

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

MIS 5235

Meeting Date: March 14, 2011		Agenda Item Number: Consent #	
TITLE: Budget Amendment #5 - 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 #5 – 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 #5

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2010	INCREASE	DECREASE	BUDGET AS OF 1/31/2011
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
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	-	50.98	-	50.98
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 DJJ 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	2,232.43	-	42,232.43
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	429,007.72	-	-	429,007.72
3379 FUEL TAX REFUND	40,000.00	40,000.00	-	-	40,000.00
3399 OTHER MISCELLANEOUS STATE REVENUE	11,871.14	20,212.14	-	-	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	372,868.49	31,108.59	-	403,977.08
3425 RENT/USE OF FACILITY	28,740.96	143,380.21	5,130.00	-	148,510.21
3426 COURSE FEES - OATC	310,000.00	310,000.00	-	-	310,000.00
3428 SUPPLY FEES - OATC	10,000.00	12,000.00	1,500.00	-	13,500.00
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	50.00	-	250.00
3448 DONATIONS	6,759.60	7,774.60	3,350.00	-	11,124.60
3463 BOB SIKES CHILD CARE	146,000.00	146,000.00	3,000.00	-	149,000.00
3464 WALKER CHILD CARE	127,000.00	127,000.00	-	-	127,000.00
3465 PURCHASED POSITIONS - OTHER	192,243.73	240,805.99	34,962.19	-	275,768.18
3466 PURCHASED OTHER POSITIONS - EXTERNAL	101,509.00	121,362.97	3,163.21	-	124,526.18
3467 PURCHASED - SCHOOLS - OTHER	19,751.81	23,546.42	-	-	23,546.42
3468 RIVERSIDE CHILD CARE	146,000.00	146,000.00	-	31,000.00	115,000.00
3469 ANTIOCH CHILD CARE	199,000.00	199,000.00	-	37,000.00	162,000.00
3470 NORTHWOOD CHILD CARE	127,000.00	127,000.00	-	13,000.00	114,000.00
3471 VOCATIONAL EQUIPMENT - OATC	10,000.00	12,000.00	1,500.00	-	13,500.00
3475 BLUEWATER CHILD CARE	230,000.00	230,000.00	26,500.00	-	256,500.00
3476 EDGE CHILD CARE	148,000.00	148,000.00	12,000.00	-	160,000.00
3477 PLEW CHILD CARE	194,000.00	194,000.00	25,000.00	-	219,000.00
3478 WRIGHT CHILD CARE	138,000.00	138,000.00	-	28,000.00	110,000.00
3479 SOUTHSIDE CHILD CARE	32,000.00	32,000.00	10,000.00	-	42,000.00
3481 DESTIN ELEMENTARY CHILD CARE	70,000.00	70,000.00	-	18,000.00	52,000.00
3484 FINANCIAL AID FEES	10,000.00	25,000.00	200.00	-	25,200.00
3485 RESTITUTION PAYMENTS - OTHER	10.00	816.38	-	-	816.38
3487 CERTIFICATE FEES - SUBSTITUTES	2,500.00	5,000.00	700.00	-	5,700.00
3488 FINGERPRINT PROGRAM	25,000.00	45,000.00	-	-	45,000.00
3489 CERTIFICATE FEES	37,897.00	37,897.00	-	-	37,897.00
3490 MISCELLANEOUS REVENUE	359.63	66,297.61	17,926.01	-	84,223.62
3491 E-RATE REFUNDS	240.00	74,661.30	24,149.85	-	98,811.15
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	31,895.01	6,301.00	-	38,196.01
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	10,345.56	-	35,966.36
3746 HEALTH REIMBURSEMENT ARRANGEMENT	3,171.75	37,623.56	1,646.45	-	39,270.01
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	\$ 264,476,762.67	\$ 220,816.27	\$ 127,000.00	\$ 264,570,578.94

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2010	INCREASE	DECREASE	BUDGET AS OF 1/31/2011	
5100 BASIC EDUCATION (K-12)	\$ 121,120,010.37	\$ 122,997,685.39	\$ -	\$ 1,668,339.32	\$ 121,329,346.07	
5101 CHARTER SCHOOL FEDERAL IMPACT	-	-	33,665.73	-	33,665.73	
5102 NORTHWEST FLORIDA BALLET FACILITY	-	-	-	-	-	
5103 BASIC INSTRUCTION	-	-	-	-	-	
5200 EXCEPTIONAL CHILD	14,328,673.78	14,350,600.54	-	228,241.82	14,122,358.72	
5300 VOCATIONAL AND TECHNICAL EDUCATION	5,508,080.40	5,351,723.89	-	69,029.25	5,282,694.64	
5400 ADULT GENERAL EDUCATION	8,640.67	8,640.67	-	-	8,640.67	
5500 PREKINDERGARTEN	348,867.11	381,929.87	17,701.50	-	399,631.37	
5900 OTHER INSTRUCTION	1,347,711.02	1,312,704.26	1,176.93	-	1,313,881.19	
6100 PUPIL PERSONNEL SERVICES	1,092,063.13	1,159,115.68	11,350.74	-	1,170,466.42	
6110 ATTENDANCE AND SOCIAL WORK	375,931.52	377,399.63	4,753.54	-	382,153.17	
6120 GUIDANCE SERVICES	2,666,030.19	2,795,063.18	-	103,929.45	2,691,133.73	
6130 HEALTH SERVICES	861,297.39	866,979.33	1,077.86	-	868,057.19	
6140 PSYCHOLOGICAL SERVICES	744,376.83	746,294.55	-	14,815.74	731,478.81	
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	1,352,039.19	-	47,204.64	1,304,834.55	
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	5,126,683.68	5,272,964.37	24,326.40	-	5,297,290.77	
6303 STAFF DEVELOPMENT - CURRICULUM	-	-	-	-	-	
6400 INSTR STAFF TRAINING SERVICES	356,113.57	382,116.33	4,429.19	-	386,545.52	
6500 INSTRUCTIONAL RELATED TECHNOLOGY	672,008.15	737,094.89	12,787.50	-	749,882.39	
7100 SCHOOL BOARD	2,986,917.34	3,020,717.34	10,771.41	-	3,031,488.75	
7200 GENERAL ADMINISTRATION (SUPT)	439,442.51	444,943.65	12,058.82	-	457,002.47	
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	14,277,310.51	14,516,050.87	-	104,154.40	14,411,896.47	
7400 FACILITIES ACQUISITION & CONSTRUCTION	326,958.95	332,260.47	-	456.05	331,804.42	
7500 FISCAL SERVICES (FINANCE DEPT)	1,940,750.54	1,939,690.54	-	4,588.73	1,935,101.81	
7600 FOOD SERVICE (SCHOOLS)	127.98	20,419.65	5,864.85	-	26,284.50	
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	15.55	-	178,892.55	
7730 STAFF SERVICES	5,020,529.25	5,072,506.06	-	26,801.00	5,045,705.06	
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	858,520.25	858,520.25	4,170.25	-	862,690.50	
7762 FURNITURE SHOP	7,004.65	7,004.65	-	-	7,004.65	
7800 PUPIL TRANSP SERVICES - SCHOOL	540,239.78	540,336.17	58,920.00	-	599,256.17	
7801 TRANSPORTATION - NORTH	4,279,044.97	4,356,453.12	142,315.27	-	4,498,768.39	
7802 TRANSPORTATION - CENTRAL	2,495,656.96	2,504,594.38	-	54,051.47	2,450,542.91	
7803 TRANSPORTATION - SOUTH	3,562,655.99	3,593,969.75	153,221.67	-	3,747,191.42	
7900 OPERATION OF PLANT	18,438,618.45	19,148,107.95	159,686.21	-	19,307,794.16	
8100 MAINTENANCE ADMINISTRATION	4,670,616.53	4,671,424.87	-	119.48	4,671,305.39	
8120 BUILDING AND GROUND MAINTENANCE	3,298,570.45	3,405,213.31	46,382.22	-	3,451,595.53	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	2,938,649.24	2,938,849.24	43,947.37	-	2,982,796.61	
9100 COMMUNITY SERVICE	1,804,838.66	1,853,724.18	-	18,729.10	1,834,995.08	
9700 TRANSFER FUNDS	-	-	-	-	-	
9890 RESERVES	38,474,002.58	36,623,604.10	1,685,653.71	-	38,309,257.81	
TOTAL - GENERAL FUND	\$ 262,795,059.71	\$ 264,476,762.67	\$ 2,434,276.72	\$ 2,340,460.45	\$ 264,570,578.94	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting March 14, 2011

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3299	<u>Miscellaneous Federal Through State</u>		\$ 50.98
0990	Fund Balance - Unappropriated	9890 Reserves	\$ 50.98
<i>Explanation: To appropriate Secure Rural School Funds.</i>			
....	Discretionary	\$ 50.98	
3343	<u>State License Tax</u>		\$ 2,232.43
0990	Fund Balance - Unappropriated	9890 Reserves	\$ 2,232.43
<i>Explanation: To appropriate revenue for State License Tax based on actual collections.</i>			
....	Discretionary	\$ 2,232.43	
3421	<u>Tax Redemptions</u>		\$ 31,108.59
0990	Fund Balance - Unappropriated	9890 Reserves	\$ 31,108.59
<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>			
....	Discretionary	\$ 31,108.59	
3425	<u>Rent/Use Of Facility</u>		\$ 5,130.00
0430	Electricity	7900 Operation of Plant	\$ 25.00
0987	Reserve Schools/Departments	9890 Reserves	3,805.00
0990	Fund Balance - Unappropriated	9890 Reserves	1,300.00
			\$ 5,130.00
<i>Explanation: To appropriate revenue based on actual collections.</i>			
....	Discretionary	\$ 5,105.00	
0011	Utilities - Other Facilities	\$ 25.00	
3428	<u>Supply Fees - OATC</u>		\$ 1,500.00
0510	Supplies	5900 Other Instruction	\$ 1,500.00
<i>Explanation: To appropriate estimated revenue for supply fees at OATC.</i>			
2015	Adult Student Fees	\$ 1,500.00	
3445	<u>Tests & Books - OATC</u>		\$ 50.00
0510	Supplies	5300 Vocational	\$ 50.00
<i>Explanation: To appropriate revenue for Tests & Books - Adult Education at OATC.</i>			
2039	Career Education Equipment & Supplies	\$ 50.00	
3448	<u>Donations</u>		\$ 3,350.00
0510	Supplies	5100 Basic Education (K-12)	\$ 3,350.00
<i>Explanation: To appropriate donations for Science Fair (\$1,350.00) and Edge Elementary "Leader in Me" program (\$2,000.00)</i>			
1012	Science Fair Donations	\$ 1,350.00	
9013	Donation - Edge "Leader in Me"	\$ 2,000.00	
3463	<u>Bob Sikes Child Care</u>		\$ 3,000.00
0510	Supplies	9100 Community Service	\$ 3,000.00
<i>Explanation: To revise estimated revenue projection based on actual collections to date for Bob Sikes Child Care.</i>			
2181	Child Care - Bob Sikes Elementary School	\$ 3,000.00	
3465	<u>Purchased Positions - Other</u>		\$ 34,962.19
0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ 17,882.68
0103	Salary - Supplements	5100 Basic Education (K-12)	1,340.86
0131	Salary - Instructional	5100 Basic Education (K-12)	9,346.24
0210	Florida Retirement System	5100 Basic Education (K-12)	3,053.78
0220	Social Security	5100 Basic Education (K-12)	2,214.71
0750	Other Personnel Services	5100 Basic Education (K-12)	922.61
0102	Salary - Other Compensation	7900 Operation of Plant	170.00
0210	Florida Retirement System	7900 Operation of Plant	18.31
0220	Social Security	7900 Operation of Plant	13.00
			\$ 34,962.19
<i>Explanation: To appropriate monies received from schools to purchase positions and/or pay for other compensation.</i>			
2051	Purchased - Other Positions	\$ 34,962.19	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting March 14, 2011

Account	Object	Function	Increase (Decrease)
3466	<u>Purchased Other Positions - External</u>		<u>\$ 3,163.21</u>
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 1,062.10
	0210 Florida Retirement System	5100 Basic Education (K-12)	114.39
	0220 Social Security	5100 Basic Education (K-12)	81.26
	0750 Other Personnel Services	5200 Exceptional Child	1,786.12
	0117 Workshops	6300 Instruction & Curriculum	110.86
	0220 Social Security	6300 Instruction & Curriculum	8.48
			<u>\$ 3,163.21</u>
<i>Explanation: To appropriate substitute reimbursement from outside sources (\$1,786.12), Stride reimbursement (\$1,257.75), and FDLRS workshop reimbursement (\$119.34).</i>			
	7020 Purchased Positions - External	\$ 3,163.21	
3468	<u>Riverside Child Care</u>		<u>\$ (31,000.00)</u>
	0510 Supplies	9100 Community Service	<u>\$ (31,000.00)</u>
<i>Explanation: To revise estimated revenue projection based on actual collections to date for Riverside Child Care.</i>			
	2168 Child Care - Riverside Elementary School	\$ (31,000.00)	
3469	<u>Antioch Child Care</u>		<u>\$ (37,000.00)</u>
	0510 Supplies	9100 Community Service	<u>\$ (37,000.00)</u>
<i>Explanation: To revise estimated revenue projection based on actual collections to date for Antioch Child Care.</i>			
	2179 Child Care - Antioch Elementary School	\$ (37,000.00)	
3470	<u>Northwood Child Care</u>		<u>\$ (13,000.00)</u>
	0510 Supplies	9100 Community Service	<u>\$ (13,000.00)</u>
<i>Explanation: To revise estimated revenue projection based on actual collections to date for Northwood Child Care.</i>			
	2170 Child Care - Northwood Elementary School	\$ (13,000.00)	
3471	<u>Vocational Equipment - OATC</u>		<u>\$ 1,500.00</u>
	0642 Equipment (Under \$1,000)	5300 Vocational	<u>\$ 1,500.00</u>
<i>Explanation: To appropriate estimated revenue for vocational equipment at OATC.</i>			
	2039 Career Education Equipment & Supplies	\$ 1,500.00	
3475	<u>Bluewater Child Care</u>		<u>\$ 26,500.00</u>
	0510 Supplies	9100 Community Service	<u>\$ 26,500.00</u>
<i>Explanation: To revise estimated revenue projection based on actual collections to date for Bluewater Child Care.</i>			
	2175 Child Care - Bluewater Elementary School	\$ 26,500.00	
3476	<u>Edge Child Care</u>		<u>\$ 12,000.00</u>
	0510 Supplies	9100 Community Service	<u>\$ 12,000.00</u>
<i>Explanation: To revise estimated revenue projection based on actual collections to date for Edge Child Care.</i>			
	2176 Child Care - Edge Elementary School	\$ 12,000.00	
3477	<u>Plew Child Care</u>		<u>\$ 25,000.00</u>
	0510 Supplies	9100 Community Service	<u>\$ 25,000.00</u>
<i>Explanation: To revise estimated revenue projection based on actual collections to date for Plew Child Care.</i>			
	2174 Child Care - Plew Elementary School	\$ 25,000.00	
3478	<u>Wright Child Care</u>		<u>\$ (28,000.00)</u>
	0510 Supplies	9100 Community Service	<u>\$ (28,000.00)</u>
<i>Explanation: To revise estimated revenue projection based on actual collections to date for Wright Child Care.</i>			
	2178 Child Care - Wright Elementary School	\$ (28,000.00)	
3479	<u>Riverside Child Care - Southside Site</u>		<u>\$ 10,000.00</u>
	0510 Supplies	9100 Community Service	<u>\$ 10,000.00</u>
<i>Explanation: To revise estimated revenue projection based on actual collections to date for Riverside Child Care - Southside Site.</i>			
	2168 Child Care - Riverside Elementary School	\$ 10,000.00	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting March 14, 2011

Account	Object	Function	Increase (Decrease)
3481	<u>Destin Elementary Child Care</u>		\$ (18,000.00)
	0510 Supplies	9100 Community Service	\$ (18,000.00)
<i>Explanation: To revise estimated revenue projection based on actual collections to date for Destin Elementary Child Care.</i>			
	2169 Child Care - Destin Elementary School	\$ (18,000.00)	
3484	<u>Financial Aid Fees</u>		\$ 200.00
	0790 Miscellaneous Expense	5300 Vocational	\$ 200.00
<i>Explanation: To appropriate estimated revenue for financial aid fees.</i>			
	3005 Financial Aid Trust Fund	\$ 200.00	
3487	<u>Certificate Fees - Substitutes</u>		\$ 700.00
	0730 Dues and Fees	7730 Staff Services	\$ 700.00
<i>Explanation: To appropriate estimated revenue for Certification Fees - Substitutes.</i>			
	2088 Certification	\$ 700.00	
3490	<u>Miscellaneous Revenue</u>		\$ 17,926.01
	0510 Supplies	5100 Basic Education (K-12)	\$ 3,200.00
	0510 Supplies	7200 General Administration	111.65
	0990 Fund Balance - Unappropriated	9890 Reserves	14,614.36
			\$ 17,926.01
<i>Explanation: To appropriate revenue for records request from State of Florida (\$92.00), COBRA subsidy (\$68.51), Prudential dividends (\$14,449.75), anti-trust settlement (\$4.10), Exxon Mobil Grant (\$2,500.00), Target Field Trip Grant (\$700.00), and soft drink commission (\$111.65) based on actual collections.</i>			
	.... Discretionary	\$ 14,614.36	1005 Exxon Mobil Educational Grant \$ 2,500.00
	1008 Target Grant	\$ 700.00	2042 BAO Social Fund \$ 111.65
3491	<u>E-Rate Refunds</u>		\$ 24,149.85
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 24,149.85
<i>Explanation: To appropriate revenue received for e-rate refunds.</i>			
	.... Discretionary	\$ 24,149.85	
3495	<u>Transportation - Repairs Dept./Other</u>		\$ 6,301.00
	0550 Repair Parts	7801 Transportation - North	\$ 6,301.00
<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>			
	.... Discretionary	\$ 6,301.00	
3741	<u>Insurance Loss Recovery</u>		\$ 10,345.56
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 10,345.56
<i>Explanation: To appropriate revenue from insurance loss recovery based on actual collections.</i>			
	.... Discretionary	\$ 10,345.56	
3746	<u>Health Reimbursement Arrangement</u>		\$ 1,646.45
	0310 Professional & Technical Service	7730 Staff Services	\$ 1,646.45
<i>Explanation: To appropriate increase in estimated revenue for Healthcare Reimbursement Arrangement</i>			
	5006 Health Reimbursement Arrangement	\$ 1,646.45	

II. Amendments Between Appropriations & Reserves

....	<u>Discretionary</u>		
		5100 Basic Education (K-12)	\$ 257,659.48
		5101 Charter School - Federal Impact	33,665.73
		5200 Exceptional Child	(267,023.08)
		5300 Vocational	(76,259.96)
		6100 Pupil Personnel Services	23,959.20
		6110 Attendance and Social Work	2,989.80
		6120 Guidance Services	(108,229.06)
		6200 Instructional Media Services	(67,263.06)
		6300 Instruction & Curriculum	(11,417.77)
		6400 Instructional Staff Training Services	945.07
		6500 Instruction Related Technology	2,651.45

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting March 14, 2011

Account	Object	Function	Increase (Decrease)
		7100 School Board	6,079.44
		7200 General Administration	11,947.17
		7300 School Admin - Principal Office	(161,640.42)
		7400 Facilities Acquisition and Construction	(456.05)
		7500 Fiscal Services	(5,971.17)
		7720 Information Services	15.55
		7730 Staff Services	(22,008.45)
		7760 Internal Service	4,170.25
		7800 Pupil Transp Services - School	58,920.00
		7801 Transportation - North	136,015.69
		7802 Transportation - Central	(54,509.02)
		7803 Transportation - South	151,269.76
		7900 Operation of Plant	184,857.33
		8100 Maintenance Administration	(12,141.40)
		8120 Building and Ground Maintenance	1,182.22
		8200 Administrative Technology Services	22,358.41
		9100 Community Service	(35.93)
		9890 Reserves	1,226,443.46
			<u>\$ 1,338,174.64</u>

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

2095	Salary Resynching (Adjust average salaries to actual for fiscal year 2010-2011)	\$ (17,846.64)	3004	Offset Decentralized FTE (Mid-year adjustments due to increases/(decreases) in WFTE per October 2010 FTE)	\$ (1,333,628.00)
4016	SM - Administrative (iPad Pilot Program)	\$ 8,500.00	4026	E.R. - Ed. Support Brunch (Educational Support Breakfast)	\$ 4,800.00

0002 Lottery - School Advisory Council

0220	Social Security	5100	Basic Education (K-12)	\$ 27.10
0750	Other Personnel Services	5100	Basic Education (K-12)	(27.10)
				<u>\$ -</u>

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

0010 Grounds/Beautification - School Pilot

0100	Salaries - Non-Instructional	8100	Maintenance Administration	\$ 10,541.00
0210	Florida Retirement System	8100	Maintenance Administration	880.69
0220	Social Security	8100	Maintenance Administration	197.14
0231	Group Insurance - Health	8100	Maintenance Administration	(194.34)
0232	Group Insurance - Life	8100	Maintenance Administration	24.11
0233	Group Insurance - Dental	8100	Maintenance Administration	35.60
				<u>\$ 11,484.20</u>

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

2095	Salary Resynching (Adjust average salaries to actual for fiscal year 2010-2011)	\$ (11,484.20)
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0011 Utilities - Other Facilities

0100	Salaries - Non-Instructional	7900	Operation of Plant	\$ 393.53
0210	Florida Retirement System	7900	Operation of Plant	28.69
0220	Social Security	7900	Operation of Plant	3.42
0231	Group Insurance - Health	7900	Operation of Plant	(57.61)
0232	Group Insurance - Life	7900	Operation of Plant	4.07
0233	Group Insurance - Dental	7900	Operation of Plant	(8.34)
				<u>\$ 363.76</u>

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

2095	Salary Resynching (Adjust average salaries to actual for fiscal year 2010-2011)	\$ (363.76)
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0012 Custodial Privatization

0100	Salaries - Non-Instructional	7900	Operation of Plant	\$ 48,467.41
0210	Florida Retirement System	7900	Operation of Plant	6,005.26
0220	Social Security	7900	Operation of Plant	2,666.27
0231	Group Insurance - Health	7900	Operation of Plant	(25,210.70)
0232	Group Insurance - Life	7900	Operation of Plant	18.83
0233	Group Insurance - Dental	7900	Operation of Plant	1,344.74
0234	Group Insurance - Other	7900	Operation of Plant	(294.70)
				<u>\$ 32,997.11</u>

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

2095	Salary Resynching (Adjust average salaries to actual for fiscal year 2010-2011)	\$ (32,997.11)
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Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting March 14, 2011

Account	Object	Function	Increase (Decrease)
0110	<u>SAI - Response to Intervention</u>		
	0131 Salary - Instructional	6300 Instruction & Curriculum	\$ 46,172.35
	0210 Florida Retirement System	6300 Instruction & Curriculum	5,543.53
	0220 Social Security	6300 Instruction & Curriculum	2,021.95
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(22,870.83)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(16.87)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(403.09)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	(8.25)
			<u>\$ 30,438.79</u>

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

3161 SAI - Supplemental Academic Instruction \$ (30,438.79)
(Adjust average salaries to actual for fiscal year 2010-2011)

0120 SAI - High School Reading

0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ 1,092.82
0131 Salary - Instructional	5100 Basic Education (K-12)	12,005.00
0210 Florida Retirement System	5100 Basic Education (K-12)	635.04
0220 Social Security	5100 Basic Education (K-12)	(1,146.90)
0231 Group Insurance - Health	5100 Basic Education (K-12)	(29,268.41)
0232 Group Insurance - Life	5100 Basic Education (K-12)	(19.30)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(1,060.28)
0510 Supplies	5100 Basic Education (K-12)	(381.95)
0750 Other Personnel Services	5100 Basic Education (K-12)	381.95
0100 Salaries - Non-Instructional	5200 Exceptional Child	(157.96)
0210 Florida Retirement System	5200 Exceptional Child	(24.97)
0220 Social Security	5200 Exceptional Child	(38.06)
0231 Group Insurance - Health	5200 Exceptional Child	48.61
0232 Group Insurance - Life	5200 Exceptional Child	0.04
0233 Group Insurance - Dental	5200 Exceptional Child	14.70
		<u>\$ (17,919.67)</u>

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

3161 SAI - Supplemental Academic Instruction \$ 17,919.67
(Adjust average salaries to actual for fiscal year 2010-2011)

0127 SAI - Summer Intensive Studies

0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	\$ (5,283.18)
0210 Florida Retirement System	5100 Basic Education (K-12)	(569.00)
0220 Social Security	5100 Basic Education (K-12)	(404.16)
0997 Reserve - Projects	9890 Reserves	(39,306.15)
		<u>\$ (45,562.49)</u>

Explanation: Transfers to/(from) the following project(s):

3161 SAI - Supplemental Academic Instruction \$ 45,562.49
(To close Summer 2010 SIS allocation)

0131 Summer VPK

0102 Salary - Other Compensation	5500 Prekindergarten	\$ 309.00
0132 Salary - Hourly Teachers	5500 Prekindergarten	202.08
0510 Supplies	5500 Prekindergarten	(511.08)
		<u>\$ -</u>

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

0132 VPK - Year Long Program

0100 Salaries - Non-Instructional	5500 Prekindergarten	\$ 5,706.75
0210 Florida Retirement System	5500 Prekindergarten	520.19
0220 Social Security	5500 Prekindergarten	108.04
0231 Group Insurance - Health	5500 Prekindergarten	10,401.15
0232 Group Insurance - Life	5500 Prekindergarten	108.88
0233 Group Insurance - Dental	5500 Prekindergarten	602.73
0234 Group Insurance - Other	5500 Prekindergarten	21.97
0510 Supplies	5500 Prekindergarten	200.00
0750 Other Personnel Services	5500 Prekindergarten	(200.00)
0100 Salaries - Non-Instructional	7300 School Admin - Principal Office	262.80
0111 Salary - Administrative Manager	7300 School Admin - Principal Office	161.29
0210 Florida Retirement System	7300 School Admin - Principal Office	30.07
0220 Social Security	7300 School Admin - Principal Office	13.29
0231 Group Insurance - Health	7300 School Admin - Principal Office	(102.59)
0232 Group Insurance - Life	7300 School Admin - Principal Office	2.41
0233 Group Insurance - Dental	7300 School Admin - Principal Office	0.41
0234 Group Insurance - Other	7300 School Admin - Principal Office	0.16
0100 Salaries - Non-Instructional	7900 Operation of Plant	(34.34)
0210 Florida Retirement System	7900 Operation of Plant	(9.29)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting March 14, 2011

Account	Object	Function	Increase (Decrease)
	0220 Social Security	7900 Operation of Plant	(3.60)
	0231 Group Insurance - Health	7900 Operation of Plant	(256.37)
	0232 Group Insurance - Life	7900 Operation of Plant	0.72
	0233 Group Insurance - Dental	7900 Operation of Plant	(8.33)
	0371 Telephone	7900 Operation of Plant	(2,230.00)
	0373 Telephone Long Distance	7900 Operation of Plant	30.00
	0381 Water and Sewage	7900 Operation of Plant	300.00
	0382 Garbage	7900 Operation of Plant	1,800.00
	0410 Natural Gas	7900 Operation of Plant	100.00
	0997 Reserve - Projects	9890 Reserves	(17,526.34)
			<u>\$ -</u>

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

1002 Lottery - School Advisory Council

0510 Supplies	5100 Basic Education (K-12)	\$ (5,699.88)
0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	1,400.88
0750 Other Personnel Services	5100 Basic Education (K-12)	4,299.00
		<u>\$ -</u>

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

1006 NDIA Accelerator Grant

0510 Supplies	5100 Basic Education (K-12)	\$ (140.00)
0730 Dues and Fees	5100 Basic Education (K-12)	140.00
		<u>\$ -</u>

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

1014 Boeing Grant

0510 Supplies	5100 Basic Education (K-12)	\$ (2,000.00)
0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	2,000.00
		<u>\$ -</u>

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

1038 Project Connect

0331 Out of County Travel	6300 Instruction & Curriculum	\$ 500.00
0510 Supplies	6300 Instruction & Curriculum	(500.00)
		<u>\$ -</u>

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

1060 Stabilization Allocation - General Fund

0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 2,812.65
0131 Salary - Instructional	5100 Basic Education (K-12)	16,601.63
0210 Florida Retirement System	5100 Basic Education (K-12)	1,829.24
0220 Social Security	5100 Basic Education (K-12)	958.03
0231 Group Insurance - Health	5100 Basic Education (K-12)	(7,649.80)
0232 Group Insurance - Life	5100 Basic Education (K-12)	(5.94)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(363.44)
0234 Group Insurance - Other	5100 Basic Education (K-12)	8,352.00
0750 Other Personnel Services	5100 Basic Education (K-12)	(10,754.00)
0131 Salary - Instructional	5200 Exceptional Child	3,028.72
0210 Florida Retirement System	5200 Exceptional Child	308.65
0220 Social Security	5200 Exceptional Child	232.89
0231 Group Insurance - Health	5200 Exceptional Child	(120.03)
0232 Group Insurance - Life	5200 Exceptional Child	(0.22)
0233 Group Insurance - Dental	5200 Exceptional Child	(1.49)
0750 Other Personnel Services	5200 Exceptional Child	3,402.00
0750 Other Personnel Services	5300 Vocational	(1,000.00)
		<u>\$ 17,630.89</u>

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

2095 Salary Resynching \$ (17,630.89)
(Adjust average salaries to actual for fiscal year 2010-2011)

1084 Medicaid Reimbursement

0100 Salaries - Non-Instructional	7500 Fiscal Services	\$ 1,260.00
0210 Florida Retirement System	7500 Fiscal Services	274.40
0220 Social Security	7500 Fiscal Services	158.67
0231 Group Insurance - Health	7500 Fiscal Services	(335.24)
0232 Group Insurance - Life	7500 Fiscal Services	4.01
0233 Group Insurance - Dental	7500 Fiscal Services	(0.40)
0997 Reserve - Projects	9890 Reserves	(1,361.44)
		<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting March 14, 2011

Account	Object	Function	Increase (Decrease)
1160	<u>Lottery - School Recognition</u>		
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 112,512.91
	0220 Social Security	5100 Basic Education (K-12)	8,128.35
	0234 Group Insurance - Other	5100 Basic Education (K-12)	399.58
	0510 Supplies	5100 Basic Education (K-12)	8,852.88
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	325.00
	0693 Software Subscriptions	5100 Basic Education (K-12)	900.00
	0105 Salary - Bonus	5200 Exceptional Child	21,951.70
	0220 Social Security	5200 Exceptional Child	1,582.80
	0105 Salary - Bonus	5300 Vocational	3,239.67
	0220 Social Security	5300 Vocational	233.48
	0105 Salary - Bonus	5500 Prekindergarten	215.32
	0220 Social Security	5500 Prekindergarten	16.47
	0105 Salary - Bonus	6100 Pupil Personnel Services	598.66
	0220 Social Security	6100 Pupil Personnel Services	44.18
	0105 Salary - Bonus	6110 Attendance and Social Work	372.88
	0220 Social Security	6110 Attendance and Social Work	28.52
	0105 Salary - Bonus	6120 Guidance Services	3,531.67
	0220 Social Security	6120 Guidance Services	267.94
	0510 Supplies	6120 Guidance Services	500.00
	0105 Salary - Bonus	6130 Health Services	1,064.40
	0220 Social Security	6130 Health Services	13.46
	0105 Salary - Bonus	6140 Psychological Services	1,172.27
	0220 Social Security	6140 Psychological Services	83.50
	0105 Salary - Bonus	6200 Instructional Media Services	2,416.33
	0220 Social Security	6200 Instructional Media Services	180.87
	0510 Supplies	6200 Instructional Media Services	999.98
	0610 Library Books	6200 Instructional Media Services	8,215.00
	0642 Equipment (Under \$1,000)	6200 Instructional Media Services	8,710.00
	0105 Salary - Bonus	6300 Instruction & Curriculum	3,004.67
	0220 Social Security	6300 Instruction & Curriculum	216.13
	0105 Salary - Bonus	7300 School Admin - Principal Office	10,658.08
	0220 Social Security	7300 School Admin - Principal Office	799.01
	0105 Salary - Bonus	7600 Food Service (Schools)	5,481.72
	0220 Social Security	7600 Food Service (Schools)	383.13
	0220 Social Security	7801 Transportation - North	(1.42)
	0105 Salary - Bonus	7802 Transportation - Central	425.00
	0220 Social Security	7802 Transportation - Central	32.55
	0105 Salary - Bonus	7900 Operation of Plant	5,134.57
	0220 Social Security	7900 Operation of Plant	332.99
	0105 Salary - Bonus	8100 Maintenance Administration	514.45
	0220 Social Security	8100 Maintenance Administration	23.27
	0105 Salary - Bonus	9100 Community Service	1,910.98
	0220 Social Security	9100 Community Service	124.05
	0997 Reserve - Projects	9890 Reserves	(215,597.00)
			<u>\$ -</u>

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

2004 Itinerant - Visually Impaired

0100 Salaries - Non-Instructional	5200 Exceptional Child	\$ 1,100.41
0131 Salary - Instructional	5200 Exceptional Child	1,226.00
0210 Florida Retirement System	5200 Exceptional Child	183.17
0220 Social Security	5200 Exceptional Child	177.70
0231 Group Insurance - Health	5200 Exceptional Child	476.14
0232 Group Insurance - Life	5200 Exceptional Child	28.80
0233 Group Insurance - Dental	5200 Exceptional Child	72.80
0234 Group Insurance - Other	5200 Exceptional Child	11.34
		<u>\$ 3,276.36</u>

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

2095 Salary Resynching \$ (3,276.36)
(Adjust average salaries to actual for fiscal year 2010-2011)

2017 Itinerant Teachers - Adaptive P. E.

0131 Salary - Instructional	5200 Exceptional Child	\$ 2,257.00
0210 Florida Retirement System	5200 Exceptional Child	87.93
0220 Social Security	5200 Exceptional Child	(56.44)
0231 Group Insurance - Health	5200 Exceptional Child	(573.84)
0232 Group Insurance - Life	5200 Exceptional Child	9.28
0233 Group Insurance - Dental	5200 Exceptional Child	(0.80)
		<u>\$ 1,723.13</u>

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

2095 Salary Resynching \$ (1,723.13)
(Adjust average salaries to actual for fiscal year 2010-2011)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting March 14, 2011

Account	Object	Function	Increase (Decrease)
2027	<u>School Psychologists</u>		
	0100 Salaries - Non-Instructional	6140 Psychological Services	\$ 888.00
	0131 Salary - Instructional	6140 Psychological Services	(14,077.74)
	0210 Florida Retirement System	6140 Psychological Services	(649.73)
	0220 Social Security	6140 Psychological Services	(972.24)
	0231 Group Insurance - Health	6140 Psychological Services	(1,119.93)
	0232 Group Insurance - Life	6140 Psychological Services	27.75
	0233 Group Insurance - Dental	6140 Psychological Services	(115.74)
	0234 Group Insurance - Other	6140 Psychological Services	(51.88)
			<u>\$ (16,071.51)</u>

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

2095 Salary Resynching \$ 16,071.51
(Adjust average salaries to actual for fiscal year 2010-2011)

2031 District Transfers

	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 8,315.69
	0210 Florida Retirement System	5100 Basic Education (K-12)	895.60
	0220 Social Security	5100 Basic Education (K-12)	531.55
	0231 Group Insurance - Health	5100 Basic Education (K-12)	1,427.96
	0232 Group Insurance - Life	5100 Basic Education (K-12)	4.76
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	54.00
	0100 Salaries - Non-Instructional	7300 School Admin - Principal Office	8,288.00
	0103 Salary - Supplements	7300 School Admin - Principal Office	(1,410.82)
	0210 Florida Retirement System	7300 School Admin - Principal Office	272.52
	0220 Social Security	7300 School Admin - Principal Office	188.52
	0232 Group Insurance - Life	7300 School Admin - Principal Office	6.00
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	69.00
	0234 Group Insurance - Other	7300 School Admin - Principal Office	21.00
	0997 Reserve - Projects	9890 Reserves	(7,434.22)
			<u>\$ 11,229.56</u>

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

2095 Salary Resynching \$ (11,229.56)
(Adjust average salaries to actual for fiscal year 2010-2011)

2039 Career Education Equipment & Supplies

	0510 Supplies	5300 Vocational	\$ 1,540.22
	0641 Equipment (Over \$1,000)	5300 Vocational	2,200.78
	0642 Equipment (Under \$1,000)	5300 Vocational	(3,741.00)
			<u>\$ -</u>

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

2045 ROTC

	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (797.13)
	0210 Florida Retirement System	5100 Basic Education (K-12)	322.46
	0220 Social Security	5100 Basic Education (K-12)	(380.62)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(18,178.28)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(6.01)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(281.63)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	13.20
	0997 Reserve - Projects	9890 Reserves	19,308.01
			<u>\$ -</u>

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

2051 Purchased - Other Positions

	0210 Florida Retirement System	5100 Basic Education (K-12)	\$ (129.83)
	0220 Social Security	5100 Basic Education (K-12)	(57.09)
	0750 Other Personnel Services	5100 Basic Education (K-12)	186.92
			<u>\$ -</u>

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

2086 SAI - Teenage Parenting Program

	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 15,881.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	2,523.01
	0220 Social Security	5100 Basic Education (K-12)	1,209.86
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(7,913.88)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(2.72)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(14.80)
	0100 Salaries - Non-Instructional	7300 School Admin - Principal Office	1,151.96
	0210 Florida Retirement System	7300 School Admin - Principal Office	120.35
	0220 Social Security	7300 School Admin - Principal Office	(18.49)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting March 14, 2011

Account	Object	Function	Increase (Decrease)
	0231 Group Insurance - Health	7300 School Admin - Principal Office	78.33
	0232 Group Insurance - Life	7300 School Admin - Principal Office	0.50
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	6.79
			<u>\$ 13,021.91</u>

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

3161 SAI - Supplemental Academic Instruction \$ (13,021.91)
(Adjust average salaries to actual for fiscal year 2010-2011)

2088 Certification

0100 Salaries - Non-Instructional	6400 Instructional Staff Training Services	\$ 444.00
0210 Florida Retirement System	6400 Instructional Staff Training Services	35.59
0220 Social Security	6400 Instructional Staff Training Services	(0.13)
0232 Group Insurance - Life	6400 Instructional Staff Training Services	2.00
0233 Group Insurance - Dental	6400 Instructional Staff Training Services	(0.73)
0234 Group Insurance - Other	6400 Instructional Staff Training Services	(0.48)
0331 Out of County Travel	6400 Instructional Staff Training Services	(8,913.91)
0510 Supplies	6400 Instructional Staff Training Services	8,433.66
		<u>\$ -</u>

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

2093 Fuel System Repairs

0350 Repair and Maintenance	7800 Pupil Transp Services - School	\$ (500.00)
0510 Supplies	7800 Pupil Transp Services - School	500.00
		<u>\$ -</u>

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

2095 Salary Resynching

0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (54,889.00)
0210 Florida Retirement System	5100 Basic Education (K-12)	(5,912.00)
0220 Social Security	5100 Basic Education (K-12)	(4,199.00)
0997 Reserve - Projects	9890 Reserves	(51,724.42)
		<u>\$ (116,724.42)</u>

Explanation: Transfers to/(from) the following project(s) due to adjusting average salaries to actual for fiscal year 2010-2011:

.... Discretionary	\$ 17,846.64	0010 Grounds/Beautification - School Pilot	\$ 11,484.20
0011 Utilities - Other Facilities	\$ 363.76	0012 Custodial Privatization	\$ 32,997.11
1060 Stabilization Allocation - General Fund	\$ 17,630.89	2004 Itinerant - Visually Impaired	\$ 3,276.36
2017 Itinerant Teachers - Adaptive P. E.	\$ 1,723.13	2027 School Psychologists	\$ (16,071.51)
2031 District Transfers	\$ 11,229.56	3001 ESE Guarantee - Gifted	\$ 35,034.29
5012 Itinerant - Staffing Specialist	\$ 1,209.99		

2099 Stadium Facilities

0102 Salary - Other Compensation	8120 Building and Ground Maintenance	\$ 1,082.40
0210 Florida Retirement System	8120 Building and Ground Maintenance	125.19
0220 Social Security	8120 Building and Ground Maintenance	81.91
0510 Supplies	8120 Building and Ground Maintenance	(1,363.95)
0642 Equipment (Under \$1,000)	8120 Building and Ground Maintenance	74.45
		<u>\$ -</u>

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

2154 Advanced Placement

0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 68.22
0105 Salary - Bonus	5100 Basic Education (K-12)	1,775.39
0131 Salary - Instructional	5100 Basic Education (K-12)	3,256.41
0210 Florida Retirement System	5100 Basic Education (K-12)	642.11
0220 Social Security	5100 Basic Education (K-12)	548.78
0231 Group Insurance - Health	5100 Basic Education (K-12)	(3,995.29)
0232 Group Insurance - Life	5100 Basic Education (K-12)	52.69
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(149.68)
0510 Supplies	5100 Basic Education (K-12)	(878.51)
0750 Other Personnel Services	5100 Basic Education (K-12)	178.36
0997 Reserve - Projects	9890 Reserves	(1,498.48)
		<u>\$ -</u>

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

2168 Child Care - Riverside Elementary School

0100 Salaries - Non-Instructional	9100 Community Service	\$ 11,446.97
0111 Salary - Administrative Manager	9100 Community Service	(10,126.00)
0130 Salary - Overtime	9100 Community Service	87.47
0210 Florida Retirement System	9100 Community Service	570.65
0220 Social Security	9100 Community Service	357.54
0231 Group Insurance - Health	9100 Community Service	(1,501.48)
0232 Group Insurance - Life	9100 Community Service	(3.98)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting March 14, 2011

Account	Object	Function	Increase (Decrease)
	0233 Group Insurance - Dental	9100 Community Service	(18.80)
	0510 Supplies	9100 Community Service	(2,292.37)
	0642 Equipment (Under \$1,000)	9100 Community Service	1,480.00
			<u>\$ -</u>

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

2169 Child Care - Destin Elementary School

0750 Other Personnel Services	5100 Basic Education (K-12)	\$ 10,188.57
0750 Other Personnel Services	5200 Exceptional Child	345.85
0310 Professional & Technical Service	6400 Instructional Staff Training Services	457.14
0100 Salaries - Non-Instructional	9100 Community Service	(367.00)
0130 Salary - Overtime	9100 Community Service	2,286.15
0210 Florida Retirement System	9100 Community Service	153.37
0220 Social Security	9100 Community Service	146.43
0231 Group Insurance - Health	9100 Community Service	(6,908.00)
0232 Group Insurance - Life	9100 Community Service	(24.20)
0233 Group Insurance - Dental	9100 Community Service	(318.00)
0510 Supplies	9100 Community Service	(5,960.31)
		<u>\$ -</u>

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

2170 Child Care - Northwood Elementary School

0100 Salaries - Non-Instructional	9100 Community Service	\$ 1,352.04
0210 Florida Retirement System	9100 Community Service	97.39
0220 Social Security	9100 Community Service	(356.01)
0231 Group Insurance - Health	9100 Community Service	5,563.47
0232 Group Insurance - Life	9100 Community Service	16.03
0233 Group Insurance - Dental	9100 Community Service	137.60
0310 Professional & Technical Service	9100 Community Service	(23.82)
0371 Telephone	9100 Community Service	(1,500.00)
0398 Field Trips	9100 Community Service	(166.98)
0510 Supplies	9100 Community Service	(5,019.72)
0692 Software (Under \$1,000)	9100 Community Service	(100.00)
		<u>\$ -</u>

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

2171 Child Care - Walker Elementary School

0100 Salaries - Non-Instructional	9100 Community Service	\$ (23,753.25)
0130 Salary - Overtime	9100 Community Service	0.70
0210 Florida Retirement System	9100 Community Service	(2,356.79)
0220 Social Security	9100 Community Service	(1,635.71)
0231 Group Insurance - Health	9100 Community Service	(6,239.62)
0232 Group Insurance - Life	9100 Community Service	(16.29)
0233 Group Insurance - Dental	9100 Community Service	(337.78)
0510 Supplies	9100 Community Service	34,338.74
		<u>\$ -</u>

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

2174 Child Care - Plew Elementary School

0100 Salaries - Non-Instructional	7900 Operation of Plant	\$ (2,119.89)
0210 Florida Retirement System	7900 Operation of Plant	(243.17)
0220 Social Security	7900 Operation of Plant	(166.06)
0231 Group Insurance - Health	7900 Operation of Plant	1,710.76
0232 Group Insurance - Life	7900 Operation of Plant	7.01
0233 Group Insurance - Dental	7900 Operation of Plant	104.60
0100 Salaries - Non-Instructional	9100 Community Service	(9,239.26)
0130 Salary - Overtime	9100 Community Service	321.50
0210 Florida Retirement System	9100 Community Service	(1,013.97)
0220 Social Security	9100 Community Service	(648.97)
0231 Group Insurance - Health	9100 Community Service	(13,386.20)
0232 Group Insurance - Life	9100 Community Service	(6.17)
0233 Group Insurance - Dental	9100 Community Service	(374.00)
0234 Group Insurance - Other	9100 Community Service	67.36
0510 Supplies	9100 Community Service	24,986.46
		<u>\$ -</u>

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

2175 Child Care - Bluewater Elementary School

0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ (93.12)
0210 Florida Retirement System	5100 Basic Education (K-12)	(14.40)
0220 Social Security	5100 Basic Education (K-12)	(6.74)
0100 Salaries - Non-Instructional	7900 Operation of Plant	(3,572.00)
0210 Florida Retirement System	7900 Operation of Plant	(399.12)
0220 Social Security	7900 Operation of Plant	(273.66)
0231 Group Insurance - Health	7900 Operation of Plant	(3,617.00)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting March 14, 2011

Account	Object	Function	Increase (Decrease)
	0232 Group Insurance - Life	7900 Operation of Plant	(5.00)
	0233 Group Insurance - Dental	7900 Operation of Plant	(166.00)
	0100 Salaries - Non-Instructional	9100 Community Service	(16,787.62)
	0130 Salary - Overtime	9100 Community Service	4,560.34
	0210 Florida Retirement System	9100 Community Service	(1,121.00)
	0220 Social Security	9100 Community Service	(725.04)
	0231 Group Insurance - Health	9100 Community Service	913.49
	0232 Group Insurance - Life	9100 Community Service	42.05
	0233 Group Insurance - Dental	9100 Community Service	264.40
	0310 Professional & Technical Service	9100 Community Service	240.00
	0510 Supplies	9100 Community Service	20,460.42
	0750 Other Personnel Services	9100 Community Service	300.00
			<u>\$ -</u>

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

2176 Child Care - Edge Elementary School

0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ (1,683.06)
0210 Florida Retirement System	5100 Basic Education (K-12)	(189.01)
0220 Social Security	5100 Basic Education (K-12)	(127.76)
0750 Other Personnel Services	5100 Basic Education (K-12)	200.00
0220 Social Security	7300 School Admin - Principal Office	38.06
0100 Salaries - Non-Instructional	7900 Operation of Plant	2,456.80
0210 Florida Retirement System	7900 Operation of Plant	218.95
0220 Social Security	7900 Operation of Plant	187.66
0231 Group Insurance - Health	7900 Operation of Plant	(550.29)
0232 Group Insurance - Life	7900 Operation of Plant	(1.23)
0233 Group Insurance - Dental	7900 Operation of Plant	(12.44)
0100 Salaries - Non-Instructional	9100 Community Service	3,534.44
0102 Salary - Other Compensation	9100 Community Service	300.00
0130 Salary - Overtime	9100 Community Service	300.00
0210 Florida Retirement System	9100 Community Service	662.72
0220 Social Security	9100 Community Service	340.44
0231 Group Insurance - Health	9100 Community Service	(16,507.96)
0232 Group Insurance - Life	9100 Community Service	17.10
0233 Group Insurance - Dental	9100 Community Service	264.60
0234 Group Insurance - Other	9100 Community Service	112.30
0375 Cellular Telephone	9100 Community Service	225.00
0510 Supplies	9100 Community Service	8,213.68
0750 Other Personnel Services	9100 Community Service	2,000.00
		<u>\$ -</u>

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

2178 Child Care - Wright Elementary School

0210 Florida Retirement System	7900 Operation of Plant	\$ (0.27)
0100 Salaries - Non-Instructional	9100 Community Service	(3,147.89)
0102 Salary - Other Compensation	9100 Community Service	375.00
0130 Salary - Overtime	9100 Community Service	662.56
0210 Florida Retirement System	9100 Community Service	(575.48)
0220 Social Security	9100 Community Service	(344.87)
0231 Group Insurance - Health	9100 Community Service	1,476.65
0232 Group Insurance - Life	9100 Community Service	7.42
0233 Group Insurance - Dental	9100 Community Service	128.85
0510 Supplies	9100 Community Service	210.80
0750 Other Personnel Services	9100 Community Service	1,207.23
		<u>\$ -</u>

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

2179 Child Care - Antioch Elementary School

0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (18,603.25)
0210 Florida Retirement System	5100 Basic Education (K-12)	(2,044.29)
0220 Social Security	5100 Basic Education (K-12)	(1,453.73)
0231 Group Insurance - Health	5100 Basic Education (K-12)	(7,210.96)
0232 Group Insurance - Life	5100 Basic Education (K-12)	(4.96)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(115.60)
0370 Postage	5100 Basic Education (K-12)	580.73
0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	(116.97)
0750 Other Personnel Services	5100 Basic Education (K-12)	64.86
0644 Computer Hardware (Under \$1,000)	6200 Instructional Media Services	(463.76)
0100 Salaries - Non-Instructional	9100 Community Service	5,336.20
0210 Florida Retirement System	9100 Community Service	1,263.08
0220 Social Security	9100 Community Service	279.73
0231 Group Insurance - Health	9100 Community Service	(974.62)
0232 Group Insurance - Life	9100 Community Service	(11.83)
0233 Group Insurance - Dental	9100 Community Service	(63.60)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting March 14, 2011

Account	Object	Function	Increase (Decrease)
	0510 Supplies	9100 Community Service	36,933.85
	0642 Equipment (Under \$1,000)	9100 Community Service	169.98
	0750 Other Personnel Services	9100 Community Service	(13,564.86)
			<u>\$ -</u>

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

2181 Child Care - Bob Sikes Elementary School

0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ 478.63
0130 Salary - Overtime	5100 Basic Education (K-12)	109.50
0210 Florida Retirement System	5100 Basic Education (K-12)	52.70
0220 Social Security	5100 Basic Education (K-12)	47.08
0231 Group Insurance - Health	5100 Basic Education (K-12)	1,150.14
0232 Group Insurance - Life	5100 Basic Education (K-12)	11.08
0233 Group Insurance - Dental	5100 Basic Education (K-12)	36.40
0100 Salaries - Non-Instructional	9100 Community Service	4,503.70
0130 Salary - Overtime	9100 Community Service	117.64
0210 Florida Retirement System	9100 Community Service	732.67
0220 Social Security	9100 Community Service	446.62
0231 Group Insurance - Health	9100 Community Service	4,548.66
0232 Group Insurance - Life	9100 Community Service	44.11
0233 Group Insurance - Dental	9100 Community Service	284.60
0510 Supplies	9100 Community Service	(12,980.41)
0750 Other Personnel Services	9100 Community Service	416.88
		<u>\$ -</u>

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

2909 School Maintenance

0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (2,900.00)
0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	630.00
0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	(100.00)
0510 Supplies	8120 Building and Ground Maintenance	(25,330.00)
0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	6,240.00
0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	13,000.00
0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	8,460.00
		<u>\$ -</u>

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

3001 ESE Guarantee - Gifted

0102 Salary - Other Compensation	5200 Exceptional Child	\$ 256.24
0131 Salary - Instructional	5200 Exceptional Child	62,187.35
0132 Salary - Hourly Teachers	5200 Exceptional Child	3,143.00
0210 Florida Retirement System	5200 Exceptional Child	7,492.72
0220 Social Security	5200 Exceptional Child	949.90
0231 Group Insurance - Health	5200 Exceptional Child	(34,456.12)
0232 Group Insurance - Life	5200 Exceptional Child	(16.91)
0233 Group Insurance - Dental	5200 Exceptional Child	(300.64)
0234 Group Insurance - Other	5200 Exceptional Child	(193.81)
0360 Lease and Rental Agreements	5200 Exceptional Child	1,700.00
0398 Field Trips	5200 Exceptional Child	(700.00)
0510 Supplies	5200 Exceptional Child	(810.04)
0642 Equipment (Under \$1,000)	5200 Exceptional Child	(59.97)
0730 Dues and Fees	5200 Exceptional Child	178.00
0750 Other Personnel Services	5200 Exceptional Child	735.84
0997 Reserve - Projects	9890 Reserves	(5,071.27)
		<u>\$ 35,034.29</u>

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

2095 Salary Resynching \$ (35,034.29)
(Adjust average salaries to actual for fiscal year 2010-2011)

3004 Offset Decentralized FTE

0994 Reserve - FTE/Schools	9890 Reserves	<u>\$ (1,333,628.00)</u>
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Explanation: Transfers to/(from) the following project(s):

.... Discretionary \$ 1,333,628.00
(Mid-year adjustments due to increases/(decreases) in WFTE per October 2010 FTE)

3057 Innovative Program - Academic Team

0331 Out of County Travel	5100 Basic Education (K-12)	\$ (2,980.00)
0331 Out of County Travel	6400 Instructional Staff Training Services	2,980.00
		<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 5

Board Meeting March 14, 2011

Account	Object	Function	Increase (Decrease)
3101	<u>Lottery - Discretionary</u>		
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ 60.00
	0520 Textbooks	5100 Basic Education (K-12)	1,500.00
	0691 Software (Over \$1,000)	5100 Basic Education (K-12)	(1,500.00)
	0997 Reserve - Projects	9890 Reserves	(60.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3102	<u>SAI - Student Assessment</u>		
	0220 Social Security	6141 Testing	\$ 1.28
	0310 Professional & Technical Service	6141 Testing	(1.28)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3105	<u>Instructional Materials - Textbooks</u>		
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ 260.00
	0510 Supplies	5100 Basic Education (K-12)	1,413.74
	0520 Textbooks	5100 Basic Education (K-12)	(2,113.74)
	0693 Software Subscriptions	5100 Basic Education (K-12)	700.00
	0997 Reserve - Projects	9890 Reserves	(260.00)
			<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)	\$ 325.00
	0310 Professional & Technical Service	7100 School Board	750.00
	0997 Reserve - Projects	9890 Reserves	(1,075.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3112	<u>School Enhancement Training</u>		
	0117 Workshops	6400 Instructional Staff Training Services	\$ (972.24)
	0331 Out of County Travel	6400 Instructional Staff Training Services	479.00
	0510 Supplies	6400 Instructional Staff Training Services	(479.00)
	0730 Dues and Fees	6400 Instructional Staff Training Services	972.24
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3161	<u>SAI - Supplemental Academic Instruction</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 48,298.64
	0210 Florida Retirement System	5100 Basic Education (K-12)	7,263.16
	0220 Social Security	5100 Basic Education (K-12)	(257.36)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(52,540.52)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(36.61)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(390.11)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(109.68)
	0310 Professional & Technical Service	5100 Basic Education (K-12)	(33,060.00)
	0510 Supplies	5100 Basic Education (K-12)	(463.72)
	0693 Software Subscriptions	5100 Basic Education (K-12)	(84.95)
	0750 Other Personnel Services	5100 Basic Education (K-12)	707.42
	0131 Salary - Instructional	5200 Exceptional Child	(9,170.66)
	0210 Florida Retirement System	5200 Exceptional Child	(1,302.20)
	0220 Social Security	5200 Exceptional Child	(717.19)
	0231 Group Insurance - Health	5200 Exceptional Child	(1,524.07)
	0232 Group Insurance - Life	5200 Exceptional Child	(2.93)
	0233 Group Insurance - Dental	5200 Exceptional Child	(38.63)
	0131 Salary - Instructional	6100 Pupil Personnel Services	5,419.00
	0210 Florida Retirement System	6100 Pupil Personnel Services	543.12
	0220 Social Security	6100 Pupil Personnel Services	360.55
	0231 Group Insurance - Health	6100 Pupil Personnel Services	(7,299.48)
	0232 Group Insurance - Life	6100 Pupil Personnel Services	(1.36)
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	(5.40)
	0234 Group Insurance - Other	6100 Pupil Personnel Services	50.52
	0111 Salary - Administrative Manager	6300 Instruction & Curriculum	1,149.00
	0210 Florida Retirement System	6300 Instruction & Curriculum	57.87
	0220 Social Security	6300 Instruction & Curriculum	88.01
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(335.24)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting March 14, 2011

Account	Object	Function	Increase (Decrease)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	4.01
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(0.40)
	0997 Reserve - Projects	9890 Reserves	223,070.39
			<u>\$ 179,671.18</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2010-2011, and transfers to/(from) the following project(s):</i>			
0110	SAI - Response to Intervention (Adjust average salaries to actual for fiscal year 2010-2011)	0120 SAI - High School Reading (Adjust average salaries to actual for fiscal year 2010-2011)	\$ 30,438.79 \$ (17,919.67)
0127	SAI - Summer Intensive Studies (To close Summer 2010 SIS allocation)	2086 SAI - Teenage Parenting Program (Adjust average salaries to actual for fiscal year 2010-2011)	\$ (45,562.49) \$ 13,021.91
3162	SAI - Attendance Officers (Adjust average salaries to actual for fiscal year 2010-2011)	4110 SAI - ESOL (Adjust average salaries to actual for fiscal year 2010-2011)	\$ 1,362.34 \$ (45,575.36)
6113	SAI - Plan of Care (Transportation allocation)	7119 SAI - Closing The Gap (Adjust average salaries to actual for fiscal year 2010-2011)	\$ 1,951.91 \$ (474.14)
8111	SAI - Best Chance (Adjust average salaries to actual for fiscal year 2010-2011)	8119 SAI - ECCI North & South (Adjust average salaries to actual for fiscal year 2010-2011)	\$ (34,509.87) \$ (65,871.55)
9162	SAI - Learning Strategies (Adjust average salaries to actual for fiscal year 2010-2011)		\$ (16,533.05)
3162 SAI - Attendance Officers			
0131	Salary - Instructional	6110 Attendance and Social Work	\$ 1,761.00
0210	Florida Retirement System	6110 Attendance and Social Work	1,133.72
0220	Social Security	6110 Attendance and Social Work	(607.66)
0231	Group Insurance - Health	6110 Attendance and Social Work	(933.80)
0232	Group Insurance - Life	6110 Attendance and Social Work	9.28
0233	Group Insurance - Dental	6110 Attendance and Social Work	(0.20)
			<u>\$ 1,362.34</u>
<i>Explanation: Adjust average salaries to actual for fiscal year 2010-2011 and transfers to/(from) the following project(s):</i>			
3161	SAI - Supplemental Academic Instruction (Adjust average salaries to actual for fiscal year 2010-2011)		\$ (1,362.34)
3180 Florida Teachers Lead			
0310	Professional & Technical Service	5100 Basic Education (K-12)	\$ 223.00
0997	Reserve - Projects	9890 Reserves	(223.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4009 Donations - Unrestricted			
0510	Supplies	5200 Exceptional Child	\$ (432.00)
0730	Dues and Fees	5200 Exceptional Child	432.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4011 Insurance Claims - Equipment			
0742	Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 6,100.00
<i>Explanation: Transfers to/(from) the following project(s):</i>			
9015	Fixed Charges		\$ (6,100.00)
4012 Insurance Claims - Building & Fixed Equipment			
0742	Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 63,457.49
<i>Explanation: Transfers to/(from) the following project(s):</i>			
9015	Fixed Charges		\$ (63,457.49)
4013 Insurance Claims - Other			
0742	Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 74,114.30
<i>Explanation: Transfers to/(from) the following project(s):</i>			
9015	Fixed Charges		\$ (74,114.30)
4016 SM - Administrative			
0111	Salary - Administrative Manager	6500 Instruction Related Technology	\$ 2,297.00
0210	Florida Retirement System	6500 Instruction Related Technology	192.22
0220	Social Security	6500 Instruction Related Technology	(106.05)
0231	Group Insurance - Health	6500 Instruction Related Technology	(751.33)
0232	Group Insurance - Life	6500 Instruction Related Technology	4.01

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting March 14, 2011

Account	Object	Function	Increase (Decrease)
	0233 Group Insurance - Dental	6500 Instruction Related Technology	0.20
	0644 Computer Hardware (Under \$1,000)	6500 Instruction Related Technology	8,500.00
	0550 Repair Parts	8200 Administrative Technology Services	(1,636.05)
			<u>\$ 8,500.00</u>

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

.... Discretionary \$ (8,500.00)
(iPad Pilot Program)

4017 SM - School Purchased Services

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.

4026 E.R. - Ed. Support Brunch

0393 Contracts - Nonprofessional	6300 Instruction & Curriculum	\$ 2,970.24
0510 Supplies	6300 Instruction & Curriculum	1,829.76
		<u>\$ 4,800.00</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfer from fund balance. The transfer should have been made from Certification - Project 2088. The transfer of funds will be corrected in February.

.... Discretionary \$ (4,800.00)
(Educational Support Breakfast)

4110 SAI - ESOL

0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ 15,421.36
0210 Florida Retirement System	5100 Basic Education (K-12)	1,344.16
0220 Social Security	5100 Basic Education (K-12)	815.54
0231 Group Insurance - Health	5100 Basic Education (K-12)	(62,301.40)
0232 Group Insurance - Life	5100 Basic Education (K-12)	(25.64)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(955.14)
0234 Group Insurance - Other	5100 Basic Education (K-12)	224.60
0220 Social Security	6100 Pupil Personnel Services	(90.46)
0220 Social Security	6300 Instruction & Curriculum	(8.38)
		<u>\$ (45,575.36)</u>

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

3161 SAI - Supplemental Academic Instruction \$ 45,575.36
(Adjust average salaries to actual for fiscal year 2010-2011)

4125 Class Size Reduction

0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ 535.08
0107 Salary - Extended Substitute	5100 Basic Education (K-12)	4,380.44
0131 Salary - Instructional	5100 Basic Education (K-12)	(886,587.82)
0210 Florida Retirement System	5100 Basic Education (K-12)	(92,616.97)
0220 Social Security	5100 Basic Education (K-12)	(102,694.77)
0231 Group Insurance - Health	5100 Basic Education (K-12)	(633,837.99)
0232 Group Insurance - Life	5100 Basic Education (K-12)	(530.73)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(14,555.61)
0234 Group Insurance - Other	5100 Basic Education (K-12)	637.59
0310 Professional & Technical Service	5100 Basic Education (K-12)	34,134.00
0750 Other Personnel Services	5100 Basic Education (K-12)	(36,280.25)
0100 Salaries - Non-Instructional	5200 Exceptional Child	(364.60)
0131 Salary - Instructional	5200 Exceptional Child	1,011.88
0210 Florida Retirement System	5200 Exceptional Child	91.89
0220 Social Security	5200 Exceptional Child	32.18
0231 Group Insurance - Health	5200 Exceptional Child	(581.41)
0232 Group Insurance - Life	5200 Exceptional Child	(1.84)
0233 Group Insurance - Dental	5200 Exceptional Child	(8.19)
0997 Reserve - Projects	9890 Reserves	1,770,835.52
		<u>\$ 43,598.40</u>

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

5126 CSR - Class Size Equalization \$ (45,407.54) 6120 CSR - Secondary Reading \$ (1,902.44)
(Adjust average salaries to actual for fiscal year 2010-2011 - (\$148,785.54)) (Adjust average salaries to actual for fiscal year 2010-2011)
(Mid-year adjustments due to increases/(decreases) in UFTE per October 2010 FTE - \$103,378.00)
8106 CSR - Okaloosa On-Line \$ 3,711.58
(Adjust average salaries to actual for fiscal year 2010-2011)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting March 14, 2011

Account	Object	Function	Increase (Decrease)
5011	<u>Military Family Transition</u>		
	0310 Professional & Technical Service	6300 Instruction & Curriculum	\$ (1,613.43)
	0642 Equipment (Under \$1,000)	6300 Instruction & Curriculum	119.00
	0644 Computer Hardware (Under \$1,000)	6300 Instruction & Curriculum	1,274.46
	0692 Software (Under \$1,000)	6300 Instruction & Curriculum	219.97
			<u>\$ -</u>

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

5012 Itinerant - Staffing Specialist

0131	Salary - Instructional	6300 Instruction & Curriculum	\$ 1,936.64
0210	Florida Retirement System	6300 Instruction & Curriculum	176.73
0220	Social Security	6300 Instruction & Curriculum	(193.93)
0231	Group Insurance - Health	6300 Instruction & Curriculum	(720.24)
0232	Group Insurance - Life	6300 Instruction & Curriculum	10.32
0233	Group Insurance - Dental	6300 Instruction & Curriculum	0.32
0234	Group Insurance - Other	6300 Instruction & Curriculum	0.15
			<u>\$ 1,209.99</u>

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

2095	Salary Resynching	\$ (1,209.99)
	(Adjust average salaries to actual for fiscal year 2010-2011)	

5110 Workforce Development

0100	Salaries - Non-Instructional	5900 Other Instruction	\$ 606.92
0131	Salary - Instructional	5900 Other Instruction	30,655.83
0210	Florida Retirement System	5900 Other Instruction	5,464.68
0220	Social Security	5900 Other Instruction	(49.58)
0231	Group Insurance - Health	5900 Other Instruction	(37,900.03)
0232	Group Insurance - Life	5900 Other Instruction	(36.02)
0233	Group Insurance - Dental	5900 Other Instruction	(264.87)
0750	Other Personnel Services	5900 Other Instruction	1,200.00
0131	Salary - Instructional	6100 Pupil Personnel Services	11,857.78
0210	Florida Retirement System	6100 Pupil Personnel Services	1,182.61
0220	Social Security	6100 Pupil Personnel Services	269.20
0231	Group Insurance - Health	6100 Pupil Personnel Services	(75.08)
0232	Group Insurance - Life	6100 Pupil Personnel Services	(1.36)
0233	Group Insurance - Dental	6100 Pupil Personnel Services	(7.40)
0100	Salaries - Non-Instructional	7300 School Admin - Principal Office	7,187.59
0111	Salary - Administrative Manager	7300 School Admin - Principal Office	40,546.94
0210	Florida Retirement System	7300 School Admin - Principal Office	5,009.40
0220	Social Security	7300 School Admin - Principal Office	3,013.99
0231	Group Insurance - Health	7300 School Admin - Principal Office	(20,201.44)
0232	Group Insurance - Life	7300 School Admin - Principal Office	4.86
0233	Group Insurance - Dental	7300 School Admin - Principal Office	88.88
0234	Group Insurance - Other	7300 School Admin - Principal Office	101.08
0510	Supplies	7300 School Admin - Principal Office	1,500.00
0730	Dues and Fees	7300 School Admin - Principal Office	100.00
0100	Salaries - Non-Instructional	7900 Operation of Plant	1,269.31
0210	Florida Retirement System	7900 Operation of Plant	18.01
0220	Social Security	7900 Operation of Plant	(616.42)
0231	Group Insurance - Health	7900 Operation of Plant	(9,523.84)
0232	Group Insurance - Life	7900 Operation of Plant	(11.77)
0233	Group Insurance - Dental	7900 Operation of Plant	(446.62)
0370	Postage	7900 Operation of Plant	1,000.00
0997	Reserve - Projects	9890 Reserves	(41,942.65)
			<u>\$ -</u>

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

5126 CSR - Class Size Equalization

0131	Salary - Instructional	5100 Basic Education (K-12)	\$ (5,046.49)
0210	Florida Retirement System	5100 Basic Education (K-12)	(2,867.36)
0220	Social Security	5100 Basic Education (K-12)	(5,694.61)
0231	Group Insurance - Health	5100 Basic Education (K-12)	(40,466.60)
0232	Group Insurance - Life	5100 Basic Education (K-12)	(11.71)
0233	Group Insurance - Dental	5100 Basic Education (K-12)	429.04
0234	Group Insurance - Other	5100 Basic Education (K-12)	(69.03)
0510	Supplies	5100 Basic Education (K-12)	(5,186.00)
0691	Software (Over \$1,000)	5100 Basic Education (K-12)	(2,072.00)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting March 14, 2011

Account	Object	Function	Increase (Decrease)
	0693 Software Subscriptions	5100 Basic Education (K-12)	(1,597.60)
	0750 Other Personnel Services	5100 Basic Education (K-12)	(7,414.26)
	0997 Reserve - Projects	9890 Reserves	24,589.08
			<u>\$ (45,407.54)</u>
Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2010-2011, and transfers to/(from) the following project(s):			
	4125 Class Size Reduction	\$ 45,407.54	
	(Adjust average salaries to actual for fiscal year 2010-2011 - \$148,785.54)		
	(Mid-year adjustments due to increases/(decreases) in UFTE per October 2010 FTE - (\$103,378.00))		
6006 <u>Fingerprinting - Fees</u>			
	0730 Dues and Fees	7730 Staff Services	<u>\$ (3,086.50)</u>
Explanation: Transfers to/(from) the following project(s):			
	6007 Fingerprinting - Employees	\$ 3,086.50	
6007 <u>Fingerprinting - Employees</u>			
	0730 Dues and Fees	7730 Staff Services	<u>\$ 3,086.50</u>
Explanation: Transfers to/(from) the following project(s):			
	6006 Fingerprinting - Fees	\$ (3,086.50)	
6010 <u>Educational Broadband Lease</u>			
	0350 Repair and Maintenance	6500 Instruction Related Technology	\$ 888.00
	0641 Equipment (Over \$1,000)	6500 Instruction Related Technology	(956.00)
	0644 Computer Hardware (Under \$1,000)	6500 Instruction Related Technology	68.00
			<u>\$ -</u>
Explanation: Changes by schools & departments between objects & functions to better utilize funds.			
6113 <u>SAI - Plan of Care</u>			
	0231 Group Insurance - Health	5100 Basic Education (K-12)	\$ (38.29)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	38.29
	0398 Field Trips	7803 Transportation - South	1,951.91
			<u>\$ 1,951.91</u>
Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):			
	3161 SAI - Supplemental Academic Instruction	\$ (1,951.91)	
	(Transportation allocation)		
6120 <u>CSR - Secondary Reading</u>			
	0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ 2,046.83
	0131 Salary - Instructional	5100 Basic Education (K-12)	21,257.18
	0210 Florida Retirement System	5100 Basic Education (K-12)	3,576.55
	0220 Social Security	5100 Basic Education (K-12)	(1,364.70)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(19,202.05)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(54.77)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(47.51)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	0.03
	0510 Supplies	5100 Basic Education (K-12)	(257.78)
	0530 Periodicals	5100 Basic Education (K-12)	(45.40)
	0750 Other Personnel Services	5100 Basic Education (K-12)	236.82
	0131 Salary - Instructional	5200 Exceptional Child	(604.00)
	0210 Florida Retirement System	5200 Exceptional Child	(105.69)
	0220 Social Security	5200 Exceptional Child	(45.05)
	0231 Group Insurance - Health	5200 Exceptional Child	(7,349.00)
	0232 Group Insurance - Life	5200 Exceptional Child	(1.36)
	0233 Group Insurance - Dental	5200 Exceptional Child	(7.40)
	0750 Other Personnel Services	5200 Exceptional Child	64.86
			<u>\$ (1,902.44)</u>
Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2010-2011, and transfers to/(from) the following project(s):			
	4125 Class Size Reduction	1,902.44	
	(Adjust average salaries to actual for fiscal year 2010-2011)		
6123 <u>Reading Instruction</u>			
	0131 Salary - Instructional	6300 Instruction & Curriculum	\$ 20,727.53
	0210 Florida Retirement System	6300 Instruction & Curriculum	1,788.75
	0220 Social Security	6300 Instruction & Curriculum	1,097.14
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(34,720.06)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting March 14, 2011

Account	Object	Function	Increase (Decrease)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(10.19)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(715.67)
	0997 Reserve - Projects	9890 Reserves	11,832.50
			<u>\$ -</u>
<i>Explanation: Adjust average salaries to actual for fiscal year 2010-2011.</i>			
7014 <u>Professional Orientation Program</u>			
	0390 Other Purchased Service	6300 Instruction & Curriculum	\$ (46.98)
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	1,000.00
	0210 Florida Retirement System	6400 Instructional Staff Training Services	107.71
	0220 Social Security	6400 Instructional Staff Training Services	76.51
	0390 Other Purchased Service	6400 Instructional Staff Training Services	(672.76)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(464.48)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7020 <u>Purchased Positions - External</u>			
	0750 Other Personnel Services	5100 Basic Education (K-12)	\$ 1,526.68
	0750 Other Personnel Services	5200 Exceptional Child	(1,526.68)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7021 <u>Expanded Employee - Training</u>			
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	\$ 200.00
	0390 Other Purchased Service	6400 Instructional Staff Training Services	(200.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7054 <u>AP Initiative - Set-Aside</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (5,201.48)
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	166.39
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	2,434.15
	0643 Computer Hardware (Over \$1,000)	5100 Basic Education (K-12)	2,600.94
	0730 Dues and Fees	7300 School Admin - Principal Office	325.00
	0997 Reserve - Projects	9890 Reserves	(325.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7055 <u>International Baccalaureate</u>			
	0210 Florida Retirement System	5100 Basic Education (K-12)	\$ (0.01)
	0220 Social Security	5100 Basic Education (K-12)	(15.24)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(109.44)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	7.50
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(12.00)
	0997 Reserve - Projects	9890 Reserves	129.19
			<u>\$ -</u>
<i>Explanation: Adjust average salaries to actual for fiscal year 2010-2011.</i>			
7059 <u>Innovative Program - Odyssey of the Mind</u>			
	0331 Out of County Travel	5100 Basic Education (K-12)	\$ (78.00)
	0730 Dues and Fees	5100 Basic Education (K-12)	78.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7119 <u>SAI - Closing The Gap</u>			
	0111 Salary - Administrative Manager	6300 Instruction & Curriculum	\$ 1,000.00
	0210 Florida Retirement System	6300 Instruction & Curriculum	1,014.87
	0220 Social Security	6300 Instruction & Curriculum	(657.30)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(1,838.93)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	8.02
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(0.80)
			<u>\$ (474.14)</u>
<i>Explanation: Adjust average salaries to actual for fiscal year 2010-2011 and transfers to/(from) the following project(s):</i>			
	3161 SAI - Supplemental Academic Instruction	\$ 474.14	
<i>(Adjust average salaries to actual for fiscal year 2010-2011)</i>			
8106 <u>CSR - Okaloosa On-Line</u>			
	0100 Salaries - Non-Instructional	7300 School Admin - Principal Office	\$ 226.02
	0111 Salary - Administrative Manager	7300 School Admin - Principal Office	301.60
	0210 Florida Retirement System	7300 School Admin - Principal Office	(7.26)
	0220 Social Security	7300 School Admin - Principal Office	(255.53)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting March 14, 2011

Account	Object	Function	Increase (Decrease)
	0231 Group Insurance - Health	7300 School Admin - Principal Office	3,241.28
	0232 Group Insurance - Life	7300 School Admin - Principal Office	1.18
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	204.29
			<u>\$ 3,711.58</u>

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

4125 Class Size Reduction \$ (3,711.58)
(Adjust average salaries to actual for fiscal year 2010-2011)

8110 DJJ Supplemental Allocation

0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ (10,651.72)
0131 Salary - Instructional	5100 Basic Education (K-12)	(4,995.86)
0210 Florida Retirement System	5100 Basic Education (K-12)	(950.05)
0220 Social Security	5100 Basic Education (K-12)	(1,494.90)
0231 Group Insurance - Health	5100 Basic Education (K-12)	(16,254.21)
0232 Group Insurance - Life	5100 Basic Education (K-12)	(21.50)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(375.45)
0510 Supplies	5100 Basic Education (K-12)	(2,500.00)
0510 Supplies	7300 School Admin - Principal Office	2,000.00
0644 Computer Hardware (Under \$1,000)	7300 School Admin - Principal Office	1,155.01
0997 Reserve - Projects	9890 Reserves	34,088.68
		<u>\$ -</u>

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

8111 SAI - Best Chance

0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ 575.51
0107 Salary - Extended Substitute	5100 Basic Education (K-12)	6,452.52
0131 Salary - Instructional	5100 Basic Education (K-12)	(14,069.49)
0210 Florida Retirement System	5100 Basic Education (K-12)	(1,359.65)
0220 Social Security	5100 Basic Education (K-12)	(1,071.61)
0231 Group Insurance - Health	5100 Basic Education (K-12)	(17,509.98)
0232 Group Insurance - Life	5100 Basic Education (K-12)	27.84
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(660.60)
0510 Supplies	5100 Basic Education (K-12)	(215.00)
0331 Out of County Travel	6300 Instruction & Curriculum	215.00
0100 Salaries - Non-Instructional	7300 School Admin - Principal Office	956.00
0111 Salary - Administrative Manager	7300 School Admin - Principal Office	430.74
0210 Florida Retirement System	7300 School Admin - Principal Office	108.38
0220 Social Security	7300 School Admin - Principal Office	(139.63)
0231 Group Insurance - Health	7300 School Admin - Principal Office	(7,896.57)
0232 Group Insurance - Life	7300 School Admin - Principal Office	(8.94)
0233 Group Insurance - Dental	7300 School Admin - Principal Office	(344.39)
		<u>\$ (34,509.87)</u>

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

3161 SAI - Supplemental Academic Instruction \$ 34,509.87
(Adjust average salaries to actual for fiscal year 2010-2011)

8113 Workforce Ed. Performance

0510 Supplies	5900 Other Instruction	\$ 1,000.00
0642 Equipment (Under \$1,000)	5900 Other Instruction	(1,000.00)
		<u>\$ -</u>

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

8119 SAI - ECCI North & South

0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ 1,233.58
0131 Salary - Instructional	5100 Basic Education (K-12)	(45,768.85)
0210 Florida Retirement System	5100 Basic Education (K-12)	(4,946.69)
0220 Social Security	5100 Basic Education (K-12)	(3,675.75)
0231 Group Insurance - Health	5100 Basic Education (K-12)	(14,456.14)
0232 Group Insurance - Life	5100 Basic Education (K-12)	11.44
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(214.50)
0234 Group Insurance - Other	5100 Basic Education (K-12)	8.42
0510 Supplies	5100 Basic Education (K-12)	(215.00)
0730 Dues and Fees	5100 Basic Education (K-12)	215.00
0100 Salaries - Non-Instructional	7300 School Admin - Principal Office	216.00
0111 Salary - Administrative Manager	7300 School Admin - Principal Office	430.74
0210 Florida Retirement System	7300 School Admin - Principal Office	51.25
0220 Social Security	7300 School Admin - Principal Office	74.17

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting March 14, 2011

Account	Object	Function	Increase (Decrease)
	0231 Group Insurance - Health	7300 School Admin - Principal Office	1,096.42
	0232 Group Insurance - Life	7300 School Admin - Principal Office	7.02
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	61.34
			<u>\$ (65,871.55)</u>

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

3161 SAI - Supplemental Academic Instruction \$ 65,871.55
(Adjust average salaries to actual for fiscal year 2010-2011)

9004 Advanced International Certificate of Education

0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 1.96
0210 Florida Retirement System	5100 Basic Education (K-12)	1.08
0220 Social Security	5100 Basic Education (K-12)	(10.00)
0231 Group Insurance - Health	5100 Basic Education (K-12)	87.93
0232 Group Insurance - Life	5100 Basic Education (K-12)	8.55
0233 Group Insurance - Dental	5100 Basic Education (K-12)	208.64
0234 Group Insurance - Other	5100 Basic Education (K-12)	(0.43)
0510 Supplies	5100 Basic Education (K-12)	(7,342.89)
0997 Reserve - Projects	9890 Reserves	7,045.16
		<u>\$ -</u>

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

9007 Career and Professional Education

0131 Salary - Instructional	5300 Vocational	\$ 0.23
0210 Florida Retirement System	5300 Vocational	(0.23)
0220 Social Security	5300 Vocational	0.76
0231 Group Insurance - Health	5300 Vocational	(50.52)
0232 Group Insurance - Life	5300 Vocational	1.04
0234 Group Insurance - Other	5300 Vocational	50.52
0398 Field Trips	5300 Vocational	308.50
0510 Supplies	5300 Vocational	105.32
0681 Fire/Sprinkler/Elect.	5300 Vocational	1,807.54
0750 Other Personnel Services	5300 Vocational	38.92
0997 Reserve - Projects	9890 Reserves	(2,262.08)
		<u>\$ -</u>

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

9015 Fixed Charges

0123 Salary - Annual Leave Payoff	6100 Pupil Personnel Services	\$ (25,453.54)
0310 Professional & Technical Service	6300 Instruction & Curriculum	7,139.00
0320 Insurance and Bond Premiums	7100 School Board	3,941.97
0210 Florida Retirement System	7300 School Admin - Principal Office	(2,736.05)
0730 Dues and Fees	7500 Fiscal Services	21.00
0310 Professional & Technical Service	7730 Staff Services	(7,139.00)
0320 Insurance and Bond Premiums	7900 Operation of Plant	(3,941.97)
0730 Dues and Fees	7900 Operation of Plant	(21.00)
0742 Insurance Claims Current Year	7900 Operation of Plant	(45,200.00)
0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	(98,471.79)
0123 Salary - Annual Leave Payoff	8200 Administrative Technology Services	21,013.39
0210 Florida Retirement System	8200 Administrative Technology Services	2,211.62
0123 Salary - Annual Leave Payoff	9100 Community Service	4,440.15
0210 Florida Retirement System	9100 Community Service	524.43
		<u>\$ (143,671.79)</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 \$ 6,100.00 4012 Insurance Claims - Building & Fixed Equipment \$ 63,457.49
4013 Insurance Claims - Other \$ 74,114.30

9121 Print Shop

0100 Salaries - Non-Instructional	7760 Internal Service	\$ 2,089.28
0111 Salary - Administrative Manager	7760 Internal Service	1,210.41
0130 Salary - Overtime	7760 Internal Service	62.99
0210 Florida Retirement System	7760 Internal Service	139.89
0220 Social Security	7760 Internal Service	140.07
0231 Group Insurance - Health	7760 Internal Service	(1,416.98)
0232 Group Insurance - Life	7760 Internal Service	17.01
0233 Group Insurance - Dental	7760 Internal Service	(1.54)
0350 Repair and Maintenance	7760 Internal Service	(900.00)
0390 Other Purchased Service	7760 Internal Service	900.00
0510 Supplies	7760 Internal Service	(2,241.13)
		<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting March 14, 2011

Account	Object	Function	Increase (Decrease)
9162	<u>SAI - Learning Strategies</u>		
	0100 Salaries - Non-Instructional	5200 Exceptional Child	\$ 27,247.61
	0210 Florida Retirement System	5200 Exceptional Child	2,585.39
	0220 Social Security	5200 Exceptional Child	1,917.38
	0231 Group Insurance - Health	5200 Exceptional Child	(48,314.01)
	0232 Group Insurance - Life	5200 Exceptional Child	1.08
	0233 Group Insurance - Dental	5200 Exceptional Child	29.50
			<u>\$ (16,533.05)</u>

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

3161 SAI - Supplemental Academic Instruction \$ 16,533.05
(Adjust average salaries to actual for fiscal year 2010-2011)

ADOPTED BY SCHOOL BOARD:

MARCH 14, 2011

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2010	INCREASE	DECREASE	BUDGET AS OF 1/31/2011	
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	8,029.84	0.10	-	8,029.94	
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	\$ 10,595,467.42	\$ 0.10	\$ -	\$ 10,595,467.52	

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 12/31/2010	INCREASE	DECREASE	BUDGET AS OF 1/31/2011
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	5,393.86	0.10	-	5,393.96
	0998	RESERVES - DEBT SERVICE	1,525,238.56	1,525,238.56	-	-	1,525,238.56
		TOTAL - DEBT SERVICE FUNDS	\$ 10,595,437.58	\$ 10,595,467.42	\$ 0.10	\$ -	\$ 10,595,467.52

Explanation of Budget Amendment as Follows:

Part II - Debt Service Funds

Amendment Number 5

Board Meeting March 14, 2011

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3431	<u>Interest on Investments</u>		\$ 0.10
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 0.10

Explanation: To record interest on investments.

.... Discretionary \$ 0.10

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

MARCH 14, 2011

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2010	INCREASE	DECREASE	BUDGET AS OF 1/31/2011	
3209 FEMA - CLAIMS	\$ -	\$ 149,659.38	\$ -	\$ -	\$ 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	-	91,071.38	7,598.13	-	98,669.51	
3431 INTEREST ON INVESTMENT	-	29,448.91	10,424.11	-	39,873.02	
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	
3731 SALE OF LAND	-	-	164,015.00	-	164,015.00	
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	\$ 46,949,769.18	\$ 182,037.24	\$ -	\$ 47,131,806.42	

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 12/31/2010	INCREASE	DECREASE	BUDGET AS OF 1/31/2011
7400	FACILITIES ACQUISITION & CONSTRUCTION					
0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -	\$ -
0631	ARCHITECTURAL DESIGN / ENGINEERING	3,438,218.26	471,961.50	-	101,497.11	370,464.39
0632	CONTRACTOR SERVICES	4,920,839.85	4,001,263.61	27,039.89	-	4,028,303.50
0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-	-
0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	277,285.32	306,687.94	-	71,964.00	234,723.94
0642	EQUIPMENT (UNDER \$1,000)	164,321.73	205,055.03	-	40,520.24	164,534.79
0643	COMPUTER EQUIPMENT (OVER \$1,000)	3,062.04	5,358.59	-	1,582.10	3,776.49
0644	COMPUTER HARDWARE (UNDER \$1,000)	3,000.00	36,695.51	-	2,623.99	34,071.52
0651	BUSES	-	-	288,408.00	-	288,408.00
0652	OTHER MOTOR VEHICLES	1,440.51	1,440.51	-	-	1,440.51
0660	LAND	-	-	-	-	-
0671	LAND IMPROVEMENTS	-	-	-	-	-
0672	NEW SIDEWALKS & RETAINING WALL	-	-	-	-	-
0673	PARKING LOTS AND DRIVEWAYS - NEW	-	-	-	-	-
0674	SEWAGE TREATMENT PLANT	-	-	-	-	-
0675	FENCE & UNDERGROUND TANKS	-	-	-	-	-
0676	OTHER PERMANENT IMPROVEMENTS	144,256.58	109,747.67	-	4,316.57	105,431.10
0677	REPLACEMENT SYSTEMS	378,365.57	401,896.07	7,959.68	-	409,855.75
0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	144,159.62	134,390.16	-	37,410.00	96,980.16
0682	HEATING/COOLING/AIR CONDITIONING	-	-	-	-	-
0684	REPLACEMENT ROOFING & SYSTEMS	16,671,501.49	18,456,500.74	1,907,961.14	-	20,364,461.88
0685	FLOORING/STRUCTURAL ALTERATION	47,471.55	103,471.55	-	598.15	102,873.40
0691	SOFTWARE (OVER \$1,000)	39,923.39	37,939.39	-	4,938.30	33,001.09
0692	SOFTWARE (UNDER \$1,000)	174.11	174.11	-	174.11	-
0693	SOFTWARE SUBSCRIPTIONS	6,278.00	13,921.95	1,224.00	-	15,145.95
0990	FUND BALANCE UNAPPROPRIATED	38,071.69	2,446,923.56	-	1,784,930.90	661,992.66
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	\$ 46,949,769.18	\$ 2,232,592.71	\$ 2,050,555.47	\$ 47,131,806.42

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 5

Board Meeting March 14, 2011

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3421	<u>Tax Redemptions</u>		\$ 7,598.13
0990	Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 7,598.13
	<i>Explanation: To appropriate tax redemptions collections.</i>		
....	Discretionary	\$ 7,598.13	
3431	<u>Interest on Investments</u>		\$ 10,424.11
0990	Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 10,424.11
	<i>Explanation: To appropriate interest on investments.</i>		
....	Discretionary	\$ 10,424.11	
3731	<u>Sale of Land</u>		\$ 164,015.00
0990	Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 164,015.00
	<i>Explanation: To appropriate revenue received from sale of McGriff property</i>		
....	Discretionary	\$ 164,015.00	
II. <u>Amendments Between Appropriations & Reserves</u>			
....	<u>Discretionary</u>		
0990	Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ (1,966,968.14)
	<i>Explanation: Transferred to/from the following project(s). (See each project below for further details,</i>		
0380	Redstone - Contingency - P3/TO15	8304 Shoal River Middle - Faithful & G P3/TO15	(31,915.22)
4315	Technology & Seat Mgmt. Lease	8342 Class Size Project Contingency	1,000,000.00
5397	Transportation - Replace Buses	8357 Shoal River Middle - ODP - P3/TO15	(162,303.92)
		Total Projects transferred to/from	\$ 1,966,968.14
0303	<u>CHOICE - Projector/Lathe - BD</u>		
0643	Computer Hardware (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (144.00)
0644	Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	144.00
			\$ -
	<i>Explanation: Reallocate funds between objects within the project</i>		
0380	<u>Redstone - Contingency - P3/TO15</u>		
0631	Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ (42,542.00)
	<i>Explanation: To close project and transfer residual funds to:</i>		
....	Discretionary	\$ 42,542.00	
1345	<u>Technology Equipment - BD</u>		
0643	Computer Hardware (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 1,543.99
0644	Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	(2,767.99)
0693	Software Subscriptions	7400 Facilities Acquisition and Construction	1,224.00
			\$ -
	<i>Explanation: Reallocate funds between objects within the project</i>		
1354	<u>Lewis - Roofing - P4/TO11</u>		
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (341,456.00)
	<i>Explanation: Transferred to/from the following project(s):</i>		
1357	Choctaw - Roofing - P4/TO11	\$ 341,456.00	
1357	<u>Choctaw - Roofing - P4/TO11</u>		
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 341,456.00
	<i>Explanation: Transferred to/from the following project(s):</i>		
1354	Lewis - Roofing - P4/TO11	\$ (341,456.00)	

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 5

Board Meeting March 14, 2011

Account	Object	Function	Increase (Decrease)
2313	<u>Environmental/IAO/T&B - District Wide</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 598.15
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	(598.15)
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project</i>		
2316	<u>Drainage - District Wide</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 2,119.68
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(2,119.68)
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project</i>		
2318	<u>Roofing - Choctaw - ODP - P4/TO11</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 20,000.00</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2320 Roofing - Owner Allowance - P4/TO11	\$ (20,000.00)	
2320	<u>Roofing - Owner Allowance - P4/TO11</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (20,000.00)</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2318 Roofing - Choctaw - ODP - P4/TO11	\$ 20,000.00	
2336	<u>District Wide - Emergency Maintenance</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ (1.39)
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	2,840.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(2,838.61)
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project</i>		
2353	<u>District Wide - Portable Repairs & Relocations</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 3,000.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(3,000.00)
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project</i>		
2393	<u>Band Instrument Replacement</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 85.03
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	(85.03)
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project</i>		
2394	<u>Band Instruments - BD</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (862.50)
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	862.50
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project</i>		
4315	<u>Technology & Seat Mgmt. Lease</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 915,321.28</u>
	<i>Explanation: To replenish project funds temporarily utilized to fund another needed project:</i>		
	.... Discretionary	(915,321.28)	
5397	<u>Transportation - Replace Buses</u>		
	0651 Buses	7400 Facilities Acquisition and Construction	<u>\$ 288,408.00</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary	(288,408.00)	

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 5

Board Meeting March 14, 2011

Account	Object	Function	Increase (Decrease)
8304	<u>Shoal River Middle - Faithful & G P3/TO15</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ (31,915.22)
	<i>Explanation: To close project and transfer residual funds to:</i>		
	.... Discretionary	\$ 31,915.22	
8342	<u>Class Size Project Contingency</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 1,000,000.00
	<i>Explanation: To replenish project funds temporarily utilized to fund another needed project:</i>		
	.... Discretionary	\$ (1,000,000.00)	
8357	<u>Shoal River Middle - ODP - P3/TO15</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (71,186.53)
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	(41,296.32)
	0643 Computer Hardware (Over \$1,000)	7400 Facilities Acquisition and Construction	(2,982.09)
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	(4,316.57)
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	(37,410.00)
	0691 Software (Over \$1,000)	7400 Facilities Acquisition and Construction	(4,938.30)
	0692 Software (Under \$1,000)	7400 Facilities Acquisition and Construction	(174.11)
			\$ (162,303.92)
	<i>Explanation: To close project and transfer to:</i>		
	.... Discretionary	\$ 162,303.92	
9372	<u>Edge ES - 8 Clrms - P3/TO17</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ (27,039.89)
	0632 Contractor Services	7400 Facilities Acquisition and Construction	27,039.89
			\$ -
	<i>Explanation: Reallocate funds between objects within the project</i>		

ADOPTED BY SCHOOL BOARD:

MARCH 14, 2011

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2010	INCREASE	DECREASE	BUDGET AS OF 1/31/2011	
3199 MISCELLANEOUS FEDERAL DIRECT	\$ 57,950.00	\$ 460,213.15	\$ -	\$ -	\$ 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	
3216 RACE TO THE TOP	-	-	2,624,989.00	-	2,624,989.00	
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	331,240.00	-	8,259,498.07	
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	211,005.95	-	723,921.57	
3480 TECH PREP	-	-	-	-	-	
3490 MISCELLANEOUS REVENUE	-	-	-	-	-	
3905 RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	-	-	-	-	-	
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 32,804,882.10	\$ 36,864,282.82	\$ 3,167,234.95	\$ -	\$ 40,031,517.77	

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2010	INCREASE	DECREASE	BUDGET AS OF 1/31/2011	
5100 BASIC EDUCATION (K-12)	\$ 12,874,956.53	\$ 18,693,105.28	\$ 742,753.58	\$ -	\$ 19,435,858.86	
5200 EXCEPTIONAL STUDENT EDUCATION	9,272,199.83	8,259,313.03	-	127,936.60	8,131,376.43	
5300 VOCATIONAL AND TECHNICAL EDUCATION	260,834.49	321,161.54	240,127.94	-	561,289.48	
5400 ADULT GENERAL EDUCATION	141,421.00	141,421.00	-	-	141,421.00	
5500 PRE-KINDERGARTEN	508,273.43	498,818.43	4,263.07	-	503,081.50	
5900 OTHER INSTRUCTION	90,240.00	487,131.25	-	-	487,131.25	
6100 PUPIL PERSONNEL SERVICES	242,019.89	244,027.69	1,294.00	-	245,321.69	
6110 ATTENDANCE AND SOCIAL WORK	348,663.00	349,271.00	-	674.42	348,596.58	
6120 GUIDANCE SERVICES	-	-	-	-	-	
6130 HEALTH SERVICES	1,650.00	5,186.23	-	-	5,186.23	
6140 PSYCHOLOGICAL SERVICES	137,532.00	138,546.14	612.92	-	139,159.06	
6150 PARENTAL INVOLVEMENT	152,609.00	141,494.97	279.47	-	141,774.44	
6200 INSTRUCTIONAL MEDIA SERVICE	43,540.00	114,138.00	-	47,648.86	66,489.14	
6300 INSTR & CURR DEVEL SERVICE (SUPT)	5,606,741.63	4,718,453.58	504,827.29	-	5,223,280.87	
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	706,586.18	703,909.90	341,288.62	-	1,045,198.52	
6500 INSTRUCTION RELATED TECHNOLOGY	-	-	1,112,220.00	-	1,112,220.00	
7200 GENERAL ADMINISTRATION (SUPT)	1,259,128.17	1,201,553.36	65,308.00	-	1,266,861.36	
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	342,869.88	370,993.88	-	9,928.50	361,065.38	
7400 FACILITIES ACQUISITION & CONSTRUCTION	-	-	-	-	-	
7500 FISCAL SERVICES	70,701.00	70,701.00	-	11,623.42	59,077.58	
7600 FOOD SERVICE (SCHOOLS)	-	18,095.00	934.00	-	19,029.00	
7720 INFORMATION SERVICES	-	-	146,884.00	-	146,884.00	
7800 PUPIL TRANSP SERVICES - SCHOOL	560,593.04	229,530.04	-	41,132.00	188,398.04	
7801 TRANSPORTATION - NORTH	59,538.10	59,422.40	23,841.86	-	83,264.26	
7802 TRANSPORTATION - CENTRAL	5,750.00	6,371.59	3,500.00	-	9,871.59	
7803 TRANSPORTATION - SOUTH	49,814.93	25,637.51	17,400.00	-	43,037.51	
7900 OPERATION OF PLANT	69,220.00	66,000.00	-	-	66,000.00	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	-	-	200,644.00	-	200,644.00	
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 32,804,882.10	\$ 36,864,282.82	\$ 3,406,178.75	\$ 238,943.80	\$ 40,031,517.77	

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 5

Board Meeting March 14, 2011

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3216	<u>Race To The Top</u>		\$ 2,624,989.00
	0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ 11,016.00
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	25,700.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	3,984.00
	0220 Social Security	5100 Basic Education (K-12)	2,804.00
	0510 Supplies	5100 Basic Education (K-12)	3,854.00
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	105,150.00
	0693 Software Subscriptions	5100 Basic Education (K-12)	511,112.00
	0730 Dues and Fees	5100 Basic Education (K-12)	1,500.00
	0642 Equipment (Under \$1,000)	5300 Vocational	5,000.00
	0693 Software Subscriptions	5300 Vocational	18,000.00
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	28,439.00
	0210 Florida Retirement System	6300 Instruction & Curriculum	915.00
	0220 Social Security	6300 Instruction & Curriculum	3,866.00
	0310 Professional & Technical Service	6300 Instruction & Curriculum	120,460.00
	0370 Postage	6300 Instruction & Curriculum	176.00
	0390 Other Purchased Service	6300 Instruction & Curriculum	10,076.00
	0510 Supplies	6300 Instruction & Curriculum	3,624.00
	0693 Software Subscriptions	6300 Instruction & Curriculum	20,500.00
	0750 Other Personnel Services	6300 Instruction & Curriculum	222,180.00
	0220 Social Security	6400 Instructional Staff Training Services	18.00
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	2,500.00
	0331 Out of County Travel	6400 Instructional Staff Training Services	26,076.00
	0730 Dues and Fees	6400 Instructional Staff Training Services	2,000.00
	0750 Other Personnel Services	6400 Instructional Staff Training Services	2,482.00
	0310 Professional & Technical Service	6500 Instruction Related Technology	99,500.00
	0357 Support Managed Computers	6500 Instruction Related Technology	421,452.00
	0641 Equipment (Over \$1,000)	6500 Instruction Related Technology	23,800.00
	0643 Computer Hardware (Over \$1,000)	6500 Instruction Related Technology	537,468.00
	0644 Computer Hardware (Under \$1,000)	6500 Instruction Related Technology	13,000.00
	0791 Indirect Costs	7200 General Administration	48,007.00
	0398 Field Trips	7600 Food Service (Schools)	934.00
	0643 Computer Hardware (Over \$1,000)	7720 Information Services	50,000.00
	0681 Fire/Sprinkler/Elect.	7720 Information Services	71,884.00
	0693 Software Subscriptions	7720 Information Services	25,000.00
	0398 Field Trips	7800 Pupil Transp Services - School	1,868.00
	0310 Professional & Technical Service	8200 Administrative Technology Services	93,644.00
	0331 Out of County Travel	8200 Administrative Technology Services	2,000.00
	0643 Computer Hardware (Over \$1,000)	8200 Administrative Technology Services	105,000.00
			<u>\$ 2,624,989.00</u>

Explanation: To appropriate revenue for Race To The Top grant per project award notification

1440	<u>Race To The Top</u>	\$ 2,624,989.00			
3241	<u>Title I</u>				\$ 331,240.00
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 116,534.00		
	0210 Florida Retirement System	5100 Basic Education (K-12)	12,551.00		
	0220 Social Security	5100 Basic Education (K-12)	8,915.00		
	0510 Supplies	5100 Basic Education (K-12)	5,918.00		
	0510 Supplies	6300 Instruction & Curriculum	1,000.00		
	0643 Computer Hardware (Over \$1,000)	6300 Instruction & Curriculum	4,000.00		
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	19,632.00		
	0210 Florida Retirement System	6400 Instructional Staff Training Services	2,077.00		
	0220 Social Security	6400 Instructional Staff Training Services	1,659.00		
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	24,340.00		
	0360 Lease and Rental Agreements	6400 Instructional Staff Training Services	2,433.00		
	0510 Supplies	6400 Instructional Staff Training Services	8,160.00		
	0750 Other Personnel Services	6400 Instructional Staff Training Services	61,639.00		
	0791 Indirect Costs	7200 General Administration	12,382.00		
	0398 Field Trips	7801 Transportation - North	28,000.00		
	0398 Field Trips	7802 Transportation - Central	3,500.00		
	0398 Field Trips	7803 Transportation - South	18,500.00		
			<u>\$ 331,240.00</u>		

Explanation: To appropriate revenue for FY 2010-2011 Title I AYP and FY 2010-2011 Title I School Improvement Initiative grant per project award notifications

1411	<u>Title I - AYP Corrective Action</u>	\$ 37,440.00	1413	<u>Title I School Improvement Initiative</u>	\$ 293,800.00
3299	<u>Miscellaneous Federal Through State</u>				\$ 211,005.95
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	\$ 5,000.00		
	0131 Salary - Instructional	6400 Instructional Staff Training Services	52,882.00		
	0210 Florida Retirement System	6400 Instructional Staff Training Services	5,615.00		
	0220 Social Security	6400 Instructional Staff Training Services	3,988.00		
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	7,149.00		
	0232 Group Insurance - Life	6400 Instructional Staff Training Services	28.00		
	0233 Group Insurance - Dental	6400 Instructional Staff Training Services	338.00		
	0331 Out of County Travel	6400 Instructional Staff Training Services	14,000.00		

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 5

Board Meeting March 14, 2011

Account	Object	Function	Increase (Decrease)
	0510 Supplies	6400 Instructional Staff Training Services	6,000.00
	0642 Equipment (Under \$1,000)	6400 Instructional Staff Training Services	4,000.00
	0643 Computer Hardware (Over \$1,000)	6400 Instructional Staff Training Services	68,000.00
	0644 Computer Hardware (Under \$1,000)	6400 Instructional Staff Training Services	3,000.00
	0750 Other Personnel Services	6400 Instructional Staff Training Services	19,086.95
	0357 Support Managed Computers	6500 Instruction Related Technology	17,000.00
	0791 Indirect Costs	7200 General Administration	4,919.00
			<u>\$ 211,005.95</u>

Explanation: To appropriate revenue for FY 2010-2011 EETT Title II Competitive grant per project award notification.

1432 EETT Title II Competitive "Reduced Scope" \$ 211,005.95

II. Amendments Between Appropriations & Reserves

0491 Title I - AARA - Targeted

0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ 5,588.31
0102 Salary - Other Compensation	5100 Basic Education (K-12)	8,445.00
0131 Salary - Instructional	5100 Basic Education (K-12)	(32,364.82)
0210 Florida Retirement System	5100 Basic Education (K-12)	(1,571.61)
0220 Social Security	5100 Basic Education (K-12)	(2,173.30)
0231 Group Insurance - Health	5100 Basic Education (K-12)	(23,487.65)
0232 Group Insurance - Life	5100 Basic Education (K-12)	(17.43)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(559.11)
0234 Group Insurance - Other	5100 Basic Education (K-12)	(35,421.34)
0310 Professional & Technical Service	5100 Basic Education (K-12)	650.00
0510 Supplies	5100 Basic Education (K-12)	76,508.97
0750 Other Personnel Services	5100 Basic Education (K-12)	38.91
0100 Salaries - Non-Instructional	6150 Parental Involvement	(149.60)
0210 Florida Retirement System	6150 Parental Involvement	(25.05)
0220 Social Security	6150 Parental Involvement	(11.00)
0231 Group Insurance - Health	6150 Parental Involvement	195.61
0232 Group Insurance - Life	6150 Parental Involvement	1.04
0233 Group Insurance - Dental	6150 Parental Involvement	21.70
0510 Supplies	6150 Parental Involvement	131.58
0111 Salary - Administrative Manager	6300 Instruction & Curriculum	2,583.17
0131 Salary - Instructional	6300 Instruction & Curriculum	12,457.50
0210 Florida Retirement System	6300 Instruction & Curriculum	2,117.69
0220 Social Security	6300 Instruction & Curriculum	588.40
0231 Group Insurance - Health	6300 Instruction & Curriculum	1,166.55
0232 Group Insurance - Life	6300 Instruction & Curriculum	53.38
0233 Group Insurance - Dental	6300 Instruction & Curriculum	200.67
0234 Group Insurance - Other	6300 Instruction & Curriculum	13.21
0510 Supplies	6300 Instruction & Curriculum	(19,180.57)
0644 Computer Hardware (Under \$1,000)	6300 Instruction & Curriculum	999.28
0220 Social Security	6400 Instructional Staff Training Services	29.00
0750 Other Personnel Services	6400 Instructional Staff Training Services	3,171.51
		<u>\$ -</u>

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

0495 IDEA Part B - AARA - Targeted

0131 Salary - Instructional	5200 Exceptional Child	\$ 66,529.19
0210 Florida Retirement System	5200 Exceptional Child	7,542.79
0220 Social Security	5200 Exceptional Child	1,050.48
0231 Group Insurance - Health	5200 Exceptional Child	(53,369.18)
0232 Group Insurance - Life	5200 Exceptional Child	16.11
0233 Group Insurance - Dental	5200 Exceptional Child	(1,130.16)
0234 Group Insurance - Other	5200 Exceptional Child	(159.90)
0510 Supplies	5200 Exceptional Child	(189,199.49)
0642 Equipment (Under \$1,000)	5200 Exceptional Child	2,000.00
0644 Computer Hardware (Under \$1,000)	5200 Exceptional Child	(2,000.00)
0691 Software (Over \$1,000)	5200 Exceptional Child	7,500.00
0131 Salary - Instructional	6300 Instruction & Curriculum	1,831.00
0210 Florida Retirement System	6300 Instruction & Curriculum	1,205.65
0220 Social Security	6300 Instruction & Curriculum	140.14
0231 Group Insurance - Health	6300 Instruction & Curriculum	(417.24)
0232 Group Insurance - Life	6300 Instruction & Curriculum	5.01
0233 Group Insurance - Dental	6300 Instruction & Curriculum	(0.40)
0510 Supplies	6300 Instruction & Curriculum	2,300.00
0643 Computer Hardware (Over \$1,000)	6300 Instruction & Curriculum	156,156.00
		<u>\$ -</u>

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

0496 IDEA Preschool - AARA - Targeted

0510 Supplies	5200 Exceptional Child	\$ (763.42)
0641 Equipment (Over \$1,000)	5200 Exceptional Child	206.44

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 5

Board Meeting March 14, 2011

Account	Object	Function	Increase (Decrease)
	0131 Salary - Instructional	6140 Psychological Services	498.40
	0210 Florida Retirement System	6140 Psychological Services	94.20
	0220 Social Security	6140 Psychological Services	76.23
	0231 Group Insurance - Health	6140 Psychological Services	(113.74)
	0232 Group Insurance - Life	6140 Psychological Services	1.65
	0233 Group Insurance - Dental	6140 Psychological Services	0.24
			\$ -

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

1401 Title I

0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ 33,440.86
0130 Salary - Overtime	5100 Basic Education (K-12)	0.50
0131 Salary - Instructional	5100 Basic Education (K-12)	95,343.41
0210 Florida Retirement System	5100 Basic Education (K-12)	15,984.04
0220 Social Security	5100 Basic Education (K-12)	4,750.07
0231 Group Insurance - Health	5100 Basic Education (K-12)	(135,245.77)
0232 Group Insurance - Life	5100 Basic Education (K-12)	26.09
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(1,369.83)
0234 Group Insurance - Other	5100 Basic Education (K-12)	(107,079.09)
0310 Professional & Technical Service	5100 Basic Education (K-12)	225.00
0510 Supplies	5100 Basic Education (K-12)	104,689.93
0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	625.00
0693 Software Subscriptions	5100 Basic Education (K-12)	2,750.00
0750 Other Personnel Services	5100 Basic Education (K-12)	10,368.40
0100 Salaries - Non-Instructional	5500 Prekindergarten	718.07
0131 Salary - Instructional	5500 Prekindergarten	5,182.00
0210 Florida Retirement System	5500 Prekindergarten	262.23
0220 Social Security	5500 Prekindergarten	(1,184.75)
0231 Group Insurance - Health	5500 Prekindergarten	(864.85)
0232 Group Insurance - Life	5500 Prekindergarten	55.80
0233 Group Insurance - Dental	5500 Prekindergarten	50.09
0234 Group Insurance - Other	5500 Prekindergarten	44.48
0642 Equipment (Under \$1,000)	6100 Pupil Personnel Services	(643.45)
0100 Salaries - Non-Instructional	6110 Attendance and Social Work	(7,539.20)
0210 Florida Retirement System	6110 Attendance and Social Work	(899.20)
0220 Social Security	6110 Attendance and Social Work	(575.95)
0231 Group Insurance - Health	6110 Attendance and Social Work	2,911.00
0232 Group Insurance - Life	6110 Attendance and Social Work	6.64
0233 Group Insurance - Dental	6110 Attendance and Social Work	15.96
0100 Salaries - Non-Instructional	6150 Parental Involvement	(517.38)
0210 Florida Retirement System	6150 Parental Involvement	(30.57)
0220 Social Security	6150 Parental Involvement	(54.85)
0231 Group Insurance - Health	6150 Parental Involvement	(1,175.61)
0232 Group Insurance - Life	6150 Parental Involvement	0.39
0233 Group Insurance - Dental	6150 Parental Involvement	(149.37)
0234 Group Insurance - Other	6150 Parental Involvement	(94.00)
0510 Supplies	6150 Parental Involvement	2,136.58
0692 Software (Under \$1,000)	6150 Parental Involvement	(500.00)
0693 Software Subscriptions	6150 Parental Involvement	500.00
0100 Salaries - Non-Instructional	6200 Instructional Media Services	(14,835.46)
0210 Florida Retirement System	6200 Instructional Media Services	(1,615.53)
0220 Social Security	6200 Instructional Media Services	(1,255.31)
0231 Group Insurance - Health	6200 Instructional Media Services	(4,092.22)
0232 Group Insurance - Life	6200 Instructional Media Services	(19.36)
0233 Group Insurance - Dental	6200 Instructional Media Services	(191.04)
0234 Group Insurance - Other	6200 Instructional Media Services	(1,715.00)
0100 Salaries - Non-Instructional	6300 Instruction & Curriculum	2,504.20
0111 Salary - Administrative Manager	6300 Instruction & Curriculum	16,249.08
0131 Salary - Instructional	6300 Instruction & Curriculum	902.54
0210 Florida Retirement System	6300 Instruction & Curriculum	1,886.03
0220 Social Security	6300 Instruction & Curriculum	1,249.40
0231 Group Insurance - Health	6300 Instruction & Curriculum	2,982.42
0232 Group Insurance - Life	6300 Instruction & Curriculum	41.61
0233 Group Insurance - Dental	6300 Instruction & Curriculum	52.72
0510 Supplies	6300 Instruction & Curriculum	(20,291.91)
0641 Equipment (Over \$1,000)	6300 Instruction & Curriculum	(4,000.00)
0681 Fire/Sprinkler/Elect.	6300 Instruction & Curriculum	(1,000.00)
0210 Florida Retirement System	6400 Instructional Staff Training Services	(0.97)
0220 Social Security	6400 Instructional Staff Training Services	38.06
0310 Professional & Technical Service	6400 Instructional Staff Training Services	5,114.00
0331 Out of County Travel	6400 Instructional Staff Training Services	10,000.00
0510 Supplies	6400 Instructional Staff Training Services	(18,360.62)
0520 Textbooks	6400 Instructional Staff Training Services	500.00
0622 Audio Visual (Under \$1,000)	6400 Instructional Staff Training Services	35.00
0641 Equipment (Over \$1,000)	6400 Instructional Staff Training Services	500.00
0642 Equipment (Under \$1,000)	6400 Instructional Staff Training Services	499.00
0691 Software (Over \$1,000)	6400 Instructional Staff Training Services	(1,500.00)
0693 Software Subscriptions	6400 Instructional Staff Training Services	500.00
0750 Other Personnel Services	6400 Instructional Staff Training Services	3,660.69

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 5

Board Meeting March 14, 2011

Account	Object	Function	Increase (Decrease)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2010-2011.</i>			
1405	<u>Title II</u>		
	0100 Salaries - Non-Instructional	6300 Instruction & Curriculum	\$ (1,785.00)
	0131 Salary - Instructional	6300 Instruction & Curriculum	(5,315.40)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(502.83)
	0220 Social Security	6300 Instruction & Curriculum	(5,605.40)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(23,807.40)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(37.88)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(490.69)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	(0.96)
	0510 Supplies	6300 Instruction & Curriculum	37,545.56
			<u>\$ -</u>
<i>Explanation: Adjust average salaries to actual for fiscal year 2010-2011.</i>			
1407	<u>Carl Perkins - Adult</u>		
	0510 Supplies	5900 Other Instruction	\$ (675.00)
	0622 Audio Visual (Under \$1,000)	5900 Other Instruction	675.00
	0643 Computer Hardware (Over \$1,000)	5900 Other Instruction	(999.75)
	0692 Software (Under \$1,000)	5900 Other Instruction	999.75
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
1409	<u>Title I - N & D</u>		
	0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ 7,623.51
	0131 Salary - Instructional	5100 Basic Education (K-12)	(139,455.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(14,343.44)
	0220 Social Security	5100 Basic Education (K-12)	(10,213.88)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(24,264.52)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(65.40)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(368.46)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(336.80)
	0510 Supplies	5100 Basic Education (K-12)	(31,073.84)
	0750 Other Personnel Services	5100 Basic Education (K-12)	178.36
	0131 Salary - Instructional	5300 Vocational	167,186.00
	0210 Florida Retirement System	5300 Vocational	17,952.06
	0220 Social Security	5300 Vocational	12,743.53
	0231 Group Insurance - Health	5300 Vocational	13,366.16
	0232 Group Insurance - Life	5300 Vocational	79.92
	0233 Group Insurance - Dental	5300 Vocational	991.80
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2010-2011.</i>			
1410	<u>Title I - CHOICE/SES</u>		
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ 43,000.00
	0398 Field Trips	7800 Pupil Transp Services - School	(43,000.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
1412	<u>Homeless Children & Youth</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 3,914.17
	0210 Florida Retirement System	5100 Basic Education (K-12)	295.13
	0220 Social Security	5100 Basic Education (K-12)	226.30
	0730 Dues and Fees	5100 Basic Education (K-12)	(4,435.60)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
1422	<u>Carl Perkins - Secondary</u>		
	0102 Salary - Other Compensation	5300 Vocational	\$ (1,000.00)
	0210 Florida Retirement System	5300 Vocational	(110.00)
	0220 Social Security	5300 Vocational	(71.60)
	0357 Support Managed Computers	5300 Vocational	(2,500.00)
	0360 Lease and Rental Agreements	5300 Vocational	(1,800.00)
	0510 Supplies	5300 Vocational	(1,275.00)
	0610 Library Books	5300 Vocational	(80.00)
	0621 AV Materials (Over \$1,000)	5300 Vocational	(2,821.77)
	0622 Audio Visual (Under \$1,000)	5300 Vocational	(718.42)
	0641 Equipment (Over \$1,000)	5300 Vocational	(829.20)
	0642 Equipment (Under \$1,000)	5300 Vocational	(6,750.00)
	0643 Computer Hardware (Over \$1,000)	5300 Vocational	(551.94)
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	(2,845.47)

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 5

Board Meeting March 14, 2011

Account	Object	Function	Increase (Decrease)
	0681 Fire/Sprinkler/Elect.	5300 Vocational	(300.00)
	0691 Software (Over \$1,000)	5300 Vocational	(5,000.00)
	0692 Software (Under \$1,000)	5300 Vocational	(3,864.00)
	0693 Software Subscriptions	5300 Vocational	36,645.40
	0310 Professional & Technical Service	6300 Instruction & Curriculum	(3,000.00)
	0330 In County Travel	6300 Instruction & Curriculum	(478.00)
	0331 Out of County Travel	6300 Instruction & Curriculum	(700.00)
	0370 Postage	6300 Instruction & Curriculum	(125.00)
	0390 Other Purchased Service	6300 Instruction & Curriculum	(150.00)
	0730 Dues and Fees	6300 Instruction & Curriculum	525.00
	0398 Field Trips	7801 Transportation - North	(1,100.00)
	0398 Field Trips	7803 Transportation - South	(1,100.00)
			<u>\$ -</u>

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

1425 Carl Perkins Secondary Career & Tech, DJJ

0642	Equipment (Under \$1,000)	5300 Vocational	\$ 4,800.00
0644	Computer Hardware (Under \$1,000)	5300 Vocational	(4,800.00)
			<u>\$ -</u>

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

1444 Education Jobs Fund - Schools

0231	Group Insurance - Health	5100 Basic Education (K-12)	\$ (218.76)
0234	Group Insurance - Other	5100 Basic Education (K-12)	274,500.35
0100	Salaries - Non-Instructional	5200 Exceptional Child	(16,034.01)
0131	Salary - Instructional	5200 Exceptional Child	20,068.44
0210	Florida Retirement System	5200 Exceptional Child	(447.85)
0220	Social Security	5200 Exceptional Child	204.36
0231	Group Insurance - Health	5200 Exceptional Child	(16,482.37)
0232	Group Insurance - Life	5200 Exceptional Child	28.59
0233	Group Insurance - Dental	5200 Exceptional Child	(89.99)
0234	Group Insurance - Other	5200 Exceptional Child	101.08
0100	Salaries - Non-Instructional	6200 Instructional Media Services	1,181.44
0131	Salary - Instructional	6200 Instructional Media Services	(14,165.50)
0210	Florida Retirement System	6200 Instructional Media Services	(1,439.01)
0220	Social Security	6200 Instructional Media Services	(993.61)
0231	Group Insurance - Health	6200 Instructional Media Services	(8,469.00)
0232	Group Insurance - Life	6200 Instructional Media Services	(8.96)
0233	Group Insurance - Dental	6200 Instructional Media Services	(114.50)
0234	Group Insurance - Other	6200 Instructional Media Services	84.20
0100	Salaries - Non-Instructional	7300 School Admin - Principal Office	(3,299.68)
0210	Florida Retirement System	7300 School Admin - Principal Office	(372.96)
0220	Social Security	7300 School Admin - Principal Office	(283.50)
0231	Group Insurance - Health	7300 School Admin - Principal Office	(5,565.00)
0232	Group Insurance - Life	7300 School Admin - Principal Office	5.28
0233	Group Insurance - Dental	7300 School Admin - Principal Office	(256.00)
			<u>\$ 227,933.04</u>

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

1445 Education Jobs Fund - School WFTE \$ (227,933.04)

1445 Education Jobs Fund - School WFTE

0131	Salary - Instructional	5100 Basic Education (K-12)	\$ (144,204.33)
0210	Florida Retirement System	5100 Basic Education (K-12)	(18,830.94)
0220	Social Security	5100 Basic Education (K-12)	(12,563.28)
0231	Group Insurance - Health	5100 Basic Education (K-12)	(42,054.57)
0232	Group Insurance - Life	5100 Basic Education (K-12)	65.78
0233	Group Insurance - Dental	5100 Basic Education (K-12)	(1,045.20)
0234	Group Insurance - Other	5100 Basic Education (K-12)	2.73
0131	Salary - Instructional	5200 Exceptional Child	(5,902.28)
0210	Florida Retirement System	5200 Exceptional Child	(733.13)
0220	Social Security	5200 Exceptional Child	(192.47)
0231	Group Insurance - Health	5200 Exceptional Child	(616.23)
0232	Group Insurance - Life	5200 Exceptional Child	2.76
0233	Group Insurance - Dental	5200 Exceptional Child	(116.19)
0234	Group Insurance - Other	5200 Exceptional Child	(269.52)
0131	Salary - Instructional	5300 Vocational	(1,254.61)
0210	Florida Retirement System	5300 Vocational	85.34
0220	Social Security	5300 Vocational	(130.71)
0231	Group Insurance - Health	5300 Vocational	(16.30)
0232	Group Insurance - Life	5300 Vocational	1.36
0233	Group Insurance - Dental	5300 Vocational	(4.61)
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	(122.72)
0210	Florida Retirement System	7300 School Admin - Principal Office	(11.50)
0220	Social Security	7300 School Admin - Principal Office	(9.59)
0231	Group Insurance - Health	7300 School Admin - Principal Office	(12.19)

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 5

Board Meeting March 14, 2011

Account	Object	Function	Increase (Decrease)
	0232 Group Insurance - Life	7300 School Admin - Principal Office	(0.53)
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	(0.11)
			<u>\$ (227,933.04)</u>

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

1444	Education Jobs Fund - Schools	\$	227,933.04	
1460	<u>Stabilization - ARRA - K-12</u>			
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$	4,024.57
	0131 Salary - Instructional	5100 Basic Education (K-12)		(268,481.62)
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)		(417.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)		(29,311.77)
	0220 Social Security	5100 Basic Education (K-12)		(29,025.76)
	0231 Group Insurance - Health	5100 Basic Education (K-12)		(241,884.26)
	0232 Group Insurance - Life	5100 Basic Education (K-12)		(210.41)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)		(4,601.88)
	0234 Group Insurance - Other	5100 Basic Education (K-12)		759,537.95
	0510 Supplies	5100 Basic Education (K-12)		(293.76)
	0750 Other Personnel Services	5100 Basic Education (K-12)		(167,097.33)
	0131 Salary - Instructional	5200 Exceptional Child		(8,752.84)
	0210 Florida Retirement System	5200 Exceptional Child		(571.46)
	0220 Social Security	5200 Exceptional Child		(3,033.09)
	0231 Group Insurance - Health	5200 Exceptional Child		(19,189.28)
	0232 Group Insurance - Life	5200 Exceptional Child		(15.79)
	0233 Group Insurance - Dental	5200 Exceptional Child		(652.30)
	0234 Group Insurance - Other	5200 Exceptional Child		(95.62)
	0750 Other Personnel Services	5200 Exceptional Child		19,897.09
	0233 Group Insurance - Dental	6100 Pupil Personnel Services		95.00
	0100 Salaries - Non-Instructional	6110 Attendance and Social Work		500.00
	0210 Florida Retirement System	6110 Attendance and Social Work		715.90
	0220 Social Security	6110 Attendance and Social Work		(37.54)
	0231 Group Insurance - Health	6110 Attendance and Social Work		476.14
	0232 Group Insurance - Life	6110 Attendance and Social Work		12.08
	0233 Group Insurance - Dental	6110 Attendance and Social Work		36.40
	0100 Salaries - Non-Instructional	7500 Fiscal Services		(9,564.74)
	0210 Florida Retirement System	7500 Fiscal Services		(1,131.51)
	0220 Social Security	7500 Fiscal Services		(930.82)
	0232 Group Insurance - Life	7500 Fiscal Services		4.01
	0233 Group Insurance - Dental	7500 Fiscal Services		(0.40)
	0234 Group Insurance - Other	7500 Fiscal Services		0.04
			<u>\$</u>	<u>-</u>

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

1461	<u>Stabilization - Education - Workforce</u>			
	0131 Salary - Instructional	5400 Adult General Education	\$	(18,863.00)
	0210 Florida Retirement System	5400 Adult General Education		(2,112.81)
	0220 Social Security	5400 Adult General Education		(1,534.98)
	0231 Group Insurance - Health	5400 Adult General Education		(1,331.84)
	0232 Group Insurance - Life	5400 Adult General Education		(2.72)
	0233 Group Insurance - Dental	5400 Adult General Education		(14.80)
	0510 Supplies	5400 Adult General Education		23,860.15
			<u>\$</u>	<u>-</u>

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

1462	<u>Stabilization - Government Services</u>			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$	(2,672.21)
	0210 Florida Retirement System	5100 Basic Education (K-12)		(440.16)
	0220 Social Security	5100 Basic Education (K-12)		(673.81)
	0231 Group Insurance - Health	5100 Basic Education (K-12)		(11,357.18)
	0232 Group Insurance - Life	5100 Basic Education (K-12)		(6.89)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)		(573.05)
	0510 Supplies	5100 Basic Education (K-12)		15,723.30
			<u>\$</u>	<u>-</u>

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

1475	<u>IDEA Part B</u>			
	0100 Salaries - Non-Instructional	5200 Exceptional Child	\$	44,029.49
	0131 Salary - Instructional	5200 Exceptional Child		(26,839.96)
	0210 Florida Retirement System	5200 Exceptional Child		(1,159.14)
	0220 Social Security	5200 Exceptional Child		(3,286.86)
	0231 Group Insurance - Health	5200 Exceptional Child		(285,530.89)
	0232 Group Insurance - Life	5200 Exceptional Child		(7,338.69)
	0233 Group Insurance - Dental	5200 Exceptional Child		(1,812.98)
	0234 Group Insurance - Other	5200 Exceptional Child		345.55
	0510 Supplies	5200 Exceptional Child		353,552.60
	0692 Software (Under \$1,000)	5200 Exceptional Child		3,200.00

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 5

Board Meeting March 14, 2011

Account	Object	Function	Increase (Decrease)
	0100 Salaries - Non-Instructional	6100 Pupil Personnel Services	1,585.24
	0210 Florida Retirement System	6100 Pupil Personnel Services	1,280.65
	0220 Social Security	6100 Pupil Personnel Services	(308.32)
	0231 Group Insurance - Health	6100 Pupil Personnel Services	(726.57)
	0232 Group Insurance - Life	6100 Pupil Personnel Services	12.47
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	(1.02)
	0131 Salary - Instructional	6110 Attendance and Social Work	5,026.61
	0210 Florida Retirement System	6110 Attendance and Social Work	407.61
	0220 Social Security	6110 Attendance and Social Work	(479.20)
	0231 Group Insurance - Health	6110 Attendance and Social Work	(1,268.00)
	0232 Group Insurance - Life	6110 Attendance and Social Work	17.93
	0233 Group Insurance - Dental	6110 Attendance and Social Work	(1.60)
	0131 Salary - Instructional	6140 Psychological Services	500.00
	0210 Florida Retirement System	6140 Psychological Services	42.29
	0220 Social Security	6140 Psychological Services	(154.72)
	0231 Group Insurance - Health	6140 Psychological Services	(335.24)
	0232 Group Insurance - Life	6140 Psychological Services	4.01
	0233 Group Insurance - Dental	6140 Psychological Services	(0.40)
	0111 Salary - Administrative Manager	6300 Instruction & Curriculum	2,872.00
	0131 Salary - Instructional	6300 Instruction & Curriculum	(30,583.81)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(2,633.42)
	0220 Social Security	6300 Instruction & Curriculum	(6,258.91)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(43,065.48)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(61.61)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(1,029.68)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	0.05
			<u>\$ -</u>

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

1476 Pre-School Handicapped

	0220 Social Security	5200 Exceptional Child	\$ (58.00)
	0510 Supplies	5200 Exceptional Child	(8,368.48)
	0100 Salaries - Non-Instructional	6300 Instruction & Curriculum	262.80
	0131 Salary - Instructional	6300 Instruction & Curriculum	9,039.01
	0210 Florida Retirement System	6300 Instruction & Curriculum	1,440.28
	0220 Social Security	6300 Instruction & Curriculum	526.16
	0231 Group Insurance - Health	6300 Instruction & Curriculum	175.48
	0232 Group Insurance - Life	6300 Instruction & Curriculum	8.84
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	32.05
	0100 Salaries - Non-Instructional	7801 Transportation - North	1,485.54
	0210 Florida Retirement System	7801 Transportation - North	138.92
	0220 Social Security	7801 Transportation - North	(331.31)
	0231 Group Insurance - Health	7801 Transportation - North	(4,232.18)
	0232 Group Insurance - Life	7801 Transportation - North	31.48
	0233 Group Insurance - Dental	7801 Transportation - North	(150.59)
			<u>\$ -</u>

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

1483 AFRL DoD NDEP - STEM

	0370 Postage	5100 Basic Education (K-12)	\$ 76.14
	0510 Supplies	5100 Basic Education (K-12)	(76.14)
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

MARCH 14, 2011

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2010	INCREASE	DECREASE	BUDGET AS OF 1/31/2011	
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	7,083.23	100.00	-	7,183.23	
3460 ONLINE CREDIT CARD FEES	36,000.00	36,000.00	-	-	36,000.00	
3490 MISCELLANEOUS REVENUE	584.44	12,887.48	1,271.69	-	14,159.17	
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	\$ 9,719,286.26	\$ 1,371.69	\$ -	\$ 9,720,657.95	

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2010	INCREASE	DECREASE	BUDGET AS OF 1/31/2011	
0100 SALARY - NON-INSTRUCTIONAL	\$ 1,483,526.00	\$ 1,395,242.00	\$ 107,818.66	\$ -	\$ 1,503,060.66	
0102 SALARY - OTHER COMPENSATION	1,045.36	5,003.14	116.35	-	5,119.49	
0103 SALARY - SUPPLEMENTS	2,880.00	3,430.00	-	-	3,430.00	
0111 SALARY - ADMINISTRATIVE/MANAGERIAL	1,097,936.00	1,063,312.00	24,243.62	-	1,087,555.62	
0117 WORKSHOPS	7,323.07	8,030.08	1,183.00	-	9,213.08	
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	269,276.52	14,031.71	-	283,308.23	
0220 FICA (SOCIAL SECURITY)	198,745.80	190,191.77	4,846.59	-	195,038.36	
0231 GROUP INSURANCE - HEALTH & HOSPITAL	935,109.00	891,489.70	-	135,825.42	755,664.28	
0232 GROUP INSURANCE - LIFE	2,287.00	2,176.00	1,330.60	-	3,506.60	
0233 GROUP INSURANCE - DENTAL	45,877.00	43,566.00	1,013.56	-	44,579.56	
0234 GROUP INSURANCE - OTHER	505.00	1,740.30	45.24	-	1,785.54	
0310 PROFESSIONAL & TECHNICAL SERVICES	3,619,152.10	3,678,523.22	1,271.69	-	3,679,794.91	
0330 IN COUNTY TRAVEL	35,399.11	35,449.11	-	3,700.00	31,749.11	
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	-	4,700.00	19,120.00	
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	3,240.00	-	14,738.55	
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	42,796.48	-	34.85	42,761.63	
0550 REPAIR PARTS	2,089.14	2,089.14	-	-	2,089.14	
0560 TIRES AND TUBES	43.03	423.38	200.00	-	623.38	
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	586.00	-	15,723.25	
0643 COMPUTER HARDWARE (OVER \$1,000)	-	-	-	-	-	
0644 COMPUTER HARDWARE (UNDER \$1,000)	-	288.25	-	-	288.25	
0652 OTHER MOTOR VEHICLES	50,000.00	49,530.04	-	-	49,530.04	
0681 FIRE/SPRINKLER/ELECT/WATER SYSTEMS	23,090.20	24,454.10	-	-	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	48,263.00	-	183,263.00	
0792 STATE SALES TAX	-	-	-	-	-	
0990 FUND BALANCE UNAPPROPRIATED	545,216.48	407,773.84	-	62,558.06	345,215.78	
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	\$ 9,719,286.26	\$ 208,190.02	\$ 206,818.33	\$ 9,720,657.95	

Explanation of Budget Amendment as Follows:
Part IV - School Food Service Fund
Amendment Number 5
Board Meeting March 14, 2011

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3457	<u>Catering</u>		\$ 100.00
	0510 Supplies	7610 Food Service - Departments	\$ 100.00
<i>Explanation: To appropriate Catering revenue based on actual collections</i>			
	7502 Catering		\$ 100.00
3490	<u>Miscellaneous Revenue</u>		\$ 1,271.69
	0310 Professional & Technical Service	7610 Food Service - Departments	\$ 1,271.69
<i>Explanation: To appropriate food rebate revenue based on actual collections</i>			
	.... Discretionary		\$ 1,271.69
II. Amendments Between Appropriations & Reserves			
	.... Discretionary		
	0100 Salaries - Non-Instructional	7600 Food Service (Schools)	\$ 98,106.74
	0111 Salary - Administrative Manager	7600 Food Service (Schools)	19,792.90
	0117 Workshops	7600 Food Service (Schools)	1,183.00
	0210 Florida Retirement System	7600 Food Service (Schools)	10,760.78
	0220 Social Security	7600 Food Service (Schools)	4,329.22
	0231 Group Insurance - Health	7600 Food Service (Schools)	(130,463.86)
	0232 Group Insurance - Life	7600 Food Service (Schools)	1,244.86
	0233 Group Insurance - Dental	7600 Food Service (Schools)	688.56
	0234 Group Insurance - Other	7600 Food Service (Schools)	45.20
	0310 Professional & Technical Service	7600 Food Service (Schools)	405,066.44
	0330 In County Travel	7600 Food Service (Schools)	(3,200.00)
	0371 Telephone	7600 Food Service (Schools)	(4,239.50)
	0510 Supplies	7600 Food Service (Schools)	199.79
	0642 Equipment (Under \$1,000)	7600 Food Service (Schools)	586.00
	0100 Salaries - Non-Instructional	7610 Food Service - Departments	9,711.92
	0111 Salary - Administrative Manager	7610 Food Service - Departments	4,450.72
	0210 Florida Retirement System	7610 Food Service - Departments	3,258.40
	0220 Social Security	7610 Food Service - Departments	511.40
	0231 Group Insurance - Health	7610 Food Service - Departments	(5,361.56)
	0232 Group Insurance - Life	7610 Food Service - Departments	85.74
	0233 Group Insurance - Dental	7610 Food Service - Departments	325.00
	0234 Group Insurance - Other	7610 Food Service - Departments	0.04
	0310 Professional & Technical Service	7610 Food Service - Departments	(405,066.44)
	0330 In County Travel	7610 Food Service - Departments	(500.00)
	0371 Telephone	7610 Food Service - Departments	(460.50)
	0390 Other Purchased Service	7610 Food Service - Departments	3,240.00
	0510 Supplies	7610 Food Service - Departments	(199.79)
	0560 Tires and Tubes	7610 Food Service - Departments	200.00
	0791 Indirect Costs	7610 Food Service - Departments	48,263.00
	0990 Fund Balance - Unappropriated	9890 Reserves	(62,558.06)
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2010-2011.</i>			
7502	<u>Catering</u>		
	0102 Salary - Other Compensation	7600 Food Service (Schools)	\$ 116.35
	0210 Florida Retirement System	7600 Food Service (Schools)	12.53
	0220 Social Security	7600 Food Service (Schools)	5.97
	0510 Supplies	7610 Food Service - Departments	(134.85)
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

ADOPTED BY SCHOOL BOARD:

MARCH 14, 2011