

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

MIS 5235

Meeting Date: December 12, 2011		Agenda Item Number: Consent #
TITLE:	Budget Amendment #2 - Fiscal Year 2011-2012	
REQUESTED ACTION:	Board Approval	
SUMMARY EXPLANATION AND BACKGROUND:	<p>On September 12, 2011, the School Board adopted the budget for fiscal year 2011-2012. 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/A 2. Staffing Impact Statement: N/A 3. Financial Impact Statement: N/A 4. Budget Amendment #2 – Fiscal Year 2011-2012 5. 6. 	
PREPARED BY:	Rita R. Scallan, Chief Financial Officer	
SUPERINTENDENT'S RECOMMENDATION:		
BOARD ACTION:		SOURCE OF ADDITIONAL INFORMATION:
<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved <input type="checkbox"/> Other (Specify) <small>(For use of official Board Records' office only)</small>		Name: Rita R. Scallan, Chief Financial Officer Phone: 850-833-5840

School Board Chairperson



School District of Okaloosa County

BUDGET AMENDMENT #2

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE	OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2011	INCREASE	DECREASE	BUDGET AS OF 10/31/2011
3121	PL 81-874, FEDERAL IMPACT, CURRENT OPERATIONS	\$ 2,465,886.00	\$ 2,465,886.00	\$ -	\$ -	\$ 2,465,886.00
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	700,000.00	700,000.00	-	-	700,000.00
3193	DOD SECTION 363 PL 106-398	-	12,494.88	-	-	12,494.88
3199	MISCELLANEOUS FEDERAL DIRECT	270.00	270.00	-	-	270.00
3203	MEDICAID REIMBURSEMENT	446,245.00	446,245.00	-	-	446,245.00
3210	FEMA - ADMINISTRATIVE	-	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
3301	CLASS SIZE REDUCTION	31,211,028.00	31,211,028.00	-	-	31,211,028.00
3310	FLORIDA EDUCATION FINANCE PROGRAM	29,261,230.00	29,261,230.00	-	-	29,261,230.00
3311	SAFE SCHOOLS	590,150.00	590,150.00	-	-	590,150.00
3312	SUPPLEMENTAL ACADEMIC INSTRUCTION	8,205,857.00	8,205,857.00	-	-	8,205,857.00
3313	ESE GUARANTEE	11,102,772.00	11,102,772.00	-	-	11,102,772.00
3314	READING INSTRUCTION	1,066,567.00	1,066,567.00	-	-	1,066,567.00
3315	WORKFORCE DEVELOPMENT	2,096,275.00	2,096,275.00	-	-	2,096,275.00
3316	SPECIAL TEACHER COMPENSATION	11,223.00	11,223.00	-	-	11,223.00
3317	WORKFORCE EDUCATION PERFORMANCE INCENTIVE	10,632.00	10,632.00	-	-	10,632.00
3318	DJJ SUPPLEMENTAL ALLOCATION	411,294.00	411,294.00	-	-	411,294.00
3319	VIRTUAL EDUCATION CONTRIBUTION	45,165.00	45,165.00	-	-	45,165.00
3323	CO & DS WITHHELD FOR ADMINISTRATIVE EXPENSE	17,000.00	17,000.00	-	-	17,000.00
3335	TEACHER LEAD	354,952.00	354,952.00	-	-	354,952.00
3336	INSTRUCTIONAL MATERIALS	2,439,649.00	2,439,649.00	-	-	2,439,649.00
3343	STATE LICENSE TAX	40,000.00	40,000.00	-	-	40,000.00
3344	DISCRETIONARY LOTTERY	83,121.00	83,121.00	-	-	83,121.00
3349	INTANGIBLE PROPERTY TAX	-	-	3,389.02	-	3,389.02
3354	TRANSPORTATION	5,268,949.00	5,268,949.00	-	-	5,268,949.00
3362	SCHOOL RECOGNITION	1,549,679.00	1,549,679.00	-	-	1,549,679.00
3363	EXCELLENT TEACHING PROGRAM	-	-	-	-	-
3370	VOLUNTARY PREKINDERGARTEN PROGRAM - SUMMER	21,398.16	20,567.51	10.41	-	20,577.92
3371	VOLUNTARY PREKINDERGARTEN PROGRAM	430,000.00	430,000.00	-	-	430,000.00
3379	FUEL TAX REFUND	40,000.00	40,000.00	-	-	40,000.00
3399	OTHER MISCELLANEOUS STATE REVENUE	10,817.00	10,817.00	-	-	10,817.00
3401	PRINT SHOP POSTAGE	24,800.00	24,800.00	-	-	24,800.00
3402	PRINT SHOP PRINTING	270,000.00	270,000.00	-	-	270,000.00
3404	PRINT SHOP PRINTING- NICEVILLE	-	-	36,000.00	-	36,000.00
3405	PRINT SHOP POSTAGE - NICEVILLE	-	-	4,000.00	-	4,000.00
3407	EDUCATIONAL BROADBAND - LEASE	14,190.00	14,190.00	-	-	14,190.00
3411	DISTRICT SCHOOL TAXES	89,068,784.00	89,068,784.00	-	-	89,068,784.00
3414	SALES TAX REVENUE	-	-	-	-	-
3421	TAX REDEMPTIONS	200,000.00	200,000.00	3,929.55	-	203,929.55
3425	RENT/USE OF FACILITY	43,002.10	57,834.88	7,546.11	-	65,380.99
3426	COURSE FEES - CHOICE HS & TECH. CNTR.	310,000.00	310,000.00	-	-	310,000.00
3428	SUPPLY FEES - CHOICE HS & TECH. CNTR.	2,000.00	4,000.00	-	-	4,000.00
3429	TECHNOLOGY FEES - CHOICE HS & TECH. CNTR.	2,000.00	4,000.00	-	-	4,000.00
3431	INTEREST ON INVESTMENTS	250,000.00	250,000.00	-	-	250,000.00
3434	COMMUNITY EDUCATION ENRICHMENT PROGRAM	4,000.00	14,000.00	-	-	14,000.00
3445	TESTS & BOOKS - CHOICE HS & TECH. CNTR.	200.00	300.00	-	-	300.00
3448	DONATIONS	4,940.00	5,440.00	11,025.00	-	16,465.00
3463	BOB SIKES CHILD CARE	156,000.00	156,000.00	-	-	156,000.00
3465	PURCHASED POSITIONS - OTHER	237,647.69	298,314.70	9,223.97	-	307,538.67
3466	PURCHASED OTHER POSITIONS - EXTERNAL	66,836.00	67,313.28	498.82	-	67,812.10
3467	PURCHASED - SCHOOLS - OTHER	4,186.65	14,836.21	-	-	14,836.21
3468	RIVERSIDE CHILD CARE	118,000.00	118,000.00	-	-	118,000.00
3469	ANTIOCH CHILD CARE	163,000.00	163,000.00	-	-	163,000.00
3470	NORTHWOOD CHILD CARE	122,000.00	122,000.00	-	-	122,000.00
3471	VOCATIONAL EQUIPMENT - CHOICE HS & TECH. CNTR.	2,000.00	3,000.00	-	-	3,000.00
3475	BLUEWATER CHILD CARE	249,000.00	249,000.00	-	-	249,000.00
3476	EDGE CHILD CARE	171,000.00	171,000.00	-	-	171,000.00
3477	PLEW CHILD CARE	207,000.00	207,000.00	-	-	207,000.00
3478	WRIGHT CHILD CARE	112,000.00	112,000.00	-	-	112,000.00
3479	SOUTHSIDE CHILD CARE	43,000.00	43,000.00	-	-	43,000.00
3481	DESTIN ELEMENTARY CHILD CARE	-	-	-	-	-
3484	FINANCIAL AID FEES	2,000.00	4,000.00	-	-	4,000.00
3485	RESTITUTION PAYMENTS - OTHER	-	-	-	-	-
3487	CERTIFICATE FEES - SUBSTITUTES	1,000.00	6,000.00	-	-	6,000.00
3488	FINGERPRINT PROGRAM	16,450.00	35,000.00	-	-	35,000.00
3489	CERTIFICATE FEES	35,000.00	35,000.00	-	-	35,000.00
3490	MISCELLANEOUS REVENUE	4,200.55	24,836.93	36,961.66	-	61,798.59
3491	E-RATE REFUNDS	21,700.82	42,915.03	20,483.72	-	63,398.75
3492	TRANSPORTATION - SCHOOL ACTIVITIES	350,000.00	350,000.00	-	-	350,000.00
3493	SALE OF JUNK	-	423.44	-	-	423.44
3494	FEDERAL INDIRECT COST REIMBURSEMENT	300,000.00	300,000.00	-	-	300,000.00
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	4,815.47	9,449.47	6,289.62	-	15,739.09
3497	REFUND - PRIOR YEAR EXPENDITURES	5,076.17	5,582.27	-	-	5,582.27
3499	SFS - INDIRECT COST	200,000.00	200,000.00	-	-	200,000.00
3630	TRANSFER FROM CAPITAL IMPROVEMENT FUNDS	11,210,858.00	11,909,841.00	-	-	11,909,841.00
3740	PRIOR YEAR INSURANCE LOSS RECOVERY	3,049.50	3,049.50	1,905.00	-	4,954.50
3741	INSURANCE LOSS RECOVERY	-	-	19,651.11	-	19,651.11
3746	HEALTH REIMBURSEMENT ARRANGEMENT	2,925.50	8,361.17	7,263.89	-	15,225.06
3901	RESERVE FOR ENCUMBRANCE	1,037,458.48	1,037,458.48	-	-	1,037,458.48
3902	RESERVE FOR INVENTORY	127,558.53	127,558.53	-	-	127,558.53
3903	RESERVE - CARRYOVER SCHOOL BUDGETS	5,881,286.36	5,881,286.36	-	-	5,881,286.36
3904	RESERVE - CATEGORICAL PROJECT CARRYOVER	10,466,393.73	10,466,393.73	-	-	10,466,393.73
3905	RESERVE - NON-CATEGORICAL PROJECT CARRYOVER	26,104,388.56	26,104,388.56	-	-	26,104,388.56
3907	RESERVE - RETIREMENT	512,323.58	512,323.58	-	-	512,323.58
3910	RESERVE - CLAIMS LIABILITY	3,774,000.00	3,774,000.00	-	-	3,774,000.00
3911	RESERVE - FTE	4,402,327.64	4,402,327.64	-	-	4,402,327.64
3913	RESERVE - CONTINGENCY	2,567,000.00	2,567,000.00	-	-	2,567,000.00
3925	FUND BALANCE - UNDESIGNATED	8,998,521.22	8,998,521.22	-	-	8,998,521.22
TOTAL - GENERAL FUND		\$ 266,126,379.71	\$ 267,017,653.37	\$ 168,177.88	\$ -	\$ 267,185,831.25

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2011	INCREASE	DECREASE	BUDGET AS OF 10/31/2011	
5100 BASIC EDUCATION (K-12)	\$ 123,447,701.05	\$ 125,390,274.82	\$ 572,372.60	\$ -	\$ 125,962,647.42	
5101 CHARTER SCHOOL FEDERAL IMPACT	-	-	-	-	-	
5102 NORTHWEST FLORIDA BALLET FACILITY	-	-	-	-	-	
5103 BASIC INSTRUCTION	-	-	-	-	-	
5200 EXCEPTIONAL CHILD	15,440,581.35	15,702,440.18	153,485.78	-	15,855,925.96	
5300 VOCATIONAL AND TECHNICAL EDUCATION	4,337,538.55	4,561,552.96	11,248.13	-	4,572,801.09	
5400 ADULT GENERAL EDUCATION	7,421.67	7,638.67	-	-	7,638.67	
5500 PREKINDERGARTEN	559,298.84	558,768.19	10.41	-	558,778.60	
5900 OTHER INSTRUCTION	1,376,006.29	1,380,246.29	3,905.38	-	1,384,151.67	
6100 PUPIL PERSONNEL SERVICES	1,698,124.82	1,663,014.39	-	55,359.41	1,607,654.98	
6110 ATTENDANCE AND SOCIAL WORK	354,690.18	354,690.18	606.00	-	355,296.18	
6120 GUIDANCE SERVICES	1,971,494.53	1,979,594.90	54,638.00	-	2,034,232.90	
6130 HEALTH SERVICES	850,614.23	867,510.69	-	9,904.58	857,606.11	
6140 PSYCHOLOGICAL SERVICES	756,949.44	756,949.44	-	-	756,949.44	
6141 TESTING	274,201.60	274,201.60	-	-	274,201.60	
6150 PARENTAL INVOLVEMENT	625.00	625.00	-	-	625.00	
6200 INSTRUCTIONAL MEDIA SERVICE	1,150,956.14	1,162,988.42	3,131.42	-	1,166,119.84	
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	4,881,542.78	4,877,077.46	-	7,320.98	4,869,756.48	
6303 STAFF DEVELOPMENT - CURRICULUM	-	-	-	-	-	
6400 INSTR STAFF TRAINING SERVICES	314,996.12	316,131.77	2,710.32	-	318,842.09	
6500 INSTRUCTIONAL RELATED TECHNOLOGY	658,720.26	695,163.58	-	3,000.00	692,163.58	
7100 SCHOOL BOARD	3,133,110.31	3,134,502.73	10,068.73	-	3,144,571.46	
7200 GENERAL ADMINISTRATION (SUPT)	459,657.61	459,657.61	-	9,608.18	450,049.43	
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	13,684,767.61	13,655,155.70	216,255.79	-	13,871,411.49	
7400 FACILITIES ACQUISITION & CONSTRUCTION	324,056.23	323,668.86	-	-	323,668.86	
7500 FISCAL SERVICES (FINANCE DEPT)	1,829,933.56	1,829,933.56	-	-	1,829,933.56	
7600 FOOD SERVICE (SCHOOLS)	-	-	-	-	-	
7610 FOOD SERVICE - DEPARTMENT	-	-	-	-	-	
7700 CENTRAL SERVICES	-	-	-	-	-	
7710 PLAN, RESEARCH, DEVELOP, & EVALUATE	-	-	-	-	-	
7720 INFORMATION SERVICES	128,317.02	128,317.02	-	-	128,317.02	
7730 STAFF SERVICES	4,363,641.40	4,392,627.07	11,173.22	-	4,403,800.29	
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	713,908.47	713,908.47	85,948.50	-	799,856.97	
7762 FURNITURE SHOP	7,004.65	7,004.65	-	-	7,004.65	
7800 PUPIL TRANSP SERVICES - SCHOOL	447,503.84	447,503.84	10,500.00	-	458,003.84	
7801 TRANSPORTATION - NORTH	4,509,635.66	4,539,769.66	6,289.62	-	4,546,059.28	
7802 TRANSPORTATION - CENTRAL	2,460,729.04	2,456,108.66	3,654.89	-	2,459,763.55	
7803 TRANSPORTATION - SOUTH	3,728,254.87	3,734,040.23	-	18,808.26	3,715,231.97	
7900 OPERATION OF PLANT	19,271,554.86	19,332,040.51	-	131,517.31	19,200,523.20	
8100 MAINTENANCE ADMINISTRATION	4,351,351.46	4,351,351.46	-	74.81	4,351,276.65	
8120 BUILDING AND GROUND MAINTENANCE	3,368,976.52	3,371,153.52	-	4,318.84	3,366,834.68	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	2,798,394.94	2,798,394.94	-	-	2,798,394.94	
9100 COMMUNITY SERVICE	1,689,326.28	1,677,081.48	3,737.31	-	1,680,818.79	
9700 TRANSFER FUNDS	-	-	-	-	-	
9890 RESERVES	40,774,792.53	39,116,564.86	-	741,645.85	38,374,919.01	
TOTAL - GENERAL FUND	\$ 266,126,379.71	\$ 267,017,653.37	\$ 1,149,736.10	\$ 981,558.22	\$ 267,185,831.25	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 12, 2011

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3349	<u>Intangible Property Tax</u>		\$ 3,389.02
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 3,389.02
	<i>Explanation: To appropriate revenue received for Intangible Personal Property Tax based on actual collections</i>		
	.... Discretionary	\$ 3,389.02	
3370	<u>Voluntary Prekindergarten Program - Summer</u>		\$ 10.41
	0510 Supplies	5500 Prekindergarten	\$ 10.41
	<i>Explanation: To appropriate revenue for Summer Voluntary Prekindergarten Program based on actual collections</i>		
	1131 VPK - Summer	\$ 10.41	
3404	<u>Print Shop Printing - Niceville</u>		\$ 36,000.00
	0350 Repair and Maintenance	7760 Internal Service	\$ 3,350.00
	0510 Supplies	7760 Internal Service	32,650.00
			\$ 36,000.00
	<i>Explanation: To appropriate estimated revenue for the Print Shop Satellite location in Niceville.</i>		
	9121 Print Shop	\$ 36,000.00	
3405	<u>Print Shop Postage - Niceville</u>		\$ 4,000.00
	0510 Supplies	7760 Internal Service	\$ 4,000.00
	<i>Explanation: To appropriate estimated revenue for the Print Shop Satellite location in Niceville.</i>		
	9121 Print Shop	\$ 4,000.00	
3421	<u>Tax Redemptions</u>		\$ 3,929.55
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 3,829.55
	<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>		
	.... Discretionary	\$ 3,929.55	
3425	<u>Rent/Use Of Facility</u>		\$ 7,546.11
	0987 Reserve Schools/Departments	9890 Reserves	\$ 5,200.00
	0990 Fund Balance - Unappropriated	9890 Reserves	1,300.00
	0430 Electricity	7900 Operation of Plant	1,046.11
			\$ 7,546.11
	<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>		
	.... Discretionary	\$ 6,500.00	0011 Utilities/Custodial - Other District Facilities \$ 1,046.11
3448	<u>Donations</u>		\$ 11,025.00
	0510 Supplies	5100 Basic Education (K-12)	\$ 525.00
	0398 Field Trips	7800 Pupil Transp Services - School	10,500.00
			\$ 11,025.00
	<i>Explanation: To appropriate donations for NDIA - Medal of Honor (\$525.00) and Air Force Armament Museum field trips (\$10,500.00)</i>		
	2007 NDIA - Medal of Honor	\$ 525.00	2062 Air Force Armament Museum Donation \$ 10,500.00
3465	<u>Purchased Positions - Other</u>		\$ 9,223.97
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 6,320.27
	0131 Salary - Instructional	5100 Basic Education (K-12)	1,557.71
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	(1,395.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	329.75
	0220 Social Security	5100 Basic Education (K-12)	510.32
	0750 Other Personnel Services	5100 Basic Education (K-12)	1,872.78
	0102 Salary - Other Compensation	7900 Operation of Plant	25.00
	0210 Florida Retirement System	7900 Operation of Plant	1.23
	0220 Social Security	7900 Operation of Plant	1.91
			\$ 9,223.97
	<i>Explanation: To appropriate monies received from schools to purchase positions and/or pay for other compensation</i>		
	2051 Purchased - Other Positions	\$ 9,223.97	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 12, 2011

Account	Object	Function	Increase (Decrease)
3466	<u>Purchased Other Positions - External</u>		\$ 498.82
	0750 Other Personnel Services	5100 Basic Education (K-12)	\$ 356.72
	0117 Workshops	6300 Instruction & Curriculum	120.00
	0210 Florida Retirement System	6300 Instruction & Curriculum	12.92
	0220 Social Security	6300 Instruction & Curriculum	9.18
			\$ 498.82
	<i>Explanation: To appropriate substitute reimbursement (\$356.72) and workshop salary reimbursement (\$142.10) from outside sources.</i>		
	7020 Purchased Positions - External	\$ 498.82	
3490	<u>Miscellaneous Revenue</u>		\$ 36,961.66
	0987 Reserve Schools/Departments	9890 Reserves	\$ 481.80
	0990 Fund Balance - Unappropriated	9890 Reserves	9,950.00
	0990 Fund Balance - Unappropriated	9890 Reserves	378.00
	0510 Supplies	5100 Basic Education (K-12)	897.00
	0510 Supplies	5100 Basic Education (K-12)	21,443.00
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	3,437.00
	0730 Dues and Fees	5100 Basic Education (K-12)	225.00
	0510 Supplies	7200 General Administration	124.86
	0510 Supplies	7730 Staff Services	25.00
			\$ 36,961.66
	<i>Explanation: To appropriate revenue for records request from State of Florida (\$378.00), sale of used textbooks (\$481.80), public library courier service (\$9,950.00) NDIA grants (\$26,002.00), vending commissions (\$124.86), and worthless check fees (\$25.00) based on actual collections.</i>		
	.... Discretionary	\$ 10,809.80	\$ 26,002.00
	2042 BAO Social Fund	\$ 124.86	\$ 25.00
3491	<u>E-Rate Refunds</u>		\$ 20,483.72
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 20,483.72
	<i>Explanation: To appropriate revenue for e-rate refunds based on actual collections.</i>		
	.... Discretionary	\$ 20,483.72	
3495	<u>Transportation - Repairs Dept./Other</u>		\$ 6,289.62
	0550 Repair Parts	7801 Transportation - North	\$ 6,289.62
	<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>		
	.... Discretionary	\$ 6,289.62	
3740	<u>Prior Year Insurance Loss Recovery</u>		\$ 1,905.00
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 1,905.00
	<i>Explanation: To appropriate revenue from prior year insurance loss recovery based on actual collections.</i>		
	.... Discretionary	\$ 1,905.00	
3741	<u>Insurance Loss Recovery</u>		\$ 19,651.11
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 19,651.11
	<i>Explanation: To appropriate revenue from insurance loss recovery based on actual collections.</i>		
	.... Discretionary	\$ 19,651.11	
3746	<u>Health Reimbursement Arrangement</u>		\$ 7,263.89
	0310 Professional & Technical Service	7730 Staff Services	\$ 7,263.89
	<i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections</i>		
	5006 Health Reimbursement Arrangement	\$ 7,263.89	

II. Amendments Between Appropriations & Reserves

....	<u>Discretionary</u>		
		5100 Basic Education (K-12)	\$ 183,974.91
		5200 Exceptional Child	105,457.47
		5300 Vocational	10,174.41
		6120 Guidance Services	54,638.00
		6130 Health Services	200.00
		6200 Instructional Media Services	3,131.42
		6300 Instruction & Curriculum	3,445.00
		6400 Instructional Staff Training Services	2,002.82
		7300 School Admin - Principal Office	230,187.47
		7802 Transportation - Central	3,654.89
		7803 Transportation - South	741.71

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 12, 2011

Account	Object	Function	Increase (Decrease)
		7900 Operation of Plant	(125,824.49)
		8120 Building and Ground Maintenance	905.00
		9890 Reserves	(447,352.61)
			<u>\$ 25,336.00</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s).</i>			
1004	AICE - Set-Aside (Recalculation based on FY 2010-2011 scores)	2013 Peer Evaluators (Travel allocation for peer evaluators)	\$ 5,000.00
2154	Advanced Placement (Recalculation based on FY 2010-2011 scores)	5006 Health Reimbursement Arrangement (Appropriate HRA debit card administration fees)	\$ 2,714.00
7054	AP Initiative - Set-Aside (Recalculation based on FY 2010-2011 scores)	7055 International Baccalaureate (Recalculation based on FY 2010-2011 scores and diplomas)	\$ (9,655.00)
9004	Advanced International Certificate of Education (Recalculation based on FY 2010-2011 scores)	9121 Print Shop (Additional allocation to meet estimated expenditures for FY 2011-2012) (Bay Area Office - \$10,000.00; Niceville Office - \$26,400.00)	\$ 36,400.00
0011 Utilities/Custodial - Other District Facilities			
0371	Telephone	7900 Operation of Plant	\$ (35.51)
0372	Telephone Maintenance	7900 Operation of Plant	35.51
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
0110 SAI - Response to Intervention			
0231	Group Insurance - Health	6300 Instruction & Curriculum	\$ (42.10)
0234	Group Insurance - Other	6300 Instruction & Curriculum	42.10
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
0120 SAI - High School Reading			
0132	Salary - Hourly Teachers	5100 Basic Education (K-12)	\$ 6,264.00
0210	Florida Retirement System	5100 Basic Education (K-12)	313.00
0220	Social Security	5100 Basic Education (K-12)	479.00
0510	Supplies	5100 Basic Education (K-12)	(7,478.35)
0750	Other Personnel Services	5100 Basic Education (K-12)	514.35
0997	Reserve - Projects	9890 Reserves	(92.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
1002 Lottery - School Advisory Council			
0210	Florida Retirement System	5100 Basic Education (K-12)	\$ (0.66)
0220	Social Security	5100 Basic Education (K-12)	6.24
0393	Contracts - Nonprofessional	5100 Basic Education (K-12)	1,526.00
0510	Supplies	5100 Basic Education (K-12)	(2,261.70)
0750	Other Personnel Services	5100 Basic Education (K-12)	430.12
0510	Supplies	7300 School Admin - Principal Office	300.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
1004 AICE - Set-Aside			
0510	Supplies	5100 Basic Education (K-12)	\$ (375.48)
0622	Audio Visual (Under \$1,000)	5100 Basic Education (K-12)	326.48
0997	Reserve - Projects	9890 Reserves	194.00
			<u>\$ 145.00</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s).</i>			
....	Discretionary (Recalculation based on FY 2010-2011 scores)	\$ (145.00)	
1127 SAI - Summer Intensive Studies			
0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ 170.55
0210	Florida Retirement System	5100 Basic Education (K-12)	8.36
0220	Social Security	5100 Basic Education (K-12)	13.03
0997	Reserve - Projects	9890 Reserves	(66,002.81)
			<u>\$ (65,810.87)</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s).</i>			
3161	SAI - Supplemental Academic Instruction (Close SAI - SIS Summer 2011)	\$ 65,810.87	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

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Account	Object	Function	Increase (Decrease)
1160	<u>Lottery - School Recognition</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (629.44)
	0530 Periodicals	5100 Basic Education (K-12)	244.47
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	384.97
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2002	<u>Lottery - School Advisory Council</u>		
	0220 Social Security	5100 Basic Education (K-12)	\$ 33.80
	0510 Supplies	5100 Basic Education (K-12)	(2,865.00)
	0750 Other Personnel Services	5100 Basic Education (K-12)	2,831.20
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2011	<u>Custodial Services</u>		
	0100 Salaries - Non-Instructional	7900 Operation of Plant	\$ 4,850.00
	0130 Salary - Overtime	7900 Operation of Plant	246.40
	0210 Florida Retirement System	7900 Operation of Plant	255.32
	0220 Social Security	7900 Operation of Plant	389.85
	0231 Group Insurance - Health	7900 Operation of Plant	(112.30)
	0234 Group Insurance - Other	7900 Operation of Plant	112.30
	0510 Supplies	7900 Operation of Plant	(5,741.57)
	0641 Equipment (Over \$1,000)	7900 Operation of Plant	(6,885.75)
	0642 Equipment (Under \$1,000)	7900 Operation of Plant	(9,871.82)
	0750 Other Personnel Services	7900 Operation of Plant	16,757.57
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2013	<u>Peer Evaluators</u>		
	0330 In County Travel	6100 Pupil Personnel Services	<u>\$ 5,000.00</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ (5,000.00)	
	<i>(Travel allocation for peer evaluators)</i>		
2031	<u>District Transfers</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 2,753.26
	0210 Florida Retirement System	5100 Basic Education (K-12)	53.31
	0220 Social Security	5100 Basic Education (K-12)	210.74
	0231 Group Insurance - Health	5100 Basic Education (K-12)	642.28
	0232 Group Insurance - Life	5100 Basic Education (K-12)	1.21
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	14.10
			<u>\$ 3,674.90</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (3,674.90)	
	<i>(Adjust salaries to actual)</i>		
2039	<u>Career Education Equipment & Supplies</u>		
	0510 Supplies	5300 Vocational	\$ 3,369.84
	0520 Textbooks	5300 Vocational	34.04
	0641 Equipment (Over \$1,000)	5300 Vocational	(1,039.03)
	0643 Computer Hardware (Over \$1,000)	5300 Vocational	(1,200.00)
	0691 Software (Over \$1,000)	5300 Vocational	(2,434.85)
	0693 Software Subscriptions	5300 Vocational	1,250.00
	0730 Dues and Fees	5300 Vocational	20.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2045	<u>ROTC</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (57.97)
	0750 Other Personnel Services	5100 Basic Education (K-12)	57.97
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

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Board Meeting December 12, 2011

Account	Object	Function	Increase (Decrease)
2051	<u>Purchased - Other Positions</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 18.98
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	12.55
	0210 Florida Retirement System	5100 Basic Education (K-12)	(127.07)
	0220 Social Security	5100 Basic Education (K-12)	(143.25)
	0750 Other Personnel Services	5100 Basic Education (K-12)	260.39
	0102 Salary - Other Compensation	7900 Operation of Plant	(18.98)
	0210 Florida Retirement System	7900 Operation of Plant	(0.95)
	0220 Social Security	7900 Operation of Plant	(1.45)
	0210 Florida Retirement System	8120 Building and Ground Maintenance	(0.22)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2060	<u>Boeing Grant</u>		
	0331 Out of County Travel	5300 Vocational	\$ (1,535.00)
	0510 Supplies	5300 Vocational	(1,807.00)
	0643 Computer Hardware (Over \$1,000)	5300 Vocational	2,807.00
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	200.00
	0681 Fire/Sprinkler/Elect.	5300 Vocational	1,535.00
	0691 Software (Over \$1,000)	5300 Vocational	(3,000.00)
	0693 Software Subscriptions	5300 Vocational	1,800.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2093	<u>Fuel System Repairs</u>		
	0350 Repair and Maintenance	7800 Pupil Transp Services - School	\$ (7,501.10)
	0641 Equipment (Over \$1,000)	7800 Pupil Transp Services - School	6,887.64
	0642 Equipment (Under \$1,000)	7800 Pupil Transp Services - School	613.46
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2095	<u>Salary Resynching</u>		
	0997 Reserve - Projects	9890 Reserves	\$ (3,674.90)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2031 District Transfers (Adjust salaries to actual)	\$ 3,674.90	
2120	<u>CSR - 7th Period Allocation</u>		
	0231 Group Insurance - Health	5100 Basic Education (K-12)	\$ (84.20)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	84.20
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2154	<u>Advanced Placement</u>		
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 1,819.43
	0131 Salary - Instructional	5100 Basic Education (K-12)	(1,819.43)
	0220 Social Security	5100 Basic Education (K-12)	3.53
	0510 Supplies	5100 Basic Education (K-12)	(1,103.48)
	0750 Other Personnel Services	5100 Basic Education (K-12)	1,099.95
	0331 Out of County Travel	6300 Instruction & Curriculum	3,000.00
	0997 Reserve - Projects	9890 Reserves	(61,007.00)
			<u>\$ (58,007.00)</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):</i>		
	.... Discretionary (Recalculation based on FY 2010-2011 scores)	\$ 58,007.00	
2166	<u>Adult Enrichment</u>		
	0102 Salary - Other Compensation	9100 Community Service	\$ 2,426.90
	0210 Florida Retirement System	9100 Community Service	121.35
	0220 Social Security	9100 Community Service	185.66
	0750 Other Personnel Services	9100 Community Service	(2,733.91)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

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Account	Object	Function	Increase (Decrease)
2168	<u>Child Care - Riverside Elementary School</u>		
	0231 Group Insurance - Health	5100 Basic Education (K-12)	\$ 13,754.00
	0232 Group Insurance - Life	5100 Basic Education (K-12)	60.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	662.00
	0310 Professional & Technical Service	5100 Basic Education (K-12)	3,350.00
	0997 Reserve - Projects	9890 Reserves	(17,826.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2170	<u>Child Care - Northwood Elementary School</u>		
	0130 Salary - Overtime	9100 Community Service	\$ 1,251.25
	0210 Florida Retirement System	9100 Community Service	62.56
	0220 Social Security	9100 Community Service	95.72
	0997 Reserve - Projects	9890 Reserves	(1,409.53)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2174	<u>Child Care - Plew Elementary School</u>		
	0310 Professional & Technical Service	9100 Community Service	\$ 225.00
	0510 Supplies	9100 Community Service	(460.00)
	0730 Dues and Fees	9100 Community Service	235.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2175	<u>Child Care - Bluewater Elementary School</u>		
	0750 Other Personnel Services	5100 Basic Education (K-12)	\$ 43.41
	0130 Salary - Overtime	9100 Community Service	1,722.93
	0210 Florida Retirement System	9100 Community Service	86.15
	0220 Social Security	9100 Community Service	131.80
	0510 Supplies	9100 Community Service	(2,034.29)
	0750 Other Personnel Services	9100 Community Service	50.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2176	<u>Child Care - Edge Elementary School</u>		
	0130 Salary - Overtime	9100 Community Service	\$ 178.80
	0210 Florida Retirement System	9100 Community Service	8.94
	0220 Social Security	9100 Community Service	13.68
	0510 Supplies	9100 Community Service	(201.42)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2178	<u>Child Care - Wright Elementary School</u>		
	0231 Group Insurance - Health	5100 Basic Education (K-12)	\$ (213.37)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	213.37
	0750 Other Personnel Services	5100 Basic Education (K-12)	54.83
	0102 Salary - Other Compensation	9100 Community Service	121.00
	0130 Salary - Overtime	9100 Community Service	87.30
	0210 Florida Retirement System	9100 Community Service	10.42
	0220 Social Security	9100 Community Service	15.94
	0510 Supplies	9100 Community Service	(289.49)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2179	<u>Child Care - Antioch Elementary School</u>		
	0130 Salary - Overtime	9100 Community Service	\$ 1,500.00
	0210 Florida Retirement System	9100 Community Service	75.00
	0220 Social Security	9100 Community Service	114.75
	0510 Supplies	9100 Community Service	(5,259.25)
	0642 Equipment (Under \$1,000)	9100 Community Service	3,569.50
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2181	<u>Child Care - Bob Sikes Elementary School</u>		
	0750 Other Personnel Services	5100 Basic Education (K-12)	\$ 36.56
	0130 Salary - Overtime	9100 Community Service	230.12
	0210 Florida Retirement System	9100 Community Service	11.51
	0220 Social Security	9100 Community Service	17.60

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Account	Object	Function	Increase (Decrease)
	0510 Supplies	9100 Community Service	(956.83)
	0750 Other Personnel Services	9100 Community Service	661.04
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2909	<u>School Maintenance</u>		
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (52,708.44)
	0355 Computer Repairs	8120 Building and Ground Maintenance	(248.39)
	0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	2,643.00
	0370 Postage	8120 Building and Ground Maintenance	104.00
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	11,051.98
	0510 Supplies	8120 Building and Ground Maintenance	(12,472.53)
	0642 Equipment (Under \$1,000)	8120 Building and Ground Maintenance	(438.00)
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	8,626.00
	0681 Fire/Sprinkler/Elect.	8120 Building and Ground Maintenance	(58.24)
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	42,850.37
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	650.25
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3001	<u>ESE Guarantee - Gifted</u>		
	0231 Group Insurance - Health	5200 Exceptional Child	\$ (14.52)
	0232 Group Insurance - Life	5200 Exceptional Child	14.52
	0510 Supplies	5200 Exceptional Child	(449.97)
	0642 Equipment (Under \$1,000)	5200 Exceptional Child	2,196.00
	0750 Other Personnel Services	5200 Exceptional Child	(1,746.03)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3102	<u>SAI - Student Assessment</u>		
	0310 Professional & Technical Service	6141 Testing	\$ 7,296.00
	0357 Support Managed Computers	6141 Testing	204.00
	0510 Supplies	6141 Testing	(7,500.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3105	<u>Instructional Materials - Textbooks</u>		
	0392 Shipping Charges	5100 Basic Education (K-12)	\$ (232.10)
	0510 Supplies	5100 Basic Education (K-12)	5,990.96
	0520 Textbooks	5100 Basic Education (K-12)	(6,548.37)
	0693 Software Subscriptions	5100 Basic Education (K-12)	(399.00)
	0510 Supplies	5200 Exceptional Child	1,188.51
	0997 Reserve - Projects	9890 Reserves	252.00
			<u>\$ 252.00</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s).</i>		
	3106 Instructional Materials - Media	\$ (252.00)	
	<i>(Adjust balances based on FY 2010-2011 final revenue calculation)</i>		
3106	<u>Instructional Materials - Media</u>		
	0510 Supplies	6200 Instructional Media Services	\$ 1,959.77
	0530 Periodicals	6200 Instructional Media Services	670.72
	0610 Library Books	6200 Instructional Media Services	(2,839.99)
	0642 Equipment (Under \$1,000)	6200 Instructional Media Services	209.50
	0997 Reserve - Projects	9890 Reserves	(252.00)
			<u>\$ (252.00)</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s).</i>		
	3105 Instructional Materials - Textbooks	\$ 252.00	
	<i>(Adjust balances based on FY 2010-2011 final revenue calculation)</i>		
3151	<u>SAI - ESE Extended School Year</u>		
	0100 Salaries - Non-Instructional	5200 Exceptional Child	\$ 1,904.08
	0132 Salary - Hourly Teachers	5200 Exceptional Child	34,333.36
	0210 Florida Retirement System	5200 Exceptional Child	(4,732.04)
	0220 Social Security	5200 Exceptional Child	2,731.74
	0310 Professional & Technical Service	5200 Exceptional Child	12,642.18
	0330 In County Travel	5200 Exceptional Child	59.94
	0510 Supplies	5200 Exceptional Child	(99.46)
	0310 Professional & Technical Service	6130 Health Services	(10,104.58)
	0100 Salaries - Non-Instructional	7803 Transportation - South	(789.77)

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Account	Object	Function	Increase (Decrease)
	0210 Florida Retirement System	7803 Transportation - South	(38.78)
	0220 Social Security	7803 Transportation - South	(60.42)
	0398 Field Trips	7803 Transportation - South	(18,661.00)
	0997 Reserve - Projects	9890 Reserves	(36,476.90)
			<u>\$ (19,291.65)</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s).</i>			
3161	SAI - Supplemental Academic Instruction (Close SAI - ESY Summer 2011)	\$ 19,291.65	
<u>3161 SAI - Supplemental Academic Instruction</u>			
	0997 Reserve - Projects	9890 Reserves	<u>\$ 85,102.52</u>
<i>Explanation: Transfers to/(from) the following project(s):</i>			
	1127 SAI - Summer Intensive Studies (Close SAI - SIS Summer 2011)	\$ (65,810.87)	3151 SAI - ESE Extended School Year (Close SAI - ESY Summer 2011) \$ (19,291.65)
<u>4011 Insurance Claims - Equipment</u>			
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ 11,017.25</u>
<i>Explanation: Transfers to/(from) the following project(s):</i>			
	9015 Fixed Charges	\$ (11,017.25)	
<u>4013 Insurance Claims - Other</u>			
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ 17,064.77</u>
<i>Explanation: Transfers to/(from) the following project(s):</i>			
	9015 Fixed Charges	\$ (17,064.77)	
<u>4110 SAI - ESOL</u>			
	0231 Group Insurance - Health	5100 Basic Education (K-12)	\$ (940.50)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	940.50
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
<u>4125 Class Size Reduction</u>			
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 4,179.09
	0131 Salary - Instructional	5100 Basic Education (K-12)	291,374.91
	0210 Florida Retirement System	5100 Basic Education (K-12)	14,774.00
	0220 Social Security	5100 Basic Education (K-12)	22,610.00
	0231 Group Insurance - Health	5100 Basic Education (K-12)	35,614.02
	0232 Group Insurance - Life	5100 Basic Education (K-12)	156.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	1,892.00
	0234 Group Insurance - Other	5100 Basic Education (K-12)	159.98
	0231 Group Insurance - Health	5200 Exceptional Child	(168.50)
	0234 Group Insurance - Other	5200 Exceptional Child	168.50
	0131 Salary - Instructional	6100 Pupil Personnel Services	(47,670.00)
	0210 Florida Retirement System	6100 Pupil Personnel Services	(2,383.00)
	0220 Social Security	6100 Pupil Personnel Services	(3,647.00)
	0231 Group Insurance - Health	6100 Pupil Personnel Services	(5,770.00)
	0232 Group Insurance - Life	6100 Pupil Personnel Services	(25.00)
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	(305.00)
	0997 Reserve - Projects	9890 Reserves	(310,960.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
<u>5006 Health Reimbursement Arrangement</u>			
	0730 Dues and Fees	7730 Staff Services	<u>\$ 2,714.00</u>
<i>Explanation: Transfers to/(from) the following project(s):</i>			
 Discretionary (Appropriate HRA debit card administration fees)	\$ (2,714.00)	

Explanation of Budget Amendment as Follows:

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Account	Object	Function	Increase (Decrease)
<u>5110 Workforce Development</u>			
	0331 Out of County Travel	5900 Other Instruction	\$ (245.00)
	0390 Other Purchased Service	5900 Other Instruction	47.60
	0641 Equipment (Over \$1,000)	5900 Other Instruction	(47.60)
	0644 Computer Hardware (Under \$1,000)	5900 Other Instruction	393.38
	0102 Salary - Other Compensation	7300 School Admin - Principal Office	522.72
	0210 Florida Retirement System	7300 School Admin - Principal Office	26.14
	0220 Social Security	7300 School Admin - Principal Office	39.99
	0390 Other Purchased Service	7300 School Admin - Principal Office	177.34
	0641 Equipment (Over \$1,000)	7300 School Admin - Principal Office	(177.34)
	0730 Dues and Fees	7300 School Admin - Principal Office	400.00
	0997 Reserve - Projects	9890 Reserves	(1,137.23)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
<u>5126 CSR - Class Size Equalization</u>			
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 417.40
	0131 Salary - Instructional	5100 Basic Education (K-12)	162,604.60
	0210 Florida Retirement System	5100 Basic Education (K-12)	8,152.00
	0220 Social Security	5100 Basic Education (K-12)	12,470.00
	0231 Group Insurance - Health	5100 Basic Education (K-12)	18,176.00
	0232 Group Insurance - Life	5100 Basic Education (K-12)	79.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	961.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	(202,860.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
<u>6006 Fingerprinting - Fees</u>			
	0730 Dues and Fees	7730 Staff Services	\$ (4,965.75)
<i>Explanation: Transfers to/(from) the following project(s):</i>			
	6007 Fingerprinting - Employees	\$ 4,965.75	
<u>6007 Fingerprinting - Employees</u>			
	0730 Dues and Fees	7730 Staff Services	\$ 4,965.75
<i>Explanation: Transfers to/(from) the following project(s):</i>			
	6006 Fingerprinting - Fees	\$ (4,965.75)	
<u>6120 CSR - Secondary Reading</u>			
	0390 Other Purchased Service	5100 Basic Education (K-12)	\$ 40.00
	0510 Supplies	5100 Basic Education (K-12)	(411.34)
	0750 Other Personnel Services	5100 Basic Education (K-12)	1,171.34
	0107 Salary - Extended Substitute	5200 Exceptional Child	2,812.52
	0131 Salary - Instructional	5200 Exceptional Child	(2,812.52)
	0231 Group Insurance - Health	5200 Exceptional Child	(56.20)
	0234 Group Insurance - Other	5200 Exceptional Child	56.20
	0997 Reserve - Projects	9890 Reserves	(800.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
<u>6123 Reading Instruction</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ 39.22
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(37.98)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	37.98
	0997 Reserve - Projects	9890 Reserves	(39.22)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
<u>7008 Curriculum Development</u>			
	0370 Postage	6300 Instruction & Curriculum	\$ 75.00
	0390 Other Purchased Service	6300 Instruction & Curriculum	(75.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 12, 2011

Account	Object	Function	Increase (Decrease)
7054 AP Initiative - Set-Aside			
0510	Supplies	5100 Basic Education (K-12)	\$ (5,547.50)
0331	Out of County Travel	6400 Instructional Staff Training Services	187.50
0997	Reserve - Projects	9890 Reserves	656.00
			<u>\$ (4,704.00)</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s).</i>			
....	Discretionary (Recalculation based on FY 2010-2011 scores)	\$ 4,704.00	
7055 International Baccalaureate			
0331	Out of County Travel	5100 Basic Education (K-12)	\$ (225.30)
0750	Other Personnel Services	5100 Basic Education (K-12)	490.50
0331	Out of County Travel	6300 Instruction & Curriculum	628.80
0997	Reserve - Projects	9890 Reserves	(10,549.00)
			<u>\$ (9,655.00)</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s).</i>			
....	Discretionary (Recalculation based on FY 2010-2011 scores and diplomas)	\$ 9,655.00	
7059 Innovative Program - Odyssey of the Mind			
0331	Out of County Travel	5100 Basic Education (K-12)	\$ 2,865.00
0730	Dues and Fees	5100 Basic Education (K-12)	135.00
0331	Out of County Travel	6500 Instruction Related Technology	(3,000.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8106 CSR - Okaloosa On-Line			
0111	Salary - Administrative Manager	7300 School Admin - Principal Office	\$ (13,471.00)
0210	Florida Retirement System	7300 School Admin - Principal Office	(674.00)
0220	Social Security	7300 School Admin - Principal Office	(1,031.00)
0231	Group Insurance - Health	7300 School Admin - Principal Office	(2,607.00)
0232	Group Insurance - Life	7300 School Admin - Principal Office	(3.00)
0233	Group Insurance - Dental	7300 School Admin - Principal Office	(63.00)
0997	Reserve - Projects	9890 Reserves	17,849.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8110 DJJ Supplemental Allocation			
0131	Salary - Instructional	5100 Basic Education (K-12)	\$ (39,878.00)
0210	Florida Retirement System	5100 Basic Education (K-12)	(924.29)
0220	Social Security	5100 Basic Education (K-12)	(3,012.00)
0231	Group Insurance - Health	5100 Basic Education (K-12)	(0.48)
0232	Group Insurance - Life	5100 Basic Education (K-12)	(27.00)
0233	Group Insurance - Dental	5100 Basic Education (K-12)	(297.00)
0234	Group Insurance - Other	5100 Basic Education (K-12)	(50.52)
0510	Supplies	5100 Basic Education (K-12)	(117.99)
0510	Supplies	7300 School Admin - Principal Office	117.99
0997	Reserve - Projects	9890 Reserves	44,189.29
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8111 SAI - Best Chance			
0390	Other Purchased Service	5100 Basic Education (K-12)	\$ 39.60
0510	Supplies	5100 Basic Education (K-12)	(39.60)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8113 Workforce Ed. Performance			
0510	Supplies	5900 Other Instruction	\$ (986.35)
0681	Fire/Sprinkler/Elect.	5900 Other Instruction	986.35
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 12, 2011

Account	Object	Function	Increase (Decrease)
8119	<u>SAI - ECCI North & South</u>		
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 1,605.15
	0131 Salary - Instructional	5100 Basic Education (K-12)	(1,605.15)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
9004	<u>Advanced International Certificate of Education</u>		
	0997 Reserve - Projects	9890 Reserves	\$ 2,771.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ (2,771.00)	
	<i>(Recalculation based on FY 2010-2011 scores)</i>		
9007	<u>Career and Professional Education</u>		
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	\$ 674.94
	0350 Repair and Maintenance	5300 Vocational	(40.58)
	0520 Textbooks	5300 Vocational	1,073.72
	0642 Equipment (Under \$1,000)	5300 Vocational	(987.61)
	0693 Software Subscriptions	5300 Vocational	1,028.19
	0997 Reserve - Projects	9890 Reserves	(1,748.66)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
9013	<u>Donation - Edge "Leader in Me"</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (520.00)
	0331 Out of County Travel	6400 Instructional Staff Training Services	520.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
9015	<u>Fixed Charges</u>		
	0122 Salary - Sick Leave Payoff	5100 Basic Education (K-12)	\$ 6,749.83
	0510 Supplies	5900 Other Instruction	3,757.00
	0122 Salary - Sick Leave Payoff	6100 Pupil Personnel Services	(615.51)
	0210 Florida Retirement System	6100 Pupil Personnel Services	56.10
	0510 Supplies	6110 Attendance and Social Work	606.00
	0122 Salary - Sick Leave Payoff	6300 Instruction & Curriculum	(10,201.67)
	0210 Florida Retirement System	6300 Instruction & Curriculum	27.79
	0510 Supplies	6300 Instruction & Curriculum	(4,363.00)
	0320 Insurance and Bond Premiums	7100 School Board	6,817.76
	0730 Dues and Fees	7100 School Board	3,250.97
	0122 Salary - Sick Leave Payoff	7200 General Administration	(9,733.04)
	0122 Salary - Sick Leave Payoff	7300 School Admin - Principal Office	2,450.78
	0123 Salary - Annual Leave Payoff	7300 School Admin - Principal Office	(316.47)
	0210 Florida Retirement System	7300 School Admin - Principal Office	376.17
	0122 Salary - Sick Leave Payoff	7730 Staff Services	1,170.33
	0122 Salary - Sick Leave Payoff	7760 Internal Service	9,548.50
	0210 Florida Retirement System	7900 Operation of Plant	514.78
	0320 Insurance and Bond Premiums	7900 Operation of Plant	(6,817.76)
	0741 Insurance Claims Prior Year	7900 Operation of Plant	(442.71)
	0210 Florida Retirement System	8100 Maintenance Administration	(74.81)
	0121 Salary Retirement Bonus	8120 Building and Ground Maintenance	(2,115.36)
	0122 Salary - Sick Leave Payoff	8120 Building and Ground Maintenance	(300.00)
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	(30,890.28)
	0121 Salary Retirement Bonus	9100 Community Service	2,115.36
	0122 Salary - Sick Leave Payoff	9100 Community Service	15.27
	0123 Salary - Annual Leave Payoff	9100 Community Service	316.47
	0210 Florida Retirement System	9100 Community Service	15.48
			<u>\$ (28,082.02)</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s).</i>		
	4011 Insurance Claims - Equipment	\$ 11,017.25	4013 Insurance Claims - Other
			\$ 17,064.77

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 12, 2011

Account	Object	Function	Increase (Decrease)
9121	<u>Print Shop</u>		
	0350 Repair and Maintenance	7760 Internal Service	\$ (300.00)
	0360 Lease and Rental Agreements	7760 Internal Service	1,020.00
	0370 Postage	7760 Internal Service	2,500.00
	0510 Supplies	7760 Internal Service	20,380.00
	0641 Equipment (Over \$1,000)	7760 Internal Service	12,500.00
	0750 Other Personnel Services	7760 Internal Service	300.00
			<u>\$ 36,400.00</u>

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

.... Discretionary \$ (36,400.00)
 (Additional allocations - \$10,000 FWB & \$26,400 Niceville)

9162 SAI - Learning Strategies

0231	Group Insurance - Health	5200 Exceptional Child	\$ (224.60)
0234	Group Insurance - Other	5200 Exceptional Child	224.60
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

DECEMBER 12, 2011

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2011	INCREASE	DECREASE	BUDGET AS OF 10/31/2011	
3322 CO & DS WITHHELD FOR SBE/COBI	\$ 987,775.00	\$ 987,775.00	\$ -	\$ -	\$ 987,775.00	
3431 INTEREST ON INVESTMENTS	4,000.00	4,001.66	0.02	-	4,001.68	
3630 TRANSFERS FROM CAPITAL IMP FUNDS	7,934,900.00	7,934,900.00	-	-	7,934,900.00	
3716 SALES SURTAX BONDS	190,750.00	190,750.00	-	-	190,750.00	
3920 RESERVE FOR DEBT SERVICE	163,135.21	163,135.21	-	-	163,135.21	
TOTAL - DEBT SERVICE FUNDS	\$ 9,280,560.21	\$ 9,280,561.87	\$ 0.02	\$ -	\$ 9,280,561.89	

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 9/30/2011	INCREASE	DECREASE	BUDGET AS OF 10/31/2011
9200		DEBT SERVICE					
	0710	REDEMPTION OF PRINCIPAL	\$ 6,150,000.00	\$ 6,150,000.00	\$ -	\$ -	\$ 6,150,000.00
	0720	INTEREST	2,933,420.00	2,933,420.00	-	-	2,933,420.00
	0730	DUES & FEES	30,000.00	30,000.00	-	-	30,000.00
	0733	COST OF ISSUANCE	2,962.72	2,962.72	-	-	2,962.72
9890	0990	FUND BALANCE UNAPPROPRIATED	6,649.49	6,651.15	0.02	-	6,651.17
	0998	RESERVES - DEBT SERVICE	157,528.00	157,528.00	-	-	157,528.00
		TOTAL - DEBT SERVICE FUNDS	\$ 9,280,560.21	\$ 9,280,561.87	\$ 0.02	\$ -	\$ 9,280,561.89

Explanation of Budget Amendment as Follows:

Part II - Debt Service Funds

Amendment Number 2

Board Meeting December 12, 2011

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3431	<u>Interest on Investments</u>		<u>\$ 0.02</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	<u>\$ 0.02</u>
<i>Explanation: To appropriate revenue for interest based on actual collections.</i>			
	.... Discretionary	\$ 0.02	

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

DECEMBER 12, 2011

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2011	INCREASE	DECREASE	BUDGET AS OF 10/31/2011	
3209 FEMA - CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -	
3210 FEMA - ADMINISTRATIVE	-	-	-	-	-	
3321 CO & DS DISTRIBUTED	100,264.00	100,264.00	-	-	100,264.00	
3325 INTEREST ON UNDIST CO & DS	11,903.00	11,903.00	-	-	11,903.00	
3391 PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	-	-	-	-	-	
3394 CAPITAL OUTLAY CHARTER SCHOOLS	-	698,983.00	-	-	698,983.00	
3395 FEMA - STATE - CLAIMS MATCH	-	-	-	-	-	
3396 CLASS SIZE REDUCTION/CAPITAL	-	-	-	-	-	
3399 OTHER MISC. STATE REVENUE	-	-	-	-	-	
3413 DISTRICT LOCAL CAPITAL IMPROVEMENT TAX	21,345,770.00	21,345,770.00	-	-	21,345,770.00	
3421 TAX REDEMPTIONS	-	41,790.08	9,160.44	-	50,950.52	
3431 INTEREST ON INVESTMENT	-	6,649.08	4,054.59	-	10,703.67	
3490 MISCELLANEOUS REVENUE	-	-	-	-	-	
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	-	-	-	-	-	
3715 PROCEEDS OF REFUNDING BONDS	-	-	-	-	-	
3731 SALE OF LAND	-	-	-	-	-	
3740 PRIOR YR INSUR LOSS RECOVERY	-	-	-	-	-	
3741 INSURANCE LOSS RECOVERY	-	-	-	-	-	
3791 BOND PROCEEDS - PREMIUM	-	-	-	-	-	
3901 RESERVE FOR ENCUMBRANCE	1,198,885.48	1,198,885.48	-	-	1,198,885.48	
3909 RESERVES - CAPITAL PROJECTS	10,301,015.46	10,301,015.46	-	-	10,301,015.46	
3925 FUND BALANCE - UNDESIGNATED	3,896,438.12	3,896,438.12	-	-	3,896,438.12	
TOTAL - CAPITAL PROJECT FUNDS	\$ 36,854,276.06	\$ 37,601,698.22	\$ 13,215.03	\$ -	\$ 37,614,913.25	

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2011	INCREASE	DECREASE	BUDGET AS OF 10/31/2011	
7400	FACILITIES ACQUISITION & CONSTRUCTION					
0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -	\$ -
0631	ARCHITECTURAL DESIGN / ENGINEERING	114,119.26	114,119.26	-	-	114,119.26
0632	CONTRACTOR SERVICES	219,867.27	219,867.27	-	-	219,867.27
0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-	-
0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	899,558.89	916,879.66	-	45,047.12	871,832.54
0642	EQUIPMENT (UNDER \$1,000)	93,296.45	95,083.15	80,091.29	-	175,174.44
0643	COMPUTER EQUIPMENT (OVER \$1,000)	40,451.73	39,851.73	-	1,543.99	38,307.74
0644	COMPUTER HARDWARE (UNDER \$1,000)	72,387.69	72,721.63	2,988.25	-	75,709.88
0651	BUSES	288,408.00	288,408.00	-	-	288,408.00
0652	OTHER MOTOR VEHICLES	95,620.51	95,620.51	15,000.00	-	110,620.51
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	48,392.10	48,392.10	-	-	48,392.10
0677	REPLACEMENT SYSTEMS	122,183.04	396,937.42	20,506.25	-	417,443.67
0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	62,139.21	69,739.21	3,018.75	-	72,757.96
0682	HEATING/COOLING/AIR CONDITIONING	-	-	-	-	-
0684	REPLACEMENT ROOFING & SYSTEMS	12,760,806.77	13,364,439.24	-	696.67	13,363,742.57
0685	FLOORING/STRUCTURAL ALTERATION	29,905.93	29,037.67	-	-	29,037.67
0691	SOFTWARE (OVER \$1,000)	33,001.09	-	-	-	-
0692	SOFTWARE (UNDER \$1,000)	-	-	-	-	-
0693	SOFTWARE SUBSCRIPTIONS	1,224.00	1,224.00	0.24	-	1,224.24
0986	RESERVES - FUND B GAIN/LOSS	318,224.65	318,224.78	0.22	-	318,225.00
0990	FUND BALANCE UNAPPROPRIATED	2,508,931.47	1,686,411.59	-	61,102.19	1,625,309.40
0997	RESERVES - PROJECTS	-	-	-	-	-
9200	0730 DUES & FEES	-	-	-	-	-
9700	TRANSFER FUNDS	-	-	-	-	-
0910	TRANSFERS TO GENERAL OPERATING FUND	11,210,858.00	11,909,841.00	-	-	11,909,841.00
0920	TRANSFERS TO DEBT SERVICE FUND	7,934,900.00	7,934,900.00	-	-	7,934,900.00
0960	TRANSFERS TO INTERBUDGETARY FUND	-	-	-	-	-
	TOTAL - CAPITAL PROJECT FUNDS	\$ 36,854,276.06	\$ 37,601,698.22	\$ 121,605.00	\$ 108,389.97	\$ 37,614,913.25

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 2

Board Meeting December 12, 2011

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3421	<u>Tax Redemptions</u>		\$ 9,160.44
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 9,160.44
	<i>Explanation: To appropriate revenue for tax redemptions based on actual collections</i>		
	.... Discretionary	\$ 9,160.44	
3431	<u>Interest on Investments</u>		\$ 4,054.59
	0986 Reserves - Fund B Gain/Loss	7400 Facilities Acquisition and Construction	\$ 0.22
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	4,054.37
			\$ 4,054.59
	<i>Explanation: To appropriate revenue for interest based on actual collections</i>		
	.... Discretionary	\$ 4,054.59	
II. Amendments Between Appropriations & Reserves			
	.... Discretionary		
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ (74,317.00)
	<i>Explanation: Transferred to/from the following project(s):</i>		
	2340 Wright/Pryor - ODP - P4/TO20	49,317.00 2386 District Department Equipment	25,000.00
		Total Projects transferred to/from	\$ 74,317.00
1345	<u>Technology Equipment - BD</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 6,981.25
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	11,417.50
	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	2,988.25
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	3,018.75
	0693 Software Subscriptions	7400 Facilities Acquisition and Construction	0.24
			\$ 22,862.00
	<i>Explanation: Transferred to/from the following project(s):</i>		
	2303 Board Projects	\$ (22,862.00)	
1346	<u>Network Equipment - BD</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (2,028.37)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	2,028.37
			\$ -
	<i>Explanation: Reallocate funds between objects within the project</i>		
1391	<u>Computer Lab - BD</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 7,011.92
	<i>Explanation: Transferred to/from the following project(s):</i>		
	2303 Board Projects	\$ (7,011.92)	
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (27,103.33)
	<i>Explanation: Transferred to/from the following project(s):</i>		
	1345 Technology Equipment - BD	\$ 22,862.00 2346 Classroom Renovation - BD	8,200.00
	1391 Computer Lab - BD	7,011.92 9308 Choctaw High - IT Renovation - BD	(10,970.59)
		Total Projects transferred to/from	\$ 27,103.33
2310	<u>District Wide - Minor Repair/Maint.</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 1,661.87
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	23,293.25
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(24,955.12)
			\$ -
	<i>Explanation: Reallocate funds between objects within the project</i>		
2331	<u>Wright/Pryor - Roof - P4/TO20</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (122,324.00)
	<i>Explanation: Transferred to/from the following project(s):</i>		
	2340 Wright/Pryor - ODP - P4/TO20	\$ 122,324.00	

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 2

Board Meeting December 12, 2011

Account	Object	Function	Increase (Decrease)
2337	<u>Custodial Equipment</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (60,000.00)
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	60,000.00
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project</i>		
2340	<u>Wright/Pryor - ODP - P4/TO20</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 171,641.00</u>
	<i>Explanation: Transferred to/from the following project(s):</i>		
	.... Discretionary	\$ (49,317.00) 2331 Wright/Pryor - Roof - P4/TO20	(122,324.00)
			<u>\$ (171,641.00)</u>
	<i>Total Projects transferred to/from</i>		
2346	<u>Classroom Renovation - BD</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 8,200.00</u>
	<i>Explanation: Transferred to/from the following project(s):</i>		
	2303 Board Projects	\$ (8,200.00)	
2353	<u>District Wide - Portable Repairs & Relocations</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ (2,787.00)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	2,787.00
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project</i>		
2386	<u>District Department Equipment</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 10,000.00
	0652 Other Motor Vehicles	7400 Facilities Acquisition and Construction	15,000.00
			<u>\$ 25,000.00</u>
	<i>Explanation: Transferred to/from the following project(s):</i>		
	.... Discretionary	\$ (25,000.00)	
9308	<u>Choctaw High - IT Renovation - BD</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (10,970.59)</u>
	<i>Explanation: Transferred to/from the following project(s):</i>		
	2303 Board Projects	\$ 10,970.59	

ADOPTED BY SCHOOL BOARD:

DECEMBER 12, 2011

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2011	INCREASE	DECREASE	BUDGET AS OF 10/31/2011
3199 MISCELLANEOUS FEDERAL DIRECT	\$ 24,330.91	\$ 24,330.91	\$ 1,512,302.35	\$ -	\$ 1,536,633.26
3201 VOCATIONAL EDUCATIONAL ARTS	244,092.66	244,092.66	-	12,568.28	231,524.38
3211 ARRA - STABILIZATION - WORKFORCE	-	-	-	-	-
3213 ARRA - STABILIZATION - K12	-	-	-	-	-
3214 ARRA - SFSF - D. HICKHAM	-	-	-	-	-
3215 EDUCATION JOBS FUND	-	-	-	-	-
3216 RACE TO THE TOP	1,871,542.03	1,996,233.58	-	-	1,996,233.58
3231 IDEA - INDIVIDUALS WITH DISABILITIES ACT	9,154,252.18	9,154,252.18	-	-	9,154,252.18
3241 TITLE I	5,321,378.98	6,389,607.98	-	53,058.00	6,336,549.98
3251 ADULT BASIC EDUCATION	91,914.83	91,914.83	-	26.82	91,888.01
3269 OTHER FOOD SERVICES	-	-	-	-	-
3274 TITLE III NO CHILD LEFT BEHIND	32,354.49	137,581.49	-	28,737.87	108,843.62
3275 TITLE V INNOVATIVE EDUCATION	-	-	-	-	-
3277 TITLE II - PART A	2,578,293.75	2,578,293.75	-	887,776.35	1,690,517.40
3280 DRUG FREE SCHOOLS PROGRAM	-	-	-	-	-
3299 MISCELLANEOUS FEDERAL THROUGH STATE	122,309.59	127,568.59	45,000.00	-	172,568.59
3480 TECH PREP	-	-	-	-	-
3490 MISCELLANEOUS REVENUE	-	-	-	-	-
3905 RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	-	-	-	-	-
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 19,440,469.42	\$ 20,743,875.97	\$ 1,557,302.35	\$ 982,167.32	\$ 21,319,011.00

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2011	INCREASE	DECREASE	BUDGET AS OF 10/31/2011
5100 BASIC EDUCATION (K-12)	\$ 4,038,489.10	\$ 4,887,406.00	\$ 551,631.79	\$ -	\$ 5,439,037.79
5200 EXCEPTIONAL STUDENT EDUCATION	6,506,142.34	6,545,685.34	14,061.00	-	6,559,746.34
5300 VOCATIONAL AND TECHNICAL EDUCATION	440,480.31	440,480.31	-	3,418.07	437,062.24
5400 ADULT GENERAL EDUCATION	-	-	-	-	-
5500 PRE-KINDERGARTEN	132,558.92	132,558.92	-	-	132,558.92
5900 OTHER INSTRUCTION	87,064.17	87,064.17	348,112.63	-	435,176.80
6100 PUPIL PERSONNEL SERVICES	181,314.55	195,278.55	2,254.00	-	197,532.55
6110 ATTENDANCE AND SOCIAL WORK	188,400.23	188,400.23	606.00	-	189,006.23
6120 GUIDANCE SERVICES	-	-	-	-	-
6130 HEALTH SERVICES	835.00	705.00	-	240.00	465.00
6140 PSYCHOLOGICAL SERVICES	98.00	98.00	-	-	98.00
6150 PARENTAL INVOLVEMENT	114,328.94	131,388.30	-	2,639.46	128,748.84
6200 INSTRUCTIONAL MEDIA SERVICE	4,934.93	10,356.93	-	-	10,356.93
6300 INSTR & CURR DEVEL SERVICE (SUPT)	4,836,625.57	4,805,715.97	-	326,487.99	4,479,227.98
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	1,158,303.13	1,171,619.47	74,836.62	-	1,246,456.09
6500 INSTRUCTION RELATED TECHNOLOGY	509,358.38	508,358.38	15,000.00	-	523,358.38
7200 GENERAL ADMINISTRATION (SUPT)	863,827.70	866,272.70	-	87,562.49	778,710.21
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	-	-	-	-	-
7400 FACILITIES ACQUISITION & CONSTRUCTION	-	-	-	-	-
7500 FISCAL SERVICES	-	-	-	-	-
7600 FOOD SERVICE (SCHOOLS)	-	-	-	-	-
7700 CENTRAL SERVICES (PURCH/WAREHOUSE)	9,347.00	9,347.00	-	-	9,347.00
7720 INFORMATION SERVICES	75,000.00	75,000.00	-	-	75,000.00
7730 STAFF SERVICES	-	-	-	-	-
7800 PUPIL TRANSP SERVICES - SCHOOL	7,571.50	275,774.50	3,850.00	-	279,624.50
7801 TRANSPORTATION - NORTH	83,326.50	84,526.50	-	14,869.00	69,657.50
7802 TRANSPORTATION - CENTRAL	8,761.25	9,761.25	-	-	9,761.25
7803 TRANSPORTATION - SOUTH	34,201.90	35,001.90	-	-	35,001.90
7900 OPERATION OF PLANT	35,000.00	35,000.00	-	-	35,000.00
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	124,500.00	248,076.55	-	-	248,076.55
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 19,440,469.42	\$ 20,743,875.97	\$ 1,010,352.04	\$ 435,217.01	\$ 21,319,011.00

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 2

Board Meeting December 12, 2011

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3199	<u>Miscellaneous Federal Direct</u>		\$ 1,512,302.35
	0220 Social Security	5100 Basic Education (K-12)	\$ 108.75
	0510 Supplies	5100 Basic Education (K-12)	255,595.50
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	143,563.30
	0643 Computer Hardware (Over \$1,000)	5100 Basic Education (K-12)	6,250.00
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	92,478.55
	0691 Software (Over \$1,000)	5100 Basic Education (K-12)	24,585.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	7,500.00
	0790 Miscellaneous Expense	5900 Other Instruction	348,121.25
	0234 Group Insurance - Other	6300 Instruction & Curriculum	393,000.00
	0310 Professional & Technical Service	6300 Instruction & Curriculum	127,039.15
	0330 In County Travel	6300 Instruction & Curriculum	2,400.00
	0331 Out of County Travel	6300 Instruction & Curriculum	3,000.00
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	93,660.85
	0310 Professional & Technical Service	6500 Instruction Related Technology	15,000.00
			<u>\$ 1,512,302.35</u>
<i>Explanation: To appropriate fiscal year 2011-2012 Pell Grant and DoDEA - Promoting K-12 Student Achievement grant per project award notifications.</i>			
	2481 Pell Grant	2486 DoDEA - Promoting K-12 Student Achievement	\$ 349,619.75 \$ 1,162,682.60
3201	<u>Vocational Educational Arts</u>		\$ (12,568.28)
	0510 Supplies	5300 Vocational	\$ (1,181.17)
	0622 Audio Visual (Under \$1,000)	5300 Vocational	(452.98)
	0643 Computer Hardware (Over \$1,000)	5300 Vocational	(1,008.92)
	0681 Fire/Sprinkler/Elect.	5300 Vocational	(775.00)
	0330 In County Travel	6300 Instruction & Curriculum	(375.00)
	0331 Out of County Travel	6300 Instruction & Curriculum	(724.79)
	0330 In County Travel	6400 Instructional Staff Training Services	(375.00)
	0331 Out of County Travel	6400 Instructional Staff Training Services	(6,200.00)
	0730 Dues and Fees	6400 Instructional Staff Training Services	(750.00)
	0791 Indirect Costs	7200 General Administration	(725.42)
			<u>\$ (12,568.28)</u>
<i>Explanation: To close fiscal year 2010-2011 Carl Perkins - Secondary and Secondary Career & Tech, DJJ grant per project award notifications.</i>			
	1422 Carl Perkins - Secondary	1425 Carl Perkins Secondary Career & Tech, DJJ	\$ (817.86) \$ (11,750.42)
3241	<u>Title I</u>		\$ (53,058.00)
	0791 Indirect Costs	7200 General Administration	\$ (53,058.00)
<i>Explanation: To reduce fiscal year 2011-2012 Title I grant per project award notification.</i>			
	2401 Title I		\$ (53,058.00)
3251	<u>Adult Basic Education</u>		\$ (26.82)
	0644 Computer Hardware (Under \$1,000)	5900 Other Instruction	\$ (8.62)
	0791 Indirect Costs	7200 General Administration	(18.20)
			<u>\$ (26.82)</u>
<i>Explanation: To close fiscal year 2010-2011 Carl Perkins - Adult per project award notification.</i>			
	1407 Carl Perkins - Adult		\$ (26.82)
3274	<u>Title III No Child Left Behind</u>		\$ (28,737.87)
	0510 Supplies	5100 Basic Education (K-12)	\$ (2,048.36)
	0102 Salary - Other Compensation	6100 Pupil Personnel Services	(2,013.66)
	0210 Florida Retirement System	6100 Pupil Personnel Services	(216.90)
	0220 Social Security	6100 Pupil Personnel Services	(154.34)
	0357 Support Managed Computers	6100 Pupil Personnel Services	(101.43)
	0370 Postage	6100 Pupil Personnel Services	(446.18)
	0390 Other Purchased Service	6100 Pupil Personnel Services	(1,413.49)
	0510 Supplies	6150 Parental Involvement	(6,579.46)
	0730 Dues and Fees	6300 Instruction & Curriculum	(239.99)
	0220 Social Security	6400 Instructional Staff Training Services	(102.45)
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	(562.63)
	0330 In County Travel	6400 Instructional Staff Training Services	(2,354.42)
	0331 Out of County Travel	6400 Instructional Staff Training Services	(13.85)
	0510 Supplies	6400 Instructional Staff Training Services	(5,120.00)

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 2

Board Meeting December 12, 2011

Account	Object	Function	Increase (Decrease)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(7,220.00)
	0791 Indirect Costs	7200 General Administration	(150.71)
			<u>\$ (28,737.87)</u>

Explanation: To close fiscal year 2010-2011 Title III - English Language grant per project award notification.

1418	Title III - English Language	\$ (28,737.87)	
3277	<u>Title II - Part A</u>		<u>\$ (887,776.35)</u>
	0310 Professional & Technical Service	6300 Instruction & Curriculum	\$ (45,935.00)
	0330 In County Travel	6300 Instruction & Curriculum	(7,803.14)
	0331 Out of County Travel	6300 Instruction & Curriculum	(23,095.52)
	0360 Lease and Rental Agreements	6300 Instruction & Curriculum	(12,000.00)
	0370 Postage	6300 Instruction & Curriculum	(1,500.00)
	0390 Other Purchased Service	6300 Instruction & Curriculum	(25,000.00)
	0510 Supplies	6300 Instruction & Curriculum	(369,267.68)
	0622 Audio Visual (Under \$1,000)	6300 Instruction & Curriculum	(4,762.07)
	0641 Equipment (Over \$1,000)	6300 Instruction & Curriculum	(4,500.00)
	0642 Equipment (Under \$1,000)	6300 Instruction & Curriculum	(49,923.88)
	0644 Computer Hardware (Under \$1,000)	6300 Instruction & Curriculum	(8,561.58)
	0730 Dues and Fees	6300 Instruction & Curriculum	(28,066.70)
	0750 Other Personnel Services	6300 Instruction & Curriculum	(270,345.81)
	0791 Indirect Costs	7200 General Administration	(37,014.97)
			<u>\$ (887,776.35)</u>

Explanation: To close fiscal year 2010-2011 Title II - Teacher & Principal grant per project award notification.

1405	Title II	\$ (887,776.35)	
3299	<u>Miscellaneous Federal Through State</u>		<u>\$ 45,000.00</u>
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 8,400.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	774.00
	0220 Social Security	5100 Basic Education (K-12)	642.00
	0510 Supplies	5100 Basic Education (K-12)	3,624.00
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	522.00
	0643 Computer Hardware (Over \$1,000)	5100 Basic Education (K-12)	2,000.00
	0730 Dues and Fees	5100 Basic Education (K-12)	7,300.00
	0220 Social Security	6100 Pupil Personnel Services	2.86
	0310 Professional & Technical Service	6100 Pupil Personnel Services	6,400.00
	0750 Other Personnel Services	6100 Pupil Personnel Services	197.14
	0310 Professional & Technical Service	6130 Health Services	300.00
	0330 In County Travel	6300 Instruction & Curriculum	250.00
	0370 Postage	6300 Instruction & Curriculum	500.00
	0390 Other Purchased Service	6300 Instruction & Curriculum	1,000.00
	0510 Supplies	6300 Instruction & Curriculum	1,000.00
	0730 Dues and Fees	6300 Instruction & Curriculum	500.00
	0330 In County Travel	6400 Instructional Staff Training Services	1,300.00
	0390 Other Purchased Service	6400 Instructional Staff Training Services	2,700.00
	0510 Supplies	6400 Instructional Staff Training Services	500.00
	0791 Indirect Costs	7200 General Administration	2,088.00
	0398 Field Trips	7800 Pupil Transp Services - School	5,000.00
			<u>\$ 45,000.00</u>

Explanation: To appropriate fiscal year 2011-2012 Homeless Children & Youth grant per project award notification.

2412 Homeless Children & Youth \$ 45,000.00

II. Amendments Between Appropriations & Reserves

1412	<u>Homeless Children & Youth</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 871.60
	0210 Florida Retirement System	5100 Basic Education (K-12)	(69.92)
	0220 Social Security	5100 Basic Education (K-12)	(73.34)
	0390 Other Purchased Service	5100 Basic Education (K-12)	(254.00)
	0510 Supplies	5100 Basic Education (K-12)	(140.95)
	0310 Professional & Technical Service	6130 Health Services	(540.00)
	0390 Other Purchased Service	6300 Instruction & Curriculum	(460.20)
	0791 Indirect Costs	7200 General Administration	1,316.81
	0398 Field Trips	7800 Pupil Transp Services - School	(650.00)
			<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 2

Board Meeting December 12, 2011

Account	Object	Function	Increase (Decrease)
1413	<u>Title I School Improvement Initiative</u>		
	0220 Social Security	6400 Instructional Staff Training Services	\$ 10.73
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(10.73)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
1483	<u>AFRL DoD NDEP - STEM</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ 2,981.63
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	(75.88)
	0692 Software (Under \$1,000)	5100 Basic Education (K-12)	(332.06)
	0693 Software Subscriptions	5100 Basic Education (K-12)	(1,200.00)
	0370 Postage	6400 Instructional Staff Training Services	(159.84)
	0510 Supplies	6400 Instructional Staff Training Services	(713.85)
	0398 Field Trips	7800 Pupil Transp Services - School	(500.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2401	<u>Title I</u>		
	0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ 411.00
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	2,540.94
	0131 Salary - Instructional	5100 Basic Education (K-12)	55,934.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	2,944.05
	0220 Social Security	5100 Basic Education (K-12)	4,515.98
	0231 Group Insurance - Health	5100 Basic Education (K-12)	7,719.00
	0232 Group Insurance - Life	5100 Basic Education (K-12)	25.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	311.00
	0234 Group Insurance - Other	5100 Basic Education (K-12)	1,639.00
	0310 Professional & Technical Service	5100 Basic Education (K-12)	7,800.00
	0510 Supplies	5100 Basic Education (K-12)	(107,122.80)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	24,400.80
	0693 Software Subscriptions	5100 Basic Education (K-12)	500.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	800.00
	0100 Salaries - Non-Instructional	6150 Parental Involvement	103.00
	0210 Florida Retirement System	6150 Parental Involvement	5.00
	0220 Social Security	6150 Parental Involvement	8.00
	0231 Group Insurance - Health	6150 Parental Involvement	28.00
	0233 Group Insurance - Dental	6150 Parental Involvement	1.00
	0234 Group Insurance - Other	6150 Parental Involvement	7.00
	0310 Professional & Technical Service	6150 Parental Involvement	500.00
	0390 Other Purchased Service	6150 Parental Involvement	138.10
	0510 Supplies	6150 Parental Involvement	(496.62)
	0790 Miscellaneous Expense	6150 Parental Involvement	(141.48)
	0510 Supplies	6300 Instruction & Curriculum	(2,862.37)
	0220 Social Security	6400 Instructional Staff Training Services	13.15
	0331 Out of County Travel	6400 Instructional Staff Training Services	4,718.58
	0510 Supplies	6400 Instructional Staff Training Services	(6,841.33)
	0520 Textbooks	6400 Instructional Staff Training Services	1,012.28
	0693 Software Subscriptions	6400 Instructional Staff Training Services	483.00
	0750 Other Personnel Services	6400 Instructional Staff Training Services	906.72
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2405	<u>Title II</u>		
	0750 Other Personnel Services	6300 Instruction & Curriculum	\$ 44.59
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(44.59)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2418	<u>Title III - English Language</u>		
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	\$ (3,788.00)
	0310 Professional & Technical Service	6150 Parental Involvement	3,788.00
	0330 In County Travel	6400 Instructional Staff Training Services	(500.00)
	0510 Supplies	6400 Instructional Staff Training Services	500.00
	0790 Miscellaneous Expense	7200 General Administration	(1,330.00)
	0791 Indirect Costs	7200 General Administration	1,330.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 2

Board Meeting December 12, 2011

Account	Object	Function	Increase (Decrease)
2472	<u>Race To The Top Year 2 Quarter 2</u>		
	0102	Salary - Other Compensation 6300 Instruction & Curriculum	\$ 220.00
	0111	Salary - Administrative Manager 6300 Instruction & Curriculum	1,587.17
	0210	Florida Retirement System 6300 Instruction & Curriculum	(483.02)
	0220	Social Security 6300 Instruction & Curriculum	195.22
	0231	Group Insurance - Health 6300 Instruction & Curriculum	(1,486.00)
	0232	Group Insurance - Life 6300 Instruction & Curriculum	(2.34)
	0233	Group Insurance - Dental 6300 Instruction & Curriculum	(43.66)
	0234	Group Insurance - Other 6300 Instruction & Curriculum	12.63
			<u>\$ -</u>

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

2475	<u>IDEA Part B</u>		
	0100	Salaries - Non-Instructional 5200 Exceptional Child	\$ 16,585.00
	0107	Salary - Extended Substitute 5200 Exceptional Child	1,819.17
	0131	Salary - Instructional 5200 Exceptional Child	(1,819.17)
	0132	Salary - Hourly Teachers 5200 Exceptional Child	3,000.00
	0210	Florida Retirement System 5200 Exceptional Child	979.00
	0220	Social Security 5200 Exceptional Child	1,498.50
	0231	Group Insurance - Health 5200 Exceptional Child	1,583.46
	0232	Group Insurance - Life 5200 Exceptional Child	18.00
	0233	Group Insurance - Dental 5200 Exceptional Child	223.00
	0234	Group Insurance - Other 5200 Exceptional Child	2,643.54
	0510	Supplies 5200 Exceptional Child	(30,338.50)
	0750	Other Personnel Services 5200 Exceptional Child	3,000.00
	0510	Supplies 6110 Attendance and Social Work	606.00
	0510	Supplies 6300 Instruction & Curriculum	202.00
			<u>\$ -</u>

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

2476	<u>Pre-School Handicapped</u>		
	0102	Salary - Other Compensation 5200 Exceptional Child	\$ 481.00
	0210	Florida Retirement System 5200 Exceptional Child	24.05
	0220	Social Security 5200 Exceptional Child	36.80
	0330	In County Travel 5200 Exceptional Child	500.00
	0331	Out of County Travel 5200 Exceptional Child	(500.00)
	0510	Supplies 5200 Exceptional Child	13,566.99
	0642	Equipment (Under \$1,000) 5200 Exceptional Child	760.16
	0100	Salaries - Non-Instructional 7801 Transportation - North	(6,227.00)
	0210	Florida Retirement System 7801 Transportation - North	(311.00)
	0220	Social Security 7801 Transportation - North	(476.00)
	0231	Group Insurance - Health 7801 Transportation - North	(7,495.00)
	0232	Group Insurance - Life 7801 Transportation - North	(29.00)
	0233	Group Insurance - Dental 7801 Transportation - North	(331.00)
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

DECEMBER 12, 2011

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2011	INCREASE	DECREASE	BUDGET AS OF 10/31/2011	
3261 SCHOOL LUNCH REIMBURSEMENT	\$ 4,123,225.00	\$ 4,123,225.00	\$ -	\$ -	\$ 4,123,225.00	
3262 SCHOOL BREAKFAST REIMBURSEMENT	247,921.00	247,921.00	-	-	247,921.00	
3263 FOOD SERVICE AFTER SCHOOL SNACK REIMBURSEMENT	55,521.00	55,521.00	-	-	55,521.00	
3265 USDA DONATED COMMODITIES	-	-	-	-	-	
3267 SUMMER FOOD SERVICE PROGRAM	82,838.13	82,838.13	-	-	82,838.13	
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	
3399 OTHER MISCELLANEOUS REVENUE	60,000.00	60,000.00	-	60,000.00	-	
3431 INTEREST ON INVESTMENT	-	-	-	-	-	
3451 STUDENT MEALS	3,850,098.00	3,850,098.00	-	-	3,850,098.00	
3456 OTHER FOOD SALES	18,431.00	18,431.00	-	-	18,431.00	
3457 CATERING	2,915.25	6,841.45	1,155.39	-	7,996.84	
3459 SUMMER FEEDING - EXTERNAL SERVICE	3,889.50	13,399.50	1,079.00	-	14,478.50	
3460 ONLINE CREDIT CARD FEES	-	-	-	-	-	
3490 MISCELLANEOUS REVENUE	25,977.46	27,595.26	3,055.51	-	30,650.77	
3496 SOFT DRINK COMMISSIONS	30,000.00	30,000.00	-	-	30,000.00	
3610 TRANSFERS FROM GENERAL OPERATING FUNDS	-	-	-	-	-	
3901 RESERVE FOR ENCUMBRANCE	61,366.00	61,366.00	-	-	61,366.00	
3902 RESERVE FOR INVENTORY	72,188.12	72,188.12	-	-	72,188.12	
3905 RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	49,774.73	49,774.73	-	-	49,774.73	
3925 FUND BALANCE - UNDESIGNATED	408,326.50	408,326.50	-	-	408,326.50	
TOTAL - FOOD SERVICE FUND	\$ 9,152,471.69	\$ 9,167,525.69	\$ 65,289.90	\$ 60,000.00	\$ 9,172,815.59	

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS					
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2011	INCREASE	DECREASE	BUDGET AS OF 10/31/2011
0100 SALARY - NON-INSTRUCTIONAL	\$ 1,463,998.98	\$ 1,454,338.25	\$ -	\$ -	\$ 1,454,338.25
0102 SALARY - OTHER COMPENSATION	-	-	3,536.80	-	3,536.80
0103 SALARY - SUPPLEMENTS	3,430.00	3,430.00	-	-	3,430.00
0111 SALARY - ADMINISTRATIVE/MANAGERIAL	1,080,091.32	1,063,266.72	-	-	1,063,266.72
0117 WORKSHOPS	5,869.50	5,869.50	2,603.20	-	8,472.70
0121 SALARY - RETIREMENT BONUS	4,867.20	4,867.20	-	-	4,867.20
0122 SALARY - SICK LEAVE PAYOFF	14,278.45	14,278.45	14,322.75	-	28,601.20
0123 SALARY - ANNUAL LEAVE PAYOFF	6,409.76	6,409.76	-	-	6,409.76
0130 SALARY - OVERTIME	-	-	209.00	-	209.00
0210 FLORIDA RETIREMENT SYSTEM	132,847.28	126,999.19	187.30	-	127,186.49
0220 FICA (SOCIAL SECURITY)	199,409.19	196,058.18	485.68	-	196,543.86
0231 GROUP INSURANCE - HEALTH & HOSPITAL	766,256.00	766,256.00	-	-	766,256.00
0232 GROUP INSURANCE - LIFE	3,515.00	3,515.00	-	-	3,515.00
0233 GROUP INSURANCE - DENTAL	40,152.00	40,152.00	-	-	40,152.00
0234 GROUP INSURANCE - OTHER	1,957.00	1,957.00	-	-	1,957.00
0310 PROFESSIONAL & TECHNICAL SERVICES	4,285,776.07	4,362,543.22	3,055.51	-	4,365,598.73
0330 IN COUNTY TRAVEL	18,567.34	17,324.50	1,057.28	-	18,381.78
0331 OUT OF COUNTY TRAVEL	4,600.00	4,600.00	-	-	4,600.00
0350 REPAIR AND MAINTENANCE	-	3,835.00	-	-	3,835.00
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	3,517.04	3,004.04	2,698.66	-	5,702.70
0363 SEAT MANAGED - COMPUTERS	112,808.00	112,808.00	-	-	112,808.00
0370 POSTAGE	3,000.00	3,000.00	-	-	3,000.00
0371 TELEPHONE	9,885.38	17,291.17	-	-	17,291.17
0372 TELEPHONE MAINTENANCE	250.00	250.00	-	-	250.00
0373 TELEPHONE LONG DISTANCE	200.00	200.00	-	-	200.00
0375 CELLULAR TELEPHONE	3,915.00	3,915.00	-	-	3,915.00
0381 WATER AND SEWAGE	2,520.00	2,520.00	-	-	2,520.00
0382 GARBAGE	9,843.00	9,843.00	-	-	9,843.00
0390 OTHER PURCHASED SERVICE	1,843.29	5,202.61	506.60	-	5,709.21
0392 SHIPPING CHARGES	-	-	-	-	-
0393 CONTRACTS - NONPROFESSIONAL SERVICE	-	-	-	-	-
0410 NATURAL GAS	20,300.00	20,300.00	-	-	20,300.00
0430 ELECTRICITY	108,000.00	108,000.00	-	-	108,000.00
0450 GASOLINE	2,794.91	3,127.77	-	-	3,127.77
0460 DIESEL FUEL	11,880.06	13,075.12	-	-	13,075.12
0510 SUPPLIES	27,013.26	32,718.27	4,397.79	-	37,116.06
0550 REPAIR PARTS	250.00	250.00	-	-	250.00
0560 TIRES AND TUBES	-	-	-	-	-
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)	73,315.28	74,496.78	468.50	-	74,965.28
0642 EQUIPMENT (UNDER \$1,000)	-	-	-	-	-
0643 COMPUTER HARDWARE (OVER \$1,000)	-	-	1,181.50	-	1,181.50
0644 COMPUTER HARDWARE (UNDER \$1,000)	-	-	1,131.80	-	1,131.80
0652 OTHER MOTOR VEHICLES	39,060.00	39,060.00	-	-	39,060.00
0681 FIRE/SPRINKLER/ELECT/WATER SYSTEMS	-	-	-	-	-
0684 REPLACEMENT ROOFING & SYSTEMS	9,875.00	9,875.00	-	-	9,875.00
0692 SOFTWARE (UNDER \$1,000)	-	-	-	-	-
0693 SOFTWARE SUBSCRIPTIONS	3,000.00	3,000.00	-	-	3,000.00
0730 DUES AND FEES	14,726.05	14,726.05	-	-	14,726.05
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)	33,660.00	31,320.00	-	-	31,320.00
0790 MISCELLANEOUS EXPENSE	-	-	-	-	-
0791 INDIRECT COST	135,000.00	135,000.00	-	-	135,000.00
0792 STATE SALES TAX	-	-	-	-	-
0990 FUND BALANCE UNAPPROPRIATED	311,487.76	292,921.66	-	31,631.47	261,290.19
0991 RESERVES - INVENTORY	72,188.12	72,188.12	-	-	72,188.12
0997 RESERVES - PROJECTS	64,385.90	38,004.58	1,079.00	-	39,083.58
TOTAL - FOOD SERVICE FUND	\$ 9,152,471.69	\$ 9,167,525.69	\$ 36,921.37	\$ 31,631.47	\$ 9,172,815.59

Explanation of Budget Amendment as Follows:
Part IV - School Food Service Fund
Amendment Number 2
Board Meeting December 12, 2011

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3339	State Breakfast Supplement - FS		\$ 60,000.00
	<i>Explanation: To correct revenue code from 3399 Other Miscellaneous State Revenue to 3339 State Breakfast Supplement - FS.</i>		
3399	Other Miscellaneous State Revenue		\$ (60,000.00)
	<i>Explanation: To correct revenue code from 3399 Other Miscellaneous State Revenue to 3339 State Breakfast Supplement - FS.</i>		
3457	Catering		\$ 1,155.39
	0510 Supplies	7610 Food Service - Departments	\$ 1,155.39
	<i>Explanation: To appropriate catering revenue based on actual collections.</i>		
	7502 Catering	\$ 1,155.39	
3459	Summer Feeding - External Service		\$ 1,079.00
	0997 Reserve - Projects	9890 Reserves	\$ 1,079.00
	<i>Explanation: To appropriate Summer Feeding external service revenue based on actual collections.</i>		
	1501 Summer Food Service Program - 2011	\$ 1,079.00	
3490	Miscellaneous Revenue		\$ 3,055.51
	0310 Professional & Technical Service	7610 Food Service - Departments	\$ 3,055.51
	<i>Explanation: To appropriate Commodities rebate revenue based on actual collections.</i>		
	.... Discretionary	\$ 3,055.51	
II. Amendments Between Appropriations & Reserves			
	.... Discretionary		
	0102 Salary - Other Compensation	7600 Food Service (Schools)	\$ 3,536.80
	0117 Workshops	7600 Food Service (Schools)	2,603.20
	0210 Florida Retirement System	7600 Food Service (Schools)	176.85
	0220 Social Security	7600 Food Service (Schools)	469.69
	0330 In County Travel	7600 Food Service (Schools)	1,057.28
	0510 Supplies	7600 Food Service (Schools)	84.49
	0641 Equipment (Over \$1,000)	7600 Food Service (Schools)	1,650.00
	0122 Salary - Sick Leave Payoff	7610 Food Service - Departments	14,322.75
	0130 Salary - Overtime	7610 Food Service - Departments	209.00
	0210 Florida Retirement System	7610 Food Service - Departments	10.45
	0220 Social Security	7610 Food Service - Departments	15.99
	0360 Lease and Rental Agreements	7610 Food Service - Departments	2,698.66
	0390 Other Purchased Service	7610 Food Service - Departments	506.60
	0510 Supplies	7610 Food Service - Departments	3,157.91
	0641 Equipment (Over \$1,000)	7610 Food Service - Departments	(1,181.50)
	0643 Computer Hardware (Over \$1,000)	7610 Food Service - Departments	1,181.50
	0644 Computer Hardware (Under \$1,000)	7610 Food Service - Departments	1,131.80
	0990 Fund Balance - Unappropriated	9890 Reserves	(31,631.47)
			\$ -

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

ADOPTED BY SCHOOL BOARD:

DECEMBER 12, 2011