

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

**MIS 5235**

|   |   |   |
|---|---|---|
| Meeting Date:<br>February 27, 2012  |   | Agenda Item Number:<br>Consent #  |
| TITLE:  | Budget Amendment #5 - 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"> <li>1. Instructional Program Impact Statement: N/A</li> <li>2. Staffing Impact Statement: N/A</li> <li>3. Financial Impact Statement: N/A</li> <li>4. Budget Amendment #5 – Fiscal Year 2011-2012</li> <li>5.</li> <li>6.</li> </ol>   |   |
| 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<br><br><input type="checkbox"/> Other (Specify)<br><small>(For use of official Board Records' office only)</small> |   | Name: Rita R. Scallan, Chief Financial Officer<br><br>Phone: 850-833-5840 |

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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 12/31/2011  | INCREASE             | DECREASE               | BUDGET AS OF 1/31/2012   |
| 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            | 18,523.00            | -                      | 31,229,551.00            |
| 3310                        | FLORIDA EDUCATION FINANCE PROGRAM              | 29,261,230.00            | 29,261,230.00            | -                    | 1,505,089.00           | 27,756,141.00            |
| 3311                        | SAFE SCHOOLS                                   | 590,150.00               | 590,150.00               | 231.00               | -                      | 590,381.00               |
| 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             | 563.00               | -                      | 1,067,130.00             |
| 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                | -                    | 36.00                  | 11,187.00                |
| 3317                        | WORKFORCE EDUCATION PERFORMANCE INCENTIVE      | 10,632.00                | 10,632.00                | -                    | -                      | 10,632.00                |
| 3318                        | DJJ SUPPLEMENTAL ALLOCATION                    | 411,294.00               | 411,294.00               | 31,325.00            | -                      | 442,619.00               |
| 3319                        | VIRTUAL EDUCATION CONTRIBUTION                 | 45,165.00                | 45,165.00                | 4,376.00             | -                      | 49,541.00                |
| 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             | -                    | 16,370.00              | 2,423,279.00             |
| 3343                        | STATE LICENSE TAX                              | 40,000.00                | 40,000.00                | -                    | -                      | 40,000.00                |
| 3344                        | DISCRETIONARY LOTTERY                          | 83,121.00                | 83,121.00                | 180.00               | -                      | 83,301.00                |
| 3349                        | INTANGIBLE PROPERTY TAX                        | -                        | 3,389.02                 | -                    | -                      | 3,389.02                 |
| 3354                        | TRANSPORTATION                                 | 5,268,949.00             | 5,268,949.00             | 240,189.00           | -                      | 5,509,138.00             |
| 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                | 31,774.74                | -                    | -                      | 31,774.74                |
| 3371                        | VOLUNTARY PREKINDERGARTEN PROGRAM              | 430,000.00               | 430,000.00               | -                    | 95,300.00              | 334,700.00               |
| 3379                        | FUEL TAX REFUND                                | 40,000.00                | 40,000.00                | -                    | -                      | 40,000.00                |
| 3399                        | OTHER MISCELLANEOUS STATE REVENUE              | 10,817.00                | 18,812.00                | 5,426.58             | -                      | 24,238.58                |
| 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               | 410,834.72               | 23,482.43            | -                      | 434,317.15               |
| 3425                        | RENT/USE OF FACILITY                           | 43,002.10                | 99,426.70                | 9,689.84             | -                      | 109,116.54               |
| 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                 | 11,000.00                | 2,000.00             | -                      | 13,000.00                |
| 3429                        | TECHNOLOGY FEES - CHOICE HS & TECH. CNTR.      | 2,000.00                 | 12,000.00                | 2,000.00             | -                      | 14,000.00                |
| 3431                        | INTEREST ON INVESTMENTS                        | 250,000.00               | 250,000.00               | -                    | -                      | 250,000.00               |
| 3434                        | COMMUNITY EDUCATION ENRICHMENT PROGRAM         | 4,000.00                 | 15,000.00                | -                    | -                      | 15,000.00                |
| 3445                        | TESTS & BOOKS - CHOICE HS & TECH. CNTR.        | 200.00                   | 900.00                   | -                    | -                      | 900.00                   |
| 3448                        | DONATIONS                                      | 4,940.00                 | 16,665.00                | -                    | -                      | 16,665.00                |
| 3462                        | PURCHASED CUSTODIAL SERVICE                    | -                        | -                        | 288.00               | -                      | 288.00                   |
| 3463                        | BOB SIKES CHILD CARE                           | 156,000.00               | 156,000.00               | 16,500.00            | -                      | 172,500.00               |
| 3465                        | PURCHASED POSITIONS - OTHER                    | 237,647.69               | 339,543.40               | 10,176.97            | -                      | 349,720.37               |
| 3466                        | PURCHASED OTHER POSITIONS - EXTERNAL           | 66,836.00                | 84,214.55                | 4,346.36             | -                      | 88,560.91                |
| 3467                        | PURCHASED - SCHOOLS - OTHER                    | 4,186.65                 | 14,836.21                | 962.76               | -                      | 15,798.97                |
| 3468                        | RIVERSIDE CHILD CARE                           | 118,000.00               | 118,000.00               | 8,000.00             | -                      | 126,000.00               |
| 3469                        | ANTIOCH CHILD CARE                             | 163,000.00               | 163,000.00               | 8,000.00             | -                      | 171,000.00               |
| 3470                        | NORTHWOOD CHILD CARE                           | 122,000.00               | 122,000.00               | 27,000.00            | -                      | 149,000.00               |
| 3471                        | VOCATIONAL EQUIPMENT - CHOICE HS & TECH. CNTR. | 2,000.00                 | 11,000.00                | 2,000.00             | -                      | 13,000.00                |
| 3475                        | BLUEWATER CHILD CARE                           | 249,000.00               | 249,000.00               | 70,500.00            | -                      | 319,500.00               |
| 3476                        | EDGE CHILD CARE                                | 171,000.00               | 171,000.00               | 4,500.00             | -                      | 175,500.00               |
| 3477                        | PLEW CHILD CARE                                | 207,000.00               | 207,000.00               | 18,500.00            | -                      | 225,500.00               |
| 3478                        | WRIGHT CHILD CARE                              | 112,000.00               | 112,000.00               | -                    | 17,000.00              | 95,000.00                |
| 3479                        | SOUTHSIDE CHILD CARE                           | 43,000.00                | 43,000.00                | -                    | 24,000.00              | 19,000.00                |
| 3481                        | DESTIN ELEMENTARY CHILD CARE                   | -                        | -                        | -                    | -                      | -                        |
| 3484                        | FINANCIAL AID FEES                             | 2,000.00                 | 12,000.00                | 2,000.00             | -                      | 14,000.00                |
| 3485                        | RESTITUTION PAYMENTS - OTHER                   | -                        | -                        | 105.23               | -                      | 105.23                   |
| 3487                        | CERTIFICATE FEES - SUBSTITUTES                 | 1,000.00                 | 6,000.00                 | 1,000.00             | -                      | 7,000.00                 |
| 3488                        | FINGERPRINT PROGRAM                            | 16,450.00                | 40,000.00                | 3,000.00             | -                      | 43,000.00                |
| 3489                        | CERTIFICATE FEES                               | 35,000.00                | 35,000.00                | -                    | -                      | 35,000.00                |
| 3490                        | MISCELLANEOUS REVENUE                          | 4,200.55                 | 68,832.19                | 19,252.31            | -                      | 88,084.50                |
| 3491                        | E-RATE REFUNDS                                 | 21,700.82                | 146,881.15               | 23,279.82            | -                      | 170,160.97               |
| 3492                        | TRANSPORTATION - SCHOOL ACTIVITIES             | 350,000.00               | 350,000.00               | -                    | -                      | 350,000.00               |
| 3493                        | SALE OF JUNK                                   | -                        | 1,397.44                 | 844.05               | -                      | 2,241.49                 |
| 3494                        | FEDERAL INDIRECT COST REIMBURSEMENT            | 300,000.00               | 300,000.00               | -                    | -                      | 300,000.00               |
| 3495                        | TRANSPORTATION - REPAIRS DEPT./OTHER           | 4,815.47                 | 24,897.72                | 5,210.86             | -                      | 30,108.58                |
| 3497                        | REFUND - PRIOR YEAR EXPENDITURES               | 5,076.17                 | 6,149.84                 | 8,970.18             | -                      | 15,120.02                |
| 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                 | 4,954.50                 | -                    | -                      | 4,954.50                 |
| 3741                        | INSURANCE LOSS RECOVERY                        | -                        | 19,651.11                | 70,472.94            | -                      | 90,124.05                |
| 3746                        | HEALTH REIMBURSEMENT ARRANGEMENT               | 2,925.50                 | 30,333.47                | 7,732.78             | -                      | 38,066.25                |
| 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             |
| <b>TOTAL - GENERAL FUND</b> |  | <b>\$ 266,126,379.71</b> | <b>\$ 267,648,105.74</b> | <b>\$ 650,628.11</b> | <b>\$ 1,657,795.00</b> | <b>\$ 266,640,938.85</b> |

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

| APPROPRIATIONS                     |                                       |                          |                          |                        |                        |                          |
|------------------------------------|---------------------------------------|--------------------------|--------------------------|------------------------|------------------------|--------------------------|
| EXPENDITURE FUNCTION NUMBER & NAME |                                       | ORIGINAL BUDGET          | BUDGET AS OF 12/31/2011  | INCREASE               | DECREASE               | BUDGET AS OF 1/31/2012   |
| 5100                               | BASIC EDUCATION (K-12)                | \$ 123,447,701.05        | \$ 126,565,021.49        | \$ -                   | \$ 3,503,602.90        | \$ 123,061,418.59        |
| 5101                               | CHARTER SCHOOL FEDERAL IMPACT         | -                        | -                        | 8,390.00               | -                      | 8,390.00                 |
| 5102                               | NORTHWEST FLORIDA BALLET FACILITY     | -                        | -                        | -                      | -                      | -                        |
| 5103                               | BASIC INSTRUCTION                     | -                        | -                        | -                      | -                      | -                        |
| 5200                               | EXCEPTIONAL CHILD                     | 15,440,581.35            | 15,762,305.19            | -                      | 298,339.29             | 15,463,965.90            |
| 5300                               | VOCATIONAL AND TECHNICAL EDUCATION    | 4,337,538.55             | 4,626,953.92             | 136,639.12             | -                      | 4,763,593.04             |
| 5400                               | ADULT GENERAL EDUCATION               | 7,421.67                 | 7,918.67                 | 300.00                 | -                      | 8,218.67                 |
| 5500                               | PREKINDERGARTEN                       | 559,298.84               | 569,975.42               | -                      | 96,160.20              | 473,815.22               |
| 5900                               | OTHER INSTRUCTION                     | 1,376,006.29             | 1,410,343.01             | 92,580.01              | -                      | 1,502,923.02             |
| 6100                               | PUPIL PERSONNEL SERVICES              | 1,698,124.82             | 1,561,812.82             | 158,336.60             | -                      | 1,720,149.42             |
| 6110                               | ATTENDANCE AND SOCIAL WORK            | 354,690.18               | 355,296.18               | 3,849.61               | -                      | 359,145.79               |
| 6120                               | GUIDANCE SERVICES                     | 1,971,494.53             | 2,047,980.10             | 12,934.73              | -                      | 2,060,914.83             |
| 6130                               | HEALTH SERVICES                       | 850,614.23               | 852,462.51               | -                      | 25,455.92              | 827,006.59               |
| 6140                               | PSYCHOLOGICAL SERVICES                | 756,949.44               | 756,941.44               | 13,492.90              | -                      | 770,434.34               |
| 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             | 1,177,537.61             | -                      | 72,071.83              | 1,105,465.78             |
| 6300                               | INSTR & CURR DEVELOPMENT SVC (SUPT)   | 4,881,542.78             | 4,880,575.62             | 56,023.43              | -                      | 4,936,599.05             |
| 6303                               | STAFF DEVELOPMENT - CURRICULUM        | -                        | -                        | -                      | -                      | -                        |
| 6400                               | INSTR STAFF TRAINING SERVICES         | 314,996.12               | 324,215.39               | 35,075.25              | -                      | 359,290.64               |
| 6500                               | INSTRUCTIONAL RELATED TECHNOLOGY      | 658,720.26               | 693,263.26               | 12,445.57              | -                      | 705,708.83               |
| 7100                               | SCHOOL BOARD                          | 3,133,110.31             | 3,148,558.90             | 8,744.00               | -                      | 3,157,302.90             |
| 7200                               | GENERAL ADMINISTRATION (SUPT)         | 459,657.61               | 454,186.43               | -                      | 12,326.75              | 441,859.68               |
| 7300                               | SCHOOL ADMIN - PRINCIPAL'S OFFICE     | 13,684,767.61            | 13,977,941.54            | -                      | 1,598.45               | 13,976,343.09            |
| 7400                               | FACILITIES ACQUISITION & CONSTRUCTION | 324,056.23               | 338,671.65               | 196.75                 | -                      | 338,868.40               |
| 7500                               | FISCAL SERVICES (FINANCE DEPT)        | 1,829,933.56             | 1,830,269.54             | -                      | 18,711.50              | 1,811,558.04             |
| 7600                               | FOOD SERVICE (SCHOOLS)                | -                        | -                        | 57,821.96              | -                      | 57,821.96                |
| 7610                               | FOOD SERVICE - DEPARTMENT             | -                        | -                        | -                      | -                      | -                        |
| 7700                               | CENTRAL SERVICES                      | -                        | -                        | -                      | -                      | -                        |
| 7710                               | PLAN, RESEARCH, DEVELOP, & EVALUATE   | -                        | -                        | -                      | -                      | -                        |
| 7720                               | INFORMATION SERVICES                  | 128,317.02               | 128,317.02               | 438.55                 | -                      | 128,755.57               |
| 7730                               | STAFF SERVICES                        | 4,363,641.40             | 4,431,518.97             | 27,706.78              | -                      | 4,459,225.75             |
| 7760                               | INTERNAL SERVICE (PURCH/WAREHOUSE)    | 713,908.47               | 799,856.97               | 5,469.47               | -                      | 805,326.44               |
| 7762                               | FURNITURE SHOP                        | 7,004.65                 | 7,004.65                 | -                      | -                      | 7,004.65                 |
| 7800                               | PUPIL TRANSP SERVICES - SCHOOL        | 447,503.84               | 457,527.84               | 6,856.50               | -                      | 464,384.34               |
| 7801                               | TRANSPORTATION - NORTH                | 4,509,635.66             | 4,557,359.91             | 133,145.95             | -                      | 4,690,505.86             |
| 7802                               | TRANSPORTATION - CENTRAL              | 2,460,729.04             | 2,462,330.55             | 66,651.95              | -                      | 2,528,982.50             |
| 7803                               | TRANSPORTATION - SOUTH                | 3,728,254.87             | 3,718,564.97             | 55,846.24              | -                      | 3,774,411.21             |
| 7900                               | OPERATION OF PLANT                    | 19,271,554.86            | 19,358,394.43            | 70,363.46              | -                      | 19,428,757.89            |
| 8100                               | MAINTENANCE ADMINISTRATION            | 4,351,351.46             | 4,386,090.48             | 131,428.33             | -                      | 4,517,518.81             |
| 8120                               | BUILDING AND GROUND MAINTENANCE       | 3,368,976.52             | 3,327,635.30             | -                      | 30,425.15              | 3,297,210.15             |
| 8200                               | ADMINISTRATIVE TECHNOLOGY SERVICES    | 2,798,394.94             | 2,798,027.74             | 12,211.08              | -                      | 2,810,238.82             |
| 9100                               | COMMUNITY SERVICE                     | 1,689,326.28             | 1,700,651.52             | 149,916.69             | -                      | 1,850,568.21             |
| 9700                               | TRANSFER FUNDS                        | -                        | -                        | -                      | -                      | -                        |
| 9890                               | RESERVES                              | 40,774,792.53            | 37,897,768.10            | 1,794,660.17           | -                      | 39,692,428.27            |
| <b>TOTAL - GENERAL FUND</b>        |                                       | <b>\$ 266,126,379.71</b> | <b>\$ 267,648,105.74</b> | <b>\$ 3,051,525.10</b> | <b>\$ 4,058,691.99</b> | <b>\$ 266,640,938.85</b> |

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 27, 2012

| Account   | Object   | Function          | Increase<br>(Decrease)                           |
|---|--|-------------------|--|
| <b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b> |  |                   |  |
| 3301  | <u>Class Size Reduction</u>  |                   | \$ 18,523.00                                     |
|   | 0997 Reserve - Projects  | 9890 Reserves     | \$ 18,523.00                                     |
|   | <i>Explanation: To appropriate revenue based on 3rd FEFP Calculation received from DOE for fiscal year 2011-2012.</i>  |                   |  |
|   | 4125 Class Size Reduction  | \$ 18,523.00      |  |
| 3310  | <u>Florida Education Finance Program</u>   |                   | \$ (1,505,089.00)                                |
|   | 0994 Reserve - FTE/Schools   | 9890 Reserves     | \$ (1,505,089.00)                                |
|   | <i>Explanation: To adjust revenue based on 3rd FEFP Calculation received from DOE for fiscal year 2011-2012.</i>   |                   |  |
|   | .... Discretionary   | \$ (1,505,089.00) |  |
| 3311  | <u>Safe Schools</u>  |                   | \$ 231.00  |
|   | 0997 Reserve - Projects  | 9890 Reserves     | \$ 231.00  |
|   | <i>Explanation: To appropriate revenue based on 3rd FEFP Calculation received from DOE for fiscal year 2011-2012.</i>  |                   |  |
|   | 3107 Safe Schools  | \$ 231.00         |  |
| 3314  | <u>Reading Instruction</u>   |                   | \$ 563.00  |
|   | 0997 Reserve - Projects  | 9890 Reserves     | \$ 563.00  |
|   | <i>Explanation: To appropriate revenue based on 3rd FEFP Calculation received from DOE for fiscal year 2011-2012.</i>  |                   |  |
|   | 6123 Reading Instruction   | \$ 563.00         |  |
| 3316  | <u>Special Teacher Compensation</u>  |                   | \$ (36.00)                                       |
|   | 0997 Reserve - Projects  | 9890 Reserves     | \$ (36.00)                                       |
|   | <i>Explanation: To adjust revenue based on 3rd FEFP Calculation received from DOE for fiscal year 2011-2012.</i>   |                   |  |
|   | 8118 Merit Award Program Pay   | \$ (36.00)        |  |
| 3318  | <u>DJJ Supplemental Allocation</u>   |                   | \$ 31,325.00                                     |
|   | 0997 Reserve - Projects  | 9890 Reserves     | \$ 31,325.00                                     |
|   | <i>Explanation: To appropriate revenue based on 3rd FEFP Calculation received from DOE for fiscal year 2011-2012.</i>  |                   |  |
|   | 8110 DJJ Supplemental Allocation   | \$ 31,325.00      |  |
| 3319  | <u>Virtual Education Contribution</u>  |                   | \$ 4,376.00                                      |
|   | 0994 Reserve - FTE/Schools   | 9890 Reserves     | \$ (45,165.00)                                   |
|   | 0997 Reserve - Projects  | 9890 Reserves     | 49,541.00  |
|   |  |                   | \$ 4,376.00                                      |
|   | <i>Explanation: To correct original revenue allocation (\$45,165.00) and appropriate revenue based on 3rd FEFP Calculation received from DOE for fiscal year 2011-2012 (\$4,376.00).</i> |                   |  |
|   | .... Discretionary   | \$ (45,165.00)    | 2021 Virtual Education Contribution \$ 49,541.00 |
| 3336  | <u>Instructional Materials</u>   |                   | \$ (16,370.00)                                   |
|   | 0997 Reserve - Projects  | 9890 Reserves     | \$ (16,370.00)                                   |
|   | <i>Explanation: To adjust revenue based on 3rd FEFP Calculation received from DOE for fiscal year 2011-2012.</i>   |                   |  |
|   | 3105 Instructional Materials - Textbooks   | \$ (16,370.00)    |  |
| 3344  | <u>Discretionary Lottery</u>   |                   | \$ 180.00  |
|   | 0997 Reserve - Projects  | 9890 Reserves     | \$ 180.00  |
|   | <i>Explanation: To appropriate revenue based on 3rd FEFP Calculation received from DOE for fiscal year 2011-2012.</i>  |                   |  |
|   | 3101 Lottery - Discretionary   | \$ 180.00         |  |
| 3354  | <u>Transportation</u>  |                   | \$ 240,189.00                                    |
|   | 0994 Reserve - FTE/Schools   | 9890 Reserves     | \$ 240,189.00                                    |
|   | <i>Explanation: To appropriate revenue based on 3rd FEFP Calculation received from DOE for fiscal year 2011-2012.</i>  |                   |  |
|   | .... Discretionary   | \$ 240,189.00     |  |

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 27, 2012

| Account | Object   | Function                            | Increase<br>(Decrease)   |
|---------|--|-------------------------------------|--|
| 3371    | <u>Voluntary Prekindergarten Program</u>   |                                     | \$ (95,300.00)   |
|         | 0510 Supplies  | 5500 Prekindergarten                | \$ (95,300.00)   |
|         | <i>Explanation: To adjust revenue for Voluntary Prekindergarten Program based on mid-year review of actual collections. The program had reserved the funds in anticipation of the reduction.</i>           |                                     |  |
|         | 0132 VPK - Year Long Program   | \$ (95,300.00)                      |  |
| 3399    | <u>Other Miscellaneous State Revenue</u>   |                                     | \$ 5,426.58  |
|         | 0590 Other Materials and Supplies  | 5100 Basic Education (K-12)         | \$ 43.20   |
|         | 0590 Other Materials and Supplies  | 6500 Instruction Related Technology | 5,383.38   |
|         |  |                                     | \$ 5,426.58  |
|         | <i>Explanation: To appropriate revenue for Postsecondary Education Readiness Test (PERT) grant per project award notification.</i>   |                                     |  |
|         | 2055 Postsecondary Education Readiness Test  | \$ 5,426.58                         |  |
| 3421    | <u>Tax Redemptions</u>   |                                     | \$ 23,482.43   |
|         | 0990 Fund Balance - Unappropriated   | 9890 Reserves                       | \$ 23,482.43   |
|         | <i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>  |                                     |  |
|         | .... Discretionary   | \$ 23,482.43                        |  |
| 3425    | <u>Rent/Use Of Facility</u>  |                                     | \$ 9,689.84  |
|         | 0430 Electricity   | 7900 Operation of Plant             | \$ 1,845.74  |
|         | 0987 Reserve Schools/Departments   | 9890 Reserves                       | 6,544.10   |
|         | 0990 Fund Balance - Unappropriated   | 9890 Reserves                       | 1,300.00   |
|         |  |                                     | \$ 9,689.84  |
|         | <i>Explanation: To appropriate revenue for facility use based on actual collections.</i>   |                                     |  |
|         | .... Discretionary   | \$ 7,844.10                         | 0011 Utilities/Custodial - Other District Facilities \$ 1,845.74 |
| 3428    | <u>Supply Fees - CHOICE HS &amp; Technical Center</u>  |                                     | \$ 2,000.00  |
|         | 0510 Supplies  | 5900 Other Instruction              | \$ 2,000.00  |
|         | <i>Explanation: To appropriate estimated revenue for supply fees at CHOICE HS &amp; Technical Center based on actual collections.</i>  |                                     |  |
|         | 2015 Adult Student Fees  | \$ 2,000.00                         |  |
| 3429    | <u>Technology Fees - CHOICE HS &amp; Technical Center</u>  |                                     | \$ 2,000.00  |
|         | 0510 Supplies  | 5900 Other Instruction              | \$ 2,000.00  |
|         | <i>Explanation: To appropriate estimated revenue for technology fees at CHOICE HS &amp; Technical Center based on actual collections.</i>  |                                     |  |
|         | 2016 Adult Technology Fees   | \$ 2,000.00                         |  |
| 3462    | <u>Purchased Custodial Services</u>  |                                     | \$ 288.00  |
|         | 0102 Salary - Other Compensation   | 7900 Operation of Plant             | \$ 255.65  |
|         | 0210 Florida Retirement System   | 7900 Operation of Plant             | 12.78  |
|         | 0220 Social Security   | 7900 Operation of Plant             | 19.57  |
|         |  |                                     | \$ 288.00  |
|         | <i>Explanation: To appropriate funds received from schools or outside organizations to pay for custodial services.</i>   |                                     |  |
|         | 2011 Custodial Services  | \$ 288.00                           |  |
| 3463    | <u>Bob Sikes Child Care</u>  |                                     | \$ 16,500.00   |
|         | 0510 Supplies  | 9100 Community Service              | \$ 16,500.00   |
|         | <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  | \$ 16,500.00                        |  |
| 3465    | <u>Purchased Positions - Other</u>   |                                     | \$ 10,176.97   |
|         | 0102 Salary - Other Compensation   | 5100 Basic Education (K-12)         | \$ 3,926.57  |
|         | 0103 Salary - Supplements  | 5100 Basic Education (K-12)         | 2,654.70   |
|         | 0131 Salary - Instructional  | 5100 Basic Education (K-12)         | 1,557.71   |
|         | 0210 Florida Retirement System   | 5100 Basic Education (K-12)         | 306.06   |
|         | 0220 Social Security   | 5100 Basic Education (K-12)         | 735.59   |
|         | 0750 Other Personnel Services  | 5100 Basic Education (K-12)         | 1,092.34   |
|         | 0102 Salary - Other Compensation   | 7900 Operation of Plant             | (85.22)  |
|         | 0210 Florida Retirement System   | 7900 Operation of Plant             | (4.26)   |
|         | 0220 Social Security   | 7900 Operation of Plant             | (6.52)   |
|         |  |                                     | \$ 10,176.97   |
|         | <i>Explanation: To correct revenue code for purchased custodial services (-\$96.00) and appropriate funds received from schools to purchase positions and/or pay for other compensation (\$10,272.97).</i> |                                     |  |
|         | 2051 Purchased - Other Positions   | \$ 10,176.97                        |  |

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 27, 2012

| Account | Object   | Function                    | Increase<br>(Decrease) |
|---------|--|-----------------------------|------------------------|
| 3466    | <u>Purchased Other Positions - External</u>  |                             | \$ 4,346.36            |
|         | 0131 Salary - Instructional  | 5100 Basic Education (K-12) | \$ 2,576.56            |
|         | 0210 Florida Retirement System   | 5100 Basic Education (K-12) | 128.83                 |
|         | 0220 Social Security   | 5100 Basic Education (K-12) | 197.11                 |
|         | 0750 Other Personnel Services  | 5100 Basic Education (K-12) | 1,443.86               |
|         |  |                             | \$ 4,346.36            |
|         | <i>Explanation: To appropriate Stride reimbursement (\$2,902.50) and substitute reimbursements from outside sources (\$1,443.86).</i>          |                             |                        |
|         | 7020 Purchased Positions - External  | \$ 4,346.36                 |                        |
| 3467    | <u>Purchased - Schools - Other</u>   |                             | \$ 962.76              |
|         | 0220 Social Security   | 5100 Basic Education (K-12) | \$ 62.76               |
|         | 0375 Cellular Telephone  | 5100 Basic Education (K-12) | 900.00                 |
|         |  |                             | \$ 962.76              |
|         | <i>Explanation: To appropriate funds received from schools to pay for cell phone stipends.</i>   |                             |                        |
|         | 8001 Purchased - Schools - Other   | \$ 962.76                   |                        |
| 3468    | <u>Riverside Child Care</u>  |                             | \$ 8,000.00            |
|         | 0510 Supplies  | 9100 Community Service      | \$ 8,000.00            |
|         | <i>Explanation: To revise estimated revenue projection based on actual collections to date for Riverside Child Care.</i>                       |                             |                        |
|         | 2168 Child Care - Riverside Elementary School  | \$ 8,000.00                 |                        |
| 3469    | <u>Antioch Child Care</u>  |                             | \$ 8,000.00            |
|         | 0510 Supplies  | 9100 Community Service      | \$ 8,000.00            |
|         | <i>Explanation: To revise estimated revenue projection based on actual collections to date for Antioch Child Care.</i>                         |                             |                        |
|         | 2179 Child Care - Antioch Elementary School  | \$ 8,000.00                 |                        |
| 3470    | <u>Northwood Child Care</u>  |                             | \$ 27,000.00           |
|         | 0510 Supplies  | 9100 Community Service      | \$ 27,000.00           |
|         | <i>Explanation: To revise estimated revenue projection based on actual collections to date for Northwood Child Care.</i>                       |                             |                        |
|         | 2170 Child Care - Northwood Elementary School  | \$ 27,000.00                |                        |
| 3471    | <u>Vocational Equipment - CHOICE HS &amp; Technical Center</u>   |                             | \$ 2,000.00            |
|         | 0642 Equipment (Under \$1,000)   | 5300 Vocational             | \$ 2,000.00            |
|         | <i>Explanation: To appropriate estimated revenue for vocational equipment at CHOICE HS &amp; Technical Center based on actual collections.</i> |                             |                        |
|         | 2039 Career Education Equipment & Supplies   | \$ 2,000.00                 |                        |
| 3475    | <u>Bluewater Child Care</u>  |                             | \$ 70,500.00           |
|         | 0510 Supplies  | 9100 Community Service      | \$ 70,500.00           |
|         | <i>Explanation: To revise estimated revenue projection based on actual collections to date for Bluewater Child Care.</i>                       |                             |                        |
|         | 2175 Child Care - Bluewater Elementary School  | \$ 70,500.00                |                        |
| 3476    | <u>Edge Child Care</u>   |                             | \$ 4,500.00            |
|         | 0510 Supplies  | 9100 Community Service      | \$ 4,500.00            |
|         | <i>Explanation: To revise estimated revenue projection based on actual collections to date for Edge Child Care.</i>                            |                             |                        |
|         | 2176 Child Care - Edge Elementary School   | \$ 4,500.00                 |                        |
| 3477    | <u>Plew Child Care</u>   |                             | \$ 18,500.00           |
|         | 0510 Supplies  | 9100 Community Service      | \$ 18,500.00           |
|         | <i>Explanation: To revise estimated revenue projection based on actual collections to date for Plew Child Care.</i>                            |                             |                        |
|         | 2174 Child Care - Plew Elementary School   | \$ 18,500.00                |                        |
| 3478    | <u>Wright Child Care</u>   |                             | \$ (17,000.00)         |
|         | 0510 Supplies  | 9100 Community Service      | \$ (17,000.00)         |
|         | <i>Explanation: To revise estimated revenue projection based on actual collections to date for Wright Child Care.</i>                          |                             |                        |
|         | 2178 Child Care - Wright Elementary School   | \$ (17,000.00)              |                        |

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 27, 2012

| Account | Object   | Function                              | Increase<br>(Decrease) |
|---------|--|---------------------------------------|------------------------|
| 3479    | <u>Riverside Child Care - Southside Site</u>   |                                       | \$ (24,000.00)         |
|         | 0510 Supplies  | 9100 Community Service                | \$ (24,000.00)         |
|         | <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  |                                       | \$ (24,000.00)         |
| 3484    | <u>Financial Aid Fees</u>  |                                       | \$ 2,000.00            |
|         | 0790 Miscellaneous Expense   | 5300 Vocational                       | \$ 2,000.00            |
|         | <i>Explanation: To appropriate estimated revenue for Financial Aid Fees based on actual collections.</i>   |                                       |                        |
|         | 3005 Financial Aid Trust Fund  |                                       | \$ 2,000.00            |
| 3485    | <u>Restitution Payments - Other</u>  |                                       | \$ 105.23              |
|         | 0990 Fund Balance - Unappropriated   | 9890 Reserves                         | \$ 105.23              |
|         | <i>Explanation: To appropriate estimated revenue for restitution based on actual collections.</i>  |                                       |                        |
|         | .... Discretionary   |                                       | \$ 105.23              |
| 3487    | <u>Certificate Fees - Substitutes</u>  |                                       | \$ 1,000.00            |
|         | 0730 Dues and Fees   | 7730 Staff Services                   | \$ 1,000.00            |
|         | <i>Explanation: To appropriate estimated revenue for Certification Fees - Substitutes based on actual collections.</i>   |                                       |                        |
|         | 2088 Certification   |                                       | \$ 1,000.00            |
| 3488    | <u>Fingerprint Program</u>   |                                       | \$ 3,000.00            |
|         | 0730 Dues and Fees   | 7730 Staff Services                   | \$ 3,000.00            |
|         | <i>Explanation: To appropriate estimated revenue for Fingerprint Program based on actual collections.</i>  |                                       |                        |
|         | 6006 Fingerprinting - Fees   |                                       | \$ 3,000.00            |
| 3490    | <u>Miscellaneous Revenue</u>   |                                       | \$ 19,252.31           |
|         | 0398 Field Trips   | 7803 Transportation - South           | \$ 700.00              |
|         | 0510 Supplies  | 8100 Maintenance Administration       | 33.06                  |
|         | 0990 Fund Balance - Unappropriated   | 9890 Reserves                         | 18,519.25              |
|         |  |                                       | \$ 19,252.31           |
|         | <i>Explanation: To appropriate revenue for Prudential dividends (\$18,219.25), record requests from State of Florida (\$300.00), vending commission (\$33.06), and Target field trip grant (\$700.00) based on actual collections.</i> |                                       |                        |
|         | .... Discretionary   |                                       | \$ 18,519.25           |
|         | 2068 Target Field Trip Grant   | 1020 Maintenance - Vending Commission | \$ 33.06               |
|         |  |                                       | \$ 700.00              |
| 3491    | <u>E-Rate Refunds</u>  |                                       | \$ 23,279.82           |
|         | 0990 Fund Balance - Unappropriated   | 9890 Reserves                         | \$ 23,279.82           |
|         | <i>Explanation: To appropriate revenue for e-rate refunds based on actual collections.</i>   |                                       |                        |
|         | .... Discretionary   |                                       | \$ 23,279.82           |
| 3493    | <u>Sale of Junk</u>  |                                       | \$ 844.05              |
|         | 0990 Fund Balance - Unappropriated   | 9890 Reserves                         | \$ 844.05              |
|         | <i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i>   |                                       |                        |
|         | .... Discretionary   |                                       | \$ 844.05              |
| 3495    | <u>Transportation - Repairs Dept./Other</u>  |                                       | \$ 5,210.86            |
|         | 0550 Repair Parts  | 7801 Transportation - North           | \$ 5,210.86            |
|         | <i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>   |                                       |                        |
|         | .... Discretionary   |                                       | \$ 5,210.86            |
| 3497    | <u>Refund - Prior Year Expenditures</u>  |                                       | \$ 8,970.18            |
|         | 0990 Fund Balance - Unappropriated   | 9890 Reserves                         | \$ 8,970.18            |
|         | <i>Explanation: To appropriate refund of a prior year expenditure based on actual collections.</i>   |                                       |                        |
|         | .... Discretionary   |                                       | \$ 8,970.18            |



Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 27, 2012

| Account  | Object                                  | Function            | Increase<br>(Decrease) |
|--|---|---------------------|------------------------|
| 3741   | <u>Insurance Loss Recovery</u>          |                     | \$ 70,472.94           |
|  | 0990 Fund Balance - Unappropriated      | 9890 Reserves       | \$ 70,472.94           |
| <i>Explanation: To appropriate revenue from insurance loss recovery based on actual collections.</i>             |   |                     |                        |
|  | .... Discretionary                      | \$ 70,472.94        |                        |
| 3746   | <u>Health Reimbursement Arrangement</u> |                     | \$ 7,732.78            |
|  | 0310 Professional & Technical Service   | 7730 Staff Services | \$ 7,732.78            |
| <i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.</i> |   |                     |                        |
|  | 5006 Health Reimbursement Arrangement   | \$ 7,732.78         |                        |

II. Amendments Between Appropriations & Reserves

.... Discretionary

|  |                   |
|--|-------------------|
| 5100 Basic Education (K-12)                  | \$ (2,909,014.80) |
| 5101 Charter School - Federal Impact         | 8,390.00          |
| 5200 Exceptional Child                       | (315,135.73)      |
| 5300 Vocational                              | 99,694.21         |
| 6100 Pupil Personnel Services                | 83,859.01         |
| 6110 Attendance and Social Work              | (5,019.49)        |
| 6120 Guidance Services                       | (39,174.81)       |
| 6130 Health Services                         | (1,627.61)        |
| 6200 Instructional Media Services            | (57,070.77)       |
| 6300 Instruction & Curriculum                | (26,225.33)       |
| 6400 Instructional Staff Training Services   | 5,399.04          |
| 6500 Instruction Related Technology          | (3,905.20)        |
| 7100 School Board                            | (3,985.76)        |
| 7200 General Administration                  | (15,995.97)       |
| 7300 School Admin - Principal Office         | (30,150.49)       |
| 7400 Facilities Acquisition and Construction | (1,928.48)        |
| 7500 Fiscal Services                         | (35,939.28)       |
| 7600 Food Service (Schools)                  | 57,821.96         |
| 7720 Information Services                    | (618.68)          |
| 7730 Staff Services                          | (931.11)          |
| 7760 Internal Service                        | 187.29            |
| 7800 Pupil Transp Services - School          | 7,458.00          |
| 7801 Transportation - North                  | 89,775.93         |
| 7802 Transportation - Central                | 43,555.90         |
| 7803 Transportation - South                  | 23,974.03         |
| 7900 Operation of Plant                      | (14,195.73)       |
| 8100 Maintenance Administration              | 87,700.69         |
| 8200 Administrative Technology Services      | (1,933.06)        |
| 9890 Reserves                                | 1,116,304.21      |
|  | \$ (1,838,732.03) |

*Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2011-2012, and transfers to/(from) the following project(s):*

|                        |                 |                                       |              |
|------------------------|-----------------|---------------------------------------|--------------|
| 2013 Peer Evaluators   | \$ 24,500.00    | 2027 School Psychologists             | \$ 17,640.00 |
| 2095 Salary Resynching | \$ 1,793,876.03 | 5006 Health Reimbursement Arrangement | \$ 2,716.00  |

0006 NDIA Accelerator Grant

|                                |                             |               |
|--------------------------------|-----------------------------|---------------|
| 0510 Supplies                  | 5100 Basic Education (K-12) | \$ (2,466.55) |
| 0642 Equipment (Under \$1,000) | 5100 Basic Education (K-12) | 2,466.55      |
|                                |                             | \$ -          |

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

0011 Utilities/Custodial - Other District Facilities

|                       |                         |           |
|-----------------------|-------------------------|-----------|
| 0381 Water and Sewage | 7900 Operation of Plant | \$ 300.00 |
| 0430 Electricity      | 7900 Operation of Plant | (300.00)  |
|                       |                         | \$ -      |

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

0110 SAI - Response to Intervention

|                                |                               |              |
|--------------------------------|-------------------------------|--------------|
| 0131 Salary - Instructional    | 6300 Instruction & Curriculum | \$ 40,691.40 |
| 0210 Florida Retirement System | 6300 Instruction & Curriculum | 1,339.29     |
| 0220 Social Security           | 6300 Instruction & Curriculum | 1,975.15     |
| 0231 Group Insurance - Health  | 6300 Instruction & Curriculum | (1,649.18)   |

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 27, 2012

| Account | Object                        | Function                      | Increase<br>(Decrease) |
|---------|-------------------------------|-------------------------------|------------------------|
|         | 0232 Group Insurance - Life   | 6300 Instruction & Curriculum | 29.69                  |
|         | 0233 Group Insurance - Dental | 6300 Instruction & Curriculum | (617.01)               |
|         | 0234 Group Insurance - Other  | 6300 Instruction & Curriculum | (74.43)                |
|         |                               |                               | <u>\$ 41,694.91</u>    |

Explanation: To adjust average salaries to actual for fiscal year 2011-2012 and transfers to/(from) the following project(s):

3161 SAI - Supplemental Academic Instruction \$ (41,694.91)

0120 SAI - High School Reading

|                                   |                                   |                     |
|-----------------------------------|-----------------------------------|---------------------|
| 0100 Salaries - Non-Instructional | 5100 Basic Education (K-12)       | \$ 208.81           |
| 0131 Salary - Instructional       | 5100 Basic Education (K-12)       | (1,374.63)          |
| 0132 Salary - Hourly Teachers     | 5100 Basic Education (K-12)       | 12,528.00           |
| 0210 Florida Retirement System    | 5100 Basic Education (K-12)       | (367.27)            |
| 0220 Social Security              | 5100 Basic Education (K-12)       | (1,000.22)          |
| 0231 Group Insurance - Health     | 5100 Basic Education (K-12)       | (3,857.66)          |
| 0232 Group Insurance - Life       | 5100 Basic Education (K-12)       | 47.46               |
| 0233 Group Insurance - Dental     | 5100 Basic Education (K-12)       | (1,576.91)          |
| 0510 Supplies                     | 5100 Basic Education (K-12)       | 8,293.64            |
| 0530 Periodicals                  | 5100 Basic Education (K-12)       | 171.42              |
| 0691 Software (Over \$1,000)      | 5100 Basic Education (K-12)       | 1,259.99            |
| 0750 Other Personnel Services     | 5100 Basic Education (K-12)       | 1,105.53            |
| 0131 Salary - Instructional       | 5200 Exceptional Child            | (1,511.00)          |
| 0210 Florida Retirement System    | 5200 Exceptional Child            | (121.13)            |
| 0220 Social Security              | 5200 Exceptional Child            | (115.47)            |
| 0231 Group Insurance - Health     | 5200 Exceptional Child            | 1,388.60            |
| 0232 Group Insurance - Life       | 5200 Exceptional Child            | 4.16                |
| 0233 Group Insurance - Dental     | 5200 Exceptional Child            | (40.96)             |
| 0530 Periodicals                  | 6200 Instructional Media Services | 171.42              |
|                                   |                                   | <u>\$ 15,213.78</u> |

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2011-2012, and transfers to/(from) the following project(s):

3161 SAI - Supplemental Academic Instruction \$ (15,213.78)

0132 VPK - Year Long Program

|                                      |                                      |              |
|--------------------------------------|--------------------------------------|--------------|
| 0100 Salaries - Non-Instructional    | 5500 Prekindergarten                 | \$ 13,337.35 |
| 0210 Florida Retirement System       | 5500 Prekindergarten                 | 501.14       |
| 0220 Social Security                 | 5500 Prekindergarten                 | 528.65       |
| 0231 Group Insurance - Health        | 5500 Prekindergarten                 | 4,190.02     |
| 0232 Group Insurance - Life          | 5500 Prekindergarten                 | 93.12        |
| 0233 Group Insurance - Dental        | 5500 Prekindergarten                 | (226.32)     |
| 0234 Group Insurance - Other         | 5500 Prekindergarten                 | 5.79         |
| 0510 Supplies                        | 5500 Prekindergarten                 | (17,722.92)  |
| 0100 Salaries - Non-Instructional    | 7300 School Admin - Principal Office | (0.20)       |
| 0111 Salary - Administrative Manager | 7300 School Admin - Principal Office | (0.02)       |
| 0210 Florida Retirement System       | 7300 School Admin - Principal Office | (19.80)      |
| 0220 Social Security                 | 7300 School Admin - Principal Office | (2.77)       |
| 0231 Group Insurance - Health        | 7300 School Admin - Principal Office | (111.98)     |
| 0232 Group Insurance - Life          | 7300 School Admin - Principal Office | (25.69)      |
| 0233 Group Insurance - Dental        | 7300 School Admin - Principal Office | (319.51)     |
| 0234 Group Insurance - Other         | 7300 School Admin - Principal Office | (88.70)      |
| 0100 Salaries - Non-Instructional    | 7900 Operation of Plant              | 0.40         |
| 0210 Florida Retirement System       | 7900 Operation of Plant              | (7.87)       |
| 0220 Social Security                 | 7900 Operation of Plant              | (1.12)       |
| 0231 Group Insurance - Health        | 7900 Operation of Plant              | (112.01)     |
| 0232 Group Insurance - Life          | 7900 Operation of Plant              | (0.25)       |
| 0233 Group Insurance - Dental        | 7900 Operation of Plant              | (17.31)      |
| 0410 Natural Gas                     | 7900 Operation of Plant              | 120.78       |
| 0430 Electricity                     | 7900 Operation of Plant              | (120.78)     |
|                                      |                                      | <u>\$ -</u>  |

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2011-2012.

1002 Lottery - School Advisory Council

|                                  |                             |             |
|----------------------------------|-----------------------------|-------------|
| 0220 Social Security             | 5100 Basic Education (K-12) | \$ 6.03     |
| 0360 Lease and Rental Agreements | 5100 Basic Education (K-12) | 823.00      |
| 0510 Supplies                    | 5100 Basic Education (K-12) | (1,133.00)  |
| 0692 Software (Under \$1,000)    | 5100 Basic Education (K-12) | 310.00      |
| 0750 Other Personnel Services    | 5100 Basic Education (K-12) | (6.03)      |
|                                  |                             | <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 February 27, 2012

| Account | Object   | Function  | Increase<br>(Decrease) |
|---------|--|---|------------------------|
| 1004    | <u>AICE - Set-Aside</u>  |   |                        |
|         | 0510   | Supplies 5100 Basic Education (K-12)                          | \$ (1,756.89)          |
|         | 0642   | Equipment (Under \$1,000) 5100 Basic Education (K-12)         | 556.89                 |
|         | 0730   | Dues and Fees 5100 Basic Education (K-12)                     | 1,200.00               |
|         |  |   | <u>\$ -</u>            |
|         | <i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>                    |   |                        |
| 1006    | <u>NDIA Accelerator Grant</u>  |   |                        |
|         | 0510   | Supplies 5100 Basic Education (K-12)                          | \$ (120.00)            |
|         | 0642   | Equipment (Under \$1,000) 5100 Basic Education (K-12)         | 120.00                 |
|         |  |   | <u>\$ -</u>            |
|         | <i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>                    |   |                        |
| 1084    | <u>Medicaid Reimbursement</u>  |   |                        |
|         | 0100   | Salaries - Non-Instructional 7500 Fiscal Services             | \$ 103.92              |
|         | 0210   | Florida Retirement System 7500 Fiscal Services                | (40.15)                |
|         | 0220   | Social Security 7500 Fiscal Services                          | (47.91)                |
|         | 0231   | Group Insurance - Health 7500 Fiscal Services                 | (371.68)               |
|         | 0232   | Group Insurance - Life 7500 Fiscal Services                   | 0.16                   |
|         | 0233   | Group Insurance - Dental 7500 Fiscal Services                 | (58.64)                |
|         | 0997   | Reserve - Projects 9890 Reserves                              | 414.30                 |
|         |  |   | <u>\$ -</u>            |
|         | <i>Explanation: Adjust average salaries to actual for fiscal year 2011-2012.</i>   |   |                        |
| 1131    | <u>VPK - Summer</u>  |   |                        |
|         | 0510   | Supplies 5500 Prekindergarten                                 | \$ (3,475.00)          |
|         | 0430   | Electricity 7900 Operation of Plant                           | 3,475.00               |
|         |  |   | <u>\$ -</u>            |
|         | <i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>                    |   |                        |
| 1160    | <u>Lottery - School Recognition</u>  |   |                        |
|         | 0510   | Supplies 5100 Basic Education (K-12)                          | \$ (178.47)            |
|         | 0644   | Computer Hardware (Under \$1,000) 5100 Basic Education (K-12) | 178.47                 |
|         |  |   | <u>\$ -</u>            |
|         | <i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>                    |   |                        |
| 2002    | <u>Lottery - School Advisory Council</u>   |   |                        |
|         | 0510   | Supplies 5100 Basic Education (K-12)                          | \$ (6,589.40)          |
|         | 0642   | Equipment (Under \$1,000) 5100 Basic Education (K-12)         | 495.40                 |
|         | 0750   | Other Personnel Services 5100 Basic Education (K-12)          | 6,094.00               |
|         |  |   | <u>\$ -</u>            |
|         | <i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>                    |   |                        |
| 2004    | <u>Itinerant - Visually Impaired</u>   |   |                        |
|         | 0100   | Salaries - Non-Instructional 5200 Exceptional Child           | \$ 7,257.31            |
|         | 0210   | Florida Retirement System 5200 Exceptional Child              | 277.05                 |
|         | 0220   | Social Security 5200 Exceptional Child                        | 555.67                 |
|         | 0231   | Group Insurance - Health 5200 Exceptional Child               | (1,053.33)             |
|         | 0232   | Group Insurance - Life 5200 Exceptional Child                 | 6.96                   |
|         | 0233   | Group Insurance - Dental 5200 Exceptional Child               | (156.08)               |
|         | 0234   | Group Insurance - Other 5200 Exceptional Child                | 11.34                  |
|         |  |   | <u>\$ 6,898.92</u>     |
|         | <i>Explanation: To adjust average salaries to actual for fiscal year 2011-2012 and transfers to/(from) the following project(s):</i> |   |                        |
|         | 2095   | Salary Resynching \$ (6,898.92)                               |                        |
| 2008    | <u>Itinerant Teachers - Hearing Impaired</u>   |   |                        |
|         | 0210   | Florida Retirement System 5200 Exceptional Child              | \$ (39.95)             |
|         | 0220   | Social Security 5200 Exceptional Child                        | (53.02)                |
|         | 0231   | Group Insurance - Health 5200 Exceptional Child               | (336.40)               |
|         | 0232   | Group Insurance - Life 5200 Exceptional Child                 | 0.16                   |
|         | 0233   | Group Insurance - Dental 5200 Exceptional Child               | (66.96)                |
|         |  |   | <u>\$ (496.17)</u>     |
|         | <i>Explanation: To adjust average salaries to actual for fiscal year 2011-2012 and transfers to/(from) the following project(s):</i> |   |                        |
|         | 2095   | Salary Resynching \$ 496.17                                   |                        |

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 27, 2012

| Account                        | Object                          | Function                | Increase<br>(Decrease) |
|--------------------------------|---------------------------------|-------------------------|------------------------|
| <u>2011 Custodial Services</u> |                                 |                         |                        |
| 0100                           | Salaries - Non-Instructional    | 7900 Operation of Plant | \$ 8,387.70            |
| 0111                           | Salary - Administrative Manager | 7900 Operation of Plant | (0.01)                 |
| 0130                           | Salary - Overtime               | 7900 Operation of Plant | 5,115.50               |
| 0210                           | Florida Retirement System       | 7900 Operation of Plant | 2,229.92               |
| 0220                           | Social Security                 | 7900 Operation of Plant | 4,485.32               |
| 0231                           | Group Insurance - Health        | 7900 Operation of Plant | 11,480.34              |
| 0232                           | Group Insurance - Life          | 7900 Operation of Plant | (8.59)                 |
| 0233                           | Group Insurance - Dental        | 7900 Operation of Plant | (6,576.09)             |
| 0510                           | Supplies                        | 7900 Operation of Plant | (5,762.69)             |
|                                |                                 |                         | <u>\$ 19,351.40</u>    |

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2011-2012, and transfers to/(from) the following project(s):

2095 Salary Resynching \$ (19,351.40)

2013 Peer Evaluators

|      |                                  |  |                    |
|------|----------------------------------|--|--------------------|
| 0131 | Salary - Instructional           | 6100 Pupil Personnel Services              | \$ (18,135.90)     |
| 0210 | Florida Retirement System        | 6100 Pupil Personnel Services              | (1,119.18)         |
| 0220 | Social Security                  | 6100 Pupil Personnel Services              | (2,299.63)         |
| 0231 | Group Insurance - Health         | 6100 Pupil Personnel Services              | 5,228.15           |
| 0232 | Group Insurance - Life           | 6100 Pupil Personnel Services              | 19.85              |
| 0233 | Group Insurance - Dental         | 6100 Pupil Personnel Services              | (201.23)           |
| 0310 | Professional & Technical Service | 6400 Instructional Staff Training Services | 24,500.00          |
|      |                                  |  | <u>\$ 7,992.06</u> |

Explanation: To adjust average salaries to actual for fiscal year 2011-2012 and transfers to/(from) the following project(s):

.... Discretionary \$ (24,500.00) 2095 Salary Resynching \$ 16,507.94  
(Training for National Common Core Standards)

2015 Adult Student Fees

|      |                         |                        |             |
|------|-------------------------|------------------------|-------------|
| 0390 | Other Purchased Service | 5900 Other Instruction | \$ 1,000.00 |
| 0510 | Supplies                | 5900 Other Instruction | (1,000.00)  |
|      |                         |                        | <u>\$ -</u> |

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

2017 Itinerant Teachers - Adaptive P. E.

|      |                           |                        |                    |
|------|---------------------------|------------------------|--------------------|
| 0210 | Florida Retirement System | 5200 Exceptional Child | \$ (445.52)        |
| 0220 | Social Security           | 5200 Exceptional Child | (713.19)           |
| 0231 | Group Insurance - Health  | 5200 Exceptional Child | 657.92             |
| 0232 | Group Insurance - Life    | 5200 Exceptional Child | 0.32               |
| 0233 | Group Insurance - Dental  | 5200 Exceptional Child | (133.92)           |
|      |                           |                        | <u>\$ (634.39)</u> |

Explanation: To adjust average salaries to actual for fiscal year 2011-2012 and transfers to/(from) the following project(s):

2095 Salary Resynching \$ 634.39

2018 Itinerant Teachers - Autistic

|      |                           |                        |                    |
|------|---------------------------|------------------------|--------------------|
| 0210 | Florida Retirement System | 5200 Exceptional Child | \$ (72.60)         |
| 0220 | Social Security           | 5200 Exceptional Child | 0.29               |
| 0231 | Group Insurance - Health  | 5200 Exceptional Child | (371.68)           |
| 0232 | Group Insurance - Life    | 5200 Exceptional Child | 0.16               |
| 0233 | Group Insurance - Dental  | 5200 Exceptional Child | (58.64)            |
|      |                           |                        | <u>\$ (502.47)</u> |

Explanation: To adjust average salaries to actual for fiscal year 2011-2012 and transfers to/(from) the following project(s):

2095 Salary Resynching \$ 502.47

2019 Itinerant Teachers - OT/PT

|      |                           |                        |                      |
|------|---------------------------|------------------------|----------------------|
| 0131 | Salary - Instructional    | 5200 Exceptional Child | \$ (1,567.61)        |
| 0210 | Florida Retirement System | 5200 Exceptional Child | (137.28)             |
| 0220 | Social Security           | 5200 Exceptional Child | (771.72)             |
| 0231 | Group Insurance - Health  | 5200 Exceptional Child | (6,368.60)           |
| 0232 | Group Insurance - Life    | 5200 Exceptional Child | 3.05                 |
| 0233 | Group Insurance - Dental  | 5200 Exceptional Child | (331.96)             |
| 0234 | Group Insurance - Other   | 5200 Exceptional Child | 101.08               |
|      |                           |                        | <u>\$ (9,073.04)</u> |

Explanation: To adjust average salaries to actual for fiscal year 2011-2012 and transfers to/(from) the following project(s):

2095 Salary Resynching \$ 9,073.04

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 27, 2012

| Account  | Object                            | Function                              | Increase<br>(Decrease) |
|--|-----------------------------------|---------------------------------------|------------------------|
| <u>2027 School Psychologists</u>   |                                   |                                       |                        |
| 0131   | Salary - Instructional            | 6140 Psychological Services           | \$ (1,872.20)          |
| 0210   | Florida Retirement System         | 6140 Psychological Services           | (185.50)               |
| 0220   | Social Security                   | 6140 Psychological Services           | (8.58)                 |
| 0231   | Group Insurance - Health          | 6140 Psychological Services           | 5,946.05               |
| 0232   | Group Insurance - Life            | 6140 Psychological Services           | 2.44                   |
| 0233   | Group Insurance - Dental          | 6140 Psychological Services           | (222.72)               |
| 0234   | Group Insurance - Other           | 6140 Psychological Services           | 0.12                   |
| 0510   | Supplies                          | 6140 Psychological Services           | (122.85)               |
| 0644   | Computer Hardware (Under \$1,000) | 6140 Psychological Services           | 122.85                 |
| 0997   | Reserve - Projects                | 9890 Reserves                         | 32,200.00              |
|  |                                   |                                       | <u>\$ 35,859.61</u>    |
| <i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, adjust average salaries to actual for fiscal year 2011-2012, and transfers to/(from) the following project(s):</i> |                                   |                                       |                        |
| ....   | Discretionary                     | \$ (17,640.00) 2095 Salary Resynching | \$ (18,219.61)         |
| <u>2039 Career Education Equipment &amp; Supplies</u>  |                                   |                                       |                        |
| 0510   | Supplies                          | 5300 Vocational                       | \$ 3,196.18            |
| 0520   | Textbooks                         | 5300 Vocational                       | 803.82                 |
| 0641   | Equipment (Over \$1,000)          | 5300 Vocational                       | 395.61                 |
| 0642   | Equipment (Under \$1,000)         | 5300 Vocational                       | (4,395.61)             |
|  |                                   |                                       | <u>\$ -</u>            |
| <i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>  |                                   |                                       |                        |
| <u>2045 ROTC</u>   |                                   |                                       |                        |
| 0107   | Salary - Extended Substitute      | 5100 Basic Education (K-12)           | \$ 1,048.70            |
| 0131   | Salary - Instructional            | 5100 Basic Education (K-12)           | (9,874.95)             |
| 0210   | Florida Retirement System         | 5100 Basic Education (K-12)           | (992.23)               |
| 0220   | Social Security                   | 5100 Basic Education (K-12)           | (997.90)               |
| 0231   | Group Insurance - Health          | 5100 Basic Education (K-12)           | (14,745.90)            |
| 0232   | Group Insurance - Life            | 5100 Basic Education (K-12)           | 2.72                   |
| 0233   | Group Insurance - Dental          | 5100 Basic Education (K-12)           | (501.73)               |
| 0234   | Group Insurance - Other           | 5100 Basic Education (K-12)           | 41.30                  |
| 0997   | Reserve - Projects                | 9890 Reserves                         | 26,019.99              |
|  |                                   |                                       | <u>\$ -</u>            |
| <i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds and adjust average salaries to actual for fiscal year 2011-2012.</i>  |                                   |                                       |                        |
| <u>2051 Purchased - Other Positions</u>  |                                   |                                       |                        |
| 0210   | Florida Retirement System         | 5100 Basic Education (K-12)           | \$ (102.25)            |
| 0220   | Social Security                   | 5100 Basic Education (K-12)           | (132.35)               |
| 0750   | Other Personnel Services          | 5100 Basic Education (K-12)           | 234.60                 |
|  |                                   |                                       | <u>\$ -</u>            |
| <i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>  |                                   |                                       |                        |
| <u>2062 Air Force Armament Museum Donation</u>   |                                   |                                       |                        |
| 0398   | Field Trips                       | 7800 Pupil Transp Services - School   | \$ (601.50)            |
| 0398   | Field Trips                       | 7801 Transportation - North           | 601.50                 |
|  |                                   |                                       | <u>\$ -</u>            |
| <i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>  |                                   |                                       |                        |
| <u>2086 SAI - Teenage Parenting Program</u>  |                                   |                                       |                        |
| 0131   | Salary - Instructional            | 5100 Basic Education (K-12)           | \$ 2,131.00            |
| 0210   | Florida Retirement System         | 5100 Basic Education (K-12)           | 10.78                  |
| 0220   | Social Security                   | 5100 Basic Education (K-12)           | 154.73                 |
| 0231   | Group Insurance - Health          | 5100 Basic Education (K-12)           | (4,280.36)             |
| 0232   | Group Insurance - Life            | 5100 Basic Education (K-12)           | 8.32                   |
| 0233   | Group Insurance - Dental          | 5100 Basic Education (K-12)           | (81.92)                |
| 0310   | Professional & Technical Service  | 5100 Basic Education (K-12)           | (324.12)               |
| 0750   | Other Personnel Services          | 5100 Basic Education (K-12)           | 324.12                 |
| 0100   | Salaries - Non-Instructional      | 7300 School Admin - Principal Office  | (0.02)                 |
| 0210   | Florida Retirement System         | 7300 School Admin - Principal Office  | (3.96)                 |
| 0220   | Social Security                   | 7300 School Admin - Principal Office  | (118.59)               |

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 27, 2012

| Account | Object                        | Function                             | Increase<br>(Decrease) |
|---------|-------------------------------|--------------------------------------|------------------------|
|         | 0231 Group Insurance - Health | 7300 School Admin - Principal Office | 481.10                 |
|         | 0232 Group Insurance - Life   | 7300 School Admin - Principal Office | 1.19                   |
|         | 0233 Group Insurance - Dental | 7300 School Admin - Principal Office | 0.35                   |
|         |                               |                                      | <u>\$ (1,697.38)</u>   |

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2011-2012, and transfers to/(from) the following project(s):

3161 SAI - Supplemental Academic Instruction \$ 1,697.38

2088 Certification

|                                |  |             |
|--------------------------------|--|-------------|
| 0210 Florida Retirement System | 6400 Instructional Staff Training Services | \$ (14.14)  |
| 0220 Social Security           | 6400 Instructional Staff Training Services | (46.55)     |
| 0232 Group Insurance - Life    | 6400 Instructional Staff Training Services | (0.45)      |
| 0233 Group Insurance - Dental  | 6400 Instructional Staff Training Services | (29.85)     |
| 0234 Group Insurance - Other   | 6400 Instructional Staff Training Services | (0.48)      |
| 0510 Supplies                  | 6400 Instructional Staff Training Services | 91.47       |
|                                |  | <u>\$ -</u> |

Explanation: Adjust average salaries to actual for fiscal year 2011-2012.

2093 Fuel System Repairs

|                    |                                     |             |
|--------------------|-------------------------------------|-------------|
| 0510 Supplies      | 7800 Pupil Transp Services - School | \$ 1,032.00 |
| 0730 Dues and Fees | 7800 Pupil Transp Services - School | (1,032.00)  |
|                    |                                     | <u>\$ -</u> |

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

2095 Salary Resynching

|                                      |  |              |
|--------------------------------------|--|--------------|
| 0100 Salaries - Non-Instructional    | 5100 Basic Education (K-12)                | \$ 24,546.83 |
| 0131 Salary - Instructional          | 5100 Basic Education (K-12)                | 838,383.10   |
| 0210 Florida Retirement System       | 5100 Basic Education (K-12)                | 43,146.52    |
| 0220 Social Security                 | 5100 Basic Education (K-12)                | 66,014.92    |
| 0100 Salaries - Non-Instructional    | 5200 Exceptional Child                     | 23,287.86    |
| 0131 Salary - Instructional          | 5200 Exceptional Child                     | 128,941.85   |
| 0210 Florida Retirement System       | 5200 Exceptional Child                     | 7,611.64     |
| 0220 Social Security                 | 5200 Exceptional Child                     | 11,645.89    |
| 0100 Salaries - Non-Instructional    | 5300 Vocational                            | 686.45       |
| 0131 Salary - Instructional          | 5300 Vocational                            | 41,529.81    |
| 0210 Florida Retirement System       | 5300 Vocational                            | 2,111.23     |
| 0220 Social Security                 | 5300 Vocational                            | 3,228.60     |
| 0100 Salaries - Non-Instructional    | 5500 Prekindergarten                       | 1,693.83     |
| 0210 Florida Retirement System       | 5500 Prekindergarten                       | 85.09        |
| 0220 Social Security                 | 5500 Prekindergarten                       | 129.05       |
| 0100 Salaries - Non-Instructional    | 5900 Other Instruction                     | 170.87       |
| 0131 Salary - Instructional          | 5900 Other Instruction                     | 11,787.02    |
| 0210 Florida Retirement System       | 5900 Other Instruction                     | 597.84       |
| 0220 Social Security                 | 5900 Other Instruction                     | 914.63       |
| 0100 Salaries - Non-Instructional    | 6100 Pupil Personnel Services              | 1,200.05     |
| 0111 Salary - Administrative Manager | 6100 Pupil Personnel Services              | 1,623.51     |
| 0131 Salary - Instructional          | 6100 Pupil Personnel Services              | 38,180.07    |
| 0210 Florida Retirement System       | 6100 Pupil Personnel Services              | 2,050.48     |
| 0220 Social Security                 | 6100 Pupil Personnel Services              | 3,137.21     |
| 0131 Salary - Instructional          | 6110 Attendance and Social Work            | 3,337.15     |
| 0210 Florida Retirement System       | 6110 Attendance and Social Work            | 166.56       |
| 0220 Social Security                 | 6110 Attendance and Social Work            | 256.00       |
| 0131 Salary - Instructional          | 6120 Guidance Services                     | 25,687.97    |
| 0210 Florida Retirement System       | 6120 Guidance Services                     | 1,284.20     |
| 0220 Social Security                 | 6120 Guidance Services                     | 1,965.35     |
| 0100 Salaries - Non-Instructional    | 6140 Psychological Services                | 514.59       |
| 0131 Salary - Instructional          | 6140 Psychological Services                | 8,319.63     |
| 0210 Florida Retirement System       | 6140 Psychological Services                | 441.66       |
| 0220 Social Security                 | 6140 Psychological Services                | 675.53       |
| 0100 Salaries - Non-Instructional    | 6200 Instructional Media Services          | 5,667.93     |
| 0131 Salary - Instructional          | 6200 Instructional Media Services          | 4,730.88     |
| 0210 Florida Retirement System       | 6200 Instructional Media Services          | 520.75       |
| 0220 Social Security                 | 6200 Instructional Media Services          | 795.10       |
| 0100 Salaries - Non-Instructional    | 6300 Instruction & Curriculum              | 3,771.02     |
| 0111 Salary - Administrative Manager | 6300 Instruction & Curriculum              | 12,069.83    |
| 0131 Salary - Instructional          | 6300 Instruction & Curriculum              | 18,343.49    |
| 0210 Florida Retirement System       | 6300 Instruction & Curriculum              | 1,708.41     |
| 0220 Social Security                 | 6300 Instruction & Curriculum              | 2,616.89     |
| 0100 Salaries - Non-Instructional    | 6400 Instructional Staff Training Services | 1,028.19     |
| 0111 Salary - Administrative Manager | 6400 Instructional Staff Training Services | 938.05       |
| 0210 Florida Retirement System       | 6400 Instructional Staff Training Services | 98.02        |
| 0220 Social Security                 | 6400 Instructional Staff Training Services | 150.47       |
| 0100 Salaries - Non-Instructional    | 6500 Instruction Related Technology        | 594.32       |

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 27, 2012

| Account | Object                          | Function                                     | Increase<br>(Decrease) |
|---------|---------------------------------|--|------------------------|
| 0111    | Salary - Administrative Manager | 6500 Instruction Related Technology          | 2,229.24               |
| 0131    | Salary - Instructional          | 6500 Instruction Related Technology          | 857.32                 |
| 0210    | Florida Retirement System       | 6500 Instruction Related Technology          | 182.95                 |
| 0220    | Social Security                 | 6500 Instruction Related Technology          | 282.38                 |
| 0100    | Salaries - Non-Instructional    | 7100 School Board                            | 514.59                 |
| 0111    | Salary - Administrative Manager | 7100 School Board                            | 3,257.43               |
| 0210    | Florida Retirement System       | 7100 School Board                            | 189.25                 |
| 0220    | Social Security                 | 7100 School Board                            | 287.19                 |
| 0100    | Salaries - Non-Instructional    | 7200 General Administration                  | 342.73                 |
| 0111    | Salary - Administrative Manager | 7200 General Administration                  | 2,913.69               |
| 0210    | Florida Retirement System       | 7200 General Administration                  | 163.18                 |
| 0220    | Social Security                 | 7200 General Administration                  | 249.62                 |
| 0100    | Salaries - Non-Instructional    | 7300 School Admin - Principal Office         | 59,114.01              |
| 0111    | Salary - Administrative Manager | 7300 School Admin - Principal Office         | 74,586.43              |
| 0210    | Florida Retirement System       | 7300 School Admin - Principal Office         | 6,684.87               |
| 0220    | Social Security                 | 7300 School Admin - Principal Office         | 10,227.83              |
| 0100    | Salaries - Non-Instructional    | 7400 Facilities Acquisition and Construction | 686.45                 |
| 0111    | Salary - Administrative Manager | 7400 Facilities Acquisition and Construction | 1,200.05               |
| 0210    | Florida Retirement System       | 7400 Facilities Acquisition and Construction | 94.64                  |
| 0220    | Social Security                 | 7400 Facilities Acquisition and Construction | 144.09                 |
| 0100    | Salaries - Non-Instructional    | 7500 Fiscal Services                         | 9,419.14               |
| 0111    | Salary - Administrative Manager | 7500 Fiscal Services                         | 6,242.44               |
| 0210    | Florida Retirement System       | 7500 Fiscal Services                         | 783.62                 |
| 0220    | Social Security                 | 7500 Fiscal Services                         | 1,196.88               |
| 0100    | Salaries - Non-Instructional    | 7720 Information Services                    | 252.59                 |
| 0111    | Salary - Administrative Manager | 7720 Information Services                    | 686.45                 |
| 0210    | Florida Retirement System       | 7720 Information Services                    | 47.86                  |
| 0220    | Social Security                 | 7720 Information Services                    | 70.33                  |
| 0100    | Salaries - Non-Instructional    | 7730 Staff Services                          | 8,138.35               |
| 0111    | Salary - Administrative Manager | 7730 Staff Services                          | 4,457.47               |
| 0210    | Florida Retirement System       | 7730 Staff Services                          | 629.99                 |
| 0220    | Social Security                 | 7730 Staff Services                          | 963.30                 |
| 0100    | Salaries - Non-Instructional    | 7760 Internal Service                        | 3,932.47               |
| 0111    | Salary - Administrative Manager | 7760 Internal Service                        | 755.78                 |
| 0210    | Florida Retirement System       | 7760 Internal Service                        | 235.25                 |
| 0220    | Social Security                 | 7760 Internal Service                        | 358.68                 |
| 0100    | Salaries - Non-Instructional    | 7801 Transportation - North                  | 31,715.92              |
| 0111    | Salary - Administrative Manager | 7801 Transportation - North                  | 1,623.51               |
| 0210    | Florida Retirement System       | 7801 Transportation - North                  | 1,667.86               |
| 0220    | Social Security                 | 7801 Transportation - North                  | 2,550.37               |
| 0100    | Salaries - Non-Instructional    | 7802 Transportation - Central                | 18,274.17              |
| 0111    | Salary - Administrative Manager | 7802 Transportation - Central                | 2,229.24               |
| 0210    | Florida Retirement System       | 7802 Transportation - Central                | 1,024.72               |
| 0220    | Social Security                 | 7802 Transportation - Central                | 1,567.92               |
| 0100    | Salaries - Non-Instructional    | 7803 Transportation - South                  | 25,956.85              |
| 0111    | Salary - Administrative Manager | 7803 Transportation - South                  | 1,714.64               |
| 0210    | Florida Retirement System       | 7803 Transportation - South                  | 1,384.07               |
| 0220    | Social Security                 | 7803 Transportation - South                  | 2,116.65               |
| 0100    | Salaries - Non-Instructional    | 7900 Operation of Plant                      | 60,178.94              |
| 0111    | Salary - Administrative Manager | 7900 Operation of Plant                      | 3,037.05               |
| 0210    | Florida Retirement System       | 7900 Operation of Plant                      | 3,161.16               |
| 0220    | Social Security                 | 7900 Operation of Plant                      | 4,835.28               |
| 0100    | Salaries - Non-Instructional    | 8100 Maintenance Administration              | 35,991.12              |
| 0111    | Salary - Administrative Manager | 8100 Maintenance Administration              | 5,898.71               |
| 0210    | Florida Retirement System       | 8100 Maintenance Administration              | 2,094.70               |
| 0220    | Social Security                 | 8100 Maintenance Administration              | 3,205.03               |
| 0100    | Salaries - Non-Instructional    | 8120 Building and Ground Maintenance         | (263.00)               |
| 0210    | Florida Retirement System       | 8120 Building and Ground Maintenance         | (13.00)                |
| 0220    | Social Security                 | 8120 Building and Ground Maintenance         | (20.00)                |
| 0100    | Salaries - Non-Instructional    | 8200 Administrative Technology Services      | 10,194.73              |
| 0111    | Salary - Administrative Manager | 8200 Administrative Technology Services      | 8,218.08               |
| 0210    | Florida Retirement System       | 8200 Administrative Technology Services      | 920.64                 |
| 0220    | Social Security                 | 8200 Administrative Technology Services      | 1,409.35               |
| 0100    | Salaries - Non-Instructional    | 9100 Community Service                       | (12,597.00)            |
| 0210    | Florida Retirement System       | 9100 Community Service                       | (630.00)               |

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 27, 2012

| Account | Object             | Function               | Increase<br>(Decrease) |
|---------|--------------------|------------------------|------------------------|
| 0220    | Social Security    | 9100 Community Service | (963.00)               |
| 0997    | Reserve - Projects | 9890 Reserves          | 1,403.00               |
|         |                    |                        | <u>\$ 1,768,652.59</u> |

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

|      |                                       |                   |  |               |
|------|---------------------------------------|-------------------|--|---------------|
| .... | Discretionary                         | \$ (1,793,876.03) | 2004 Itinerant - Visually Impaired       | \$ 6,898.92   |
| 2008 | Itinerant Teachers - Hearing Impaired | \$ (496.17)       | 2011 Custodial Services                  | \$ 19,351.40  |
| 2013 | Peer Evaluators                       | \$ (16,507.94)    | 2017 Itinerant Teachers - Adaptive P. E. | \$ (634.39)   |
| 2018 | Itinerant Teachers - Autistic         | \$ (502.47)       | 2019 Itinerant Teachers - OT/PT          | \$ (9,073.04) |
| 2027 | School Psychologists                  | \$ 18,219.61      | 2099 Stadium Facilities                  | \$ (3,494.98) |
| 3001 | ESE Guarantee - Gifted                | \$ 12,592.29      | 5012 Itinerant - Staffing Specialist     | \$ (1,114.42) |
| 7020 | Purchased Positions - External        | \$ (15.37)        |  |               |

2099 Stadium Facilities

|      |                           |                                      |                      |
|------|---------------------------|--------------------------------------|----------------------|
| 0210 | Florida Retirement System | 8100 Maintenance Administration      | \$ (278.72)          |
| 0220 | Social Security           | 8100 Maintenance Administration      | (289.60)             |
| 0231 | Group Insurance - Health  | 8100 Maintenance Administration      | (2,632.78)           |
| 0232 | Group Insurance - Life    | 8100 Maintenance Administration      | (4.22)               |
| 0233 | Group Insurance - Dental  | 8100 Maintenance Administration      | (289.66)             |
| 0510 | Supplies                  | 8120 Building and Ground Maintenance | (111.00)             |
| 0560 | Tires and Tubes           | 8120 Building and Ground Maintenance | 111.00               |
|      |                           |                                      | <u>\$ (3,494.98)</u> |

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2011-2012, and transfers to/(from) the following project(s):

|      |                   |             |  |
|------|-------------------|-------------|--|
| 2095 | Salary Resynching | \$ 3,494.98 |  |
|------|-------------------|-------------|--|

2120 CSR - 7th Period Allocation

|      |                           |                             |                      |
|------|---------------------------|-----------------------------|----------------------|
| 0131 | Salary - Instructional    | 5100 Basic Education (K-12) | \$ 1,425.25          |
| 0210 | Florida Retirement System | 5100 Basic Education (K-12) | (1,853.55)           |
| 0220 | Social Security           | 5100 Basic Education (K-12) | (1,517.96)           |
| 0231 | Group Insurance - Health  | 5100 Basic Education (K-12) | 1,273.13             |
| 0232 | Group Insurance - Life    | 5100 Basic Education (K-12) | 60.12                |
| 0233 | Group Insurance - Dental  | 5100 Basic Education (K-12) | (1,288.17)           |
| 0234 | Group Insurance - Other   | 5100 Basic Education (K-12) | 7.42                 |
|      |                           |                             | <u>\$ (1,893.76)</u> |

Explanation: To adjust average salaries to actual for fiscal year 2011-2012 and transfers to/(from) the following project(s):

|      |                      |             |  |
|------|----------------------|-------------|--|
| 4125 | Class Size Reduction | \$ 1,893.76 |  |
|------|----------------------|-------------|--|

2154 Advanced Placement

|      |                           |                               |             |
|------|---------------------------|-------------------------------|-------------|
| 0105 | Salary - Bonus            | 5100 Basic Education (K-12)   | \$ 3,400.00 |
| 0131 | Salary - Instructional    | 5100 Basic Education (K-12)   | (21,419.27) |
| 0210 | Florida Retirement System | 5100 Basic Education (K-12)   | (1,260.50)  |
| 0220 | Social Security           | 5100 Basic Education (K-12)   | (1,794.52)  |
| 0231 | Group Insurance - Health  | 5100 Basic Education (K-12)   | (4,126.67)  |
| 0232 | Group Insurance - Life    | 5100 Basic Education (K-12)   | (0.39)      |
| 0233 | Group Insurance - Dental  | 5100 Basic Education (K-12)   | (1,035.92)  |
| 0510 | Supplies                  | 5100 Basic Education (K-12)   | (2,313.14)  |
| 0750 | Other Personnel Services  | 5100 Basic Education (K-12)   | 357.95      |
| 0331 | Out of County Travel      | 6300 Instruction & Curriculum | 169.75      |
| 0997 | Reserve - Projects        | 9890 Reserves                 | 28,022.71   |
|      |                           |                               | <u>\$ -</u> |

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2011-2012.

2168 Child Care - Riverside Elementary School

|      |                              |                                      |             |
|------|------------------------------|--------------------------------------|-------------|
| 0100 | Salaries - Non-Instructional | 5100 Basic Education (K-12)          | \$ 2,667.57 |
| 0130 | Salary - Overtime            | 5100 Basic Education (K-12)          | 19.12       |
| 0131 | Salary - Instructional       | 5100 Basic Education (K-12)          | 15,405.32   |
| 0210 | Florida Retirement System    | 5100 Basic Education (K-12)          | 883.15      |
| 0220 | Social Security              | 5100 Basic Education (K-12)          | 1,380.39    |
| 0231 | Group Insurance - Health     | 5100 Basic Education (K-12)          | 2,811.30    |
| 0232 | Group Insurance - Life       | 5100 Basic Education (K-12)          | 8.98        |
| 0233 | Group Insurance - Dental     | 5100 Basic Education (K-12)          | (47.93)     |
| 0750 | Other Personnel Services     | 5100 Basic Education (K-12)          | 900.00      |
| 0510 | Supplies                     | 7300 School Admin - Principal Office | 500.00      |
| 0100 | Salaries - Non-Instructional | 9100 Community Service               | 2,408.86    |
| 0130 | Salary - Overtime            | 9100 Community Service               | 272.58      |
| 0210 | Florida Retirement System    | 9100 Community Service               | 222.67      |
| 0220 | Social Security              | 9100 Community Service               | 397.97      |
| 0231 | Group Insurance - Health     | 9100 Community Service               | 517.64      |
| 0232 | Group Insurance - Life       | 9100 Community Service               | 0.32        |



Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 27, 2012

| Account | Object                        | Function               | Increase<br>(Decrease) |
|---------|-------------------------------|------------------------|------------------------|
|         | 0233 Group Insurance - Dental | 9100 Community Service | (181.28)               |
|         | 0510 Supplies                 | 9100 Community Service | (6,129.73)             |
|         | 0520 Textbooks                | 9100 Community Service | (2,299.93)             |
|         | 0750 Other Personnel Services | 9100 Community Service | (900.00)               |
|         | 0997 Reserve - Projects       | 9890 Reserves          | (18,837.00)            |
|         |                               |                        | <u>\$ -</u>            |

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2011-2012.

2170 Child Care - Northwood Elementary School

|                                   |                             |                |
|-----------------------------------|-----------------------------|----------------|
| 0131 Salary - Instructional       | 5100 Basic Education (K-12) | \$ (10,024.37) |
| 0210 Florida Retirement System    | 5100 Basic Education (K-12) | (515.35)       |
| 0220 Social Security              | 5100 Basic Education (K-12) | (766.17)       |
| 0231 Group Insurance - Health     | 5100 Basic Education (K-12) | (168.84)       |
| 0232 Group Insurance - Life       | 5100 Basic Education (K-12) | 0.64           |
| 0233 Group Insurance - Dental     | 5100 Basic Education (K-12) | (63.49)        |
| 0100 Salaries - Non-Instructional | 9100 Community Service      | 980.90         |
| 0210 Florida Retirement System    | 9100 Community Service      | 121.71         |
| 0220 Social Security              | 9100 Community Service      | (114.13)       |
| 0231 Group Insurance - Health     | 9100 Community Service      | 6,956.62       |
| 0232 Group Insurance - Life       | 9100 Community Service      | 18.32          |
| 0233 Group Insurance - Dental     | 9100 Community Service      | 56.72          |
| 0510 Supplies                     | 9100 Community Service      | 2,017.44       |
| 0750 Other Personnel Services     | 9100 Community Service      | 1,500.00       |
|                                   |                             | <u>\$ -</u>    |

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2011-2012.

2174 Child Care - Plew Elementary School

|                                   |                                      |               |
|-----------------------------------|--------------------------------------|---------------|
| 0100 Salaries - Non-Instructional | 5100 Basic Education (K-12)          | \$ (1,075.60) |
| 0210 Florida Retirement System    | 5100 Basic Education (K-12)          | (56.99)       |
| 0220 Social Security              | 5100 Basic Education (K-12)          | (82.36)       |
| 0100 Salaries - Non-Instructional | 7300 School Admin - Principal Office | (36,485.00)   |
| 0210 Florida Retirement System    | 7300 School Admin - Principal Office | (1,824.00)    |
| 0220 Social Security              | 7300 School Admin - Principal Office | (2,791.00)    |
| 0231 Group Insurance - Health     | 7300 School Admin - Principal Office | (5,770.00)    |
| 0232 Group Insurance - Life       | 7300 School Admin - Principal Office | (25.00)       |
| 0233 Group Insurance - Dental     | 7300 School Admin - Principal Office | (305.00)      |
| 0371 Telephone                    | 7900 Operation of Plant              | 200.00        |
| 0100 Salaries - Non-Instructional | 9100 Community Service               | 17,413.76     |
| 0130 Salary - Overtime            | 9100 Community Service               | 78.78         |
| 0210 Florida Retirement System    | 9100 Community Service               | 787.81        |
| 0220 Social Security              | 9100 Community Service               | 1,231.85      |
| 0231 Group Insurance - Health     | 9100 Community Service               | (6,327.50)    |
| 0232 Group Insurance - Life       | 9100 Community Service               | 55.07         |
| 0233 Group Insurance - Dental     | 9100 Community Service               | 29.08         |
| 0510 Supplies                     | 9100 Community Service               | 33,937.16     |
| 0730 Dues and Fees                | 9100 Community Service               | 1,008.94      |
|                                   |                                      | <u>\$ -</u>   |

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2011-2012.

2175 Child Care - Bluewater Elementary School

|                                   |                             |               |
|-----------------------------------|-----------------------------|---------------|
| 0100 Salaries - Non-Instructional | 5100 Basic Education (K-12) | \$ (3,030.20) |
| 0131 Salary - Instructional       | 5100 Basic Education (K-12) | 15,750.84     |
| 0210 Florida Retirement System    | 5100 Basic Education (K-12) | 595.48        |
| 0220 Social Security              | 5100 Basic Education (K-12) | 989.72        |
| 0231 Group Insurance - Health     | 5100 Basic Education (K-12) | 282.24        |
| 0232 Group Insurance - Life       | 5100 Basic Education (K-12) | 17.01         |
| 0233 Group Insurance - Dental     | 5100 Basic Education (K-12) | (66.56)       |
| 0234 Group Insurance - Other      | 5100 Basic Education (K-12) | 58.94         |
| 0100 Salaries - Non-Instructional | 9100 Community Service      | (11,759.98)   |
| 0130 Salary - Overtime            | 9100 Community Service      | 81.00         |
| 0210 Florida Retirement System    | 9100 Community Service      | (538.31)      |
| 0220 Social Security              | 9100 Community Service      | (692.04)      |
| 0231 Group Insurance - Health     | 9100 Community Service      | 10,433.28     |
| 0232 Group Insurance - Life       | 9100 Community Service      | 50.79         |
| 0233 Group Insurance - Dental     | 9100 Community Service      | 134.44        |
| 0510 Supplies                     | 9100 Community Service      | (12,306.65)   |
|                                   |                             | <u>\$ -</u>   |

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2011-2012.

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 27, 2012

| Account   | Object                            | Function                             | Increase<br>(Decrease) |
|---|-----------------------------------|--------------------------------------|------------------------|
| 2176 <u>Child Care - Edge Elementary School</u> |                                   |                                      |                        |
| 0100  | Salaries - Non-Instructional      | 5100 Basic Education (K-12)          | \$ (8,004.89)          |
| 0210  | Florida Retirement System         | 5100 Basic Education (K-12)          | (418.28)               |
| 0220  | Social Security                   | 5100 Basic Education (K-12)          | (625.02)               |
| 0231  | Group Insurance - Health          | 5100 Basic Education (K-12)          | 2,199.75               |
| 0232  | Group Insurance - Life            | 5100 Basic Education (K-12)          | 10.64                  |
| 0233  | Group Insurance - Dental          | 5100 Basic Education (K-12)          | (15.30)                |
| 0220  | Social Security                   | 7300 School Admin - Principal Office | 32.61                  |
| 0644  | Computer Hardware (Under \$1,000) | 7300 School Admin - Principal Office | 842.00                 |
| 0371  | Telephone                         | 7900 Operation of Plant              | 100.00                 |
| 0100  | Salaries - Non-Instructional      | 9100 Community Service               | (3,260.93)             |
| 0130  | Salary - Overtime                 | 9100 Community Service               | 146.13                 |
| 0210  | Florida Retirement System         | 9100 Community Service               | 49.04                  |
| 0220  | Social Security                   | 9100 Community Service               | 3.55                   |
| 0231  | Group Insurance - Health          | 9100 Community Service               | (9,289.10)             |
| 0232  | Group Insurance - Life            | 9100 Community Service               | 18.52                  |
| 0233  | Group Insurance - Dental          | 9100 Community Service               | 16.22                  |
| 0234  | Group Insurance - Other           | 9100 Community Service               | 5.63                   |
| 0510  | Supplies                          | 9100 Community Service               | 18,189.43              |
|   |                                   |                                      | <u>\$ -</u>            |

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2011-2012.

2178 Child Care - Wright Elementary School

|      |                              |                             |             |
|------|------------------------------|-----------------------------|-------------|
| 0100 | Salaries - Non-Instructional | 5100 Basic Education (K-12) | \$ (491.44) |
| 0210 | Florida Retirement System    | 5100 Basic Education (K-12) | (43.12)     |
| 0220 | Social Security              | 5100 Basic Education (K-12) | (35.50)     |
| 0231 | Group Insurance - Health     | 5100 Basic Education (K-12) | (5,556.63)  |
| 0232 | Group Insurance - Life       | 5100 Basic Education (K-12) | 7.40        |
| 0233 | Group Insurance - Dental     | 5100 Basic Education (K-12) | (15.30)     |
| 0234 | Group Insurance - Other      | 5100 Basic Education (K-12) | (101.07)    |
| 0100 | Salaries - Non-Instructional | 9100 Community Service      | (7,025.67)  |
| 0210 | Florida Retirement System    | 9100 Community Service      | (397.07)    |
| 0220 | Social Security              | 9100 Community Service      | (539.10)    |
| 0231 | Group Insurance - Health     | 9100 Community Service      | 3,325.84    |
| 0232 | Group Insurance - Life       | 9100 Community Service      | 14.62       |
| 0233 | Group Insurance - Dental     | 9100 Community Service      | (126.12)    |
| 0510 | Supplies                     | 9100 Community Service      | 10,983.16   |
|      |                              |                             | <u>\$ -</u> |

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2011-2012.

2179 Child Care - Antioch Elementary School

|      |                              |                        |             |
|------|------------------------------|------------------------|-------------|
| 0100 | Salaries - Non-Instructional | 9100 Community Service | \$ 4,322.52 |
| 0130 | Salary - Overtime            | 9100 Community Service | 57.80       |
| 0210 | Florida Retirement System    | 9100 Community Service | 657.61      |
| 0220 | Social Security              | 9100 Community Service | (91.56)     |
| 0231 | Group Insurance - Health     | 9100 Community Service | 6,695.36    |
| 0232 | Group Insurance - Life       | 9100 Community Service | 29.84       |
| 0233 | Group Insurance - Dental     | 9100 Community Service | (127.24)    |
| 0398 | Field Trips                  | 9100 Community Service | 1,300.00    |
| 0510 | Supplies                     | 9100 Community Service | (12,844.33) |
|      |                              |                        | <u>\$ -</u> |

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2011-2012.

2181 Child Care - Bob Sikes Elementary School

|      |                              |                             |             |
|------|------------------------------|-----------------------------|-------------|
| 0220 | Social Security              | 5100 Basic Education (K-12) | \$ 1.61     |
| 0231 | Group Insurance - Health     | 5100 Basic Education (K-12) | (472.65)    |
| 0233 | Group Insurance - Dental     | 5100 Basic Education (K-12) | (95.70)     |
| 0750 | Other Personnel Services     | 5100 Basic Education (K-12) | 38.36       |
| 0100 | Salaries - Non-Instructional | 9100 Community Service      | (230.12)    |
| 0130 | Salary - Overtime            | 9100 Community Service      | 435.92      |
| 0210 | Florida Retirement System    | 9100 Community Service      | 29.90       |
| 0220 | Social Security              | 9100 Community Service      | 30.43       |
| 0231 | Group Insurance - Health     | 9100 Community Service      | (1,182.73)  |
| 0233 | Group Insurance - Dental     | 9100 Community Service      | (240.18)    |
| 0510 | Supplies                     | 9100 Community Service      | 1,106.07    |
| 0750 | Other Personnel Services     | 9100 Community Service      | 579.09      |
|      |                              |                             | <u>\$ -</u> |

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2011-2012.

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 27, 2012

| Account | Object                    | Function  | Increase<br>(Decrease) |
|---------|---------------------------|---|------------------------|
| 2909    | <u>School Maintenance</u> |   |                        |
|         | 0350                      | Repair and Maintenance 8120 Building and Ground Maintenance                 | \$ (53,953.19)         |
|         | 0360                      | Lease and Rental Agreements 8120 Building and Ground Maintenance            | 271.50                 |
|         | 0370                      | Postage 8120 Building and Ground Maintenance                                | 13.56                  |
|         | 0393                      | Contracts - Nonprofessional 8120 Building and Ground Maintenance            | 4,610.00               |
|         | 0510                      | Supplies 8120 Building and Ground Maintenance                               | (5,493.38)             |
|         | 0641                      | Equipment (Over \$1,000) 8120 Building and Ground Maintenance               | 1,469.13               |
|         | 0642                      | Equipment (Under \$1,000) 8120 Building and Ground Maintenance              | 155.40                 |
|         | 0677                      | Replacement Systems - Other than Bldg. 8120 Building and Ground Maintenance | 5,509.60               |
|         | 0681                      | Fire/Sprinkler/Elect. 8120 Building and Ground Maintenance                  | 400.00                 |
|         | 0684                      | Replacement Roofing & Systems 8120 Building and Ground Maintenance          | 46,717.38              |
|         | 0685                      | Flooring/Structural Alteration 8120 Building and Ground Maintenance         | 300.00                 |
|         |                           |   | <u>\$ -</u>            |

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

3001 ESE Guarantee - Gifted

|  |      |   |                     |
|--|------|---|---------------------|
|  | 0131 | Salary - Instructional 5200 Exceptional Child           | \$ 34,173.72        |
|  | 0210 | Florida Retirement System 5200 Exceptional Child        | 263.01              |
|  | 0220 | Social Security 5200 Exceptional Child                  | (728.22)            |
|  | 0231 | Group Insurance - Health 5200 Exceptional Child         | (20,325.86)         |
|  | 0232 | Group Insurance - Life 5200 Exceptional Child           | 46.58               |
|  | 0233 | Group Insurance - Dental 5200 Exceptional Child         | (811.95)            |
|  | 0234 | Group Insurance - Other 5200 Exceptional Child          | (24.99)             |
|  | 0310 | Professional & Technical Service 5200 Exceptional Child | 450.00              |
|  | 0398 | Field Trips 5200 Exceptional Child                      | 90.00               |
|  | 0510 | Supplies 5200 Exceptional Child                         | (3,682.97)          |
|  | 0693 | Software Subscriptions 5200 Exceptional Child           | 2,325.00            |
|  | 0750 | Other Personnel Services 5200 Exceptional Child         | 817.97              |
|  |      |   | <u>\$ 12,592.29</u> |

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2011-2012, and transfers to/(from) the following project(s):

2095 Salary Resynching \$ (12,592.29)

3057 Innovative Program - Academic Team

|  |      |   |               |
|--|------|---|---------------|
|  | 0331 | Out of County Travel 5100 Basic Education (K-12)                | \$ (3,184.00) |
|  | 0331 | Out of County Travel 6400 Instructional Staff Training Services | 3,184.00      |
|  |      |   | <u>\$ -</u>   |

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

3101 Lottery - Discretionary

|  |      |  |             |
|--|------|--|-------------|
|  | 0310 | Professional & Technical Service 5100 Basic Education (K-12) | \$ 3,793.00 |
|  | 0510 | Supplies 5100 Basic Education (K-12)                         | (12,411.21) |
|  | 0530 | Periodicals 5100 Basic Education (K-12)                      | (217.11)    |
|  | 0622 | Audio Visual (Under \$1,000) 5100 Basic Education (K-12)     | (52.46)     |
|  | 0692 | Software (Under \$1,000) 5100 Basic Education (K-12)         | (264.94)    |
|  | 0693 | Software Subscriptions 5100 Basic Education (K-12)           | (1,371.61)  |
|  | 0750 | Other Personnel Services 5100 Basic Education (K-12)         | (26.92)     |
|  | 0750 | Other Personnel Services 5200 Exceptional Child              | (4,239.58)  |
|  | 0131 | Salary - Instructional 6120 Guidance Services                | 20,692.35   |
|  | 0210 | Florida Retirement System 6120 Guidance Services             | 1,012.33    |
|  | 0220 | Social Security 6120 Guidance Services                       | 1,563.35    |
|  | 0231 | Group Insurance - Health 6120 Guidance Services              | 1,210.00    |
|  | 0232 | Group Insurance - Life 6120 Guidance Services                | 11.52       |
|  | 0233 | Group Insurance - Dental 6120 Guidance Services              | 89.02       |
|  | 0234 | Group Insurance - Other 6120 Guidance Services               | 24.50       |
|  | 0331 | Out of County Travel 6120 Guidance Services                  | (29.00)     |
|  | 0510 | Supplies 6120 Guidance Services                              | (1,350.61)  |
|  | 0730 | Dues and Fees 6120 Guidance Services                         | (50.00)     |
|  | 0750 | Other Personnel Services 6120 Guidance Services              | (1.44)      |
|  | 0997 | Reserve - Projects 9890 Reserves                             | (8,381.19)  |
|  |      |  | <u>\$ -</u> |

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2011-2012.

3102 SAI - Student Assessment

|  |      |   |             |
|--|------|---|-------------|
|  | 0310 | Professional & Technical Service 6141 Testing | \$ (691.00) |
|  | 0730 | Dues and Fees 6141 Testing                    | 691.00      |
|  |      |   | <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 February 27, 2012

| Account | Object  | Function                                   | Increase<br>(Decrease) |
|---------|---|--|------------------------|
| 3105    | <u>Instructional Materials - Textbooks</u>  |  |                        |
|         | 0310 Professional & Technical Service   | 5100 Basic Education (K-12)                | \$ (17,501.00)         |
|         | 0510 Supplies   | 5100 Basic Education (K-12)                | 5,723.58               |
|         | 0520 Textbooks  | 5100 Basic Education (K-12)                | (6,714.02)             |
|         | 0692 Software (Under \$1,000)   | 5100 Basic Education (K-12)                | 3,490.44               |
|         | 0693 Software Subscriptions   | 5100 Basic Education (K-12)                | 3,000.00               |
|         | 0997 Reserve - Projects   | 9890 Reserves                              | 12,001.00              |
|         |   |  | <u>\$ -</u>            |
|         | <i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i> |  |                        |
| 3106    | <u>Instructional Materials - Media</u>  |  |                        |
|         | 0310 Professional & Technical Service   | 6200 Instructional Media Services          | \$ 50.00               |
|         | 0510 Supplies   | 6200 Instructional Media Services          | 47.02                  |
|         | 0530 Periodicals  | 6200 Instructional Media Services          | 200.00                 |
|         | 0610 Library Books  | 6200 Instructional Media Services          | (297.02)               |
|         |   |  | <u>\$ -</u>            |
|         | <i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i> |  |                        |
| 3107    | <u>Safe Schools</u>   |  |                        |
|         | 0310 Professional & Technical Service   | 5100 Basic Education (K-12)                | \$ (10,952.79)         |
|         | 0310 Professional & Technical Service   | 7100 School Board                          | 840.00                 |
|         | 0997 Reserve - Projects   | 9890 Reserves                              | 10,112.79              |
|         |   |  | <u>\$ -</u>            |
|         | <i>Explanation: Changes between objects &amp; functions to better utilize funds.</i>                              |  |                        |
| 3109    | <u>Instructional Materials - Science</u>  |  |                        |
|         | 0510 Supplies   | 5100 Basic Education (K-12)                | \$ (339.71)            |
|         | 0520 Textbooks  | 5100 Basic Education (K-12)                | (4.59)                 |
|         | 0642 Equipment (Under \$1,000)  | 5100 Basic Education (K-12)                | 344.30                 |
|         |   |  | <u>\$ -</u>            |
|         | <i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i> |  |                        |
| 3112    | <u>School Enhancement Training</u>  |  |                        |
|         | 0310 Professional & Technical Service   | 6400 Instructional Staff Training Services | \$ (505.80)            |
|         | 0510 Supplies   | 6400 Instructional Staff Training Services | 505.80                 |
|         |   |  | <u>\$ -</u>            |
|         | <i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i> |  |                        |
| 3150    | <u>Educational Technology</u>   |  |                        |
|         | 0510 Supplies   | 5100 Basic Education (K-12)                | \$ (5.09)              |
|         | 0693 Software Subscriptions   | 5100 Basic Education (K-12)                | 5.09                   |
|         | 0510 Supplies   | 6400 Instructional Staff Training Services | (222.52)               |
|         | 0510 Supplies   | 6500 Instruction Related Technology        | 222.52                 |
|         |   |  | <u>\$ -</u>            |
|         | <i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i> |  |                        |
| 3161    | <u>SAI - Supplemental Academic Instruction</u>  |  |                        |
|         | 0107 Salary - Extended Substitute   | 5100 Basic Education (K-12)                | \$ 1,105.90            |
|         | 0131 Salary - Instructional   | 5100 Basic Education (K-12)                | 24,229.29              |
|         | 0132 Salary - Hourly Teachers   | 5100 Basic Education (K-12)                | 49.76                  |
|         | 0210 Florida Retirement System  | 5100 Basic Education (K-12)                | (1,395.32)             |
|         | 0220 Social Security  | 5100 Basic Education (K-12)                | (2,747.87)             |
|         | 0231 Group Insurance - Health   | 5100 Basic Education (K-12)                | (9,610.23)             |
|         | 0232 Group Insurance - Life   | 5100 Basic Education (K-12)                | 142.02                 |
|         | 0233 Group Insurance - Dental   | 5100 Basic Education (K-12)                | (1,784.68)             |
|         | 0310 Professional & Technical Service   | 5100 Basic Education (K-12)                | (63,560.00)            |
|         | 0510 Supplies   | 5100 Basic Education (K-12)                | 8,016.07               |
|         | 0131 Salary - Instructional   | 5200 Exceptional Child                     | (61,223.00)            |
|         | 0210 Florida Retirement System  | 5200 Exceptional Child                     | (3,110.19)             |
|         | 0220 Social Security  | 5200 Exceptional Child                     | (4,714.03)             |
|         | 0231 Group Insurance - Health   | 5200 Exceptional Child                     | (4,431.16)             |
|         | 0232 Group Insurance - Life   | 5200 Exceptional Child                     | (21.74)                |
|         | 0233 Group Insurance - Dental   | 5200 Exceptional Child                     | (361.22)               |
|         | 0310 Professional & Technical Service   | 6130 Health Services                       | (8,095.00)             |
|         | 0210 Florida Retirement System  | 6300 Instruction & Curriculum              | (75.19)                |
|         | 0220 Social Security  | 6300 Instruction & Curriculum              | 0.11                   |
|         | 0231 Group Insurance - Health   | 6300 Instruction & Curriculum              | (371.68)               |

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 27, 2012

| Account  | Object                                       | Function                                | Increase<br>(Decrease)         |              |
|--|--|---|--------------------------------|--------------|
|  | 0232 Group Insurance - Life                  | 6300 Instruction & Curriculum           | 0.16                           |              |
|  | 0233 Group Insurance - Dental                | 6300 Instruction & Curriculum           | (58.64)                        |              |
|  | 0997 Reserve - Projects                      | 9890 Reserves                           | 141,576.51                     |              |
|  |  |   | <u>\$ 13,559.87</u>            |              |
| <i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, adjust average salaries to actual for fiscal year 2011-2012, and transfers to/(from) the following project(s):</i> |  |   |                                |              |
|  | 0110 SAI - Response to Intervention          | \$ 41,694.91                            | 0120 SAI - High School Reading | \$ 15,213.78 |
|  | 2086 SAI - Teenage Parenting Program         | \$ (1,697.38)                           | 3162 SAI - Attendance Officers | \$ 5,109.39  |
|  | 4110 SAI - ESOL                              | \$ (64,645.61)                          | 7119 SAI - Closing The Gap     | \$ (709.33)  |
|  | 8111 SAI - Best Chance                       | \$ (39,355.29)                          | 8119 SAI - ECCL North & South  | \$ 15,767.33 |
|  | 9162 SAI - Learning Strategies               | \$ 15,062.33                            |                                |              |
| <b>3162 SAI - Attendance Officers</b>  |  |   |                                |              |
|  | 0210 Florida Retirement System               | 6110 Attendance and Social Work         | \$ (466.05)                    |              |
|  | 0220 Social Security                         | 6110 Attendance and Social Work         | (951.92)                       |              |
|  | 0231 Group Insurance - Health                | 6110 Attendance and Social Work         | 6,396.92                       |              |
|  | 0232 Group Insurance - Life                  | 6110 Attendance and Social Work         | 0.32                           |              |
|  | 0233 Group Insurance - Dental                | 6110 Attendance and Social Work         | 130.12                         |              |
|  |  |   | <u>\$ 5,109.39</u>             |              |
| <i>Explanation: To adjust average salaries to actual for fiscal year 2011-2012 and transfers to/(from) the following project(s):</i>   |  |   |                                |              |
|  | 3161 SAI - Supplemental Academic Instruction | \$ (5,109.39)                           |                                |              |
| <b>3180 Florida Teachers Lead</b>  |  |   |                                |              |
|  | 0310 Professional & Technical Service        | 5100 Basic Education (K-12)             | \$ (381.00)                    |              |
|  | 0997 Reserve - Projects                      | 9890 Reserves                           | 381.00                         |              |
|  |  |   | <u>\$ -</u>                    |              |
| <i>Explanation: Changes between objects &amp; functions to better utilize funds.</i>   |  |   |                                |              |
| <b>4011 Insurance Claims - Equipment</b>   |  |   |                                |              |
|  | 0742 Insurance Claims Current Year           | 8120 Building and Ground Maintenance    | <u>\$ 38,151.22</u>            |              |
| <i>Explanation: Transfers to/(from) the following project(s):</i>  |  |   |                                |              |
|  | 9015 Fixed Charges                           | \$ (38,151.22)                          |                                |              |
| <b>4012 Insurance Claims - Building &amp; Fixed Equipment</b>  |  |   |                                |              |
|  | 0742 Insurance Claims Current Year           | 8120 Building and Ground Maintenance    | <u>\$ 67,750.48</u>            |              |
| <i>Explanation: Transfers to/(from) the following project(s):</i>  |  |   |                                |              |
|  | 9015 Fixed Charges                           | \$ (67,750.48)                          |                                |              |
| <b>4013 Insurance Claims - Other</b>   |  |   |                                |              |
|  | 0742 Insurance Claims Current Year           | 8120 Building and Ground Maintenance    | <u>\$ 16,521.70</u>            |              |
| <i>Explanation: Transfers to/(from) the following project(s):</i>  |  |   |                                |              |
|  | 9015 Fixed Charges                           | \$ (16,521.70)                          |                                |              |
| <b>4015 GED Testing Fees</b>   |  |   |                                |              |
|  | 0510 Supplies                                | 5300 Vocational                         | \$ (300.00)                    |              |
|  | 0370 Postage                                 | 5400 Adult General Education            | 300.00                         |              |
|  |  |   | <u>\$ -</u>                    |              |
| <i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>  |  |   |                                |              |
| <b>4016 SM - Administrative</b>  |  |   |                                |              |
|  | 0210 Florida Retirement System               | 6500 Instruction Related Technology     | \$ (64.71)                     |              |
|  | 0220 Social Security                         | 6500 Instruction Related Technology     | (207.28)                       |              |
|  | 0231 Group Insurance - Health                | 6500 Instruction Related Technology     | 6,656.77                       |              |
|  | 0232 Group Insurance - Life                  | 6500 Instruction Related Technology     | 0.16                           |              |
|  | 0233 Group Insurance - Dental                | 6500 Instruction Related Technology     | 213.72                         |              |
|  | 0550 Repair Parts                            | 8200 Administrative Technology Services | (6,598.66)                     |              |
|  |  |   | <u>\$ -</u>                    |              |
| <i>Explanation: Adjust average salaries to actual for fiscal year 2011-2012.</i>   |  |   |                                |              |

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 27, 2012

| Account | Object                    | Function                    | Increase<br>(Decrease)        |             |
|---------|---------------------------|-----------------------------|-------------------------------|-------------|
| 4026    | E.R. - Ed. Support Brunch |                             |                               |             |
|         | 0393                      | Contracts - Nonprofessional | 6300 Instruction & Curriculum | \$ 2,897.44 |
|         | 0510                      | Supplies                    | 6300 Instruction & Curriculum | (2,897.44)  |
|         |                           |                             |                               | \$ -        |

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

4110 SAI - ESOL

|      |                              |                               |                |                |
|------|------------------------------|-------------------------------|----------------|----------------|
| 0100 | Salaries - Non-Instructional | 5100 Basic Education (K-12)   | \$ (58,128.92) |                |
| 0131 | Salary - Instructional       | 5100 Basic Education (K-12)   | (3,688.70)     |                |
| 0210 | Florida Retirement System    | 5100 Basic Education (K-12)   | (3,415.20)     |                |
| 0220 | Social Security              | 5100 Basic Education (K-12)   | (5,183.92)     |                |
| 0231 | Group Insurance - Health     | 5100 Basic Education (K-12)   | (62,038.50)    |                |
| 0232 | Group Insurance - Life       | 5100 Basic Education (K-12)   | 57.47          |                |
| 0233 | Group Insurance - Dental     | 5100 Basic Education (K-12)   | (2,527.34)     |                |
| 0234 | Group Insurance - Other      | 5100 Basic Education (K-12)   | 4.21           |                |
| 0220 | Social Security              | 6100 Pupil Personnel Services | (80.53)        |                |
| 0117 | Workshops                    | 6300 Instruction & Curriculum | 10,000.00      |                |
| 0220 | Social Security              | 6300 Instruction & Curriculum | 755.82         |                |
| 0997 | Reserve - Projects           | 9890 Reserves                 | 59,600.00      |                |
|      |                              |                               |                | \$ (64,645.61) |

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2011-2012, and transfers to/(from) the following project(s):

3161 SAI - Supplemental Academic Instruction \$ 64,645.61

4125 Class Size Reduction

|      |                                  |                                   |              |               |
|------|----------------------------------|-----------------------------------|--------------|---------------|
| 0100 | Salaries - Non-Instructional     | 5100 Basic Education (K-12)       | \$ 6,133.06  |               |
| 0107 | Salary - Extended Substitute     | 5100 Basic Education (K-12)       | 11,336.89    |               |
| 0131 | Salary - Instructional           | 5100 Basic Education (K-12)       | (306,220.90) |               |
| 0210 | Florida Retirement System        | 5100 Basic Education (K-12)       | (34,306.29)  |               |
| 0220 | Social Security                  | 5100 Basic Education (K-12)       | (54,882.63)  |               |
| 0231 | Group Insurance - Health         | 5100 Basic Education (K-12)       | (215,993.87) |               |
| 0232 | Group Insurance - Life           | 5100 Basic Education (K-12)       | 989.01       |               |
| 0233 | Group Insurance - Dental         | 5100 Basic Education (K-12)       | (23,886.12)  |               |
| 0234 | Group Insurance - Other          | 5100 Basic Education (K-12)       | 803.97       |               |
| 0310 | Professional & Technical Service | 5100 Basic Education (K-12)       | (208,753.00) |               |
| 0100 | Salaries - Non-Instructional     | 5200 Exceptional Child            | (1,023.42)   |               |
| 0131 | Salary - Instructional           | 5200 Exceptional Child            | (6,096.81)   |               |
| 0210 | Florida Retirement System        | 5200 Exceptional Child            | (475.30)     |               |
| 0220 | Social Security                  | 5200 Exceptional Child            | (570.63)     |               |
| 0231 | Group Insurance - Health         | 5200 Exceptional Child            | (6,520.70)   |               |
| 0232 | Group Insurance - Life           | 5200 Exceptional Child            | 8.76         |               |
| 0233 | Group Insurance - Dental         | 5200 Exceptional Child            | (53.68)      |               |
| 0234 | Group Insurance - Other          | 5200 Exceptional Child            | (39.97)      |               |
| 0131 | Salary - Instructional           | 6100 Pupil Personnel Services     | 19,784.00    |               |
| 0210 | Florida Retirement System        | 6100 Pupil Personnel Services     | 598.49       |               |
| 0220 | Social Security                  | 6100 Pupil Personnel Services     | 1,356.19     |               |
| 0231 | Group Insurance - Health         | 6100 Pupil Personnel Services     | 1,388.60     |               |
| 0232 | Group Insurance - Life           | 6100 Pupil Personnel Services     | 4.16         |               |
| 0233 | Group Insurance - Dental         | 6100 Pupil Personnel Services     | (40.96)      |               |
| 0131 | Salary - Instructional           | 6200 Instructional Media Services | (20,536.20)  |               |
| 0210 | Florida Retirement System        | 6200 Instructional Media Services | (1,050.72)   |               |
| 0220 | Social Security                  | 6200 Instructional Media Services | (1,572.25)   |               |
| 0231 | Group Insurance - Health         | 6200 Instructional Media Services | (5,694.22)   |               |
| 0232 | Group Insurance - Life           | 6200 Instructional Media Services | (0.70)       |               |
| 0233 | Group Insurance - Dental         | 6200 Instructional Media Services | (305.00)     |               |
| 0234 | Group Insurance - Other          | 6200 Instructional Media Services | 8.42         |               |
| 0131 | Salary - Instructional           | 6300 Instruction & Curriculum     | (2,044.53)   |               |
| 0210 | Florida Retirement System        | 6300 Instruction & Curriculum     | (120.02)     |               |
| 0220 | Social Security                  | 6300 Instruction & Curriculum     | (365.26)     |               |
| 0231 | Group Insurance - Health         | 6300 Instruction & Curriculum     | 694.27       |               |
| 0232 | Group Insurance - Life           | 6300 Instruction & Curriculum     | 1.55         |               |
| 0233 | Group Insurance - Dental         | 6300 Instruction & Curriculum     | (21.01)      |               |
| 0997 | Reserve - Projects               | 9890 Reserves                     | 1,078,684.30 |               |
|      |                                  |                                   |              | \$ 231,217.48 |

Explanation: To adjust average salaries to actual for fiscal year 2011-2012 and transfers to/(from) the following project(s):

2120 CSR - 7th Period Allocation \$ (1,893.76) 5126 CSR - Class Size Equalization \$ (192,083.37)  
 6120 CSR - Secondary Reading \$ (31,257.97) 8106 CSR - Okaloosa On-Line \$ (5,982.38)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 27, 2012

| Account  | Object                                  | Function                             | Increase<br>(Decrease) |
|--|---|--------------------------------------|------------------------|
| 5006   | <u>Health Reimbursement Arrangement</u> |                                      |                        |
|  | 0730 Dues and Fees                      | 7730 Staff Services                  | \$ 2,716.00            |
| <i>Explanation: To appropriate HRA debit card administration fees by transferring from the following project:</i>  |   |                                      |                        |
|  | .... Discretionary                      | \$ (2,716.00)                        |                        |
| 5012   | <u>Itinerant - Staffing Specialist</u>  |                                      |                        |
|  | 0131 Salary - Instructional             | 6300 Instruction & Curriculum        | \$ 13.94               |
|  | 0210 Florida Retirement System          | 6300 Instruction & Curriculum        | (138.96)               |
|  | 0220 Social Security                    | 6300 Instruction & Curriculum        | (411.82)               |
|  | 0231 Group Insurance - Health           | 6300 Instruction & Curriculum        | (485.10)               |
|  | 0232 Group Insurance - Life             | 6300 Instruction & Curriculum        | (1.65)                 |
|  | 0233 Group Insurance - Dental           | 6300 Instruction & Curriculum        | (97.73)                |
|  | 0234 Group Insurance - Other            | 6300 Instruction & Curriculum        | 6.90                   |
|  |   |                                      | \$ (1,114.42)          |
| <i>Explanation: To adjust average salaries to actual for fiscal year 2011-2012 and transfers to/(from) the following project(s):</i>   |   |                                      |                        |
|  | 2095 Salary Resynching                  | \$ 1,114.42                          |                        |
| 5110   | <u>Workforce Development</u>            |                                      |                        |
|  | 0100 Salaries - Non-Instructional       | 5900 Other Instruction               | \$ (8.08)              |
|  | 0131 Salary - Instructional             | 5900 Other Instruction               | 70,970.10              |
|  | 0210 Florida Retirement System          | 5900 Other Instruction               | 5,528.63               |
|  | 0220 Social Security                    | 5900 Other Instruction               | 2,313.37               |
|  | 0231 Group Insurance - Health           | 5900 Other Instruction               | (6,211.89)             |
|  | 0232 Group Insurance - Life             | 5900 Other Instruction               | 94.03                  |
|  | 0233 Group Insurance - Dental           | 5900 Other Instruction               | (655.87)               |
|  | 0510 Supplies                           | 5900 Other Instruction               | 1,779.36               |
|  | 0642 Equipment (Under \$1,000)          | 5900 Other Instruction               | 1,500.00               |
|  | 0131 Salary - Instructional             | 6100 Pupil Personnel Services        | 18,808.00              |
|  | 0210 Florida Retirement System          | 6100 Pupil Personnel Services        | 876.54                 |
|  | 0220 Social Security                    | 6100 Pupil Personnel Services        | 747.92                 |
|  | 0231 Group Insurance - Health           | 6100 Pupil Personnel Services        | 1,388.60               |
|  | 0232 Group Insurance - Life             | 6100 Pupil Personnel Services        | 4.16                   |
|  | 0233 Group Insurance - Dental           | 6100 Pupil Personnel Services        | (40.96)                |
|  | 0100 Salaries - Non-Instructional       | 7300 School Admin - Principal Office | (43,401.02)            |
|  | 0111 Salary - Administrative Manager    | 7300 School Admin - Principal Office | (326.21)               |
|  | 0210 Florida Retirement System          | 7300 School Admin - Principal Office | (2,410.63)             |
|  | 0220 Social Security                    | 7300 School Admin - Principal Office | (4,184.77)             |
|  | 0231 Group Insurance - Health           | 7300 School Admin - Principal Office | (14,765.59)            |
|  | 0232 Group Insurance - Life             | 7300 School Admin - Principal Office | (1.96)                 |
|  | 0233 Group Insurance - Dental           | 7300 School Admin - Principal Office | (597.78)               |
|  | 0234 Group Insurance - Other            | 7300 School Admin - Principal Office | (13.47)                |
|  | 0510 Supplies                           | 7300 School Admin - Principal Office | 34.84                  |
|  | 0642 Equipment (Under \$1,000)          | 7300 School Admin - Principal Office | (34.84)                |
|  | 0100 Salaries - Non-Instructional       | 7900 Operation of Plant              | 100.16                 |
|  | 0210 Florida Retirement System          | 7900 Operation of Plant              | 229.87                 |
|  | 0220 Social Security                    | 7900 Operation of Plant              | 89.29                  |
|  | 0231 Group Insurance - Health           | 7900 Operation of Plant              | (4,501.25)             |
|  | 0232 Group Insurance - Life             | 7900 Operation of Plant              | (8.48)                 |
|  | 0233 Group Insurance - Dental           | 7900 Operation of Plant              | (394.78)               |
|  | 0997 Reserve - Projects                 | 9890 Reserves                        | (26,907.29)            |
|  |   |                                      | \$ -                   |
| <i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds and adjust average salaries to actual for fiscal year 2011-2012.</i>  |   |                                      |                        |
| 5126   | <u>CSR - Class Size Equalization</u>    |                                      |                        |
|  | 0131 Salary - Instructional             | 5100 Basic Education (K-12)          | \$ (471,498.92)        |
|  | 0210 Florida Retirement System          | 5100 Basic Education (K-12)          | (30,493.25)            |
|  | 0220 Social Security                    | 5100 Basic Education (K-12)          | (45,147.80)            |
|  | 0231 Group Insurance - Health           | 5100 Basic Education (K-12)          | (44,185.93)            |
|  | 0232 Group Insurance - Life             | 5100 Basic Education (K-12)          | 233.57                 |
|  | 0233 Group Insurance - Dental           | 5100 Basic Education (K-12)          | (6,738.66)             |
|  | 0234 Group Insurance - Other            | 5100 Basic Education (K-12)          | 24.62                  |
|  | 0750 Other Personnel Services           | 5100 Basic Education (K-12)          | (2,146.00)             |
|  | 0997 Reserve - Projects                 | 9890 Reserves                        | 407,869.00             |
|  |   |                                      | \$ (192,083.37)        |
| <i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, adjust average salaries to actual for fiscal year 2011-2012, and transfers to/(from) the following project(s):</i> |   |                                      |                        |
|  | 4125 Class Size Reduction               | \$ 192,083.37                        |                        |

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 27, 2012

| Account | Object   | Function                                   | Increase<br>(Decrease) |
|---------|--|--|------------------------|
| 6006    | <u>Fingerprinting - Fees</u>   |  |                        |
|         | 0730 Dues and Fees   | 7730 Staff Services                        | \$ (2,904.00)          |
|         | <i>Explanation: Transfers to/(from) the following project(s):</i>  |  |                        |
|         | 6007 Fingerprinting - Employees  |  | \$ 2,904.00            |
| 6007    | <u>Fingerprinting - Employees</u>  |  |                        |
|         | 0730 Dues and Fees   | 7730 Staff Services                        | \$ 2,904.00            |
|         | <i>Explanation: Transfers to/(from) the following project(s):</i>  |  |                        |
|         | 6006 Fingerprinting - Fees   |  | \$ (2,904.00)          |
| 6120    | <u>CSR - Secondary Reading</u>   |  |                        |
|         | 0100 Salaries - Non-Instructional  | 5100 Basic Education (K-12)                | \$ (1,221.67)          |
|         | 0131 Salary - Instructional  | 5100 Basic Education (K-12)                | 6,177.16               |
|         | 0210 Florida Retirement System   | 5100 Basic Education (K-12)                | (1,084.00)             |
|         | 0220 Social Security   | 5100 Basic Education (K-12)                | (4,235.51)             |
|         | 0231 Group Insurance - Health  | 5100 Basic Education (K-12)                | (4,564.82)             |
|         | 0232 Group Insurance - Life  | 5100 Basic Education (K-12)                | 57.73                  |
|         | 0233 Group Insurance - Dental  | 5100 Basic Education (K-12)                | (972.38)               |
|         | 0234 Group Insurance - Other   | 5100 Basic Education (K-12)                | 35.33                  |
|         | 0510 Supplies  | 5100 Basic Education (K-12)                | (2,225.96)             |
|         | 0750 Other Personnel Services  | 5100 Basic Education (K-12)                | 2,212.84               |
|         | 0100 Salaries - Non-Instructional  | 5200 Exceptional Child                     | 455.03                 |
|         | 0131 Salary - Instructional  | 5200 Exceptional Child                     | (19,490.51)            |
|         | 0210 Florida Retirement System   | 5200 Exceptional Child                     | (1,267.21)             |
|         | 0220 Social Security   | 5200 Exceptional Child                     | (1,818.03)             |
|         | 0231 Group Insurance - Health  | 5200 Exceptional Child                     | (3,192.57)             |
|         | 0232 Group Insurance - Life  | 5200 Exceptional Child                     | 0.07                   |
|         | 0233 Group Insurance - Dental  | 5200 Exceptional Child                     | (123.44)               |
|         | 0234 Group Insurance - Other   | 5200 Exceptional Child                     | (0.03)                 |
|         |  |  | \$ (31,257.97)         |
|         | <i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, adjust average salaries to actual for fiscal year 2011-2012, and transfers to/(from) the following project(s):</i> |  |                        |
|         | 4125 Class Size Reduction  |  | \$ 31,257.97           |
| 6123    | <u>Reading Instruction</u>   |  |                        |
|         | 0131 Salary - Instructional  | 6300 Instruction & Curriculum              | \$ 8,819.04            |
|         | 0210 Florida Retirement System   | 6300 Instruction & Curriculum              | (242.10)               |
|         | 0220 Social Security   | 6300 Instruction & Curriculum              | 288.61                 |
|         | 0231 Group Insurance - Health  | 6300 Instruction & Curriculum              | (13,209.34)            |
|         | 0232 Group Insurance - Life  | 6300 Instruction & Curriculum              | 42.37                  |
|         | 0233 Group Insurance - Dental  | 6300 Instruction & Curriculum              | (346.69)               |
|         | 0234 Group Insurance - Other   | 6300 Instruction & Curriculum              | (49.26)                |
|         | 0997 Reserve - Projects  | 9890 Reserves                              | 4,697.37               |
|         |  |  | \$ -                   |
|         | <i>Explanation: Adjust average salaries to actual for fiscal year 2011-2012.</i>   |  |                        |
| 7008    | <u>Curriculum Development</u>  |  |                        |
|         | 0310 Professional & Technical Service  | 6300 Instruction & Curriculum              | \$ 5,774.00            |
|         | 0331 Out of County Travel  | 6300 Instruction & Curriculum              | (5,774.00)             |
|         |  |  | \$ -                   |
|         | <i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>  |  |                        |
| 7014    | <u>Professional Orientation Program</u>  |  |                        |
|         | 0117 Workshops   | 6400 Instructional Staff Training Services | \$ 200.00              |
|         | 0220 Social Security   | 6400 Instructional Staff Training Services | 15.30                  |
|         | 0390 Other Purchased Service   | 6400 Instructional Staff Training Services | (215.30)               |
|         |  |  | \$ -                   |
|         | <i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>  |  |                        |
| 7020    | <u>Purchased Positions - External</u>  |  |                        |
|         | 0102 Salary - Other Compensation   | 5100 Basic Education (K-12)                | \$ 2.88                |
|         | 0210 Florida Retirement System   | 5100 Basic Education (K-12)                | (7.44)                 |
|         | 0220 Social Security   | 5100 Basic Education (K-12)                | (10.81)                |
|         | 0111 Salary - Administrative Manager   | 7300 School Admin - Principal Office       | 7.77                   |
|         | 0210 Florida Retirement System   | 7300 School Admin - Principal Office       | (7.05)                 |



Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 27, 2012

| Account | Object                        | Function                             | Increase<br>(Decrease) |
|---------|-------------------------------|--------------------------------------|------------------------|
|         | 0220 Social Security          | 7300 School Admin - Principal Office | (21.44)                |
|         | 0231 Group Insurance - Health | 7300 School Admin - Principal Office | 26.58                  |
|         | 0232 Group Insurance - Life   | 7300 School Admin - Principal Office | (0.09)                 |
|         | 0233 Group Insurance - Dental | 7300 School Admin - Principal Office | (5.77)                 |
|         |                               |                                      | <u>\$ (15.37)</u>      |

Explanation: To adjust average stipends to actual for fiscal year 2011-2012 and transfers to/(from) the following project(s):

2095 Salary Resynching \$ 15.37

7054 AP Initiative - Set-Aside

|  |  |                             |             |
|--|--|-----------------------------|-------------|
|  | 0220 Social Security                   | 5100 Basic Education (K-12) | \$ 5.16     |
|  | 0510 Supplies                          | 5100 Basic Education (K-12) | (4,343.13)  |
|  | 0520 Textbooks                         | 5100 Basic Education (K-12) | 500.00      |
|  | 0641 Equipment (Over \$1,000)          | 5100 Basic Education (K-12) | (7,383.20)  |
|  | 0642 Equipment (Under \$1,000)         | 5100 Basic Education (K-12) | 9,890.20    |
|  | 0644 Computer Hardware (Under \$1,000) | 5100 Basic Education (K-12) | 488.00      |
|  | 0730 Dues and Fees                     | 5100 Basic Education (K-12) | 525.00      |
|  | 0750 Other Personnel Services          | 5100 Basic Education (K-12) | 317.97      |
|  |  |                             | <u>\$ -</u> |

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

7055 International Baccalaureate

|  |                               |                             |             |
|--|-------------------------------|-----------------------------|-------------|
|  | 0220 Social Security          | 5100 Basic Education (K-12) | \$ (151.44) |
|  | 0231 Group Insurance - Health | 5100 Basic Education (K-12) | (284.33)    |
|  | 0232 Group Insurance - Life   | 5100 Basic Education (K-12) | (0.01)      |
|  | 0233 Group Insurance - Dental | 5100 Basic Education (K-12) | (143.49)    |
|  | 0750 Other Personnel Services | 5100 Basic Education (K-12) | 334.43      |
|  | 0997 Reserve - Projects       | 9890 Reserves               | 244.84      |
|  |                               |                             | <u>\$ -</u> |

Explanation: Adjust average salaries to actual for fiscal year 2011-2012.

7119 SAI - Closing The Gap

|  |                                |                               |                    |
|--|--------------------------------|-------------------------------|--------------------|
|  | 0210 Florida Retirement System | 6300 Instruction & Curriculum | \$ (107.75)        |
|  | 0220 Social Security           | 6300 Instruction & Curriculum | (171.42)           |
|  | 0231 Group Insurance - Health  | 6300 Instruction & Curriculum | (371.68)           |
|  | 0232 Group Insurance - Life    | 6300 Instruction & Curriculum | 0.16               |
|  | 0233 Group Insurance - Dental  | 6300 Instruction & Curriculum | (58.64)            |
|  |                                |                               | <u>\$ (709.33)</u> |

Explanation: To adjust average salaries to actual for fiscal year 2011-2012 and transfers to/(from) the following project(s):

3161 SAI - Supplemental Academic Instruction \$ 709.33

7351 Digital Classroom - Computers

|  |                                |                             |             |
|--|--------------------------------|-----------------------------|-------------|
|  | 0357 Support Managed Computers | 5100 Basic Education (K-12) | \$ (776.00) |
|  | 0510 Supplies                  | 5100 Basic Education (K-12) | 656.00      |
|  | 0693 Software Subscriptions    | 5100 Basic Education (K-12) | 120.00      |
|  |                                |                             | <u>\$ -</u> |

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

8106 CSR - Okaloosa On-Line

|  |                                      |                                      |                      |
|--|--------------------------------------|--------------------------------------|----------------------|
|  | 0100 Salaries - Non-Instructional    | 7300 School Admin - Principal Office | \$ 0.01              |
|  | 0111 Salary - Administrative Manager | 7300 School Admin - Principal Office | (3,140.29)           |
|  | 0210 Florida Retirement System       | 7300 School Admin - Principal Office | (211.39)             |
|  | 0220 Social Security                 | 7300 School Admin - Principal Office | (594.05)             |
|  | 0231 Group Insurance - Health        | 7300 School Admin - Principal Office | (6,631.13)           |
|  | 0232 Group Insurance - Life          | 7300 School Admin - Principal Office | (0.47)               |
|  | 0233 Group Insurance - Dental        | 7300 School Admin - Principal Office | (342.30)             |
|  | 0997 Reserve - Projects              | 9890 Reserves                        | 4,937.24             |
|  |                                      |                                      | <u>\$ (5,982.38)</u> |

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2011-2012, and transfers to/(from) the following project(s):

4125 Class Size Reduction \$ 5,982.38

8110 DJJ Supplemental Allocation

|  |                                |                             |             |
|--|--------------------------------|-----------------------------|-------------|
|  | 0131 Salary - Instructional    | 5100 Basic Education (K-12) | \$ 0.15     |
|  | 0210 Florida Retirement System | 5100 Basic Education (K-12) | 73.98       |
|  | 0220 Social Security           | 5100 Basic Education (K-12) | (7.91)      |
|  | 0231 Group Insurance - Health  | 5100 Basic Education (K-12) | (14,012.45) |
|  | 0232 Group Insurance - Life    | 5100 Basic Education (K-12) | 0.74        |
|  | 0233 Group Insurance - Dental  | 5100 Basic Education (K-12) | (435.15)    |

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 27, 2012

| Account | Object                       | Function                             | Increase<br>(Decrease) |
|---------|------------------------------|--------------------------------------|------------------------|
|         | 0234 Group Insurance - Other | 5100 Basic Education (K-12)          | 0.01                   |
|         | 0510 Supplies                | 5100 Basic Education (K-12)          | (6,899.95)             |
|         | 0510 Supplies                | 7300 School Admin - Principal Office | (43.27)                |
|         | 0997 Reserve - Projects      | 9890 Reserves                        | 21,323.85              |
|         |                              |                                      | <u>\$ -</u>            |

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2011-2012.

8111 SAI - Best Chance

|                                      |                                      |                       |
|--------------------------------------|--------------------------------------|-----------------------|
| 0100 Salaries - Non-Instructional    | 5100 Basic Education (K-12)          | \$ (486.67)           |
| 0131 Salary - Instructional          | 5100 Basic Education (K-12)          | (36,623.13)           |
| 0210 Florida Retirement System       | 5100 Basic Education (K-12)          | (1,569.82)            |
| 0220 Social Security                 | 5100 Basic Education (K-12)          | (2,955.16)            |
| 0231 Group Insurance - Health        | 5100 Basic Education (K-12)          | 1,618.47              |
| 0232 Group Insurance - Life          | 5100 Basic Education (K-12)          | 12.22                 |
| 0233 Group Insurance - Dental        | 5100 Basic Education (K-12)          | (242.96)              |
| 0510 Supplies                        | 5100 Basic Education (K-12)          | (200.00)              |
| 0693 Software Subscriptions          | 5100 Basic Education (K-12)          | 200.00                |
| 0750 Other Personnel Services        | 5100 Basic Education (K-12)          | (164.49)              |
| 0220 Social Security                 | 5200 Exceptional Child               | 2.40                  |
| 0750 Other Personnel Services        | 5200 Exceptional Child               | 164.49                |
| 0100 Salaries - Non-Instructional    | 7300 School Admin - Principal Office | 256.51                |
| 0111 Salary - Administrative Manager | 7300 School Admin - Principal Office | (0.25)                |
| 0210 Florida Retirement System       | 7300 School Admin - Principal Office | (20.43)               |
| 0220 Social Security                 | 7300 School Admin - Principal Office | (116.94)              |
| 0231 Group Insurance - Health        | 7300 School Admin - Principal Office | 802.96                |
| 0232 Group Insurance - Life          | 7300 School Admin - Principal Office | 4.07                  |
| 0233 Group Insurance - Dental        | 7300 School Admin - Principal Office | (36.56)               |
|                                      |                                      | <u>\$ (39,355.29)</u> |

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2011-2012, and transfers to/(from) the following project(s):

3161 SAI - Supplemental Academic Instruction \$ 39,355.29

8119 SAI - ECCI North & South

|                                      |                                      |                     |
|--------------------------------------|--------------------------------------|---------------------|
| 0100 Salaries - Non-Instructional    | 5100 Basic Education (K-12)          | \$ (5,705.00)       |
| 0107 Salary - Extended Substitute    | 5100 Basic Education (K-12)          | 4,036.58            |
| 0131 Salary - Instructional          | 5100 Basic Education (K-12)          | 9,878.86            |
| 0210 Florida Retirement System       | 5100 Basic Education (K-12)          | (115.63)            |
| 0220 Social Security                 | 5100 Basic Education (K-12)          | 21.40               |
| 0231 Group Insurance - Health        | 5100 Basic Education (K-12)          | (9,711.53)          |
| 0232 Group Insurance - Life          | 5100 Basic Education (K-12)          | (14.75)             |
| 0233 Group Insurance - Dental        | 5100 Basic Education (K-12)          | (623.02)            |
| 0234 Group Insurance - Other         | 5100 Basic Education (K-12)          | (75.78)             |
| 0510 Supplies                        | 5100 Basic Education (K-12)          | 10,100.00           |
| 0131 Salary - Instructional          | 5300 Vocational                      | 6,140.97            |
| 0210 Florida Retirement System       | 5300 Vocational                      | 278.89              |
| 0220 Social Security                 | 5300 Vocational                      | 157.28              |
| 0231 Group Insurance - Health        | 5300 Vocational                      | 1,670.67            |
| 0232 Group Insurance - Life          | 5300 Vocational                      | 1.55                |
| 0233 Group Insurance - Dental        | 5300 Vocational                      | (21.01)             |
| 0111 Salary - Administrative Manager | 7300 School Admin - Principal Office | (0.25)              |
| 0210 Florida Retirement System       | 7300 School Admin - Principal Office | (20.77)             |
| 0220 Social Security                 | 7300 School Admin - Principal Office | (15.67)             |
| 0231 Group Insurance - Health        | 7300 School Admin - Principal Office | (186.30)            |
| 0232 Group Insurance - Life          | 7300 School Admin - Principal Office | 0.62                |
| 0233 Group Insurance - Dental        | 7300 School Admin - Principal Office | (29.78)             |
|                                      |                                      | <u>\$ 15,767.33</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 \$ (15,767.33)

9004 Advanced International Certificate of Education

|                                |                             |              |
|--------------------------------|-----------------------------|--------------|
| 0105 Salary - Bonus            | 5100 Basic Education (K-12) | \$ 14,750.00 |
| 0131 Salary - Instructional    | 5100 Basic Education (K-12) | 0.01         |
| 0210 Florida Retirement System | 5100 Basic Education (K-12) | (0.10)       |
| 0220 Social Security           | 5100 Basic Education (K-12) | 1,072.81     |
| 0231 Group Insurance - Health  | 5100 Basic Education (K-12) | (1,050.22)   |
| 0232 Group Insurance - Life    | 5100 Basic Education (K-12) | (0.02)       |
| 0233 Group Insurance - Dental  | 5100 Basic Education (K-12) | (391.78)     |

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 27, 2012

| Account | Object                        | Function                    | Increase<br>(Decrease) |
|---------|-------------------------------|-----------------------------|------------------------|
|         | 0510 Supplies                 | 5100 Basic Education (K-12) | (6,514.54)             |
|         | 0750 Other Personnel Services | 5100 Basic Education (K-12) | 5.95                   |
|         | 0997 Reserve - Projects       | 9890 Reserves               | (7,872.11)             |
|         |                               |                             | <u>\$ -</u>            |

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2011-2012.

9007 Career and Professional Education

|      |                           |                             |             |
|------|---------------------------|-----------------------------|-------------|
| 0210 | Florida Retirement System | 5100 Basic Education (K-12) | \$ (2.63)   |
| 0220 | Social Security           | 5100 Basic Education (K-12) | (6.68)      |
| 0642 | Equipment (Under \$1,000) | 5100 Basic Education (K-12) | (674.94)    |
| 0750 | Other Personnel Services  | 5100 Basic Education (K-12) | (231.87)    |
| 0131 | Salary - Instructional    | 5300 Vocational             | 10,675.83   |
| 0210 | Florida Retirement System | 5300 Vocational             | 529.36      |
| 0220 | Social Security           | 5300 Vocational             | 718.48      |
| 0231 | Group Insurance - Health  | 5300 Vocational             | 1,701.37    |
| 0232 | Group Insurance - Life    | 5300 Vocational             | 6.05        |
| 0233 | Group Insurance - Dental  | 5300 Vocational             | 48.85       |
| 0510 | Supplies                  | 5300 Vocational             | 814.69      |
| 0642 | Equipment (Under \$1,000) | 5300 Vocational             | 844.93      |
| 0693 | Software Subscriptions    | 5300 Vocational             | (150.14)    |
| 0730 | Dues and Fees             | 5300 Vocational             | 189.00      |
| 0750 | Other Personnel Services  | 5300 Vocational             | 2,082.05    |
| 0997 | Reserve - Projects        | 9890 Reserves               | (16,544.35) |
|      |                           |                             | <u>\$ -</u> |

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2011-2012.

9015 Fixed Charges

|      |                                  |                                      |                        |
|------|----------------------------------|--------------------------------------|------------------------|
| 0122 | Salary - Sick Leave Payoff       | 5100 Basic Education (K-12)          | \$ 143,469.78          |
| 0122 | Salary - Sick Leave Payoff       | 5200 Exceptional Child               | (60,000.00)            |
| 0122 | Salary - Sick Leave Payoff       | 5300 Vocational                      | (40,000.00)            |
| 0210 | Florida Retirement System        | 5900 Other Instruction               | (200.00)               |
| 0122 | Salary - Sick Leave Payoff       | 6130 Health Services                 | (15,733.31)            |
| 0210 | Florida Retirement System        | 6140 Psychological Services          | (118.12)               |
| 0122 | Salary - Sick Leave Payoff       | 6200 Instructional Media Services    | 2,263.53               |
| 0310 | Professional & Technical Service | 6300 Instruction & Curriculum        | 1,490.00               |
| 0375 | Cellular Telephone               | 6300 Instruction & Curriculum        | (1,490.00)             |
| 0320 | Insurance and Bond Premiums      | 7100 School Board                    | 6,817.76               |
| 0730 | Dues and Fees                    | 7100 School Board                    | 823.54                 |
| 0310 | Professional & Technical Service | 7500 Fiscal Services                 | (1,500.00)             |
| 0730 | Dues and Fees                    | 7500 Fiscal Services                 | 1,500.00               |
| 0210 | Florida Retirement System        | 7900 Operation of Plant              | 318.12                 |
| 0320 | Insurance and Bond Premiums      | 7900 Operation of Plant              | (6,817.76)             |
| 0741 | Insurance Claims Prior Year      | 7900 Operation of Plant              | (694.39)               |
| 0122 | Salary - Sick Leave Payoff       | 8120 Building and Ground Maintenance | (30,000.00)            |
| 0742 | Insurance Claims Current Year    | 8120 Building and Ground Maintenance | (122,552.55)           |
|      |                                  |                                      | <u>\$ (122,423.40)</u> |

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

|      |                              |              |      |   |              |
|------|------------------------------|--------------|------|---|--------------|
| 4011 | Insurance Claims - Equipment | \$ 38,151.22 | 4012 | Insurance Claims - Building & Fixed Equipment | \$ 67,750.48 |
| 4013 | Insurance Claims - Other     | \$ 16,521.70 |      |   |              |

9121 Print Shop

|      |                                 |                       |             |
|------|---------------------------------|-----------------------|-------------|
| 0100 | Salaries - Non-Instructional    | 7760 Internal Service | \$ 911.59   |
| 0111 | Salary - Administrative Manager | 7760 Internal Service | (0.02)      |
| 0210 | Florida Retirement System       | 7760 Internal Service | (280.56)    |
| 0220 | Social Security                 | 7760 Internal Service | (66.42)     |
| 0231 | Group Insurance - Health        | 7760 Internal Service | (1,297.27)  |
| 0232 | Group Insurance - Life          | 7760 Internal Service | (0.21)      |
| 0233 | Group Insurance - Dental        | 7760 Internal Service | (203.95)    |
| 0350 | Repair and Maintenance          | 7760 Internal Service | (300.00)    |
| 0370 | Postage                         | 7760 Internal Service | 3,300.00    |
| 0510 | Supplies                        | 7760 Internal Service | 2,936.84    |
| 0641 | Equipment (Over \$1,000)        | 7760 Internal Service | (4,500.00)  |
| 0750 | Other Personnel Services        | 7760 Internal Service | (500.00)    |
|      |                                 |                       | <u>\$ -</u> |

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2011-2012.

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 27, 2012

| Account | Object                           | Function                     | Increase<br>(Decrease) |                     |
|---------|----------------------------------|------------------------------|------------------------|---------------------|
| 9162    | <u>SAI - Learning Strategies</u> |                              |                        |                     |
|         | 0100                             | Salaries - Non-Instructional |                        |                     |
|         |                                  | 5200                         | Exceptional Child      | \$ 25,179.60        |
|         | 0210                             | Florida Retirement System    |                        | 813.01              |
|         |                                  | 5200                         | Exceptional Child      | 1,204.93            |
|         | 0220                             | Social Security              |                        | (11,737.86)         |
|         | 0231                             | Group Insurance - Health     |                        | 99.40               |
|         |                                  | 5200                         | Exceptional Child      | (496.75)            |
|         | 0232                             | Group Insurance - Life       |                        |                     |
|         |                                  | 5200                         | Exceptional Child      |                     |
|         | 0233                             | Group Insurance - Dental     |                        |                     |
|         |                                  | 5200                         | Exceptional Child      |                     |
|         |                                  |                              |                        | <u>\$ 15,062.33</u> |

Explanation: To adjust average salaries to actual for fiscal year 2011-2012 and transfers to/(from) the following project(s):

3161 SAI - Supplemental Academic Instruction \$ (15,062.33)

ADOPTED BY SCHOOL BOARD:

FEBRUARY 27, 2012

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

| <b>ESTIMATED REVENUE</b>                |                        |                                |                      |                      |                               |  |
|---|------------------------|--------------------------------|----------------------|----------------------|-------------------------------|--|
| <b>REVENUE OBJECT NUMBER &amp; NAME</b> | <b>ORIGINAL BUDGET</b> | <b>BUDGET AS OF 12/31/2011</b> | <b>INCREASE</b>      | <b>DECREASE</b>      | <b>BUDGET AS OF 1/31/2012</b> |  |
| 3322 CO & DS WITHHELD FOR SBE/COBI      | \$ 987,775.00          | \$ 987,775.00                  | \$ -                 | \$ -                 | \$ 987,775.00                 |  |
| 3341 RACING COMMISSION FUNDS            | 0.00                   | 0.00                           | 190,750.00           | -                    | 190,750.00                    |  |
| 3431 INTEREST ON INVESTMENTS            | 4,000.00               | 4,001.71                       | 0.04                 | -                    | 4,001.75                      |  |
| 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                    |  |
| <b>TOTAL - DEBT SERVICE FUNDS</b>       | <b>\$ 9,280,560.21</b> | <b>\$ 9,280,561.92</b>         | <b>\$ 190,750.04</b> | <b>\$ 190,750.00</b> | <b>\$ 9,280,561.96</b>        |  |

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

| <b>APPROPRIATIONS</b>                                |                                   |                        |                                |                 |                 |                               |
|--|-----------------------------------|------------------------|--------------------------------|-----------------|-----------------|-------------------------------|
| <b>EXPENDITURE FUNCTION/OBJECT NUMBER &amp; NAME</b> |                                   | <b>ORIGINAL BUDGET</b> | <b>BUDGET AS OF 12/31/2011</b> | <b>INCREASE</b> | <b>DECREASE</b> | <b>BUDGET AS OF 1/31/2012</b> |
| 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           | 2,933,645.87                   | -               | -               | 2,933,645.87                  |
| 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               | 6,425.33                       | 0.04            | -               | 6,425.37                      |
|  | 0998 RESERVES - DEBT SERVICE      | 157,528.00             | 157,528.00                     | -               | -               | 157,528.00                    |
|  | <b>TOTAL - DEBT SERVICE FUNDS</b> | <b>\$ 9,280,560.21</b> | <b>\$ 9,280,561.92</b>         | <b>\$ 0.04</b>  | <b>\$ -</b>     | <b>\$ 9,280,561.96</b>        |

Explanation of Budget Amendment as Follows:

Part II - Debt Service Funds

Amendment Number 5

Board Meeting February 27, 2012

| Account  | Object   | Function      | Increase<br>(Decrease) |
|--|--|---------------|------------------------|
| <b>I. <u>Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</u></b> |  |               |                        |
| 3341   | <u>Racing Commission Funds</u>   |               | <u>\$ 190,750.00</u>   |
|  | <i>Explanation: To correct revenue code for Refunding &amp; Revenue Bond 2011.</i>   |               |                        |
| 3431   | <u>Interest on Investments</u>   |               | <u>\$ 0.04</u>         |
|  | 0990 Fund Balance - Unappropriated   | 9890 Reserves | <u>\$ 0.04</u>         |
|  | <i>Explanation: To appropriate revenue for interest based on actual collections.</i> |               |                        |
|  | .... Discretionary   | \$ 0.04       |                        |
| 3716   | <u>Sales Surtax Bonds</u>  |               | <u>\$ (190,750.00)</u> |
|  | <i>Explanation: To correct revenue code for Refunding &amp; Revenue Bond 2011.</i>   |               |                        |

**II. Amendments Between Appropriations & Reserves**

N/A

ADOPTED BY SCHOOL BOARD:

FEBRUARY 27, 2012

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

| ESTIMATED REVENUE                             |                         |                         |                        |             |                         |  |
|---|-------------------------|-------------------------|------------------------|-------------|-------------------------|--|
| REVENUE OBJECT NUMBER & NAME                  | ORIGINAL BUDGET         | BUDGET AS OF 12/31/2011 | INCREASE               | DECREASE    | BUDGET AS OF 1/31/2012  |  |
| 3209 FEMA - CLAIMS                            | \$ -                    | \$ 373,543.28           | \$ 1,037,094.19        | \$ -        | \$ 1,410,637.47         |  |
| 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                          | -                       | 102,644.49              | 5,866.94               | -           | 108,511.43              |  |
| 3431 INTEREST ON INVESTMENT                   | -                       | 14,822.68               | 2,565.99               | -           | 17,388.67               |  |
| 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            |  |
| <b>TOTAL - CAPITAL PROJECT FUNDS</b>          | <b>\$ 36,854,276.06</b> | <b>\$ 38,044,269.51</b> | <b>\$ 1,045,527.12</b> | <b>\$ -</b> | <b>\$ 39,089,796.63</b> |  |



FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

| APPROPRIATIONS                            |   |                         |                         |                        |                     |                        |                         |
|---|---|-------------------------|-------------------------|------------------------|---------------------|------------------------|-------------------------|
| EXPENDITURE FUNCTION/OBJECT NUMBER & NAME |   | ORIGINAL BUDGET         | BUDGET AS OF 12/31/2011 | INCREASE               | DECREASE            | BUDGET AS OF 1/31/2012 |                         |
| 7400                                      | FACILITIES ACQUISITION & CONSTRUCTION   |                         |                         |                        |                     |                        |                         |
| 0622                                      | A-V MATERIALS (UNDER \$1,000)           | \$ -                    | \$ -                    | \$ -                   | \$ -                | \$ -                   | \$ -                    |
| 0631                                      | ARCHITECTURAL DESIGN / ENGINEERING      | 114,119.26              | 97,855.25               | -                      | -                   | -                      | 97,855.25               |
| 0632                                      | CONTRACTOR SERVICES                     | 219,867.27              | 233,625.28              | -                      | -                   | -                      | 233,625.28              |
| 0633                                      | CONSTRUCTION DIRECT MATERIALS           | -                       | -                       | -                      | -                   | -                      | -                       |
| 0641                                      | EQUIPMENT / FIXED ASSETS (OVER \$1,000) | 899,558.89              | 344,198.51              | -                      | 17,313.26           | -                      | 326,885.25              |
| 0642                                      | EQUIPMENT (UNDER \$1,000)               | 93,296.45               | 188,604.47              | 49,174.79              | -                   | -                      | 237,779.26              |
| 0643                                      | COMPUTER EQUIPMENT (OVER \$1,000)       | 40,451.73               | 37,841.24               | -                      | 15,000.00           | -                      | 22,841.24               |
| 0644                                      | COMPUTER HARDWARE (UNDER \$1,000)       | 72,387.69               | 75,742.88               | 23,784.90              | -                   | -                      | 99,527.78               |
| 0651                                      | BUSES                                   | 288,408.00              | 288,408.00              | -                      | -                   | -                      | 288,408.00              |
| 0652                                      | OTHER MOTOR VEHICLES                    | 95,620.51               | 110,620.51              | -                      | -                   | -                      | 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               | 58,392.10               | -                      | -                   | -                      | 58,392.10               |
| 0677                                      | REPLACEMENT SYSTEMS                     | 122,183.04              | 430,858.54              | 10,405.00              | -                   | -                      | 441,263.54              |
| 0681                                      | FIRE/SPRINKLER/ELECT/WATER SYSTEMS      | 62,139.21               | 572,757.96              | 4,349.00               | -                   | -                      | 577,106.96              |
| 0682                                      | HEATING/COOLING/AIR CONDITIONING        | -                       | -                       | -                      | -                   | -                      | -                       |
| 0684                                      | REPLACEMENT ROOFING & SYSTEMS           | 12,760,806.77           | 13,291,699.52           | 323,527.28             | -                   | -                      | 13,615,226.80           |
| 0685                                      | FLOORING/STRUCTURAL ALTERATION          | 29,905.93               | 30,996.27               | 1,711.20               | -                   | -                      | 32,707.47               |
| 0691                                      | SOFTWARE (OVER \$1,000)                 | 33,001.09               | -                       | -                      | -                   | -                      | -                       |
| 0692                                      | SOFTWARE (UNDER \$1,000)                | -                       | -                       | -                      | -                   | -                      | -                       |
| 0693                                      | SOFTWARE SUBSCRIPTIONS                  | 1,224.00                | 1,224.24                | -                      | -                   | -                      | 1,224.24                |
| 0986                                      | RESERVES - FUND B GAIN/LOSS             | 318,224.65              | 318,225.28              | 0.95                   | -                   | -                      | 318,226.23              |
| 0990                                      | FUND BALANCE UNAPPROPRIATED             | 2,508,931.47            | 2,118,478.46            | 664,887.26             | -                   | -                      | 2,783,365.72            |
| 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        | -                       | -                       | -                      | -                   | -                      | -                       |
|   | <b>TOTAL - CAPITAL PROJECT FUNDS</b>    | <b>\$ 36,854,276.06</b> | <b>\$ 38,044,269.51</b> | <b>\$ 1,077,840.38</b> | <b>\$ 32,313.26</b> | <b>\$</b>              | <b>\$ 39,089,796.63</b> |

Explanation of Budget Amendment as Follows:  
Part III - Capital Project Funds  
Amendment Number 5  
Board Meeting February 27, 2012

| Account   | Object   | Function                                     | Increase<br>(Decrease)                           |
|---|--|--|--|
| <b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b> |  |  |  |
| 3209  | <u>FEMA - Claims</u>   |  | \$ 1,037,094.19                                  |
|   | 0990 Fund Balance - Unappropriated   | 7400 Facilities Acquisition and Construction | \$ 1,037,094.19                                  |
|   | <i>Explanation: To appropriate revenue for FEMA claims for Hurricane Ivan based on actual collections.</i> |  |  |
|   | .... Discretionary   | \$ 1,037,094.19                              |  |
| 3421  | <u>Tax Redemptions</u>   |  | \$ 5,866.94                                      |
|   | 0990 Fund Balance - Unappropriated   | 7400 Facilities Acquisition and Construction | \$ 5,866.94                                      |
|   | <i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>                |  |  |
|   | .... Discretionary   | \$ 5,866.94                                  |  |
| 3431  | <u>Interest on Investments</u>   |  | \$ 2,565.99                                      |
|   | 0986 Reserves - Fund B Gain/Loss   | 7400 Facilities Acquisition and Construction | \$ 0.95  |
|   | 0990 Fund Balance - Unappropriated   | 7400 Facilities Acquisition and Construction | 2,565.04   |
|   |  |  | \$ 2,565.99                                      |
|   | <i>Explanation: To appropriate revenue for interest based on actual collections.</i>                       |  |  |
|   | .... Discretionary   | \$ 2,565.99                                  |  |
| <b>II. Amendments Between Appropriations &amp; Reserves</b>                   |  |  |  |
|   | .... Discretionary   |  |  |
|   | 0990 Fund Balance - Unappropriated   | 7400 Facilities Acquisition and Construction | \$ (380,638.91)                                  |
|   | <i>Explanation: Transferred to/from the following project(s):</i>  |  |  |
|   | 2338 FWB/Crestview High - Restroom/HVAC - P4/TO22  | 179,036.28                                   | 6342 School Equipment 1,602.63                   |
|   | 2341 FWBHS - HVAC/Roofing - P4/TO23  | 200,000.00                                   | Total Projects transferred to/from \$ 380,638.91 |
| 1303  | <u>District Wide - HVAC System &amp; Controls</u>  |  |  |
|   | 0684 Replacement Roofing & Systems   | 7400 Facilities Acquisition and Construction | \$ (266,390.00)                                  |
|   | <i>Explanation: Transferred to/from the following project(s):</i>  |  |  |
|   | 2338 FWB/Crestview High - Restroom/HVAC - P4/TO22  | \$ 266,390.00                                |  |
| 1345  | <u>Technology Equipment - BD</u>   |  |  |
|   | 0641 Equipment (Over \$1,000)  | 7400 Facilities Acquisition and Construction | \$ (12,721.25)                                   |
|   | 0642 Equipment (Under \$1,000)   | 7400 Facilities Acquisition and Construction | 41,400.16  |
|   |  |  | \$ 28,678.91                                     |
|   | <i>Explanation: Transferred to/from the following project(s):</i>  |  |  |
|   | 2303 Board Projects  | \$ (28,678.91)                               |  |
| 1377  | <u>NHS - Roof/Drainage Repair TO # 5</u>   |  |  |
|   | 0684 Replacement Roofing & Systems   | 7400 Facilities Acquisition and Construction | \$ (1,012.71)                                    |
|   | <i>Explanation: Transferred to/from the following project(s):</i>  |  |  |
|   | 2338 FWB/Crestview High - Restroom/HVAC - P4/TO22  | \$ 1,012.71                                  |  |
| 1384  | <u>Bluewater - Chiller Replacement - P4/TO8</u>  |  |  |
|   | 0684 Replacement Roofing & Systems   | 7400 Facilities Acquisition and Construction | \$ (3,830.10)                                    |
|   | <i>Explanation: Transferred to/from the following project(s):</i>  |  |  |
|   | 2338 FWB/Crestview High - Restroom/HVAC - P4/TO22  | \$ 3,830.10                                  |  |
| 1391  | <u>Computer Lab - BD</u>   |  |  |
|   | 0641 Equipment (Over \$1,000)  | 7400 Facilities Acquisition and Construction | \$ 1,579.99                                      |
|   | 0644 Computer Hardware (Under \$1,000)   | 7400 Facilities Acquisition and Construction | 8,784.90   |
|   |  |  | \$ 10,364.89                                     |
|   | <i>Explanation: Transferred to/from the following project(s):</i>  |  |  |
|   | 2303 Board Projects  | \$ (10,364.89)                               |  |
| 1393  | <u>Destin Elem - Window Replace - P4/TO 5</u>  |  |  |
|   | 0684 Replacement Roofing & Systems   | 7400 Facilities Acquisition and Construction | \$ (11,305.35)                                   |
|   | <i>Explanation: Transferred to/from the following project(s):</i>  |  |  |
|   | 2338 FWB/Crestview High - Restroom/HVAC - P4/TO22  | \$ 11,305.35                                 |  |
| 1394  | <u>Crestview High - Band Room Repair TO 10</u>   |  |  |
|   | 0684 Replacement Roofing & Systems   | 7400 Facilities Acquisition and Construction | \$ (34,255.03)                                   |
|   | <i>Explanation: Transferred to/from the following project(s):</i>  |  |  |
|   | 2338 FWB/Crestview High - Restroom/HVAC - P4/TO22  | \$ 34,255.03                                 |  |
| 1399  | <u>Bluewater - HVAC - P4/TO5</u>   |  |  |
|   | 0684 Replacement Roofing & Systems   | 7400 Facilities Acquisition and Construction | \$ (4,170.53)                                    |
|   | <i>Explanation: Transferred to/from the following project(s):</i>  |  |  |
|   | 2338 FWB/Crestview High - Restroom/HVAC - P4/TO22  | \$ 4,170.53                                  |  |

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds  
 Amendment Number 5  
 Board Meeting February 27, 2012

| Account | Object  | Function  | Increase<br>(Decrease)                             |
|---------|---|---|--|
| 2303    | <u>Board Projects</u>   |   |  |
|         | 0684 Replacement Roofing & Systems  | 7400 Facilities Acquisition and Construction              | \$ (39,043.80)                                     |
|         | <i>Explanation: Transferred to/from the following project(s):</i>   |   |  |
|         | 1345 Technology Equipment - BD  | \$ 28,678.91 1391 Computer Lab - BD                       | 10,364.89  |
|         |   |   | \$ 39,043.80                                       |
| 2310    | <u>District Wide - Minor Repair/Maint.</u>  |   |  |
|         | 0677 Replacement Systems - Other than Bldg.   | 7400 Facilities Acquisition and Construction              | \$ 7,000.00  |
|         | 0684 Replacement Roofing & Systems  | 7400 Facilities Acquisition and Construction              | (8,711.20)   |
|         | 0685 Flooring/Structural Alteration   | 7400 Facilities Acquisition and Construction              | 1,711.20   |
|         | <i>Explanation: Reallocate funds between objects within the project.</i>  |   |  |
|         |   |   | \$ -   |
| 2338    | <u>FWB/Crestview High - Restroom/HVAC - P4/TO22</u>   |   |  |
|         | 0684 Replacement Roofing & Systems  | 7400 Facilities Acquisition and Construction              | \$ 500,000.00                                      |
|         | <i>Explanation: To appropriate additional scope of work for Program IV, Task Order #22, time and materials for restroom renovations at Baker School and Laurel Hill School gym bathrooms by transferring funds from the following project(s):</i> |   |  |
|         | .... Discretionary  | (179,036.28) 1393 Destin Elem - Window Replace - P4/TO 5  | (11,305.35)  |
|         | 1303 District Wide - HVAC System & Controls   | (266,390.00) 1394 Crestview High - Band Room Repair TO 10 | (34,255.03)  |
|         | 1377 NHS - Roof/Drainage Repair TO # 5  | (1,012.71) 1399 Bluewater - HVAC - P4/TOS                 | (4,170.53)   |
|         | 1384 Bluewater - Chiller Replacement - P4/TO8   | (3,830.10)  | Total Projects transferred to/from \$ (500,000.00) |
| 2341    | <u>FWBHS - HVAC/Roofing - P4/TO23</u>   |   |  |
|         | 0684 Replacement Roofing & Systems  | 7400 Facilities Acquisition and Construction              | \$ 200,000.00                                      |
|         | <i>Explanation: To appropriate Program IV, Task Order #23, pre-GMP phase services for Fort Walton Beach High School A/C roofing project by transferring funds from the following project(s):</i>  |   |  |
|         | .... Discretionary  | \$ (200,000.00)   |  |
| 2346    | <u>Classroom Renovation - BD</u>  |   |  |
|         | 0681 Fire/Sprinkler/Elect.  | 7400 Facilities Acquisition and Construction              | \$ 4,349.00  |
|         | 0684 Replacement Roofing & Systems  | 7400 Facilities Acquisition and Construction              | (4,349.00)   |
|         | <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              | \$ (410.00)  |
|         | 0642 Equipment (Under \$1,000)  | 7400 Facilities Acquisition and Construction              | 410.00   |
|         | <i>Explanation: Reallocate funds between objects within the project.</i>  |   |  |
|         |   |   | \$ -   |
| 2395    | <u>Safety/ADA - District Wide</u>   |   |  |
|         | 0677 Replacement Systems - Other than Bldg.   | 7400 Facilities Acquisition and Construction              | \$ 3,405.00  |
|         | 0684 Replacement Roofing & Systems  | 7400 Facilities Acquisition and Construction              | (3,405.00)   |
|         | <i>Explanation: Reallocate funds between objects within the project.</i>  |   |  |
|         |   |   | \$ -   |
| 4301    | <u>LCD Projectors - BD</u>  |   |  |
|         | 0641 Equipment (Over \$1,000)   | 7400 Facilities Acquisition and Construction              | \$ (5,762.00)                                      |
|         | 0642 Equipment (Under \$1,000)  | 7400 Facilities Acquisition and Construction              | 5,762.00   |
|         | <i>Explanation: Reallocate funds between objects within the project.</i>  |   |  |
|         |   |   | \$ -   |
| 6342    | <u>School Equipment</u>   |   |  |
|         | 0642 Equipment (Under \$1,000)  | 7400 Facilities Acquisition and Construction              | \$ 1,602.63  |
|         | <i>Explanation: Transferred to/from the following project(s):</i>   |   |  |
|         | .... Discretionary  | \$ (1,602.63)   |  |
| 7351    | <u>Digital Classroom - Computers</u>  |   |  |
|         | 0643 Computer Hardware (Over \$1,000)   | 7400 Facilities Acquisition and Construction              | \$ (15,000.00)                                     |
|         | 0644 Computer Hardware (Under \$1,000)  | 7400 Facilities Acquisition and Construction              | 15,000.00  |
|         | <i>Explanation: Reallocate funds between objects within the project.</i>  |   |  |
|         |   |   | \$ -   |
| 8303    | <u>Shoal River Middle - New School - P3/TO15</u>  |   |  |
|         | 0632 Contractor Services  | 7400 Facilities Acquisition and Construction              | \$ (858.84)  |
|         | <i>Explanation: Transferred to/from the following project(s):</i>   |   |  |
|         | 9336 Riverside Elem. - New School - P3/TO15   | \$ 858.84   |  |
| 9336    | <u>Riverside Elem. - New School - P3/TO15</u>   |   |  |
|         | 0632 Contractor Services  | 7400 Facilities Acquisition and Construction              | \$ 858.84  |
|         | <i>Explanation: Transferred to/from the following project(s):</i>   |   |  |
|         | 8303 Shoal River Middle - New School - P3/TO15  | \$ (858.84)   |  |

ADOPTED BY SCHOOL BOARD:

FEBRUARY 27, 2012

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

| ESTIMATED REVENUE                                 |                         |                         |                      |                        |                         |  |
|---|-------------------------|-------------------------|----------------------|------------------------|-------------------------|--|
| REVENUE OBJECT NUMBER & NAME                      | ORIGINAL BUDGET         | BUDGET AS OF 12/31/2011 | INCREASE             | DECREASE               | BUDGET AS OF 1/31/2012  |  |
| 3199 MISCELLANEOUS FEDERAL DIRECT                 | \$ 24,330.91            | \$ 1,566,440.01         | \$ 126,500.00        | \$ -                   | \$ 1,692,940.01         |  |
| 3201 VOCATIONAL EDUCATIONAL ARTS                  | 244,092.66              | 231,524.38              | 9,589.00             | -                      | 241,113.38              |  |
| 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            | -                    | 1,588,405.31           | 7,565,846.87            |  |
| 3241 TITLE I                                      | 5,321,378.98            | 6,009,405.21            | 165,312.78           | -                      | 6,174,717.99            |  |
| 3251 ADULT BASIC EDUCATION                        | 91,914.83               | 91,888.01               | 3,186.00             | -                      | 95,074.01               |  |
| 3269 OTHER FOOD SERVICES                          | -                       | -                       | -                    | -                      | -                       |  |
| 3274 TITLE III NO CHILD LEFT BEHIND               | 32,354.49               | 108,843.62              | -                    | 669.47                 | 108,174.15              |  |
| 3275 TITLE V INNOVATIVE EDUCATION                 | -                       | -                       | -                    | -                      | -                       |  |
| 3277 TITLE II - PART A                            | 2,578,293.75            | 1,679,491.40            | -                    | -                      | 1,679,491.40            |  |
| 3280 DRUG FREE SCHOOLS PROGRAM                    | -                       | -                       | -                    | -                      | -                       |  |
| 3299 MISCELLANEOUS FEDERAL THROUGH STATE          | 122,309.59              | 171,795.50              | -                    | -                      | 171,795.50              |  |
| 3480 TECH PREP                                    | -                       | -                       | -                    | -                      | -                       |  |
| 3490 MISCELLANEOUS REVENUE                        | -                       | -                       | -                    | -                      | -                       |  |
| 3905 RESERVES - NON-CATEGORICAL PROJECT CARRYOVER | -                       | -                       | -                    | -                      | -                       |  |
| <b>TOTAL - OTHER SPECIAL REVENUE FUNDS</b>        | <b>\$ 19,440,469.42</b> | <b>\$ 21,009,873.89</b> | <b>\$ 304,587.78</b> | <b>\$ 1,589,074.78</b> | <b>\$ 19,725,386.89</b> |  |

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

| APPROPRIATIONS                             |                         |                         |                      |                        |                         |
|--|-------------------------|-------------------------|----------------------|------------------------|-------------------------|
| EXPENDITURE FUNCTION NUMBER & NAME         | ORIGINAL BUDGET         | BUDGET AS OF 12/31/2011 | INCREASE             | DECREASE               | BUDGET AS OF 1/31/2012  |
| 5100 BASIC EDUCATION (K-12)                | \$ 4,038,489.10         | \$ 5,338,593.60         | \$ 257,681.57        | \$ -                   | \$ 5,596,275.17         |
| 5200 EXCEPTIONAL STUDENT EDUCATION         | 6,506,142.34            | 6,559,746.34            | -                    | 1,439,034.41           | 5,120,711.93            |
| 5300 VOCATIONAL AND TECHNICAL EDUCATION    | 440,480.31              | 436,637.54              | 12,591.21            | -                      | 449,228.75              |
| 5400 ADULT GENERAL EDUCATION               | -                       | -                       | -                    | -                      | -                       |
| 5500 PRE-KINDERGARTEN                      | 132,558.92              | 121,422.00              | 9,830.00             | -                      | 131,252.00              |
| 5900 OTHER INSTRUCTION                     | 87,064.17               | 464,983.55              | 3,186.00             | -                      | 468,169.55              |
| 6100 PUPIL PERSONNEL SERVICES              | 181,314.55              | 190,585.41              | -                    | 17,554.92              | 173,030.49              |
| 6110 ATTENDANCE AND SOCIAL WORK            | 188,400.23              | 188,006.00              | -                    | 2,972.61               | 185,033.39              |
| 6120 GUIDANCE SERVICES                     | -                       | -                       | -                    | -                      | -                       |
| 6130 HEALTH SERVICES                       | 835.00                  | 1,100.00                | -                    | -                      | 1,100.00                |
| 6140 PSYCHOLOGICAL SERVICES                | 98.00                   | 98.00                   | -                    | 98.00                  | -                       |
| 6150 PARENTAL INVOLVEMENT                  | 114,328.94              | 107,628.19              | 2,999.21             | -                      | 110,627.40              |
| 6200 INSTRUCTIONAL MEDIA SERVICE           | 4,934.93                | 8,352.40                | -                    | 611.05                 | 7,741.35                |
| 6300 INSTR & CURR DEVEL SERVICE (SUPT)     | 4,836,625.57            | 4,416,286.01            | -                    | 56,816.58              | 4,359,469.43            |
| 6400 INSTRUCTIONAL STAFF TRAINING SERVICES | 1,158,303.13            | 1,091,673.59            | 39,416.20            | -                      | 1,131,089.79            |
| 6500 INSTRUCTION RELATED TECHNOLOGY        | 509,358.38              | 576,954.15              | -                    | -                      | 576,954.15              |
| 7200 GENERAL ADMINISTRATION (SUPT)         | 863,827.70              | 751,391.87              | -                    | 50,289.18              | 701,102.69              |
| 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                | 274,805.00              | 8,000.00             | -                      | 282,805.00              |
| 7801 TRANSPORTATION - NORTH                | 83,326.50               | 69,423.54               | -                    | 16,730.29              | 52,693.25               |
| 7802 TRANSPORTATION - CENTRAL              | 8,761.25                | 9,761.25                | -                    | 6,996.25               | 2,765.00                |
| 7803 TRANSPORTATION - SOUTH                | 34,201.90               | 35,001.90               | -                    | 27,087.90              | 7,914.00                |
| 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              |
| <b>TOTAL - OTHER SPECIAL REVENUE FUNDS</b> | <b>\$ 19,440,469.42</b> | <b>\$ 21,009,873.89</b> | <b>\$ 333,704.19</b> | <b>\$ 1,618,191.19</b> | <b>\$ 19,725,386.89</b> |

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 5

Board Meeting February 27, 2012

| Account  | Object  | Function                          | Increase<br>(Decrease)   |
|--|---|-----------------------------------|--------------------------|
| <b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>  |   |                                   |                          |
| 3199   | <u>Miscellaneous Federal Direct</u>             |                                   | \$ 126,500.00            |
|  | 0102  | Salary - Other Compensation       | \$ 7,500.00              |
|  | 0331  | Out of County Travel              | 2,000.00                 |
|  | 0360  | Lease and Rental Agreements       | 250.00                   |
|  | 0363  | Seat Managed - Computers          | 7,500.00                 |
|  | 0390  | Other Purchased Service           | 4,500.00                 |
|  | 0510  | Supplies                          | 20,650.00                |
|  | 0641  | Equipment (Over \$1,000)          | 2,500.00                 |
|  | 0642  | Equipment (Under \$1,000)         | 38,750.00                |
|  | 0644  | Computer Hardware (Under \$1,000) | 14,500.00                |
|  | 0684  | Replacement Roofing & Systems     | 5,000.00                 |
|  | 0692  | Software (Under \$1,000)          | 1,500.00                 |
|  | 0730  | Dues and Fees                     | 6,350.00                 |
|  | 0750  | Other Personnel Services          | 7,500.00                 |
|  | 0398  | Field Trips                       | 8,000.00                 |
|  |   |                                   | \$ 126,500.00            |
| <i>Explanation: To appropriate fiscal year 2011-2012 ARRL/RWK STEM Explorer Center Grant.</i>  |   |                                   |                          |
|  | 2487  | AFRL/RWK STEM Explorer Center     | \$ 126,500.00            |
| 3201   | <u>Vocational Educational Arts</u>              |                                   | \$ 9,589.00              |
|  | 0132  | Salary - Hourly Teachers          | \$ 1,332.00              |
|  | 0210  | Florida Retirement System         | 66.00                    |
|  | 0220  | Social Security                   | 102.00                   |
|  | 0693  | Software Subscriptions            | 7,589.00                 |
|  | 0730  | Dues and Fees                     | 500.00                   |
|  |   |                                   | \$ 9,589.00              |
| <i>Explanation: To appropriate budget increase fiscal year 2010-2011 Carl Perkins - Secondary grant per project award notification</i>                     |   |                                   |                          |
|  | 2422  | Carl Perkins - Secondary          | \$ 9,589.00              |
| 3231   | <u>IDEA - Individuals With Disabilities Act</u> |                                   | \$ (1,588,405.31)        |
|  | 0310  | Professional & Technical Service  | \$ (6,493.00)            |
|  | 0331  | Out of County Travel              | (4,747.89)               |
|  | 0350  | Repair and Maintenance            | (1,908.00)               |
|  | 0355  | Computer Repairs                  | (500.00)                 |
|  | 0357  | Support Managed Computers         | (166.70)                 |
|  | 0370  | Postage                           | (0.82)                   |
|  | 0510  | Supplies                          | (1,427,508.30)           |
|  | 0622  | Audio Visual (Under \$1,000)      | (1,209.76)               |
|  | 0641  | Equipment (Over \$1,000)          | (3,000.00)               |
|  | 0642  | Equipment (Under \$1,000)         | (568.90)                 |
|  | 0643  | Computer Hardware (Over \$1,000)  | (3,200.00)               |
|  | 0644  | Computer Hardware (Under \$1,000) | (700.00)                 |
|  | 0691  | Software (Over \$1,000)           | (3,000.00)               |
|  | 0692  | Software (Under \$1,000)          | (701.00)                 |
|  | 0730  | Dues and Fees                     | (500.00)                 |
|  | 0750  | Other Personnel Services          | (18,200.63)              |
|  | 0510  | Supplies                          | (98.00)                  |
|  | 0331  | Out of County Travel              | (400.00)                 |
|  | 0510  | Supplies                          | (0.79)                   |
|  | 0117  | Workshops                         | (831.48)                 |
|  | 0220  | Social Security                   | (12.06)                  |
|  | 0330  | In County Travel                  | (200.00)                 |
|  | 0331  | Out of County Travel              | (1,401.00)               |
|  | 0360  | Lease and Rental Agreements       | (7,358.05)               |
|  | 0370  | Postage                           | (2,176.59)               |
|  | 0510  | Supplies                          | (20,000.67)              |
|  | 0642  | Equipment (Under \$1,000)         | (500.00)                 |
|  | 0643  | Computer Hardware (Over \$1,000)  | (577.10)                 |
|  | 0644  | Computer Hardware (Under \$1,000) | (500.00)                 |
|  | 0730  | Dues and Fees                     | (950.00)                 |
|  | 0750  | Other Personnel Services          | (57.32)                  |
|  | 0331  | Out of County Travel              | (750.00)                 |
|  | 0791  | Indirect Costs                    | (55,641.00)              |
|  | 0398  | Field Trips                       | (4,781.50)               |
|  | 0398  | Field Trips                       | (3,861.25)               |
|  | 0398  | Field Trips                       | (15,903.50)              |
|  |   |                                   | \$ (1,588,405.31)        |
| <i>Explanation: To close fiscal year 2010-2011 IDEA, IDEA PreSchool, and appropriate FY 2011-2012 IDEA PreSchool grant per project award notifications</i> |   |                                   |                          |
|  | 1475  | IDEA Part B                       | \$ (1,568,405.31)        |
|  | 1476  | Pre-School Handicapped            | (52,995.39)              |
|  | 2476  | Pre-School Handicapped            | 32,995.39                |
|  |   | <b>Total</b>                      | <b>\$ (1,588,405.31)</b> |

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 5

Board Meeting February 27, 2012

| Account | Object                                | Function                                   | Increase<br>(Decrease) |
|---------|---------------------------------------|--|------------------------|
| 3241    | <u>Title I</u>                        |  | \$ 165,312.78          |
|         | 0102 Salary - Other Compensation      | 5100 Basic Education (K-12)                | \$ 84,957.42           |
|         | 0210 Florida Retirement System        | 5100 Basic Education (K-12)                | 2,342.10               |
|         | 0220 Social Security                  | 5100 Basic Education (K-12)                | 6,428.59               |
|         | 0234 Group Insurance - Other          | 5100 Basic Education (K-12)                | 47,760.00              |
|         | 0510 Supplies                         | 5100 Basic Education (K-12)                | 1,942.93               |
|         | 0693 Software Subscriptions           | 5100 Basic Education (K-12)                | 12,900.00              |
|         | 0390 Other Purchased Service          | 6150 Parental Involvement                  | 900.00                 |
|         | 0750 Other Personnel Services         | 6150 Parental Involvement                  | 2,500.00               |
|         | 0370 Postage                          | 6300 Instruction & Curriculum              | 25.00                  |
|         | 0102 Salary - Other Compensation      | 6400 Instructional Staff Training Services | (72.00)                |
|         | 0210 Florida Retirement System        | 6400 Instructional Staff Training Services | (341.64)               |
|         | 0220 Social Security                  | 6400 Instructional Staff Training Services | (332.20)               |
|         | 0310 Professional & Technical Service | 6400 Instructional Staff Training Services | 690.00                 |
|         | 0360 Lease and Rental Agreements      | 6400 Instructional Staff Training Services | (1,654.26)             |
|         | 0510 Supplies                         | 6400 Instructional Staff Training Services | 3,886.55               |
|         | 0622 Audio Visual (Under \$1,000)     | 6400 Instructional Staff Training Services | 2,400.00               |
|         | 0750 Other Personnel Services         | 6400 Instructional Staff Training Services | 29,344.87              |
|         | 0791 Indirect Costs                   | 7200 General Administration                | 5,351.82               |
|         | 0398 Field Trips                      | 7801 Transportation - North                | (19,397.00)            |
|         | 0398 Field Trips                      | 7802 Transportation - Central              | (3,135.00)             |
|         | 0398 Field Trips                      | 7803 Transportation - South                | (11,184.40)            |
|         |                                       |  | \$ 165,312.78          |

Explanation: To close fiscal year 2010-2011 Title I School Improvement and appropriate fiscal year 2011-2012 Title I AYP and Title I School Improvement grant per project award notifications.

|  |                 |  |               |
|--|-----------------|--|---------------|
| 1413 Title I School Improvement Initiative | \$ (124,135.22) | 2413 Title I School Improvement Initiative | 223,164.00    |
| 2411 Title I - AYP Corrective Action       | 66,284.00       | Total                                      | \$ 165,312.78 |

|      |                                |                        |             |
|------|--------------------------------|------------------------|-------------|
| 3251 | <u>Adult Basic Education</u>   |                        | \$ 3,186.00 |
|      | 0641 Equipment (Over \$1,000)  | 5900 Other Instruction | \$ 1,200.00 |
|      | 0642 Equipment (Under \$1,000) | 5900 Other Instruction | 1,986.00    |
|      |                                |                        | \$ 3,186.00 |

Explanation: To appropriate budget increase fiscal year 2010-2011 Carl Perkins - Post Secondary grant per project award notification

|                           |             |
|---------------------------|-------------|
| 2407 Carl Perkins - Adult | \$ 3,186.00 |
|---------------------------|-------------|

|      |                                       |                             |             |
|------|---------------------------------------|-----------------------------|-------------|
| 3274 | <u>Title III No Child Left Behind</u> |                             | \$ (669.47) |
|      | 0642 Equipment (Under \$1,000)        | 5100 Basic Education (K-12) | \$ (669.47) |

Explanation: To adjust fiscal year 2011-2012 Title III - English Language grant per project award notification

|                                   |             |
|-----------------------------------|-------------|
| 2418 Title III - English Language | \$ (669.47) |
|-----------------------------------|-------------|

II. Amendments Between Appropriations & Reserves

|      |  |                             |              |
|------|--|-----------------------------|--------------|
| 2401 | <u>Title I</u>                         |                             |              |
|      | 0100 Salaries - Non-Instructional      | 5100 Basic Education (K-12) | \$ 12,220.36 |
|      | 0102 Salary - Other Compensation       | 5100 Basic Education (K-12) | 2,725.85     |
|      | 0131 Salary - Instructional            | 5100 Basic Education (K-12) | (57,388.19)  |
|      | 0210 Florida Retirement System         | 5100 Basic Education (K-12) | (5,491.55)   |
|      | 0220 Social Security                   | 5100 Basic Education (K-12) | (8,741.46)   |
|      | 0231 Group Insurance - Health          | 5100 Basic Education (K-12) | (42,323.91)  |
|      | 0232 Group Insurance - Life            | 5100 Basic Education (K-12) | 362.05       |
|      | 0233 Group Insurance - Dental          | 5100 Basic Education (K-12) | (3,834.85)   |
|      | 0234 Group Insurance - Other           | 5100 Basic Education (K-12) | (131,430.48) |
|      | 0310 Professional & Technical Service  | 5100 Basic Education (K-12) | (628.25)     |
|      | 0370 Postage                           | 5100 Basic Education (K-12) | (1,000.00)   |
|      | 0390 Other Purchased Service           | 5100 Basic Education (K-12) | (2,400.00)   |
|      | 0510 Supplies                          | 5100 Basic Education (K-12) | 231,313.65   |
|      | 0644 Computer Hardware (Under \$1,000) | 5100 Basic Education (K-12) | 1,201.99     |
|      | 0691 Software (Over \$1,000)           | 5100 Basic Education (K-12) | (1,013.00)   |
|      | 0730 Dues and Fees                     | 5100 Basic Education (K-12) | (1,000.00)   |
|      | 0100 Salaries - Non-Instructional      | 5500 Prekindergarten        | 4,292.82     |
|      | 0210 Florida Retirement System         | 5500 Prekindergarten        | 129.29       |
|      | 0220 Social Security                   | 5500 Prekindergarten        | 212.37       |
|      | 0231 Group Insurance - Health          | 5500 Prekindergarten        | (202.45)     |
|      | 0232 Group Insurance - Life            | 5500 Prekindergarten        | 14.28        |
|      | 0233 Group Insurance - Dental          | 5500 Prekindergarten        | (20.27)      |
|      | 0234 Group Insurance - Other           | 5500 Prekindergarten        | (98.97)      |
|      | 0331 Out of County Travel              | 5500 Prekindergarten        | 1,700.00     |
|      | 0510 Supplies                          | 5500 Prekindergarten        | 3,802.93     |

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 5

Board Meeting February 27, 2012

| Account | Object                           | Function                                   | Increase<br>(Decrease) |
|---------|----------------------------------|--|------------------------|
| 0100    | Salaries - Non-Instructional     | 6150 Parental Involvement                  | (2,571.86)             |
| 0210    | Florida Retirement System        | 6150 Parental Involvement                  | (138.60)               |
| 0220    | Social Security                  | 6150 Parental Involvement                  | (196.95)               |
| 0231    | Group Insurance - Health         | 6150 Parental Involvement                  | (2,459.23)             |
| 0232    | Group Insurance - Life           | 6150 Parental Involvement                  | 7.62                   |
| 0233    | Group Insurance - Dental         | 6150 Parental Involvement                  | (55.35)                |
| 0234    | Group Insurance - Other          | 6150 Parental Involvement                  | (402.20)               |
| 0310    | Professional & Technical Service | 6150 Parental Involvement                  | 1,850.00               |
| 0390    | Other Purchased Service          | 6150 Parental Involvement                  | 270.00                 |
| 0510    | Supplies                         | 6150 Parental Involvement                  | 3,696.57               |
| 0100    | Salaries - Non-Instructional     | 6300 Instruction & Curriculum              | (1,497.37)             |
| 0111    | Salary - Administrative Manager  | 6300 Instruction & Curriculum              | 9,386.08               |
| 0131    | Salary - Instructional           | 6300 Instruction & Curriculum              | (0.50)                 |
| 0210    | Florida Retirement System        | 6300 Instruction & Curriculum              | 246.41                 |
| 0220    | Social Security                  | 6300 Instruction & Curriculum              | 240.00                 |
| 0231    | Group Insurance - Health         | 6300 Instruction & Curriculum              | (8,048.58)             |
| 0232    | Group Insurance - Life           | 6300 Instruction & Curriculum              | (3.97)                 |
| 0233    | Group Insurance - Dental         | 6300 Instruction & Curriculum              | 106.92                 |
| 0234    | Group Insurance - Other          | 6300 Instruction & Curriculum              | 70.69                  |
| 0330    | In County Travel                 | 6300 Instruction & Curriculum              | (898.00)               |
| 0510    | Supplies                         | 6300 Instruction & Curriculum              | (2,087.72)             |
| 0131    | Salary - Instructional           | 6400 Instructional Staff Training Services | 22,239.37              |
| 0210    | Florida Retirement System        | 6400 Instructional Staff Training Services | 843.68                 |
| 0220    | Social Security                  | 6400 Instructional Staff Training Services | 1,352.13               |
| 0231    | Group Insurance - Health         | 6400 Instructional Staff Training Services | 2,249.24               |
| 0232    | Group Insurance - Life           | 6400 Instructional Staff Training Services | 17.96                  |
| 0233    | Group Insurance - Dental         | 6400 Instructional Staff Training Services | (50.76)                |
| 0234    | Group Insurance - Other          | 6400 Instructional Staff Training Services | (2,054.62)             |
| 0331    | Out of County Travel             | 6400 Instructional Staff Training Services | 1,377.02               |
| 0510    | Supplies                         | 6400 Instructional Staff Training Services | (32,527.23)            |
| 0520    | Textbooks                        | 6400 Instructional Staff Training Services | (117.14)               |
| 0642    | Equipment (Under \$1,000)        | 6400 Instructional Staff Training Services | 1,363.00               |
| 0750    | Other Personnel Services         | 6400 Instructional Staff Training Services | 5,391.18               |
|         |                                  |  | \$ -                   |

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2011-2012.

2405 Title II

|      |                                 |  |            |
|------|---------------------------------|--|------------|
| 0100 | Salaries - Non-Instructional    | 6300 Instruction & Curriculum              | \$ 8.08    |
| 0111 | Salary - Administrative Manager | 6300 Instruction & Curriculum              | 7,467.00   |
| 0131 | Salary - Instructional          | 6300 Instruction & Curriculum              | 6,026.08   |
| 0210 | Florida Retirement System       | 6300 Instruction & Curriculum              | (259.60)   |
| 0220 | Social Security                 | 6300 Instruction & Curriculum              | (2,289.46) |
| 0231 | Group Insurance - Health        | 6300 Instruction & Curriculum              | (5,147.35) |
| 0232 | Group Insurance - Life          | 6300 Instruction & Curriculum              | 8.58       |
| 0233 | Group Insurance - Dental        | 6300 Instruction & Curriculum              | (848.88)   |
| 0234 | Group Insurance - Other         | 6300 Instruction & Curriculum              | (32.55)    |
| 0510 | Supplies                        | 6300 Instruction & Curriculum              | (4,931.90) |
| 0220 | Social Security                 | 6400 Instructional Staff Training Services | 13.38      |
| 0750 | Other Personnel Services        | 6400 Instructional Staff Training Services | (13.38)    |
|      |                                 |  | \$ -       |

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2011-2012.

2409 Title I - N & D

|      |                              |                             |            |
|------|------------------------------|-----------------------------|------------|
| 0100 | Salaries - Non-Instructional | 5100 Basic Education (K-12) | \$ (1.65)  |
| 0210 | Florida Retirement System    | 5100 Basic Education (K-12) | (76.14)    |
| 0220 | Social Security              | 5100 Basic Education (K-12) | (751.51)   |
| 0231 | Group Insurance - Health     | 5100 Basic Education (K-12) | 1,413.70   |
| 0232 | Group Insurance - Life       | 5100 Basic Education (K-12) | (2.60)     |
| 0233 | Group Insurance - Dental     | 5100 Basic Education (K-12) | (260.05)   |
| 0510 | Supplies                     | 5100 Basic Education (K-12) | (3,823.96) |
| 0131 | Salary - Instructional       | 5300 Vocational             | (1.00)     |
| 0210 | Florida Retirement System    | 5300 Vocational             | (151.73)   |
| 0220 | Social Security              | 5300 Vocational             | (36.34)    |
| 0231 | Group Insurance - Health     | 5300 Vocational             | 4,003.68   |
| 0232 | Group Insurance - Life       | 5300 Vocational             | (12.52)    |
| 0233 | Group Insurance - Dental     | 5300 Vocational             | (299.88)   |
|      |                              |                             | \$ -       |

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2011-2012.



Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 5

Board Meeting February 27, 2012

| Account | Object                              | Function  | Increase<br>(Decrease) |
|---------|-------------------------------------|---|------------------------|
| 2418    | <u>Title III - English Language</u> |   |                        |
|         | 0510                                | Supplies 5100 Basic Education (K-12)  | \$ (547.56)            |
|         | 0520                                | Textbooks 5100 Basic Education (K-12)                                       | 547.56                 |
|         | 0642                                | Equipment (Under \$1,000) 5100 Basic Education (K-12)                       | (5,550.00)             |
|         | 0610                                | Library Books 6200 Instructional Media Services                             | (611.05)               |
|         | 0310                                | Professional & Technical Service 6400 Instructional Staff Training Services | 5,550.00               |
|         | 0510                                | Supplies 6400 Instructional Staff Training Services                         | 611.05                 |
|         |                                     |   | <u>\$ -</u>            |

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

|      |                                 |  |               |
|------|---------------------------------|--|---------------|
| 2422 | <u>Carl Perkins - Secondary</u> |  |               |
|      | 0510                            | Supplies 5300 Vocational                         | \$ (1,189.02) |
|      | 0641                            | Equipment (Over \$1,000) 5300 Vocational         | (5,875.66)    |
|      | 0642                            | Equipment (Under \$1,000) 5300 Vocational        | 5,875.66      |
|      | 0643                            | Computer Hardware (Over \$1,000) 5300 Vocational | 1,189.02      |
|      | 0691                            | Software (Over \$1,000) 5300 Vocational          | 1,500.00      |
|      | 0693                            | Software Subscriptions 5300 Vocational           | (1,500.00)    |
|      |                                 |  | <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            | \$ (25,617.81) |
|      | 0131               | Salary - Instructional 5200 Exceptional Child                  | 6,812.81       |
|      | 0132               | Salary - Hourly Teachers 5200 Exceptional Child                | 3,643.00       |
|      | 0210               | Florida Retirement System 5200 Exceptional Child               | (6,095.53)     |
|      | 0220               | Social Security 5200 Exceptional Child                         | (8,306.18)     |
|      | 0231               | Group Insurance - Health 5200 Exceptional Child                | (92,069.04)    |
|      | 0232               | Group Insurance - Life 5200 Exceptional Child                  | 952.14         |
|      | 0233               | Group Insurance - Dental 5200 Exceptional Child                | (7,608.16)     |
|      | 0234               | Group Insurance - Other 5200 Exceptional Child                 | 217.54         |
|      | 0310               | Professional & Technical Service 5200 Exceptional Child        | 11,250.00      |
|      | 0510               | Supplies 5200 Exceptional Child                                | 155,544.50     |
|      | 0644               | Computer Hardware (Under \$1,000) 5200 Exceptional Child       | 2,000.00       |
|      | 0100               | Salaries - Non-Instructional 6100 Pupil Personnel Services     | (13,151.76)    |
|      | 0210               | Florida Retirement System 6100 Pupil Personnel Services        | (1,985.99)     |
|      | 0220               | Social Security 6100 Pupil Personnel Services                  | (1,425.59)     |
|      | 0231               | Group Insurance - Health 6100 Pupil Personnel Services         | (806.36)       |
|      | 0232               | Group Insurance - Life 6100 Pupil Personnel Services           | 0.42           |
|      | 0233               | Group Insurance - Dental 6100 Pupil Personnel Services         | (185.64)       |
|      | 0131               | Salary - Instructional 6110 Attendance and Social Work         | (283.68)       |
|      | 0210               | Florida Retirement System 6110 Attendance and Social Work      | (484.69)       |
|      | 0220               | Social Security 6110 Attendance and Social Work                | (932.80)       |
|      | 0231               | Group Insurance - Health 6110 Attendance and Social Work       | (1,079.36)     |
|      | 0232               | Group Insurance - Life 6110 Attendance and Social Work         | 0.75           |
|      | 0233               | Group Insurance - Dental 6110 Attendance and Social Work       | (192.83)       |
|      | 0102               | Salary - Other Compensation 6300 Instruction & Curriculum      | 530.88         |
|      | 0131               | Salary - Instructional 6300 Instruction & Curriculum           | 1,623.21       |
|      | 0210               | Florida Retirement System 6300 Instruction & Curriculum        | (2,108.63)     |
|      | 0220               | Social Security 6300 Instruction & Curriculum                  | (4,316.45)     |
|      | 0231               | Group Insurance - Health 6300 Instruction & Curriculum         | (14,006.26)    |
|      | 0232               | Group Insurance - Life 6300 Instruction & Curriculum           | 38.82          |
|      | 0233               | Group Insurance - Dental 6300 Instruction & Curriculum         | (1,366.95)     |
|      | 0234               | Group Insurance - Other 6300 Instruction & Curriculum          | 7.67           |
|      | 0643               | Computer Hardware (Over \$1,000) 6300 Instruction & Curriculum | (598.03)       |
|      |                    |  | <u>\$ -</u>    |

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2011-2012.

|      |                               |  |               |
|------|-------------------------------|--|---------------|
| 2476 | <u>Pre-School Handicapped</u> |  |               |
|      | 0510                          | Supplies 5200 Exceptional Child                            | \$ (9,713.83) |
|      | 0642                          | Equipment (Under \$1,000) 5200 Exceptional Child           | 2,361.15      |
|      | 0100                          | Salaries - Non-Instructional 6300 Instruction & Curriculum | 0.20          |
|      | 0131                          | Salary - Instructional 6300 Instruction & Curriculum       | 2,174.27      |
|      | 0210                          | Florida Retirement System 6300 Instruction & Curriculum    | (113.13)      |
|      | 0220                          | Social Security 6300 Instruction & Curriculum              | (5.20)        |
|      | 0231                          | Group Insurance - Health 6300 Instruction & Curriculum     | (1,991.15)    |
|      | 0232                          | Group Insurance - Life 6300 Instruction & Curriculum       | (6.18)        |
|      | 0233                          | Group Insurance - Dental 6300 Instruction & Curriculum     | (154.34)      |
|      | 0100                          | Salaries - Non-Instructional 7801 Transportation - North   | 1,729.71      |
|      | 0210                          | Florida Retirement System 7801 Transportation - North      | 70.77         |
|      | 0220                          | Social Security 7801 Transportation - North                | 113.22        |

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 5

Board Meeting February 27, 2012

| Account | Object                        | Function                    | Increase<br>(Decrease) |
|---------|-------------------------------|-----------------------------|------------------------|
|         | 0231 Group Insurance - Health | 7801 Transportation - North | 5,705.19               |
|         | 0232 Group Insurance - Life   | 7801 Transportation - North | 3.52                   |
|         | 0233 Group Insurance - Dental | 7801 Transportation - North | (116.82)               |
|         | 0234 Group Insurance - Other  | 7801 Transportation - North | (57.38)                |
|         |                               |                             | \$ -                   |

*Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2011-2012.*

2486 DoDEA - Promoting K-12 Student Achievement

|                                       |                               |               |
|---------------------------------------|-------------------------------|---------------|
| 0131 Salary - Instructional           | 6300 Instruction & Curriculum | \$ (4,256.15) |
| 0210 Florida Retirement System        | 6300 Instruction & Curriculum | (283.49)      |
| 0220 Social Security                  | 6300 Instruction & Curriculum | (446.23)      |
| 0231 Group Insurance - Health         | 6300 Instruction & Curriculum | (6,629.97)    |
| 0232 Group Insurance - Life           | 6300 Instruction & Curriculum | (2.27)        |
| 0233 Group Insurance - Dental         | 6300 Instruction & Curriculum | (414.43)      |
| 0234 Group Insurance - Other          | 6300 Instruction & Curriculum | 12,032.54     |
| 0310 Professional & Technical Service | 6300 Instruction & Curriculum | (200.00)      |
| 0510 Supplies                         | 6300 Instruction & Curriculum | 200.00        |
|                                       |                               | \$ -          |

*Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2011-2012.*

ADOPTED BY SCHOOL BOARD:

FEBRUARY 27, 2012

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

| ESTIMATED REVENUE                                  |                        |                         |                  |             |                        |  |
|--|------------------------|-------------------------|------------------|-------------|------------------------|--|
| REVENUE OBJECT NUMBER & NAME                       | ORIGINAL BUDGET        | BUDGET AS OF 12/31/2011 | INCREASE         | DECREASE    | BUDGET AS OF 1/31/2012 |  |
| 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              | 82,422.40               | -                | -           | 82,422.40              |  |
| 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              | -                       | -                | -           | -                      |  |
| 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               | 9,770.36                | 560.00           | -           | 10,330.36              |  |
| 3459 SUMMER FEEDING - EXTERNAL SERVICE             | 3,889.50               | 14,478.50               | -                | -           | 14,478.50              |  |
| 3460 ONLINE CREDIT CARD FEES                       | -                      | -                       | -                | -           | -                      |  |
| 3490 MISCELLANEOUS REVENUE                         | 25,977.46              | 31,003.69               | -                | -           | 31,003.69              |  |
| 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             |  |
| <b>TOTAL - FOOD SERVICE FUND</b>                   | <b>\$ 9,152,471.69</b> | <b>\$ 9,174,526.30</b>  | <b>\$ 560.00</b> | <b>\$ -</b> | <b>\$ 9,175,086.30</b> |  |

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

| APPROPRIATIONS                            |                        |                         |                      |                      |                        |  |
|---|------------------------|-------------------------|----------------------|----------------------|------------------------|--|
| EXPENDITURE FUNCTION/OBJECT NUMBER & NAME | ORIGINAL BUDGET        | BUDGET AS OF 12/31/2011 | INCREASE             | DECREASE             | BUDGET AS OF 1/31/2012 |  |
| 0100 SALARY - NON-INSTRUCTIONAL           | \$ 1,463,998.98        | \$ 1,454,338.25         | \$ -                 | \$ 55,308.17         | \$ 1,399,030.08        |  |
| 0102 SALARY - OTHER COMPENSATION          | -                      | 3,708.08                | 449.38               | -                    | 4,157.46               |  |
| 0103 SALARY - SUPPLEMENTS                 | 3,430.00               | 3,430.00                | -                    | -                    | 3,430.00               |  |
| 0111 SALARY - ADMINISTRATIVE/MANAGERIAL   | 1,080,091.32           | 1,063,266.72            | -                    | 21,842.19            | 1,041,424.53           |  |
| 0117 WORKSHOPS                            | 5,869.50               | 8,542.15                | -                    | -                    | 8,542.15               |  |
| 0121 SALARY - RETIREMENT BONUS            | 4,867.20               | 4,867.20                | -                    | -                    | 4,867.20               |  |
| 0122 SALARY - SICK LEAVE PAYOFF           | 14,278.45              | 31,156.57               | -                    | -                    | 31,156.57              |  |
| 0123 SALARY - ANNUAL LEAVE PAYOFF         | 6,409.76               | 6,409.76                | -                    | -                    | 6,409.76               |  |
| 0130 SALARY - OVERTIME                    | -                      | 683.61                  | 1,079.47             | -                    | 1,763.08               |  |
| 0210 FLORIDA RETIREMENT SYSTEM            | 132,847.28             | 127,225.41              | -                    | 6,033.28             | 121,192.13             |  |
| 0220 FICA (SOCIAL SECURITY)               | 199,409.19             | 196,608.92              | -                    | 10,311.06            | 186,297.86             |  |
| 0231 GROUP INSURANCE - HEALTH & HOSPITAL  | 766,256.00             | 766,256.00              | -                    | 21,884.87            | 744,371.13             |  |
| 0232 GROUP INSURANCE - LIFE               | 3,515.00               | 3,515.00                | 205.79               | -                    | 3,720.79               |  |
| 0233 GROUP INSURANCE - DENTAL             | 40,152.00              | 40,152.00               | -                    | 7,210.43             | 32,941.57              |  |
| 0234 GROUP INSURANCE - OTHER              | 1,957.00               | 1,957.00                | -                    | 237.30               | 1,719.70               |  |
| 0310 PROFESSIONAL & TECHNICAL SERVICES    | 4,285,776.07           | 4,373,226.27            | -                    | -                    | 4,373,226.27           |  |
| 0330 IN COUNTY TRAVEL                     | 18,567.34              | 20,666.78               | -                    | -                    | 20,666.78              |  |
| 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               | 5,702.70                | -                    | -                    | 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               | 6,200.01                | -                    | -                    | 6,200.01               |  |
| 0392 SHIPPING CHARGES                     | -                      | -                       | -                    | -                    | -                      |  |
| 0393 CONTRACTS - NONPROFESSIONAL SERVICE  | -                      | 1,600.00                | -                    | -                    | 1,600.00               |  |
| 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               | 3,371.77                | 450.04               | -                    | 3,821.81               |  |
| 0460 DIESEL FUEL                          | 11,880.06              | 13,075.12               | -                    | -                    | 13,075.12              |  |
| 0510 SUPPLIES                             | 27,013.26              | 43,681.98               | 601.45               | -                    | 44,283.43              |  |
| 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              | 80,314.87               | 1,650.00             | -                    | 81,964.87              |  |
| 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                | 132.06               | -                    | 1,263.86               |  |
| 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              | 31,455.00               | -                    | -                    | 31,455.00              |  |
| 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             | 243,170.67              | 118,819.11           | -                    | 361,989.78             |  |
| 0991 RESERVES - INVENTORY                 | 72,188.12              | 72,188.12               | -                    | -                    | 72,188.12              |  |
| 0997 RESERVES - PROJECTS                  | 64,385.90              | 31,241.27               | -                    | -                    | 31,241.27              |  |
| <b>TOTAL - FOOD SERVICE FUND</b>          | <b>\$ 9,152,471.69</b> | <b>\$ 9,174,526.30</b>  | <b>\$ 123,387.30</b> | <b>\$ 122,827.30</b> | <b>\$ 9,175,086.30</b> |  |

Explanation of Budget Amendment as Follows:

Part IV - School Food Service Fund

Amendment Number 5

Board Meeting February 27, 2012

| Account   | Object                            | Function                        | Increase<br>(Decrease) |
|---|-----------------------------------|---------------------------------|------------------------|
| <b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>   |                                   |                                 |                        |
| 3457  | Catering                          |                                 | \$ 560.00              |
|   | 0510 Supplies                     | 7610 Food Service - Departments | \$ 560.00              |
| <i>Explanation: To appropriate catering revenue based on actual collections</i> |                                   |                                 |                        |
|   | 7502 Catering                     | \$ 560.00                       |                        |
| <b>II. Amendments Between Appropriations &amp; Reserves</b>                     |                                   |                                 |                        |
| .... Discretionary  |                                   |                                 |                        |
| 0100  | Salaries - Non-Instructional      | 7600 Food Service (Schools)     | \$ 2,598.46            |
| 0102  | Salary - Other Compensation       | 7600 Food Service (Schools)     | 75.00                  |
| 0111  | Salary - Administrative Manager   | 7600 Food Service (Schools)     | 17,079.00              |
| 0130  | Salary - Overtime                 | 7600 Food Service (Schools)     | 1,079.47               |
| 0210  | Florida Retirement System         | 7600 Food Service (Schools)     | (931.93)               |
| 0220  | Social Security                   | 7600 Food Service (Schools)     | (2,113.27)             |
| 0231  | Group Insurance - Health          | 7600 Food Service (Schools)     | (6,413.34)             |
| 0232  | Group Insurance - Life            | 7600 Food Service (Schools)     | 214.80                 |
| 0233  | Group Insurance - Dental          | 7600 Food Service (Schools)     | (5,602.40)             |
| 0234  | Group Insurance - Other           | 7600 Food Service (Schools)     | (237.34)               |
| 0310  | Professional & Technical Service  | 7600 Food Service (Schools)     | 797,311.34             |
| 0330  | In County Travel                  | 7600 Food Service (Schools)     | 913.15                 |
| 0363  | Seat Managed - Computers          | 7600 Food Service (Schools)     | 36,340.15              |
| 0510  | Supplies                          | 7600 Food Service (Schools)     | 4.54                   |
| 0100  | Salaries - Non-Instructional      | 7610 Food Service - Departments | (57,906.63)            |
| 0102  | Salary - Other Compensation       | 7610 Food Service - Departments | 374.38                 |
| 0111  | Salary - Administrative Manager   | 7610 Food Service - Departments | (38,921.19)            |
| 0210  | Florida Retirement System         | 7610 Food Service - Departments | (5,101.35)             |
| 0220  | Social Security                   | 7610 Food Service - Departments | (8,197.79)             |
| 0231  | Group Insurance - Health          | 7610 Food Service - Departments | (15,471.53)            |
| 0232  | Group Insurance - Life            | 7610 Food Service - Departments | (9.01)                 |
| 0233  | Group Insurance - Dental          | 7610 Food Service - Departments | (1,608.03)             |
| 0234  | Group Insurance - Other           | 7610 Food Service - Departments | 0.04                   |
| 0310  | Professional & Technical Service  | 7610 Food Service - Departments | (797,311.34)           |
| 0330  | In County Travel                  | 7610 Food Service - Departments | (913.15)               |
| 0363  | Seat Managed - Computers          | 7610 Food Service - Departments | (36,340.15)            |
| 0450  | Gasoline                          | 7610 Food Service - Departments | 450.04                 |
| 0510  | Supplies                          | 7610 Food Service - Departments | 36.91                  |
| 0641  | Equipment (Over \$1,000)          | 7610 Food Service - Departments | 1,650.00               |
| 0644  | Computer Hardware (Under \$1,000) | 7610 Food Service - Departments | 132.06                 |
| 0990  | Fund Balance - Unappropriated     | 9890 Reserves                   | 118,819.11             |
|   |                                   |                                 | \$ -                   |

*Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2011-2012.*

ADOPTED BY SCHOOL BOARD:

FEBRUARY 27, 2012