7900	OPERATION OF PLANT	18,438,618.45	19,069,890.45	78,217.50	-	19,148,107.95
8100	MAINTENANCE ADMINISTRATION	4,670,616.53	4,671,044.91	379.96	-	4,671,424.87
8120	BUILDING AND GROUND MAINTENANCE	3,298,570.45	3,368,067.31	37,146.00	-	3,405,213.31
8200	ADMINISTRATIVE TECHNOLOGY SERVICES	2,938,649.24	2,938,849.24	-	-	2,938,849.24
9100	COMMUNITY SERVICE	1,804,838.66	1,829,812.33	23,911.85	-	1,853,724.18
9700	TRANSFER FUNDS	-	-	-	-	-
9890	RESERVES	38,474,002.58	37,274,131.10	-	650,527.00	36,623,604.10
TOTAL - GENERAL FUND		\$ 262,795,059.71	\$ 264,248,992.48	\$ 921,355.10	\$ 693,584.91	\$ 264,476,762.67

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 4

Board Meeting February 14, 2011

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3371	<u>Voluntary Prekindergarten Program</u>		<u>\$ 21,538.83</u>
	0100 Salaries - Non-Instructional	5500 Prekindergarten	\$ 5,703.66
	0132 Salary - Hourly Teachers	5500 Prekindergarten	11,407.32
	0210 Florida Retirement System	5500 Prekindergarten	1,843.00
	0220 Social Security	5500 Prekindergarten	1,309.26
	0510 Supplies	5500 Prekindergarten	1,275.59
			<u>\$ 21,538.83</u>
	<i>Explanation: To appropriate revenue for Summer Voluntary Prekindergarten Program based on actual collections</i>		
	0131 Summer VPK	\$ 21,538.83	
3399	<u>Other Miscellaneous State Revenue</u>		<u>\$ 8,341.00</u>
	0790 Miscellaneous Expense	5900 Other Instruction	<u>\$ 8,341.00</u>
	<i>Explanation: To appropriate revenue for Florida Student Assistance Grant - Career Education.</i>		
	1124 FSAG - CE	\$ 8,341.00	
3421	<u>Tax Redemptions</u>		<u>\$ 81,583.71</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	<u>\$ 81,583.71</u>
	<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>		
	.... Discretionary	\$ 81,583.71	
3425	<u>Rent/Use Of Facility</u>		<u>\$ 21,635.44</u>
	0430 Electricity	7900 Operation of Plant	\$ 25.00
	0987 Reserve Schools/Departments	9890 Reserves	20,310.44
	0990 Fund Balance - Unappropriated	9890 Reserves	1,300.00
			<u>\$ 21,635.44</u>
	<i>Explanation: To appropriate revenue based on actual collections.</i>		
	.... Discretionary	\$ 21,610.44	0011 Utilities - Other Facilities \$ 25.00
3465	<u>Purchased Positions - Other</u>		<u>\$ 12,512.64</u>
	0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ 3,189.00
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	5,768.31
	0103 Salary - Supplements	5100 Basic Education (K-12)	442.45
	0210 Florida Retirement System	5100 Basic Education (K-12)	1,036.94
	0220 Social Security	5100 Basic Education (K-12)	720.94
	0231 Group Insurance - Health	5100 Basic Education (K-12)	1,163.00
	0232 Group Insurance - Life	5100 Basic Education (K-12)	4.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	53.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	135.00
			<u>\$ 12,512.64</u>
	<i>Explanation: To appropriate monies received from schools to purchase positions and/or pay for other compensation.</i>		
	2051 Purchased - Other Positions	\$ 12,512.64	
3466	<u>Purchased Other Positions - External</u>		<u>\$ 5,889.16</u>
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 4,644.53
	0210 Florida Retirement System	5100 Basic Education (K-12)	506.47
	0220 Social Security	5100 Basic Education (K-12)	349.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	129.72
	0750 Other Personnel Services	5200 Exceptional Child	259.44
			<u>\$ 5,889.16</u>
	<i>Explanation: To appropriate stipends (\$5,500.00) and substitute reimbursement (\$389.16) from outside sources.</i>		
	7020 Purchased Positions - External	\$ 5,889.16	
3484	<u>Financial Aid Fees</u>		<u>\$ 5,000.00</u>
	0790 Miscellaneous Expense	5300 Vocational	<u>\$ 5,000.00</u>
	<i>Explanation: To appropriate estimated revenue for financial aid fees.</i>		
	3005 Financial Aid Trust Fund	\$ 5,000.00	
3488	<u>Fingerprint Program</u>		<u>\$ 5,000.00</u>
	0730 Dues and Fees	7730 Staff Services	<u>\$ 5,000.00</u>
	<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 4

Board Meeting February 14, 2011

Account	Object	Function	Increase (Decrease)
3490	<u>Miscellaneous Revenue</u>		<u>\$ 558.00</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	<u>\$ 558.00</u>
<i>Explanation: To appropriate revenue for records request from State of Florida.</i>			
	.... Discretionary	\$ 558.00	
3491	<u>E-Rate Refunds</u>		<u>\$ 47,165.21</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	<u>\$ 47,165.21</u>
<i>Explanation: To appropriate revenue received for e-rate refunds.</i>			
	.... Discretionary	\$ 47,165.21	
3495	<u>Transportation - Repairs Dept./Other</u>		<u>\$ 4,377.00</u>
	0550 Repair Parts	7801 Transportation - North	<u>\$ 4,377.00</u>
<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>			
	.... Discretionary	\$ 4,377.00	
3746	<u>Health Reimbursement Arrangement</u>		<u>\$ 14,169.20</u>
	0310 Professional & Technical Service	7730 Staff Services	<u>\$ 14,169.20</u>
<i>Explanation: To appropriate increase in estimated revenue for Healthcare Reimbursement Arrangement.</i>			
	5006 Health Reimbursement Arrangement	\$ 14,169.20	

II. Amendments Between Appropriations & Reserves

....	<u>Discretionary</u>		
		5100 Basic Education (K-12)	\$ 165,881.99
		5200 Exceptional Child	(42,335.54)
		5300 Vocational	7,358.39
		6100 Pupil Personnel Services	15,000.00
		6120 Guidance Services	6,335.96
		6200 Instructional Media Services	(10,982.63)
		6400 Instructional Staff Training Services	105.26
		6500 Instruction Related Technology	473.28
		7300 School Admin - Principal Office	(54,791.64)
		7400 Facilities Acquisition and Construction	415.00
		7801 Transportation - North	1,600.00
		7802 Transportation - Central	1,578.25
		7803 Transportation - South	4,765.96
		7900 Operation of Plant	184,109.26
		8120 Building and Ground Maintenance	(22,854.00)
		9100 Community Service	36.25
		9890 Reserves	(261,215.79)
			<u>\$ (4,520.00)</u>

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

2154	Advanced Placement	\$ 3,842.00	7054	AP Initiative - Set-Aside	\$ 678.00
	(Additional allocation based on fiscal year 2009-2010 scores)			(Additional allocation based on fiscal year 2009-2010 scores)	

0011	<u>Utilities - Other Facilities</u>		
	0371 Telephone	7900 Operation of Plant	\$ (43.02)
	0372 Telephone Maintenance	7900 Operation of Plant	43.02
			<u>\$ -</u>

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

0012	<u>Custodial Privatization</u>		
	0100 Salaries - Non-Instructional	7900 Operation of Plant	\$ (6,287.00)
	0210 Florida Retirement System	7900 Operation of Plant	(682.00)
	0220 Social Security	7900 Operation of Plant	(481.00)
	0231 Group Insurance - Health	7900 Operation of Plant	(2,596.00)
	0232 Group Insurance - Life	7900 Operation of Plant	(10.00)
	0233 Group Insurance - Dental	7900 Operation of Plant	(119.00)
	0997 Reserve - Projects	9890 Reserves	10,175.00
			<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 4

Board Meeting February 14, 2011

Account	Object	Function	Increase (Decrease)
0120	<u>SAI - High School Reading</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (19,750.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(2,143.00)
	0220 Social Security	5100 Basic Education (K-12)	(1,511.00)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(2,839.00)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(11.00)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(130.00)
	0510 Supplies	5100 Basic Education (K-12)	26,051.60
	0750 Other Personnel Services	5100 Basic Education (K-12)	332.40
			<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	\$ 353.26
	0750 Other Personnel Services	5500 Prekindergarten	(396.28)
	0372 Telephone Maintenance	7900 Operation of Plant	43.02
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
0160	<u>Lottery - School Recognition</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 465.12
	0210 Florida Retirement System	5100 Basic Education (K-12)	50.09
	0220 Social Security	5100 Basic Education (K-12)	35.58
	0510 Supplies	5100 Basic Education (K-12)	(550.79)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
1002	<u>Lottery - School Advisory Council</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 1,321.57
	0210 Florida Retirement System	5100 Basic Education (K-12)	154.34
	0220 Social Security	5100 Basic Education (K-12)	101.10
	0510 Supplies	5100 Basic Education (K-12)	(1,982.75)
	0750 Other Personnel Services	5100 Basic Education (K-12)	(12.01)
	0642 Equipment (Under \$1,000)	7900 Operation of Plant	417.75
			<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)	\$ (1,183.01)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	1,183.01
			<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)	\$ (1,120.00)
	0622 Audio Visual (Under \$1,000)	5100 Basic Education (K-12)	200.00
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	900.00
	0730 Dues and Fees	5100 Basic Education (K-12)	20.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
1038	<u>Project Connect</u>		
	0510 Supplies	6300 Instruction & Curriculum	\$ (184.50)
	0398 Field Trips	7803 Transportation - South	184.50
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
1160	<u>Lottery - School Recognition</u>		
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 239,392.16
	0220 Social Security	5100 Basic Education (K-12)	17,689.81
	0234 Group Insurance - Other	5100 Basic Education (K-12)	450.50
	0510 Supplies	5100 Basic Education (K-12)	13,938.24
	0105 Salary - Bonus	5200 Exceptional Child	35,634.33
	0220 Social Security	5200 Exceptional Child	2,644.63
	0105 Salary - Bonus	5300 Vocational	516.93
	0220 Social Security	5300 Vocational	39.55
	0105 Salary - Bonus	5500 Prekindergarten	222.06
	0220 Social Security	5500 Prekindergarten	16.99
	0105 Salary - Bonus	6100 Pupil Personnel Services	960.00
	0220 Social Security	6100 Pupil Personnel Services	73.44
	0105 Salary - Bonus	6110 Attendance and Social Work	271.35
	0220 Social Security	6110 Attendance and Social Work	20.76

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 4

Board Meeting February 14, 2011

Account	Object	Function	Increase (Decrease)
	0105 Salary - Bonus	6120 Guidance Services	5,707.22
	0220 Social Security	6120 Guidance Services	430.45
	0105 Salary - Bonus	6130 Health Services	1,758.62
	0220 Social Security	6130 Health Services	101.98
	0105 Salary - Bonus	6140 Psychological Services	423.42
	0220 Social Security	6140 Psychological Services	32.22
	0105 Salary - Bonus	6200 Instructional Media Services	3,708.00
	0220 Social Security	6200 Instructional Media Services	235.71
	0610 Library Books	6200 Instructional Media Services	74.58
	0105 Salary - Bonus	6300 Instruction & Curriculum	7,344.60
	0220 Social Security	6300 Instruction & Curriculum	561.37
	0105 Salary - Bonus	7300 School Admin - Principal Office	19,304.22
	0220 Social Security	7300 School Admin - Principal Office	1,462.71
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	2,169.32
	0105 Salary - Bonus	7600 Food Service (Schools)	8,532.30
	0220 Social Security	7600 Food Service (Schools)	500.91
	0105 Salary - Bonus	7803 Transportation - South	644.06
	0220 Social Security	7803 Transportation - South	49.24
	0105 Salary - Bonus	7900 Operation of Plant	9,466.06
	0220 Social Security	7900 Operation of Plant	700.42
	0105 Salary - Bonus	8100 Maintenance Administration	352.96
	0220 Social Security	8100 Maintenance Administration	27.00
	0105 Salary - Bonus	9100 Community Service	1,145.60
	0220 Social Security	9100 Community Service	83.28
	0997 Reserve - Projects	9890 Reserves	(376,687.00)
			\$ -

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

2027 School Psychologists

0510 Supplies	6140 Psychological Services	\$ (525.00)
0692 Software (Under \$1,000)	6140 Psychological Services	525.00
		\$ -

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

2154 Advanced Placement

0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 68.22
0105 Salary - Bonus	5100 Basic Education (K-12)	32,920.10
0131 Salary - Instructional	5100 Basic Education (K-12)	24,504.00
0210 Florida Retirement System	5100 Basic Education (K-12)	2,646.35
0220 Social Security	5100 Basic Education (K-12)	4,398.61
0232 Group Insurance - Life	5100 Basic Education (K-12)	14.00
0233 Group Insurance - Dental	5100 Basic Education (K-12)	175.00
0510 Supplies	5100 Basic Education (K-12)	(4,774.37)
0997 Reserve - Projects	9890 Reserves	(56,109.91)
		\$ 3,842.00

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

.... Discretionary \$ (3,842.00)
(Additional allocation based on fiscal year 2009-2010 scores)

2169 Child Care - Destin Elementary School

0510 Supplies	9100 Community Service	\$ (600.00)
0642 Equipment (Under \$1,000)	9100 Community Service	600.00
		\$ -

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

2170 Child Care - Northwood Elementary School

0331 Out of County Travel	5100 Basic Education (K-12)	\$ 2,425.85
0331 Out of County Travel	7300 School Admin - Principal Office	1,007.30
0510 Supplies	9100 Community Service	(3,433.15)
		\$ -

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

2171 Child Care - Walker Elementary School

0100 Salaries - Non-Instructional	9100 Community Service	\$ (16,067.00)
0210 Florida Retirement System	9100 Community Service	(1,731.00)
0220 Social Security	9100 Community Service	(1,229.00)
0231 Group Insurance - Health	9100 Community Service	(3,729.00)
0232 Group Insurance - Life	9100 Community Service	(9.00)
0233 Group Insurance - Dental	9100 Community Service	(196.00)
0510 Supplies	9100 Community Service	22,961.00
		\$ -

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

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 4

Board Meeting February 14, 2011

Account	Object	Function	Increase (Decrease)
2174	<u>Child Care - Plew Elementary School</u>		
	0100 Salaries - Non-Instructional	9100 Community Service	\$ 4,874.00
	0210 Florida Retirement System	9100 Community Service	529.00
	0220 Social Security	9100 Community Service	373.00
	0231 Group Insurance - Health	9100 Community Service	3,454.00
	0232 Group Insurance - Life	9100 Community Service	13.00
	0233 Group Insurance - Dental	9100 Community Service	159.00
	0510 Supplies	9100 Community Service	(9,402.00)
			<u>\$ -</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds.		
2175	<u>Child Care - Bluewater Elementary School</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ 15.00
	0398 Field Trips	7802 Transportation - Central	500.00
	0100 Salaries - Non-Instructional	7900 Operation of Plant	(19,152.00)
	0210 Florida Retirement System	7900 Operation of Plant	(2,078.00)
	0220 Social Security	7900 Operation of Plant	(1,465.00)
	0231 Group Insurance - Health	7900 Operation of Plant	(3,732.00)
	0232 Group Insurance - Life	7900 Operation of Plant	(14.00)
	0233 Group Insurance - Dental	7900 Operation of Plant	(172.00)
	0100 Salaries - Non-Instructional	9100 Community Service	5,239.00
	0210 Florida Retirement System	9100 Community Service	568.00
	0220 Social Security	9100 Community Service	401.00
	0510 Supplies	9100 Community Service	19,390.00
	0750 Other Personnel Services	9100 Community Service	500.00
			<u>\$ -</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds.		
2178	<u>Child Care - Wright Elementary School</u>		
	0510 Supplies	9100 Community Service	\$ (587.31)
	0750 Other Personnel Services	9100 Community Service	587.31
			<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)	\$ 18.13
	0220 Social Security	9100 Community Service	0.95
	0510 Supplies	9100 Community Service	(84.34)
	0750 Other Personnel Services	9100 Community Service	65.26
			<u>\$ -</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds.		
2909	<u>School Maintenance</u>		
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ 9,100.00
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	1,000.00
	0510 Supplies	8120 Building and Ground Maintenance	(16,100.00)
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	6,000.00
			<u>\$ -</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds.		
3001	<u>ESE Guarantee - Gifted</u>		
	0102 Salary - Other Compensation	5200 Exceptional Child	\$ 576.54
	0210 Florida Retirement System	5200 Exceptional Child	62.09
	0220 Social Security	5200 Exceptional Child	46.34
	0510 Supplies	5200 Exceptional Child	(774.15)
	0750 Other Personnel Services	5200 Exceptional Child	89.18
			<u>\$ -</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds.		
3105	<u>Instructional Materials - Textbooks</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (1,439.37)
	0520 Textbooks	5100 Basic Education (K-12)	(896.73)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	2,336.10
			<u>\$ -</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds.		

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 4

Board Meeting February 14, 2011

Account	Object	Function	Increase (Decrease)
3106	<u>Instructional Materials - Media</u>		
0510	Supplies	6200 Instructional Media Services	\$ 801.85
0530	Periodicals	6200 Instructional Media Services	125.64
0610	Library Books	6200 Instructional Media Services	(1,289.99)
0622	Audio Visual (Under \$1,000)	6200 Instructional Media Services	362.50
			<u>\$ -</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds.		
3112	<u>School Enhancement Training</u>		
0220	Social Security	6400 Instructional Staff Training Services	\$ 10.72
0331	Out of County Travel	6400 Instructional Staff Training Services	(10.72)
0390	Other Purchased Service	6400 Instructional Staff Training Services	(143.32)
0510	Supplies	6400 Instructional Staff Training Services	323.77
0730	Dues and Fees	6400 Instructional Staff Training Services	(180.45)
			<u>\$ -</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds.		
3161	<u>SAI - Supplemental Academic Instruction</u>		
0310	Professional & Technical Service	5100 Basic Education (K-12)	\$ (0.18)
0510	Supplies	5100 Basic Education (K-12)	(95.06)
0693	Software Subscriptions	5100 Basic Education (K-12)	(89.18)
0750	Other Personnel Services	5100 Basic Education (K-12)	337.21
0510	Supplies	5200 Exceptional Child	(152.79)
			<u>\$ -</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds.		
4011	<u>Insurance Claims - Equipment</u>		
0742	Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 4,268.69
	Explanation: Transfers to/(from) the following project(s):		
9015	Fixed Charges	\$ (4,268.69)	
4012	<u>Insurance Claims - Building & Fixed Equipment</u>		
0742	Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 25,415.36
	Explanation: Transfers to/(from) the following project(s):		
9015	Fixed Charges	\$ (25,415.36)	
4013	<u>Insurance Claims - Other</u>		
0742	Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 5,214.69
	Explanation: Transfers to/(from) the following project(s):		
9015	Fixed Charges	\$ (5,214.69)	
4017	<u>SM - School Purchased Services</u>		
0357	Support Managed Computers	5100 Basic Education (K-12)	\$ 745.48
0357	Support Managed Computers	5300 Vocational	(745.48)
			<u>\$ -</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds.		
4020	<u>Donation - Baseball - Ft. Walton Beach High</u>		
0310	Professional & Technical Service	7400 Facilities Acquisition and Construction	\$ 1,600.00
0671	Land Improvements	7400 Facilities Acquisition and Construction	(1,600.00)
			<u>\$ -</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds.		
4029	<u>Professional Development</u>		
0390	Other Purchased Service	7200 General Administration	\$ 4,000.00
0510	Supplies	7200 General Administration	(4,000.00)
			<u>\$ -</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds.		
4125	<u>Class Size Reduction</u>		
0100	Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ (535.08)
0131	Salary - Instructional	5100 Basic Education (K-12)	(1,860.00)
0210	Florida Retirement System	5100 Basic Education (K-12)	(208.00)
0220	Social Security	5100 Basic Education (K-12)	(142.00)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 4

Board Meeting February 14, 2011

Account	Object	Function	Increase (Decrease)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	196.00
	0232 Group Insurance - Life	5100 Basic Education (K-12)	1.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	8.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	39,562.08
	0997 Reserve - Projects	9890 Reserves	(37,022.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5011	<u>Military Family Transition</u>		
	0310 Professional & Technical Service	6300 Instruction & Curriculum	\$ (187.79)
	0642 Equipment (Under \$1,000)	6300 Instruction & Curriculum	187.79
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5110	<u>Workforce Development</u>		
	0510 Supplies	5900 Other Instruction	\$ 2,105.45
	0510 Supplies	7300 School Admin - Principal Office	873.77
	0100 Salaries - Non-Instructional	7900 Operation of Plant	(2,199.00)
	0210 Florida Retirement System	7900 Operation of Plant	(238.00)
	0220 Social Security	7900 Operation of Plant	(168.00)
	0231 Group Insurance - Health	7900 Operation of Plant	(39.00)
	0233 Group Insurance - Dental	7900 Operation of Plant	(2.00)
	0642 Equipment (Under \$1,000)	7900 Operation of Plant	389.99
	0997 Reserve - Projects	9890 Reserves	(723.21)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6006	<u>Fingerprinting - Fees</u>		
	0730 Dues and Fees	7730 Staff Services	\$ (15,507.25)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	6007 Fingerprinting - Employees	\$ 15,507.25	
6007	<u>Fingerprinting - Employees</u>		
	0730 Dues and Fees	7730 Staff Services	\$ 15,507.25
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	6006 Fingerprinting - Fees	\$ (15,507.25)	
6010	<u>Educational Broadband Lease</u>		
	0510 Supplies	6500 Instruction Related Technology	\$ 150.00
	0641 Equipment (Over \$1,000)	6500 Instruction Related Technology	(150.00)
	0643 Computer Hardware (Over \$1,000)	6500 Instruction Related Technology	3,300.00
	0997 Reserve - Projects	9890 Reserves	(3,300.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6113	<u>SAI - Plan of Care</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (7,496.34)
	0131 Salary - Instructional	5100 Basic Education (K-12)	6,647.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	(82.96)
	0220 Social Security	5100 Basic Education (K-12)	(70.70)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	955.00
	0232 Group Insurance - Life	5100 Basic Education (K-12)	4.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	44.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6120	<u>CSR - Secondary Reading</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (1,389.18)
	0750 Other Personnel Services	5100 Basic Education (K-12)	1,389.18
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7054	<u>AP Initiative - Set-Aside</u>		
	0370 Postage	5100 Basic Education (K-12)	\$ 56.36
	0510 Supplies	5100 Basic Education (K-12)	(23,598.59)
	0622 Audio Visual (Under \$1,000)	5100 Basic Education (K-12)	300.00
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	1,514.93
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	7,179.95

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 4

Board Meeting February 14, 2011

Account	Object	Function	Increase (Decrease)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	8,052.60
	0693 Software Subscriptions	5100 Basic Education (K-12)	3,048.00
	0641 Equipment (Over \$1,000)	6100 Pupil Personnel Services	3,046.00
	0331 Out of County Travel	6300 Instruction & Curriculum	400.75
	0997 Reserve - Projects	9890 Reserves	678.00
			<u>\$ 678.00</u>

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

.... Discretionary \$ (678.00)
(Additional allocation based on fiscal year 2009-2010 scores)

7055 International Baccalaureate

0510 Supplies	5100 Basic Education (K-12)	\$ (42.28)
0750 Other Personnel Services	5100 Basic Education (K-12)	42.28
		<u>\$ -</u>

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

7059 Innovative Program - Odyssey of the Mind

0331 Out of County Travel	5100 Basic Education (K-12)	\$ (135.00)
0730 Dues and Fees	5100 Basic Education (K-12)	135.00
		<u>\$ -</u>

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

9004 Advanced International Certificate of Education

0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 8,000.00
0131 Salary - Instructional	5100 Basic Education (K-12)	54,010.00
0210 Florida Retirement System	5100 Basic Education (K-12)	5,816.00
0220 Social Security	5100 Basic Education (K-12)	4,741.65
0231 Group Insurance - Health	5100 Basic Education (K-12)	3,211.00
0232 Group Insurance - Life	5100 Basic Education (K-12)	27.00
0233 Group Insurance - Dental	5100 Basic Education (K-12)	533.00
0234 Group Insurance - Other	5100 Basic Education (K-12)	56.00
0370 Postage	5100 Basic Education (K-12)	158.36
0510 Supplies	5100 Basic Education (K-12)	(158.36)
0997 Reserve - Projects	9890 Reserves	(76,394.65)
		<u>\$ -</u>

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

9007 Career and Professional Education

0510 Supplies	5300 Vocational	\$ 404.80
0730 Dues and Fees	5300 Vocational	440.00
0997 Reserve - Projects	9890 Reserves	(844.80)
		<u>\$ -</u>

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

9015 Fixed Charges

0320 Insurance and Bond Premiums	7100 School Board	\$ 17,500.00
0320 Insurance and Bond Premiums	7900 Operation of Plant	(17,500.00)
0742 Insurance Claims Current Year	7900 Operation of Plant	(60,000.00)
0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	25,101.26
		<u>\$ (34,898.74)</u>

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

4011 Insurance Claims - Equipment \$ 4,268.69 4013 Insurance Claims - Other \$ 5,214.69
4012 Insurance Claims - Building & Fixed Equipment \$ 25,415.36

9121 Print Shop

0350 Repair and Maintenance	7760 Internal Service	\$ (4,000.00)
0390 Other Purchased Service	7760 Internal Service	(4,000.00)
0510 Supplies	7760 Internal Service	8,000.00
		<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

FEBRUARY 14, 2011

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2010	INCREASE	DECREASE	BUDGET AS OF 12/31/2010	
3322 CO & DS WITHHELD FOR SBE/COBI	\$ 979,475.00	\$ 979,475.00	\$ -	\$ -	\$ 979,475.00	
3326 SBE/COBI BOND INTEREST	-	-	-	-	-	
3341 RACING COMMISSION FUNDS	190,750.00	190,750.00	-	-	190,750.00	
3431 INTEREST ON INVESTMENTS	8,000.00	8,029.67	0.17	-	8,029.84	
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	\$ 0.17	\$ -	\$ 10,595,467.42	

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 11/30/2010	INCREASE	DECREASE	BUDGET AS OF 12/31/2010
9200		DEBT SERVICE					
	0710	REDEMPTION OF PRINCIPAL	\$ 5,980,000.00	\$ 5,980,000.00	\$ -	\$ -	\$ 5,980,000.00
	0720	INTEREST	3,054,835.00	3,054,835.00	-	-	3,054,835.00
	0730	DUES & FEES	30,000.00	30,000.00	-	-	30,000.00
	0733	COST OF ISSUANCE	-	-	-	-	-
	0760	PAYMENT TO REFUND BOND	-	-	-	-	-
9700	0930	TRANSFER TO CAPITAL IMPROVEMENT FUND	-	-	-	-	-
9890	0990	FUND BALANCE UNAPPROPRIATED	5,364.02	5,393.69	0.17	-	5,393.86
	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	\$ 0.17	\$ -	\$ 10,595,467.42

Explanation of Budget Amendment as Follows:

Part II - Debt Service Funds

Amendment Number 4

Board Meeting February 14, 2011

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3431	<u>Interest on Investments</u>		\$ 0.17
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 0.17

Explanation: To record interest on investments.

.... Discretionary \$ 0.17

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

FEBRUARY 14, 2011

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2010	INCREASE	DECREASE	BUDGET AS OF 12/31/2010	
3209 FEMA - CLAIMS	\$ -	\$ 141,782.47	\$ 7,876.91	\$ -	\$ 149,659.38	
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	-	71,144.94	19,926.44	-	91,071.38	
3431 INTEREST ON INVESTMENT	-	24,694.81	4,754.10	-	29,448.91	
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	\$ 46,917,211.73	\$ 32,557.45	\$ -	\$ 46,949,769.18	

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 11/30/2010	INCREASE	DECREASE	BUDGET AS OF 12/31/2010
7400	FACILITIES ACQUISITION & CONSTRUCTION					
0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -	\$ -
0631	ARCHITECTURAL DESIGN / ENGINEERING	3,438,218.26	2,999,642.13	-	2,527,680.63	471,961.50
0632	CONTRACTOR SERVICES	4,920,839.85	3,473,582.98	527,680.63	-	4,001,263.61
0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-	-
0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	277,285.32	303,476.94	3,211.00	-	306,687.94
0642	EQUIPMENT (UNDER \$1,000)	164,321.73	205,611.68	-	556.65	205,055.03
0643	COMPUTER EQUIPMENT (OVER \$1,000)	3,062.04	5,438.54	-	79.95	5,358.59
0644	COMPUTER HARDWARE (UNDER \$1,000)	3,000.00	10,000.00	26,695.51	-	36,695.51
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	109,747.67	-	-	109,747.67
0677	REPLACEMENT SYSTEMS	378,365.57	399,896.07	2,000.00	-	401,896.07
0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	144,159.62	146,236.62	-	11,846.46	134,390.16
0682	HEATING/COOLING/AIR CONDITIONING	-	-	-	-	-
0684	REPLACEMENT ROOFING & SYSTEMS	16,671,501.49	18,462,777.40	-	6,276.66	18,456,500.74
0685	FLOORING/STRUCTURAL ALTERATION	47,471.55	103,471.55	-	-	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	809.95	-	13,921.95
0990	FUND BALANCE UNAPPROPRIATED	38,071.69	428,322.85	2,018,600.71	-	2,446,923.56
0997	RESERVES - PROJECTS	-	-	-	-	-
9200	0730 DUES & FEES	-	1,498.29	-	-	1,498.29
9700	TRANSFER FUNDS	-	-	-	-	-
0910	TRANSFERS TO GENERAL OPERATING FUND	11,505,346.00	12,279,683.00	-	-	12,279,683.00
0920	TRANSFERS TO DEBT SERVICE FUND	7,935,160.00	7,935,160.00	-	-	7,935,160.00
0960	TRANSFERS TO INTERBUDGETARY FUND	-	-	-	-	-
	TOTAL - CAPITAL PROJECT FUNDS	\$ 45,718,875.71	\$ 46,917,211.73	\$ 2,578,997.80	\$ 2,546,440.35	\$ 46,949,769.18

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 4

Board Meeting February 14, 2011

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3209	<u>FEMA - Claims</u>		\$ 7,876.91
0990	Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 7,876.91
	<i>Explanation: To appropriate FEMA - Claims for Hurricane Ivan.</i>		
....	Discretionary	\$ 7,876.91	
3421	<u>Tax Redemptions</u>		\$ 19,926.44
0990	Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 19,926.44
	<i>Explanation: To appropriate tax redemptions collections.</i>		
....	Discretionary	\$ 19,926.44	
3431	<u>Interest on Investments</u>		\$ 4,754.10
0990	Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 4,754.10
	<i>Explanation: To record interest on investments.</i>		
....	Discretionary	\$ 4,754.10	
II. <u>Amendments Between Appropriations & Reserves</u>			
....	<u>Discretionary</u>		
0990	Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 1,986,043.26
	<i>Explanation: Transferred to/from the following project(s). (See each project below for further details.)</i>		
1355	Choctaw - HVAC & Controls - Jacobs - P4/TO6	\$ (79.00)	8303 Shoal River Middle - New School - P3/TO15 (2,000,000.00)
1373	Owner Allowance - Existing HVAC - P4/TO 6	37,414.00	8309 Riverside Elem. - ODP - P3/TO15 (23,378.26)
			Total Projects transferred to/from \$ (1,986,043.26)
1322	<u>Playground Renovations - BD</u>		
0641	Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 2,038.00
0642	Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	(2,038.00)
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
1345	<u>Technology Equipment - BD</u>		
0644	Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 26,695.51
0693	Software Subscriptions	7400 Facilities Acquisition and Construction	809.95
			\$ 27,505.46
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
2303	Board Projects	\$ (27,505.46)	
1355	<u>Choctaw - HVAC & Controls - Jacobs - P4/TO6</u>		
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (79.00)
	<i>Explanation: Transfer to Discretionary after declaring owner's shared savings (\$300,000.00) and appropriating modification #2 change order #7 (\$299,921.00).</i>		
....	Discretionary	\$ 79.00	
1373	<u>Owner Allowance - Existing HVAC - P4/TO 6</u>		
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 37,414.00
	<i>Explanation: Transfer from Discretionary to appropriate funds to install four (4) additional HVAC units at Choctaw High.</i>		
....	Discretionary	\$ (37,414.00)	
2303	<u>Board Projects</u>		
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (41,611.66)
	<i>Explanation: Transferred to/from the following project(s):</i>		
1345	Technology Equipment - BD	\$ 27,505.46	9314 FWBHS - Technology/Furniture - BD 7,938.20
7354	Scoreboard - BD	6,168.00	Total Projects transferred to/from \$ 41,611.66

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 4

Board Meeting February 14, 2011

Account	Object	Function	Increase (Decrease)
2318	<u>Roofing - Choctaw - ODP - P4/TO11</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 1,988.37
	Explanation: Transfers to/(from) the following project(s):		
	2319 Roofing - Lewis - ODP - P4/TO11	\$ (1,988.37)	
2319	<u>Roofing - Lewis - ODP - P4/TO11</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (1,988.37)
	Explanation: Transfers to/(from) the following project(s):		
	2318 Roofing - Choctaw - ODP - P4/TO11	\$ 1,988.37	
2353	<u>District Wide - Portable Repairs & Relocations</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 2,000.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(2,000.00)
		\$ -	
	Explanation: Reallocate funds between objects within the project.		
2393	<u>Band Instrument Replacement</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (4,995.00)
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	4,995.00
		\$ -	
	Explanation: Reallocate funds between objects within the project.		
7354	<u>Scoreboard - BD</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 6,168.00
	Explanation: Transfers to/(from) the following project(s):		
	2303 Board Projects	(6,168.00)	
8303	<u>Shoal River Middle - New School - P3/TO15</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ (2,527,680.63)
	0632 Contractor Services	7400 Facilities Acquisition and Construction	527,680.63
		\$ (2,000,000.00)	
	Explanation: To declare interim shared savings and transfer to:		
	.... Discretionary	\$ 2,000,000.00	
8309	<u>Riverside Elem. - ODP - P3/TO15</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ (11,451.85)
	0643 Computer Hardware (Over \$1,000)	7400 Facilities Acquisition and Construction	(79.95)
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	(11,846.46)
		\$ (23,378.26)	
	Explanation: To close project and transfer to:		
	.... Discretionary	\$ 23,378.26	
9314	<u>FWBHS - Technology/Furniture - BD</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 7,938.20
	Explanation: Transfers to/(from) the following project(s):		
	2303 Board Projects	(7,938.20)	

ADOPTED BY SCHOOL BOARD:

FEBRUARY 14, 2011

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2010	INCREASE	DECREASE	BUDGET AS OF 12/31/2010	
3199 MISCELLANEOUS FEDERAL DIRECT	\$ 57,950.00	\$ 427,652.15	\$ 32,561.00	\$ -	\$ 460,213.15	
3201 VOCATIONAL EDUCATIONAL ARTS	54,039.85	349,432.19	-	-	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	10,335,865.40	-	-	10,335,865.40	
3241 TITLE I	7,976,874.80	7,928,258.07	-	-	7,928,258.07	
3251 ADULT BASIC EDUCATION	331,983.00	99,890.00	-	-	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	2,027,256.49	-	-	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	512,915.62	-	-	512,915.62	
3480 TECH PREP	-	-	-	-	-	
3490 MISCELLANEOUS REVENUE	-	-	-	-	-	
3905 RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	-	-	-	-	-	
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 32,804,882.10	\$ 36,831,721.82	\$ 32,561.00	\$ -	\$ 36,864,282.82	

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2010	INCREASE	DECREASE	BUDGET AS OF 12/31/2010
5100 BASIC EDUCATION (K-12)	\$ 12,874,956.53	\$ 18,692,112.53	\$ 992.75	\$ -	\$ 18,693,105.28
5200 EXCEPTIONAL STUDENT EDUCATION	9,272,199.83	8,259,111.03	202.00	-	8,259,313.03
5300 VOCATIONAL AND TECHNICAL EDUCATION	260,834.49	321,161.54	-	-	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	32,561.00	-	487,131.25
6100 PUPIL PERSONNEL SERVICES	242,019.89	244,007.61	20.08	-	244,027.69
6110 ATTENDANCE AND SOCIAL WORK	348,663.00	349,271.00	-	-	349,271.00
6120 GUIDANCE SERVICES	-	-	-	-	-
6130 HEALTH SERVICES	1,650.00	5,186.23	-	-	5,186.23
6140 PSYCHOLOGICAL SERVICES	137,532.00	138,546.14	-	-	138,546.14
6150 PARENTAL INVOLVEMENT	152,609.00	141,494.97	-	-	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	4,718,655.58	-	202.00	4,718,453.58
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	706,586.18	704,742.72	-	832.82	703,909.90
6500 INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-
7200 GENERAL ADMINISTRATION (SUPT)	1,259,128.17	1,201,733.37	-	180.01	1,201,553.36
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	342,869.88	370,993.88	-	-	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	229,530.04	-	-	229,530.04
7801 TRANSPORTATION - NORTH	59,538.10	59,422.40	-	-	59,422.40
7802 TRANSPORTATION - CENTRAL	5,750.00	6,371.59	-	-	6,371.59
7803 TRANSPORTATION - SOUTH	49,814.93	25,637.51	-	-	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	\$ 36,831,721.82	\$ 33,775.83	\$ 1,214.83	\$ 36,864,282.82

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 4

Board Meeting February 14, 2011

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3199	<u>Miscellaneous Federal Direct</u>		\$ 32,561.00
	0790 Miscellaneous Expense	5900 Other Instruction	\$ 32,561.00
<i>Explanation: To appropriate revenue for Pell Grant.</i>			
	1481 Pell Grant	\$ 32,561.00	
II. <u>Amendments Between Appropriations & Reserves</u>			
0480	<u>Safe and Drug Free Schools</u>		
	0220 Social Security	6100 Pupil Personnel Services	\$ (1.59)
	0330 In County Travel	6100 Pupil Personnel Services	19.84
	0370 Postage	6100 Pupil Personnel Services	(176.06)
	0510 Supplies	6100 Pupil Personnel Services	(845.95)
	0622 Audio Visual (Under \$1,000)	6100 Pupil Personnel Services	1,023.84
	0791 Indirect Costs	7200 General Administration	(20.08)
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
0491	<u>Title I - AARA - Targeted</u>		
	0220 Social Security	5100 Basic Education (K-12)	\$ (7.25)
	0510 Supplies	5100 Basic Education (K-12)	(500.00)
	0220 Social Security	6400 Instructional Staff Training Services	7.25
	0750 Other Personnel Services	6400 Instructional Staff Training Services	500.00
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
0493	<u>Enhancing Educ. Thru Technology ARRA - Targeted</u>		
	0693 Software Subscriptions	6400 Instructional Staff Training Services	\$ 159.93
	0791 Indirect Costs	7200 General Administration	(159.93)
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
0495	<u>IDEA Part B - AARA - Targeted</u>		
	0510 Supplies	5200 Exceptional Child	\$ (1,000.00)
	0642 Equipment (Under \$1,000)	5200 Exceptional Child	1,000.00
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
1401	<u>Title I</u>		
	0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ 4,365.00
	0131 Salary - Instructional	5100 Basic Education (K-12)	(20,365.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(1,736.00)
	0220 Social Security	5100 Basic Education (K-12)	(1,224.00)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(1,067.00)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(4.00)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(50.00)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(1,004.00)
	0510 Supplies	5100 Basic Education (K-12)	20,513.61
	0750 Other Personnel Services	5100 Basic Education (K-12)	571.39
	0510 Supplies	5500 Prekindergarten	(2,000.00)
	0750 Other Personnel Services	5500 Prekindergarten	2,000.00
	0131 Salary - Instructional	6300 Instruction & Curriculum	2,357.00
	0210 Florida Retirement System	6300 Instruction & Curriculum	256.00
	0220 Social Security	6300 Instruction & Curriculum	180.00
	0370 Postage	6300 Instruction & Curriculum	400.00
	0390 Other Purchased Service	6300 Instruction & Curriculum	3,000.00
	0510 Supplies	6300 Instruction & Curriculum	(6,193.00)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	13.12
	0220 Social Security	6400 Instructional Staff Training Services	3.18
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	(185.60)
	0331 Out of County Travel	6400 Instructional Staff Training Services	2,515.28
	0510 Supplies	6400 Instructional Staff Training Services	(2,591.76)
	0730 Dues and Fees	6400 Instructional Staff Training Services	40.00
	0750 Other Personnel Services	6400 Instructional Staff Training Services	205.78
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 4

Board Meeting February 14, 2011

Account	Object	Function	Increase (Decrease)
1422	<u>Carl Perkins - Secondary</u>		
	0510 Supplies	5300 Vocational	\$ 2,500.00
	0622 Audio Visual (Under \$1,000)	5300 Vocational	1,000.00
	0642 Equipment (Under \$1,000)	5300 Vocational	5,000.00
	0643 Computer Hardware (Over \$1,000)	5300 Vocational	2,000.00
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	(2,000.00)
	0693 Software Subscriptions	5300 Vocational	(8,500.00)
			<u>\$ -</u>

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

1444	<u>Education Jobs Fund - Schools</u>		
	0234 Group Insurance - Other	5100 Basic Education (K-12)	\$ 4,357,104.00
	0100 Salaries - Non-Instructional	5200 Exceptional Child	111,693.00
	0210 Florida Retirement System	5200 Exceptional Child	12,109.00
	0220 Social Security	5200 Exceptional Child	8,546.00
	0231 Group Insurance - Health	5200 Exceptional Child	36,865.00
	0232 Group Insurance - Life	5200 Exceptional Child	143.00
	0233 Group Insurance - Dental	5200 Exceptional Child	1,696.00
	0100 Salaries - Non-Instructional	6200 Instructional Media Services	8,684.00
	0131 Salary - Instructional	6200 Instructional Media Services	43,390.00
	0210 Florida Retirement System	6200 Instructional Media Services	5,649.00
	0220 Social Security	6200 Instructional Media Services	3,984.00
	0231 Group Insurance - Health	6200 Instructional Media Services	8,469.00
	0232 Group Insurance - Life	6200 Instructional Media Services	32.00
	0233 Group Insurance - Dental	6200 Instructional Media Services	390.00
	0100 Salaries - Non-Instructional	7300 School Admin - Principal Office	22,678.00
	0210 Florida Retirement System	7300 School Admin - Principal Office	2,460.00
	0220 Social Security	7300 School Admin - Principal Office	1,735.00
	0231 Group Insurance - Health	7300 School Admin - Principal Office	5,565.00
	0232 Group Insurance - Life	7300 School Admin - Principal Office	21.00
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	256.00
			<u>\$ 4,631,469.00</u>

Explanation: Transfer to differentiate school allocations based on WFTE (Project 1445) versus funds to be used by the District for school positions (Project 1444).

1445 Education Jobs Fund - School WFTE \$ (4,631,469.00)

1445	<u>Education Jobs Fund - School WFTE</u>		
	0234 Group Insurance - Other	5100 Basic Education (K-12)	\$ (4,081,490.00)
	0310 Professional & Technical Service	5100 Basic Education (K-12)	(275,614.00)
	0100 Salaries - Non-Instructional	5200 Exceptional Child	(111,693.00)
	0210 Florida Retirement System	5200 Exceptional Child	(12,109.00)
	0220 Social Security	5200 Exceptional Child	(8,546.00)
	0231 Group Insurance - Health	5200 Exceptional Child	(36,865.00)
	0232 Group Insurance - Life	5200 Exceptional Child	(143.00)
	0233 Group Insurance - Dental	5200 Exceptional Child	(1,696.00)
	0100 Salaries - Non-Instructional	6200 Instructional Media Services	(8,684.00)
	0131 Salary - Instructional	6200 Instructional Media Services	(43,390.00)
	0210 Florida Retirement System	6200 Instructional Media Services	(5,649.00)
	0220 Social Security	6200 Instructional Media Services	(3,984.00)
	0231 Group Insurance - Health	6200 Instructional Media Services	(8,469.00)
	0232 Group Insurance - Life	6200 Instructional Media Services	(32.00)
	0233 Group Insurance - Dental	6200 Instructional Media Services	(390.00)
	0100 Salaries - Non-Instructional	7300 School Admin - Principal Office	(22,678.00)
	0210 Florida Retirement System	7300 School Admin - Principal Office	(2,460.00)
	0220 Social Security	7300 School Admin - Principal Office	(1,735.00)
	0231 Group Insurance - Health	7300 School Admin - Principal Office	(5,565.00)
	0232 Group Insurance - Life	7300 School Admin - Principal Office	(21.00)
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	(256.00)
			<u>\$ (4,631,469.00)</u>

Explanation: Transfer to differentiate school allocations based on WFTE (Project 1445) versus funds to be used by the District for school positions (Project 1444).

1444 Education Jobs Fund - Schools \$ 4,631,469.00

1475	<u>IDEA Part B</u>		
	0100 Salaries - Non-Instructional	5200 Exceptional Child	\$ 8,168.60
	0131 Salary - Instructional	5200 Exceptional Child	25,303.00
	0132 Salary - Hourly Teachers	5200 Exceptional Child	4,746.00
	0210 Florida Retirement System	5200 Exceptional Child	4,323.00
	0220 Social Security	5200 Exceptional Child	3,049.00
	0231 Group Insurance - Health	5200 Exceptional Child	10,986.00
	0232 Group Insurance - Life	5200 Exceptional Child	42.00

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 4

Board Meeting February 14, 2011

Account	Object	Function	Increase (Decrease)
	0233 Group Insurance - Dental	5200 Exceptional Child	505.00
	0510 Supplies	5200 Exceptional Child	(58,552.00)
	0750 Other Personnel Services	5200 Exceptional Child	1,631.40
	0510 Supplies	6300 Instruction & Curriculum	(202.00)
			<u>\$ -</u>

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

1483 AFRL DoD NDEP - STEM

0360	Lease and Rental Agreements	5100 Basic Education (K-12)	\$ 1,520.00
0510	Supplies	5100 Basic Education (K-12)	(125.00)
0622	Audio Visual (Under \$1,000)	5100 Basic Education (K-12)	105.00
0510	Supplies	6400 Instructional Staff Training Services	(1,500.00)
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

FEBRUARY 14, 2011

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2010	INCREASE	DECREASE	BUDGET AS OF 12/31/2010	
3261 SCHOOL LUNCH REIMBURSEMENT	\$ 3,712,374.00	\$ 3,712,374.00	\$ -	\$ -	\$ 3,712,374.00	
3262 SCHOOL BREAKFAST REIMBURSEMENT	860,090.00	860,090.00	-	-	860,090.00	
3263 FOOD SERVICE AFTER SCHOOL SNACK REIMBURSEMENT	48,199.00	48,199.00	-	-	48,199.00	
3265 USDA DONATED COMMODITIES	-	-	-	-	-	
3267 SUMMER FOOD SERVICE PROGRAM	-	81,094.87	-	-	81,094.87	
3268 NUTRITION EDUC & TRNG PROGRAM	-	-	-	-	-	
3269 OTHER FOOD SERVICES	-	-	-	-	-	
3338 STATE LUNCH SUPPLEMENT - FS	60,000.00	60,000.00	-	-	60,000.00	
3339 STATE BREAKFAST SUPPLEMENT - FS	60,000.00	60,000.00	-	-	60,000.00	
3399 OTHER MISCELLANEOUS REVENUE	1,500.00	1,500.00	-	-	1,500.00	
3431 INTEREST ON INVESTMENT	1,374.00	1,374.00	-	-	1,374.00	
3451 STUDENT MEALS	3,848,183.00	3,848,183.00	-	-	3,848,183.00	
3456 OTHER FOOD SALES	-	-	-	-	-	
3457 CATERING	644.00	6,704.43	378.80	-	7,083.23	
3460 ONLINE CREDIT CARD FEES	36,000.00	36,000.00	-	-	36,000.00	
3490 MISCELLANEOUS REVENUE	584.44	9,590.48	3,297.00	-	12,887.48	
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	\$ 9,715,610.46	\$ 3,675.80	\$ -	\$ 9,719,286.26	

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2010	INCREASE	DECREASE	BUDGET AS OF 12/31/2010	
0100 SALARY - NON-INSTRUCTIONAL	\$ 1,483,526.00	\$ 1,396,504.00	\$ -	\$ 1,262.00	\$ 1,395,242.00	
0102 SALARY - OTHER COMPENSATION	1,045.36	5,003.14	-	-	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	8,030.08	-	-	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	-	3,270.09	-	-	3,270.09	
0210 FLORIDA RETIREMENT SYSTEM	281,426.67	269,413.52	-	137.00	269,276.52	
0220 FICA (SOCIAL SECURITY)	198,745.80	190,288.77	-	97.00	190,191.77	
0231 GROUP INSURANCE - HEALTH & HOSPITAL	935,109.00	891,489.70	-	-	891,489.70	
0232 GROUP INSURANCE - LIFE	2,287.00	2,176.00	-	-	2,176.00	
0233 GROUP INSURANCE - DENTAL	45,877.00	43,566.00	-	-	43,566.00	
0234 GROUP INSURANCE - OTHER	505.00	1,740.30	-	-	1,740.30	
0310 PROFESSIONAL & TECHNICAL SERVICES	3,619,152.10	3,675,226.22	3,297.00	-	3,678,523.22	
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	11,498.55	-	-	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	15,716.50	-	-	15,716.50	
0510 SUPPLIES	38,066.26	42,705.93	90.55	-	42,796.48	
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)	-	-	288.25	-	288.25	
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	1,363.90	-	24,454.10	
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	407,641.74	132.10	-	407,773.84	
0991 RESERVES - INVENTORY	414,530.72	414,530.72	-	-	414,530.72	
0997 RESERVES - PROJECTS	38,117.62	69,182.46	-	-	69,182.46	
TOTAL - FOOD SERVICE FUND	\$ 9,619,449.12	\$ 9,715,610.46	\$ 5,171.80	\$ 1,496.00	\$ 9,719,286.26	

Explanation of Budget Amendment as Follows:
Part IV - School Food Service Fund
Amendment Number 4
Board Meeting February 14, 2011

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3457	<u>Catering</u>		\$ 378.80
	0510 Supplies	7610 Food Service - Departments	\$ 378.80
<i>Explanation: To appropriate revenue for Catering based on actual collections</i>			
	7502 Catering		\$ 378.80
3490	<u>Miscellaneous Revenue</u>		\$ 3,297.00
	0310 Professional & Technical Service	7610 Food Service - Departments	\$ 3,297.00
<i>Explanation: To appropriate revenue for food rebate</i>			
	.... Discretionary		\$ 3,297.00
II. Amendments Between Appropriations & Reserves			
....	<u>Discretionary</u>		
	0100 Salaries - Non-Instructional	7600 Food Service (Schools)	\$ (9,745.00)
	0210 Florida Retirement System	7600 Food Service (Schools)	(1,058.00)
	0220 Social Security	7600 Food Service (Schools)	(746.00)
	0231 Group Insurance - Health	7600 Food Service (Schools)	(4,647.00)
	0232 Group Insurance - Life	7600 Food Service (Schools)	(11.00)
	0233 Group Insurance - Dental	7600 Food Service (Schools)	(221.00)
	0310 Professional & Technical Service	7600 Food Service (Schools)	456,704.07
	0330 In County Travel	7600 Food Service (Schools)	1,331.00
	0510 Supplies	7600 Food Service (Schools)	29.26
	0681 Fire/Sprinkler/Elect.	7600 Food Service (Schools)	1,363.90
	0100 Salaries - Non-Instructional	7610 Food Service - Departments	8,483.00
	0210 Florida Retirement System	7610 Food Service - Departments	921.00
	0220 Social Security	7610 Food Service - Departments	649.00
	0231 Group Insurance - Health	7610 Food Service - Departments	4,647.00
	0232 Group Insurance - Life	7610 Food Service - Departments	11.00
	0233 Group Insurance - Dental	7610 Food Service - Departments	221.00
	0310 Professional & Technical Service	7610 Food Service - Departments	(456,704.07)
	0330 In County Travel	7610 Food Service - Departments	(1,331.00)
	0510 Supplies	7610 Food Service - Departments	(317.51)
	0644 Computer Hardware (Under \$1,000)	7610 Food Service - Departments	288.25
	0990 Fund Balance - Unappropriated	9890 Reserves	132.10
			\$ -

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

ADOPTED BY SCHOOL BOARD:

FEBRUARY 14, 2011