

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

MIS 5235

Meeting Date: January 28, 2013		Agenda Item Number: Consent #
TITLE:	Budget Amendment #4 - Fiscal Year 2012-2013	
REQUESTED ACTION:	Board Approval	
SUMMARY EXPLANATION AND BACKGROUND:	<p>On September 10, 2012, the School Board adopted the budget for fiscal year 2012-2013. As the fiscal year progresses, we ask the School Board to amend the budget to more accurately reflect estimated revenues and appropriations. The amendments are results of various factors including: increases or decreases in estimated revenues to more accurately reflect revenues; increases or decreases in appropriations to more accurately reflect estimated expenditures for schools, departments, and projects to make changes to their budgets in order to better utilize finds. These amendments facilitate District operations to occur in a positive manner.</p> <p>These amendments properly reflect the estimated revenue and appropriations. The amendments show the estimated revenue and appropriations for each fund and provide a description of the amendments.</p> <p>REQUIRED BY S.B.E. RULE 6A-1.006</p>	
EXHIBITS ATTACHED:	<ol style="list-style-type: none"> 1. Instructional Program Impact Statement: N/A 2. Staffing Impact Statement: N/A 3. Financial Impact Statement: N/A 4. Budget Amendment #4 – Fiscal Year 2012-2013 5. 6. 	
PREPARED BY:	Rita R. Scallan, Chief Financial Officer	
SUPERINTENDENT'S RECOMMENDATION:		
BOARD ACTION:		SOURCE OF ADDITIONAL INFORMATION:
<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved <input type="checkbox"/> Other (Specify) <small>(For use of official Board Records' office only)</small>		Name: Rita R. Scallan, Chief Financial Officer Phone: 850-833-5840

School Board Chairperson



School District of Okaloosa County

BUDGET AMENDMENT #4

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2012	INCREASE	DECREASE	BUDGET AS OF 12/31/2012	
3121	PL 81-874, FEDERAL IMPACT, CURRENT OPERATIONS	\$ 2,666,563.00	\$ 2,666,563.00	\$ -	\$ -	\$ 2,666,563.00
3122	PL 81-874 FEDERAL IMPACT, HANDICAP	100,000.00	100,000.00	-	-	100,000.00
3191	ROTC	280,000.00	280,000.00	-	-	280,000.00
3192	DOD SECTION 386 PL 102-484	700,000.00	700,000.00	-	-	700,000.00
3193	DOD SECTION 363 PL 106-398	9,114.33	9,114.33	-	-	9,114.33
3199	MISCELLANEOUS FEDERAL DIRECT	-	95.00	-	-	95.00
3203	MEDICAID REIMBURSEMENT	449,142.00	449,142.00	-	-	449,142.00
3210	FEMA - ADMINISTRATIVE	-	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
3301	CLASS SIZE REDUCTION	31,732,112.00	31,732,112.00	-	-	31,732,112.00
3308	PROJECT CONNECT	-	-	-	-	-
3310	FLORIDA EDUCATION FINANCE PROGRAM	39,592,843.00	39,592,843.00	-	-	39,592,843.00
3311	SAFE SCHOOLS	588,433.00	588,433.00	-	-	588,433.00
3312	SUPPLEMENTAL ACADEMIC INSTRUCTION	8,409,629.00	8,409,629.00	-	-	8,409,629.00
3313	ESE GUARANTEE	11,115,019.00	11,115,019.00	-	-	11,115,019.00
3314	READING INSTRUCTION	1,415,309.00	1,415,309.00	-	-	1,415,309.00
3315	WORKFORCE DEVELOPMENT	2,027,531.00	2,027,531.00	-	-	2,027,531.00
3316	SPECIAL TEACHER COMPENSATION	-	-	-	-	-
3317	WORKFORCE EDUCATION PERFORMANCE INCENTIVE	27,598.00	27,598.00	-	-	27,598.00
3318	DJI SUPPLEMENTAL ALLOCATION	445,329.00	445,329.00	-	-	445,329.00
3319	VIRTUAL EDUCATION CONTRIBUTION	93,792.00	93,792.00	-	-	93,792.00
3323	CO & DS WITHHELD FOR ADMINISTRATIVE EXPENSE	17,000.00	17,000.00	-	-	17,000.00
3335	TEACHER LEAD	352,181.00	352,181.00	-	-	352,181.00
3336	INSTRUCTIONAL MATERIALS	2,278,643.00	2,278,643.00	-	-	2,278,643.00
3343	STATE LICENSE TAX	40,000.00	40,000.00	-	-	40,000.00
3344	DISCRETIONARY LOTTERY	-	-	-	-	-
3349	INTANGIBLE PROPERTY TAX	-	1,870.05	-	-	1,870.05
3354	TRANSPORTATION	5,584,694.00	5,584,694.00	-	-	5,584,694.00
3362	SCHOOL RECOGNITION	1,965,125.00	1,965,125.00	-	-	1,965,125.00
3370	VOLUNTARY PREKINDERGARTEN PROGRAM - SUMMER	70,824.79	74,227.67	-	-	74,227.67
3371	VOLUNTARY PREKINDERGARTEN PROGRAM	380,000.00	380,000.00	-	-	380,000.00
3379	FUEL TAX REFUND	40,000.00	40,000.00	-	-	40,000.00
3399	OTHER MISCELLANEOUS STATE REVENUE	400,134.00	408,111.00	-	-	408,111.00
3401	PRINT SHOP POSTAGE	29,000.00	29,000.00	-	-	29,000.00
3402	PRINT SHOP PRINTING	265,000.00	265,000.00	-	-	265,000.00
3404	PRINT SHOP PRINTING- NICEVILLE	-	-	-	-	-
3405	PRINT SHOP POSTAGE - NICEVILLE	-	-	-	-	-
3407	EDUCATIONAL BROADBAND - LEASE	14,190.00	14,190.00	-	-	14,190.00
3411	DISTRICT SCHOOL TAXES	83,588,324.00	83,588,324.00	-	-	83,588,324.00
3414	SALES TAX REVENUE	73.50	204.00	-	-	204.00
3421	TAX REDEMPTIONS	300,000.00	300,000.00	77,188.99	-	377,188.99
3425	RENT/USE OF FACILITY	22,639.26	62,173.23	9,423.51	-	71,596.74
3426	COURSE FEES - CHOICE HS & TECH. CNTR.	310,000.00	310,000.00	-	-	310,000.00
3428	SUPPLY FEES - CHOICE HS & TECH. CNTR.	10,000.00	15,000.00	-	-	15,000.00
3429	TECHNOLOGY FEES - CHOICE HS & TECH. CNTR.	10,000.00	15,000.00	-	-	15,000.00
3431	INTEREST ON INVESTMENTS	250,000.00	250,000.00	-	-	250,000.00
3434	COMMUNITY EDUCATION ENRICHMENT PROGRAM	4,196.00	5,479.00	687.00	-	6,166.00
3445	TESTS & BOOKS - CHOICE HS & TECH. CNTR.	84.00	182.20	-	-	182.20
3448	DONATIONS	5,300.00	12,419.40	20,656.41	-	33,075.81
3449	STUDENT/PARENT IPAD/LAPTOP INSURANCE	2,950.00	3,400.00	100.00	-	3,500.00
3462	PURCHASED CUSTODIAL SERVICE	120.00	120.00	72.00	-	192.00
3463	BOB SIKES CHILD CARE	170,000.00	170,000.00	-	-	170,000.00
3465	PURCHASED POSITIONS - OTHER	147,501.60	310,938.33	5,666.70	-	316,605.03
3466	PURCHASED OTHER POSITIONS - EXTERNAL	61,996.05	79,664.42	312.60	-	79,977.02
3467	PURCHASED - SCHOOLS - OTHER	969.00	18,880.42	-	-	18,880.42
3468	RIVERSIDE CHILD CARE	133,000.00	133,000.00	-	-	133,000.00
3469	ANTIOCH CHILD CARE	179,000.00	179,000.00	-	-	179,000.00
3470	NORTHWOOD CHILD CARE	146,000.00	146,000.00	-	-	146,000.00
3471	VOCATIONAL EQUIPMENT - CHOICE HS & TECH. CNTR.	10,000.00	15,000.00	-	-	15,000.00
3475	BLUEWATER CHILD CARE	299,000.00	299,000.00	-	-	299,000.00
3476	EDGE CHILD CARE	173,000.00	173,000.00	-	-	173,000.00
3477	PLEW CHILD CARE	220,000.00	220,000.00	-	-	220,000.00
3478	WRIGHT CHILD CARE	95,000.00	95,000.00	-	-	95,000.00
3479	SOUTHSIDE CHILD CARE	-	16.10	-	-	16.10
3484	FINANCIAL AID FEES	10,000.00	15,000.00	-	-	15,000.00
3485	RESTITUTION PAYMENTS - OTHER	-	353.00	-	-	353.00
3487	CERTIFICATE FEES - SUBSTITUTES	5,000.00	11,000.00	-	-	11,000.00
3488	FINGERPRINT PROGRAM	25,000.00	35,000.00	5,000.00	-	40,000.00
3489	CERTIFICATE FEES	27,000.00	27,000.00	-	-	27,000.00
3490	MISCELLANEOUS REVENUE	254,794.64	323,625.08	24,177.84	-	347,802.92
3491	E-RATE REFUNDS	40,687.90	100,890.60	19,883.23	-	120,773.83
3492	TRANSPORTATION - SCHOOL ACTIVITIES	350,000.00	350,000.00	-	-	350,000.00
3493	SALE OF JUNK	2,198.67	4,373.67	-	-	4,373.67
3494	FEDERAL INDIRECT COST REIMBURSEMENT	300,000.00	300,000.00	-	-	300,000.00
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	3,456.16	17,769.89	3,999.48	-	21,769.37
3497	REFUND - PRIOR YEAR EXPENDITURES	11,598.95	13,692.75	7,188.17	-	20,880.92
3499	SFS - INDIRECT COST	200,000.00	200,000.00	-	-	200,000.00
3630	TRANSFER FROM CAPITAL IMPROVEMENT FUNDS	11,302,234.00	11,932,814.00	-	-	11,932,814.00
3740	PRIOR YEAR INSURANCE LOSS RECOVERY	-	363.93	3,286.50	-	3,650.43
3741	INSURANCE LOSS RECOVERY	5,991.52	37,954.20	746.07	-	38,700.27
3746	HEALTH REIMBURSEMENT ARRANGEMENT	2,848.92	22,422.31	13,964.14	-	36,386.45
3901	RESERVE FOR ENCUMBRANCE	971,947.08	971,947.08	-	-	971,947.08
3902	RESERVE FOR INVENTORY	104,096.95	104,951.24	-	-	104,951.24
3903	RESERVE - CARRYOVER SCHOOL BUDGETS	6,839,872.39	6,839,872.39	-	-	6,839,872.39
3904	RESERVE - CATEGORICAL PROJECT CARRYOVER	12,330,981.92	12,330,670.92	-	-	12,330,670.92
3905	RESERVE - NON-CATEGORICAL PROJECT CARRYOVER	23,599,642.45	23,599,642.45	-	-	23,599,642.45
3907	RESERVE - RETIREMENT	512,323.58	512,323.58	-	-	512,323.58
3910	RESERVE - CLAIMS LIABILITY	3,799,000.00	3,799,000.00	-	-	3,799,000.00
3911	RESERVE - FTE	3,415,277.77	3,415,277.77	-	-	3,415,277.77
3913	RESERVE - CONTINGENCY	2,567,000.00	2,567,000.00	-	-	2,567,000.00
3925	FUND BALANCE - UNDESIGNATED	9,763,475.05	9,762,931.76	-	-	9,762,931.76
TOTAL - GENERAL FUND		\$ 273,672,787.48	\$ 274,800,228.77	\$ 192,352.64	\$ -	\$ 274,992,581.41

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2012	INCREASE	DECREASE	BUDGET AS OF 12/31/2012	
5100 BASIC EDUCATION (K-12)	\$ 127,740,684.17	\$ 129,503,613.05	\$ 109,051.00	\$ -	\$ 129,612,664.05	
5101 CHARTER SCHOOL FEDERAL IMPACT	3,462.16	7,724.35	-	-	7,724.35	
5102 NORTHWEST FLORIDA BALLET FACILITY	-	-	-	-	-	
5103 BASIC INSTRUCTION	-	-	-	-	-	
5200 EXCEPTIONAL CHILD	16,156,746.17	16,206,374.72	90,656.22	-	16,297,030.94	
5300 VOCATIONAL AND TECHNICAL EDUCATION	4,753,834.41	4,973,228.99	6,706.35	-	4,979,935.34	
5400 ADULT GENERAL EDUCATION	6,234.94	6,234.94	-	-	6,234.94	
5500 PREKINDERGARTEN	521,525.56	517,475.04	-	-	517,475.04	
5900 OTHER INSTRUCTION	1,372,722.77	1,391,089.06	565.38	-	1,391,654.44	
6100 PUPIL PERSONNEL SERVICES	1,490,811.31	1,604,356.97	-	15,580.22	1,588,776.75	
6110 ATTENDANCE AND SOCIAL WORK	348,132.85	358,257.05	-	-	358,257.05	
6120 GUIDANCE SERVICES	2,078,522.79	2,039,522.68	163.29	-	2,039,685.97	
6130 HEALTH SERVICES	970,628.42	984,133.67	-	1,785.05	982,348.62	
6140 PSYCHOLOGICAL SERVICES	793,371.24	799,740.64	-	-	799,740.64	
6141 TESTING	232,159.76	29,394.44	-	-	29,394.44	
6150 PARENTAL INVOLVEMENT	600.00	400.00	459.74	-	859.74	
6200 INSTRUCTIONAL MEDIA SERVICE	1,219,225.64	1,227,045.71	7,917.28	-	1,234,962.99	
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	6,100,766.41	5,904,831.50	-	334.14	5,904,497.36	
6303 STAFF DEVELOPMENT - CURRICULUM	-	-	-	-	-	
6400 INSTR STAFF TRAINING SERVICES	876,239.39	931,041.24	-	-	931,041.24	
6500 INSTRUCTIONAL RELATED TECHNOLOGY	906,980.70	978,862.39	3,107.43	-	981,969.82	
7100 SCHOOL BOARD	3,223,062.40	3,248,824.17	1,576.42	-	3,250,400.59	
7200 GENERAL ADMINISTRATION (SUPT)	421,402.71	424,246.02	-	-	424,246.02	
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	14,554,536.10	14,955,522.43	-	960.25	14,954,562.18	
7400 FACILITIES ACQUISITION & CONSTRUCTION	413,729.78	599,688.96	10,000.00	-	609,688.96	
7500 FISCAL SERVICES (FINANCE DEPT)	1,917,277.37	1,869,884.81	71.00	-	1,869,955.81	
7600 FOOD SERVICE (SCHOOLS)	-	-	-	-	-	
7610 FOOD SERVICE - DEPARTMENT	-	-	-	-	-	
7700 CENTRAL SERVICES	-	-	-	-	-	
7710 PLAN, RESEARCH, DEVELOP, & EVALUATE	-	-	-	-	-	
7720 INFORMATION SERVICES	134,209.00	134,209.00	-	-	134,209.00	
7730 STAFF SERVICES	4,881,589.07	4,947,818.11	24,280.14	-	4,972,098.25	
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	709,486.56	709,486.56	-	-	709,486.56	
7762 FURNITURE SHOP	2,848.65	2,848.65	-	-	2,848.65	
7800 PUPIL TRANSP SERVICES - SCHOOL	427,175.73	425,592.28	-	-	425,592.28	
7801 TRANSPORTATION - NORTH	4,682,027.17	4,708,713.76	6,363.33	-	4,715,077.09	
7802 TRANSPORTATION - CENTRAL	2,398,430.46	2,412,469.76	1,385.44	-	2,413,855.20	
7803 TRANSPORTATION - SOUTH	3,671,502.09	3,725,864.53	6,275.71	-	3,732,140.24	
7900 OPERATION OF PLANT	17,892,354.87	18,004,814.31	15,078.03	-	18,019,892.34	
8100 MAINTENANCE ADMINISTRATION	1,151,948.10	1,146,885.65	-	463.66	1,146,421.99	
8120 BUILDING AND GROUND MAINTENANCE	6,411,605.14	6,406,050.40	463.66	-	6,406,514.06	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	2,787,237.78	2,796,536.40	-	-	2,796,536.40	
9100 COMMUNITY SERVICE	1,706,322.30	1,702,690.55	7,855.03	-	1,710,545.58	
9700 TRANSFER FUNDS	-	-	-	-	-	
9890 RESERVES	40,713,393.51	39,114,755.98	-	80,499.49	39,034,256.49	
TOTAL - GENERAL FUND	\$ 273,672,787.48	\$ 274,800,228.77	\$ 291,975.45	\$ 99,622.81	\$ 274,992,581.41	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 4

Board Meeting January 28, 2013

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3421	<u>Tax Redemptions</u>		<u>\$ 77,188.99</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	<u>\$ 77,188.99</u>
	<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>		
	.... Discretionary	\$ 77,188.99	
3425	<u>Rent/Use Of Facility</u>		<u>\$ 9,423.51</u>
	0430 Electricity	7900 Operation of Plant	\$ 2,145.45
	0987 Reserve Schools/Departments	9890 Reserves	7,278.06
			<u>\$ 9,423.51</u>
	<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>		
	.... Discretionary	\$ 7,278.06	0011 Utilities/Custodial - Other District Facilities \$ 2,145.45
3434	<u>Community Education Enrichment Program</u>		<u>\$ 687.00</u>
	0750 Other Personnel Services	9100 Community Service	<u>\$ 687.00</u>
	<i>Explanation: To appropriate estimated revenue for Community Education Enrichment Program based on actual collections</i>		
	2166 Adult Enrichment	\$ 687.00	
3448	<u>Donations</u>		<u>\$ 20,656.41</u>
	0510 Supplies	5100 Basic Education (K-12)	\$ 10,016.51
	0692 Software (Under \$1,000)	5100 Basic Education (K-12)	639.90
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	10,000.00
			<u>\$ 20,656.41</u>
	<i>Explanation: To appropriate donations for the Okaloosa STEMM Academy (\$2,795.00), Plew Elementary (\$10,000.00), Science Fair (\$1,250.00), and Kenwood Elementary (\$6,611.41) based on actual collections.</i>		
	0017 Gulf Power Donation	3018 Plew ES PLA Donations	\$ 10,000.00
	3058 Innovative Program - Science Fair	4009 Donations - Unrestricted	\$ 6,906.41
3449	<u>Student/Parent iPad/Laptop Insurance</u>		<u>\$ 100.00</u>
	0730 Dues and Fees	5100 Basic Education (K-12)	<u>\$ 100.00</u>
	<i>Explanation: To appropriate revenue for Student/Parent iPad/Laptop Insurance based on actual collections</i>		
	3020 Student/Parent iPad/Laptop Insurance	\$ 100.00	
3462	<u>Purchased Custodial Services</u>		<u>\$ 72.00</u>
	0102 Salary - Other Compensation	7900 Operation of Plant	\$ 63.81
	0210 Florida Retirement System	7900 Operation of Plant	3.31
	0220 Social Security	7900 Operation of Plant	4.88
			<u>\$ 72.00</u>
	<i>Explanation: To appropriate funds received from schools or outside organizations to pay for custodial services.</i>		
	2011 Custodial Services	\$ 72.00	
3465	<u>Purchased Positions - Other</u>		<u>\$ 5,666.70</u>
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 1,536.59
	0130 Salary - Overtime	5100 Basic Education (K-12)	95.52
	0131 Salary - Instructional	5100 Basic Education (K-12)	1,839.29
	0210 Florida Retirement System	5100 Basic Education (K-12)	180.42
	0220 Social Security	5100 Basic Education (K-12)	286.07
	0232 Group Insurance - Life	5100 Basic Education (K-12)	2.83
	0234 Group Insurance - Other	5100 Basic Education (K-12)	8.24
	0750 Other Personnel Services	5100 Basic Education (K-12)	1,671.49
	0102 Salary - Other Compensation	7802 Transportation - Central	40.99
	0210 Florida Retirement System	7802 Transportation - Central	2.12
	0220 Social Security	7802 Transportation - Central	3.14
			<u>\$ 5,666.70</u>
	<i>Explanation: To appropriate funds received from schools to purchase positions and/or pay for other compensation based on actual collections.</i>		
	2051 Purchased - Other Positions	\$ 5,666.70	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 4

Board Meeting January 28, 2013

Account	Object	Function	Increase (Decrease)
3466	<u>Purchased Other Positions - External</u>		\$ 312.60
	0220 Social Security	5100 Basic Education (K-12)	\$ 4.46
	0750 Other Personnel Services	5100 Basic Education (K-12)	308.14
			\$ 312.60
	<i>Explanation: To appropriate substitute reimbursements from outside sources (\$312.60) based on actual collections.</i>		
	7020 Purchased Positions - External		\$ 312.60
3488	<u>Fingerprint Program</u>		\$ 5,000.00
	0730 Dues and Fees	7730 Staff Services	\$ 5,000.00
	<i>Explanation: To appropriate estimated revenue for Fingerprint Program based on actual collections</i>		
	6006 Fingerprinting - Fees		\$ 5,000.00
3490	<u>Miscellaneous Revenue</u>		\$ 24,177.84
	0510 Supplies	5100 Basic Education (K-12)	\$ 1,954.00
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	525.00
	0990 Fund Balance - Unappropriated	9890 Reserves	21,698.84
			\$ 24,177.84
	<i>Explanation: To appropriate revenue for record requests from State of Florida (\$512.00), dividends (\$20,104.00), litigation (\$1,082.84), and NDIA Grant (\$2,479.00) based on actual collections.</i>		
	.... Discretionary	3006 NDIA Accelerator Grant	\$ 2,479.00
			\$ 21,698.84
3491	<u>E-Rate Refunds</u>		\$ 19,883.23
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 19,883.23
	<i>Explanation: To appropriate revenue for e-rate refunds based on actual collections.</i>		
	.... Discretionary		\$ 19,883.23
3495	<u>Transportation - Repairs Dept./Other</u>		\$ 3,999.48
	0550 Repair Parts	7801 Transportation - North	\$ 685.33
	0550 Repair Parts	7802 Transportation - Central	1,234.19
	0550 Repair Parts	7803 Transportation - South	2,079.96
			\$ 3,999.48
	<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>		
	.... Discretionary		\$ 3,999.48
3497	<u>Refund - Prior Year Expenditures</u>		\$ 7,188.17
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 7,188.17
	<i>Explanation: To appropriate refund of a prior year expenditure based on actual collections</i>		
	.... Discretionary		\$ 7,188.17
3740	<u>Prior Year Insurance Loss Recovery</u>		\$ 3,286.50
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 3,286.50
	<i>Explanation: To appropriate revenue from prior year insurance loss recovery based on actual collections.</i>		
	.... Discretionary		\$ 3,286.50
3741	<u>Insurance Loss Recovery</u>		\$ 746.07
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 746.07
	<i>Explanation: To appropriate revenue from insurance loss recovery based on actual collections.</i>		
	.... Discretionary		\$ 746.07

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 4

Board Meeting January 28, 2013

Account	Object	Function	Increase (Decrease)
3746	<u>Health Reimbursement Arrangement</u>		\$ 13,964.14
	0310 Professional & Technical Service	7730 Staff Services	\$ 13,964.14

Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections

5006 Health Reimbursement Arrangement \$ 13,964.14

II. Amendments Between Appropriations & Reserves

.... Discretionary

5100 Basic Education (K-12)	\$ 140,117.97
5200 Exceptional Child	90,689.12
5300 Vocational	203.24
6100 Pupil Personnel Services	(50.00)
6120 Guidance Services	163.29
6130 Health Services	(1,785.05)
6150 Parental Involvement	459.74
6200 Instructional Media Services	7,036.09
6300 Instruction & Curriculum	(514.74)
7300 School Admin - Principal Office	(2,123.67)
7801 Transportation - North	5,678.00
7802 Transportation - Central	105.00
7803 Transportation - South	3,073.00
7900 Operation of Plant	536.60
8100 Maintenance Administration	(463.66)
8120 Building and Ground Maintenance	463.66
9890 Reserves	979,109.41
	<u>\$ 1,222,698.00</u>

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

3004 Offset Decentralized FTE \$ (1,228,014.00) 5006 Health Reimbursement Arrangement \$ 5,316.00

0011 Utilities/Custodial - Other District Facilities

0381 Water and Sewage	7900 Operation of Plant	\$ 8,000.00
0430 Electricity	7900 Operation of Plant	(8,000.00)
		<u>\$ -</u>

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

0120 SAI - High School Reading

0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ (1,354.90)
0131 Salary - Instructional	5100 Basic Education (K-12)	1,354.90
0510 Supplies	5100 Basic Education (K-12)	(811.56)
0750 Other Personnel Services	5100 Basic Education (K-12)	811.56
		<u>\$ -</u>

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

0132 VPK - Year Long Program

0641 Equipment (Over \$1,000)	5500 Prekindergarten	\$ 1,500.00
0644 Computer Hardware (Under \$1,000)	5500 Prekindergarten	(1,500.00)
0371 Telephone	7900 Operation of Plant	(800.00)
0373 Telephone Long Distance	7900 Operation of Plant	800.00
		<u>\$ -</u>

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

1160 Lottery - School Recognition

0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (599.70)
0510 Supplies	5100 Basic Education (K-12)	599.70
		<u>\$ -</u>

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

2002 Lottery - School Advisory Council

0220 Social Security	5100 Basic Education (K-12)	\$ (4.52)
0510 Supplies	5100 Basic Education (K-12)	(1,102.91)
0750 Other Personnel Services	5100 Basic Education (K-12)	226.24
0610 Library Books	6200 Instructional Media Services	881.19
		<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 4

Board Meeting January 28, 2013

Account	Object	Function	Increase (Decrease)
2015 <u>Adult Student Fees</u>			
	0520 Textbooks	5900 Other Instruction	\$ 1,320.00
	0644 Computer Hardware (Under \$1,000)	5900 Other Instruction	(1,320.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2039 <u>Career Education Equipment & Supplies</u>			
	0510 Supplies	5300 Vocational	\$ 1,400.00
	0642 Equipment (Under \$1,000)	5300 Vocational	(1,802.85)
	0681 Fire/Sprinkler/Elect.	5300 Vocational	402.85
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2042 <u>BAO Social Fund</u>			
	0510 Supplies	7200 General Administration	\$ (449.99)
	0642 Equipment (Under \$1,000)	7200 General Administration	449.99
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2060 <u>Boeing Grant</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (19.32)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	(0.22)
	0331 Out of County Travel	5300 Vocational	(100.00)
	0510 Supplies	5300 Vocational	(330.89)
	0730 Dues and Fees	5300 Vocational	1,500.00
	0331 Out of County Travel	6300 Instruction & Curriculum	(1,049.57)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2066 <u>Closing the Gap Fundraiser</u>			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 209.65
	0210 Florida Retirement System	5100 Basic Education (K-12)	10.86
	0220 Social Security	5100 Basic Education (K-12)	16.04
	0510 Supplies	5100 Basic Education (K-12)	(236.55)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2090 <u>Student Testing</u>			
	0210 Florida Retirement System	6300 Instruction & Curriculum	\$ 12.60
	0750 Other Personnel Services	6300 Instruction & Curriculum	(12.60)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2099 <u>Stadium Facilities</u>			
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (6,000.00)
	0354 Maintenance Vehicle Repair	8120 Building and Ground Maintenance	6,000.00
	0510 Supplies	8120 Building and Ground Maintenance	(4,683.69)
	0540 Oil	8120 Building and Ground Maintenance	105.84
	0550 Repair Parts	8120 Building and Ground Maintenance	3,981.01
	0560 Tires and Tubes	8120 Building and Ground Maintenance	596.84
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2120 <u>CSR - 7th Period Allocation</u>			
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 3,876.46
	0131 Salary - Instructional	5100 Basic Education (K-12)	(3,876.46)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2127 <u>SAI - Summer Intensive Studies</u>			
	0997 Reserve - Projects	9890 Reserves	\$ (24,059.78)
<i>Explanation: Transfers to/(from) the following project(s):</i>			
	3161 SAI - Supplemental Academic Instruction	\$ 24,059.78	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 4

Board Meeting January 28, 2013

Account	Object	Function	Increase (Decrease)
2154	<u>Advanced Placement</u>		
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 26,900.00
	0220 Social Security	5100 Basic Education (K-12)	2,052.76
	0510 Supplies	5100 Basic Education (K-12)	(28,665.48)
	0750 Other Personnel Services	5100 Basic Education (K-12)	189.71
	0997 Reserve - Projects	9890 Reserves	(476.99)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2160	<u>Lottery - School Recognition</u>		
	0610 Library Books	6200 Instructional Media Services	\$ (515.00)
	0693 Software Subscriptions	6200 Instructional Media Services	515.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2168	<u>Child Care - Riverside Elementary School</u>		
	0510 Supplies	9100 Community Service	\$ (2,000.00)
	0730 Dues and Fees	9100 Community Service	2,000.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2170	<u>Child Care - Northwood Elementary School</u>		
	0310 Professional & Technical Service	9100 Community Service	\$ 4,650.00
	0510 Supplies	9100 Community Service	(4,650.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2174	<u>Child Care - Plew Elementary School</u>		
	0220 Social Security	5100 Basic Education (K-12)	\$ 0.84
	0750 Other Personnel Services	5100 Basic Education (K-12)	57.54
	0130 Salary - Overtime	9100 Community Service	69.26
	0210 Florida Retirement System	9100 Community Service	3.59
	0220 Social Security	9100 Community Service	28.62
	0510 Supplies	9100 Community Service	(1,768.32)
	0750 Other Personnel Services	9100 Community Service	1,608.47
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2175	<u>Child Care - Bluewater Elementary School</u>		
	0750 Other Personnel Services	5100 Basic Education (K-12)	\$ 500.00
	0510 Supplies	9100 Community Service	(1,902.00)
	0644 Computer Hardware (Under \$1,000)	9100 Community Service	902.00
	0750 Other Personnel Services	9100 Community Service	500.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2176	<u>Child Care - Edge Elementary School</u>		
	0100 Salary - Non-Instructional	9100 Community Service	\$ (2,522.00)
	0130 Salary - Overtime	9100 Community Service	197.61
	0210 Florida Retirement System	9100 Community Service	(120.76)
	0220 Social Security	9100 Community Service	(177.88)
	0231 Group Insurance - Health	9100 Community Service	(711.00)
	0232 Group Insurance - Life	9100 Community Service	(3.00)
	0233 Group Insurance - Dental	9100 Community Service	(24.00)
	0510 Supplies	9100 Community Service	3,361.03
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2181	<u>Child Care - Bob Sikes Elementary School</u>		
	0750 Other Personnel Services	5100 Basic Education (K-12)	\$ 68.52
	0371 Telephone	9100 Community Service	22.51
	0510 Supplies	9100 Community Service	(91.03)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 4

Board Meeting January 28, 2013

Account	Object	Function	Increase (Decrease)
2909 School Maintenance			
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (55,586.93)
	0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	780.00
	0370 Postage	8120 Building and Ground Maintenance	(17.55)
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	1,200.00
	0510 Supplies	8120 Building and Ground Maintenance	6,205.29
	0642 Equipment (Under \$1,000)	8120 Building and Ground Maintenance	115.93
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	23,392.08
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	20,911.18
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	3,000.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3001 ESE Guarantee - Gifted			
	0220 Social Security	5200 Exceptional Child	\$ 6.47
	0398 Field Trips	5200 Exceptional Child	71.00
	0510 Supplies	5200 Exceptional Child	(1,023.37)
	0750 Other Personnel Services	5200 Exceptional Child	945.90
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3004 Offset Decentralized FTE			
	0994 Reserve - FTE/Schools	9890 Reserves	\$ (1,228,014.00)
<i>Explanation: Transfers to/(from) the following project(s):</i>			
	.... Discretionary	\$ 1,228,014.00	
3005 Financial Aid Trust Fund			
	0510 Supplies	5300 Vocational	\$ (3,406.28)
	0790 Miscellaneous Expense	5300 Vocational	3,406.28
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3006 NDIA Accelerator Grant			
	0510 Supplies	5100 Basic Education (K-12)	\$ (823.93)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	823.93
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3105 Instructional Materials - Textbooks			
	0510 Supplies	5100 Basic Education (K-12)	\$ 136.11
	0693 Software Subscriptions	5100 Basic Education (K-12)	(136.11)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3106 Instructional Materials - Media			
	0310 Professional & Technical Service	6200 Instructional Media Services	\$ 1,150.00
	0510 Supplies	6200 Instructional Media Services	1,078.78
	0610 Library Books	6200 Instructional Media Services	(2,991.56)
	0642 Equipment (Under \$1,000)	6200 Instructional Media Services	663.78
	0644 Computer Hardware (Under \$1,000)	6200 Instructional Media Services	99.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3107 Safe Schools			
	0310 Professional & Technical Service	7100 School Board	\$ 1,232.00
	0997 Reserve - Projects	9890 Reserves	(1,232.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3125 CSR - Instructional Materials			
	0510 Supplies	5100 Basic Education (K-12)	\$ (284.20)
	0520 Textbooks	5100 Basic Education (K-12)	98.70
	0692 Software (Under \$1,000)	5100 Basic Education (K-12)	185.50
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 4

Board Meeting January 28, 2013

Account	Object	Function	Increase (Decrease)
3151	<u>SAI - ESE Extended School Year</u>		
	0997 Reserve - Projects	9890 Reserves	\$ (23,712.35)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	3161 SAI - Supplemental Academic Instruction	\$ 23,712.35	
3161	<u>SAI - Supplemental Academic Instruction</u>		
	0997 Reserve - Projects	9890 Reserves	\$ 46,649.38
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2127 SAI - Summer Intensive Studies	\$ (24,059.78)	3151 SAI - ESE Extended School Year \$ (23,712.35)
	6113 SAI - Plan of Care	\$ 1,122.75	
3180	<u>Florida Teachers Lead</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (1,930.00)
	0997 Reserve - Projects	9890 Reserves	1,930.00
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4011	<u>Insurance Claims - Equipment</u>		
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 23,456.80
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	9015 Fixed Charges	\$ (23,456.80)	
4012	<u>Insurance Claims - Building & Fixed Equipment</u>		
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 4,806.53
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	9015 Fixed Charges	\$ (4,806.53)	
4013	<u>Insurance Claims - Other</u>		
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 9,018.49
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	9015 Fixed Charges	\$ (9,018.49)	
4025	<u>E.R. - Teacher of the Year</u>		
	0360 Lease and Rental Agreements	7730 Staff Services	\$ 2,465.00
	0393 Contracts - Nonprofessional	7730 Staff Services	(2,465.00)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4026	<u>E.R. - Ed. Support Brunch</u>		
	0360 Lease and Rental Agreements	6300 Instruction & Curriculum	\$ 415.00
	0510 Supplies	6300 Instruction & Curriculum	(415.00)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4110	<u>SAI - ESOL</u>		
	0390 Other Purchased Service	6100 Pupil Personnel Services	\$ 189.00
	0370 Postage	6300 Instruction & Curriculum	500.00
	0390 Other Purchased Service	6300 Instruction & Curriculum	(189.00)
	0510 Supplies	6300 Instruction & Curriculum	(500.00)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 4

Board Meeting January 28, 2013

Account	Object	Function	Increase (Decrease)
4125	<u>Class Size Reduction</u>		
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 5,799.04
	0131 Salary - Instructional	5100 Basic Education (K-12)	(5,799.04)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(117.88)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	117.88
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5006	<u>Health Reimbursement Arrangement</u>		
	0730 Dues and Fees	7730 Staff Services	<u>\$ 5,316.00</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ (5,316.00)	
5011	<u>Military Family Transition</u>		
	0310 Professional & Technical Service	6300 Instruction & Curriculum	\$ (850.00)
	0331 Out of County Travel	6300 Instruction & Curriculum	850.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5110	<u>Workforce Development</u>		
	0350 Repair and Maintenance	5900 Other Instruction	\$ 565.38
	0357 Support Managed Computers	6500 Instruction Related Technology	3,107.43
	0390 Other Purchased Service	7300 School Admin - Principal Office	234.00
	0510 Supplies	7300 School Admin - Principal Office	900.66
	0371 Telephone	7900 Operation of Plant	793.00
	0393 Contracts - Nonprofessional	7900 Operation of Plant	4,841.28
	0997 Reserve - Projects	9890 Reserves	(10,441.75)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5126	<u>CSR - Class Size Equalization</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (45,364.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(2,350.00)
	0220 Social Security	5100 Basic Education (K-12)	(3,470.00)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(5,650.00)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(25.00)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(189.00)
	0750 Other Personnel Services	5100 Basic Education (K-12)	(26.00)
	0997 Reserve - Projects	9890 Reserves	57,074.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6006	<u>Fingerprinting - Fees</u>		
	0730 Dues and Fees	7730 Staff Services	<u>\$ (3,292.50)</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	6007 Fingerprinting - Employees	\$ 3,292.50	
6007	<u>Fingerprinting - Employees</u>		
	0730 Dues and Fees	7730 Staff Services	<u>\$ 3,292.50</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	6006 Fingerprinting - Fees	\$ (3,292.50)	
6113	<u>SAI - Plan of Care</u>		
	0398 Field Trips	7803 Transportation - South	<u>\$ 1,122.75</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	3161 SAI - Supplemental Academic Instruction	\$ (1,122.75)	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 4

Board Meeting January 28, 2013

Account	Object	Function	Increase (Decrease)
6120	<u>CSR - Secondary Reading</u>		
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 2,889.27
	0131 Salary - Instructional	5100 Basic Education (K-12)	(2,889.27)
	0510 Supplies	5100 Basic Education (K-12)	(267.54)
	0750 Other Personnel Services	5100 Basic Education (K-12)	267.54
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6123	<u>Reading Instruction</u>		
	0107 Salary - Extended Substitute	6300 Instruction & Curriculum	\$ 2,647.20
	0131 Salary - Instructional	6300 Instruction & Curriculum	(2,647.20)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7020	<u>Purchased Positions - External</u>		
	0220 Social Security	5100 Basic Education (K-12)	\$ 0.47
	0750 Other Personnel Services	5100 Basic Education (K-12)	32.43
	0220 Social Security	5200 Exceptional Child	(0.47)
	0750 Other Personnel Services	5200 Exceptional Child	(32.43)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7054	<u>AP Initiative - Set-Aside</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (26.49)
	0622 Audio Visual (Under \$1,000)	5100 Basic Education (K-12)	26.49
	0331 Out of County Travel	6300 Instruction & Curriculum	600.00
	0997 Reserve - Projects	9890 Reserves	(600.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7055	<u>International Baccalaureate</u>		
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 10,050.00
	0220 Social Security	5100 Basic Education (K-12)	768.83
	0510 Supplies	5100 Basic Education (K-12)	13.49
	0730 Dues and Fees	5100 Basic Education (K-12)	(6,900.00)
	0997 Reserve - Projects	9890 Reserves	(3,932.32)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
8107	<u>CSR - Science & Math Initiative</u>		
	0231 Group Insurance - Health	6300 Instruction & Curriculum	\$ (3.08)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	3.08
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
8111	<u>SAI - Best Chance</u>		
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 998.81
	0131 Salary - Instructional	5100 Basic Education (K-12)	(998.81)
	0390 Other Purchased Service	5100 Basic Education (K-12)	28.50
	0510 Supplies	5100 Basic Education (K-12)	(42.88)
	0750 Other Personnel Services	7300 School Admin - Principal Office	14.38
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
8113	<u>Workforce Ed. Performance</u>		
	0350 Repair and Maintenance	5900 Other Instruction	\$ 225.00
	0390 Other Purchased Service	5900 Other Instruction	139.00
	0510 Supplies	5900 Other Instruction	(364.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
8119	<u>SAI - ECCI North & South</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (14.38)
	0750 Other Personnel Services	7300 School Admin - Principal Office	14.38
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 4

Board Meeting January 28, 2013

Account	Object	Function	Increase (Decrease)
9004	<u>Advanced International Certificate of Education</u>		
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 4,300.00
	0220 Social Security	5100 Basic Education (K-12)	328.95
	0997 Reserve - Projects	9890 Reserves	(4,628.95)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
9007	<u>Career and Professional Education</u>		
	0390 Other Purchased Service	5300 Vocational	\$ 190.00
	0510 Supplies	5300 Vocational	30.48
	0641 Equipment (Over \$1,000)	5300 Vocational	3,244.00
	0642 Equipment (Under \$1,000)	5300 Vocational	(30.48)
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	2,000.00
	0997 Reserve - Projects	9890 Reserves	(5,434.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
9012	<u>End of Course Exams</u>		
	0390 Other Purchased Service	6300 Instruction & Curriculum	\$ 111.80
	0750 Other Personnel Services	6300 Instruction & Curriculum	(111.80)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
9015	<u>Fixed Charges</u>		
	0210 Florida Retirement System	5100 Basic Education (K-12)	\$ 895.73
	0220 Social Security	5100 Basic Education (K-12)	(895.73)
	0122 Salary - Sick Leave Payoff	6100 Pupil Personnel Services	(2,623.22)
	0123 Salary - Annual Leave Payoff	6100 Pupil Personnel Services	(11,672.18)
	0220 Social Security	6100 Pupil Personnel Services	(1,423.82)
	0210 Florida Retirement System	6300 Instruction & Curriculum	819.17
	0320 Insurance and Bond Premiums	7100 School Board	344.42
	0730 Dues and Fees	7500 Fiscal Services	71.00
	0123 Salary - Annual Leave Payoff	7900 Operation of Plant	6,755.18
	0210 Florida Retirement System	7900 Operation of Plant	349.94
	0320 Insurance and Bond Premiums	7900 Operation of Plant	(344.42)
	0741 Insurance Claims Prior Year	7900 Operation of Plant	(71.00)
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	(37,281.82)
	0122 Salary - Sick Leave Payoff	9100 Community Service	2,623.22
	0123 Salary - Annual Leave Payoff	9100 Community Service	4,917.00
	0210 Florida Retirement System	9100 Community Service	254.71
			<u>\$ (37,281.82)</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):</i>		
	4011 Insurance Claims - Equipment	\$ 23,456.80	4012 Insurance Claims - Building & Fixed Equipment \$ 4,806.53
	4013 Insurance Claims - Other	\$ 9,018.49	
9121	<u>Print Shop</u>		
	0350 Repair and Maintenance	7760 Internal Service	\$ (500.00)
	0510 Supplies	7760 Internal Service	500.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

ADOPTED BY SCHOOL BOARD:

JANUARY 28, 2013

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2012	INCREASE	DECREASE	BUDGET AS OF 12/31/2012
3322 CO & DS WITHHELD FOR SBE/COBI	\$ 991,825.00	\$ 991,825.00	\$ -	\$ -	\$ 991,825.00
3326 SBE/COBI BOND INTEREST	0.00	0.00	-	-	-
3341 RACING COMMISSION FUNDS	190,750.00	190,750.00	-	-	190,750.00
3431 INTEREST ON INVESTMENTS	4,000.00	4,001.39	0.07	-	4,001.46
3630 TRANSFERS FROM CAPITAL IMP FUNDS	7,930,400.00	7,930,400.00	-	-	7,930,400.00
3716 SALES SURTAX BONDS	-	-	-	-	-
3920 RESERVE FOR DEBT SERVICE	146,769.98	146,769.98	-	-	146,769.98
TOTAL - DEBT SERVICE FUNDS	\$ 9,263,744.98	\$ 9,263,746.37	\$ 0.07	\$ -	\$ 9,263,746.44

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 11/30/2012	INCREASE	DECREASE	BUDGET AS OF 12/31/2012
9200	DEBT SERVICE					
0710	REDEMPTION OF PRINCIPAL	\$ 6,385,000.00	\$ 6,385,000.00	\$ -	\$ -	\$ 6,385,000.00
0720	INTEREST	2,696,870.00	2,696,870.00	-	-	2,696,870.00
0730	DUES & FEES	30,000.00	30,000.00	-	-	30,000.00
0733	COST OF ISSUANCE	2,962.72	2,962.72	-	-	2,962.72
9890	0990 FUND BALANCE UNAPPROPRIATED	7,338.42	7,339.81	0.07	-	7,339.88
	0998 RESERVES - DEBT SERVICE	141,573.84	141,573.84	-	-	141,573.84
	TOTAL - DEBT SERVICE FUNDS	\$ 9,263,744.98	\$ 9,263,746.37	\$ 0.07	\$ -	\$ 9,263,746.44

Explanation of Budget Amendment as Follows:

Part II - Debt Service Funds

Amendment Number 4

Board Meeting January 28, 2013

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3431	<u>Interest on Investments</u>		<u>\$ 0.07</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	<u>\$ 0.07</u>
<i>Explanation: To appropriate interest on investments based on actual collections</i>			
	.... Discretionary	\$ 0.07	

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

JANUARY 28, 2013

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2012	INCREASE	DECREASE	BUDGET AS OF 12/31/2012
3209	FEMA - CLAIMS	\$ -	\$ -	\$ -	\$ -
3210	FEMA - ADMINISTRATIVE	-	-	-	-
3321	CO & DS DISTRIBUTED	99,899.00	99,899.00	-	99,899.00
3325	INTEREST ON UNDIST CO & DS	11,161.00	11,161.00	-	11,161.00
3391	PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	-	-	-	-
3394	CAPITAL OUTLAY CHARTER SCHOOLS	-	630,580.00	-	630,580.00
3395	FEMA - STATE - CLAIMS MATCH	-	-	-	-
3396	CLASS SIZE REDUCTION/CAPITAL	-	-	-	-
3399	OTHER MISC. STATE REVENUE	-	-	-	-
3413	DISTRICT LOCAL CAPITAL IMPROVEMENT TAX	20,981,005.00	20,981,005.00	-	20,981,005.00
3421	TAX REDEMPTIONS	-	69,613.16	20,768.19	90,381.35
3431	INTEREST ON INVESTMENT	-	7,818.01	1,278.07	9,096.08
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	569,776.80	569,776.80	-	569,776.80
3909	RESERVES - CAPITAL PROJECTS	8,172,783.40	8,172,783.40	-	8,172,783.40
3925	FUND BALANCE - UNDESIGNATED	1,207,788.64	1,207,788.64	-	1,207,788.64
	TOTAL - CAPITAL PROJECT FUNDS	\$ 31,042,413.84	\$ 31,750,425.01	\$ 22,046.26	\$ 31,772,471.27

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2012	INCREASE	DECREASE	BUDGET AS OF 12/31/2012		
7400		FACILITIES ACQUISITION & CONSTRUCTION					
	0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -	
	0631	ARCHITECTURAL DESIGN / ENGINEERING	95,430.25	-	-	-	
	0632	CONTRACTOR SERVICES	5,178.82	5,178.82	-	5,178.82	
	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-	
	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	83,806.24	119,003.82	5,728.89	124,732.71	
	0642	EQUIPMENT (UNDER \$1,000)	60,543.06	157,205.55	11,082.66	168,288.21	
	0643	COMPUTER EQUIPMENT (OVER \$1,000)	11,783.16	5,683.16	-	5,683.16	
	0644	COMPUTER HARDWARE (UNDER \$1,000)	75,387.81	187,327.09	42,919.36	230,246.45	
	0651	BUSES	-	-	-	-	
	0652	OTHER MOTOR VEHICLES	3,592.51	3,592.51	-	3,592.51	
	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	6,500.00	15,100.00	-	15,100.00	
	0677	REPLACEMENT SYSTEMS	255,791.83	306,276.36	1,000.00	307,276.36	
	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	529,461.20	559,461.20	-	559,461.20	
	0682	HEATING/COOLING/AIR CONDITIONING	-	-	-	-	
	0684	REPLACEMENT ROOFING & SYSTEMS	8,656,061.65	9,137,766.50	-	10,730.91	
	0685	FLOORING/STRUCTURAL ALTERATION	28,645.02	32,363.06	-	32,363.06	
	0691	SOFTWARE (OVER \$1,000)	4,495.00	4,495.00	-	4,495.00	
	0692	SOFTWARE (UNDER \$1,000)	-	-	-	-	
	0693	SOFTWARE SUBSCRIPTIONS	1,224.24	1,224.24	-	1,224.24	
	0986	RESERVES - FUND B GAIN/LOSS	207,788.84	207,791.03	0.55	207,791.58	
	0990	FUND BALANCE UNAPPROPRIATED	1,784,090.21	1,144,742.67	-	27,954.29	
	0997	RESERVES - PROJECTS	-	-	-	-	
9200	0730	DUES & FEES	-	-	-	-	
9700		TRANSFER FUNDS					
	0910	TRANSFERS TO GENERAL OPERATING FUND	11,302,234.00	11,932,814.00	-	11,932,814.00	
	0920	TRANSFERS TO DEBT SERVICE FUND	7,930,400.00	7,930,400.00	-	7,930,400.00	
	0960	TRANSFERS TO INTERBUDGETARY FUND	-	-	-	-	
		TOTAL - CAPITAL PROJECT FUNDS	\$ 31,042,413.84	\$ 31,750,425.01	\$ 60,731.46	\$ 38,685.20	\$ 31,772,471.27

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 4

Board Meeting January 28, 2013

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3421	<u>Tax Redemptions</u>		\$ 20,768.19
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 20,768.19
	<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>		
	.... Discretionary	\$ 20,768.19	
3431	<u>Interest on Investments</u>		\$ 1,278.07
	0986 Reserves - Fund B Gain/Loss	7400 Facilities Acquisition and Construction	\$ 0.55
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	1,277.52
			\$ 1,278.07
	<i>Explanation: To appropriate interest on investments based on actual collections</i>		
	.... Discretionary	\$ 1,278.07	
II. Amendments Between Appropriations & Reserves			
	.... <u>Discretionary</u>		
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ (50,000.00)
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	3313 Superintendent Reorganization Plan - Facilities	\$ 50,000.00	
1345	<u>Technology Equipment - BD</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 5,080.00
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	11,731.55
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	27,319.36
			\$ 44,130.91
	<i>Explanation: Reallocate funds between objects within the project and transferred to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (44,130.91)	
1391	<u>Computer Lab - BD</u>		
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 15,600.00
			\$ 15,600.00
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (15,600.00)	
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (71,119.91)
			\$ (71,119.91)
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	1345 Technology Equipment - BD	\$ 44,130.91	7370 Painting - BD 11,389.00
	1391 Computer Lab - BD	15,600.00	Total Projects transferred to/(from) \$ 71,119.91
2393	<u>Band Instrument Replacement</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 648.89
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	(648.89)
			\$ -
	<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	\$ 1,000.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(1,000.00)
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds
 Amendment Number 4
 Board Meeting January 28, 2013

Account	Object	Function	Increase (Decrease)
3313	<u>Superintendent Reorganization Plan - Facilities</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 50,000.00
			<u>\$ 50,000.00</u>
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	.... Discretionary	\$ (50,000.00)	
7370	<u>Painting - BD</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 11,389.00
			<u>\$ 11,389.00</u>
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (11,389.00)	
ADOPTED BY SCHOOL BOARD:		JANUARY 28, 2013	

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2012	INCREASE	DECREASE	BUDGET AS OF 12/31/2012	
3199	MISCELLANEOUS FEDERAL DIRECT	\$ 899,072.56	\$ 1,270,403.96	\$ 26,913.00	\$ -	\$ 1,297,316.96
3201	VOCATIONAL EDUCATIONAL ARTS	241,820.60	237,859.55	-	-	237,859.55
3211	ARRA - STABILIZATION - WORKFORCE	-	-	-	-	-
3213	ARRA - STABILIZATION - K12	-	-	-	-	-
3214	ARRA - SFSF - D. HICKHAM	-	-	-	-	-
3215	EDUCATION JOBS FUND	-	-	-	-	-
3216	RACE TO THE TOP	1,294,699.71	1,294,699.71	-	-	1,294,699.71
3231	IDEA - INDIVIDUALS WITH DISABILITIES ACT	7,908,330.61	7,000,693.05	-	-	7,000,693.05
3241	TITLE I	7,162,174.00	6,303,197.92	101,206.00	-	6,404,403.92
3251	ADULT BASIC EDUCATION	76,004.61	72,423.10	-	-	72,423.10
3269	OTHER FOOD SERVICES	-	-	-	-	-
3274	TITLE III NO CHILD LEFT BEHIND	31,794.22	109,468.36	-	-	109,468.36
3275	TITLE V INNOVATIVE EDUCATION	-	-	-	-	-
3277	TITLE II - PART A	2,666,304.53	1,850,843.58	-	34,539.05	1,816,304.53
3280	DRUG FREE SCHOOLS PROGRAM	-	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	16,656.74	157,371.25	-	-	157,371.25
3480	TECH PREP	-	-	-	-	-
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
3905	RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	-	-	-	-	-
TOTAL - OTHER SPECIAL REVENUE FUNDS		\$ 20,296,857.58	\$ 18,296,960.48	\$ 128,119.00	\$ 34,539.05	\$ 18,390,540.43

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2012	INCREASE	DECREASE	BUDGET AS OF 12/31/2012	
5100 BASIC EDUCATION (K-12)	\$ 4,764,887.73	\$ 4,693,244.06	\$ 238,902.11	\$ -	\$ 4,932,146.17	
5200 EXCEPTIONAL STUDENT EDUCATION	5,584,410.96	4,838,726.60	-	1,880.61	4,836,845.99	
5300 VOCATIONAL AND TECHNICAL EDUCATION	535,199.40	552,436.79	-	-	552,436.79	
5400 ADULT GENERAL EDUCATION	-	-	-	-	-	
5500 PRE-KINDERGARTEN	197,236.99	166,126.00	-	-	166,126.00	
5900 OTHER INSTRUCTION	4,437.21	372,192.50	26,913.00	-	399,105.50	
6100 PUPIL PERSONNEL SERVICES	103,535.63	115,805.60	-	-	115,805.60	
6110 ATTENDANCE AND SOCIAL WORK	188,870.00	200,362.14	-	-	200,362.14	
6120 GUIDANCE SERVICES	-	-	-	-	-	
6130 HEALTH SERVICES	1,520.00	1,100.00	-	-	1,100.00	
6140 PSYCHOLOGICAL SERVICES	-	-	-	-	-	
6150 PARENTAL INVOLVEMENT	143,053.87	131,904.08	4,189.39	-	136,093.47	
6200 INSTRUCTIONAL MEDIA SERVICE	23,271.08	28,277.00	-	-	28,277.00	
6300 INSTR & CURR DEVEL SERVICE (SUPT)	5,147,281.86	3,683,717.73	-	179,021.20	3,504,696.53	
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	1,224,456.59	1,130,383.00	4,477.26	-	1,134,860.26	
6500 INSTRUCTION RELATED TECHNOLOGY	367,376.89	399,604.62	-	-	399,604.62	
7200 GENERAL ADMINISTRATION (SUPT)	1,808,130.19	1,722,045.52	-	-	1,722,045.52	
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	200.00	200.00	-	-	200.00	
7400 FACILITIES ACQUISITION & CONSTRUCTION	-	-	-	-	-	
7500 FISCAL SERVICES	-	-	-	-	-	
7600 FOOD SERVICE (SCHOOLS)	-	-	-	-	-	
7700 CENTRAL SERVICES (PURCH/WAREHOUSE)	-	-	-	-	-	
7720 INFORMATION SERVICES	75,000.00	40,000.00	-	-	40,000.00	
7730 STAFF SERVICES	-	-	-	-	-	
7800 PUPIL TRANSP SERVICES - SCHOOL	13,817.69	13,568.00	-	-	13,568.00	
7801 TRANSPORTATION - NORTH	5,781.00	4,331.00	-	-	4,331.00	
7802 TRANSPORTATION - CENTRAL	2,665.00	1,465.00	-	-	1,465.00	
7803 TRANSPORTATION - SOUTH	9,545.19	5,790.54	-	-	5,790.54	
7900 OPERATION OF PLANT	-	99,500.00	-	-	99,500.00	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	96,180.30	96,180.30	-	-	96,180.30	
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 20,296,857.58	\$ 18,296,960.48	\$ 274,481.76	\$ 180,901.81	\$ 18,390,540.43	

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 4

Board Meeting January 28, 2013

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3199	<u>Miscellaneous Federal Direct</u>		\$ 26,913.00
	0790 Miscellaneous Expense	5900 Other Instruction	\$ 26,913.00
	<i>Explanation: To appropriate revenue for Pell Grant based on actual collections</i>		
	3481 Pell Grant	\$ 26,913.00	
3241	<u>Title I</u>		\$ 101,206.00
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ 177,369.00
	0510 Supplies	6300 Instruction & Curriculum	(76,163.00)
			\$ 101,206.00
	<i>Explanation: To adjust fiscal year 2012-2013 Title I grant and appropriate Title I SES 15% Set-Aside grant per project award notifications</i>		
	3401 Title I	\$ (476,163.00)	3410 Title I SES 15% Set-Aside \$ 577,369.00
3277	<u>Title II - Part A</u>		\$ (34,539.05)
	0510 Supplies	6300 Instruction & Curriculum	\$ (34,539.05)
	<i>Explanation: To adjust fiscal year 2012-2013 Title II grant per project award notification.</i>		
	3405 Title II	\$ (34,539.05)	
II. Amendments Between Appropriations & Reserves			
3401	<u>Title I</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 474.35
	0210 Florida Retirement System	5100 Basic Education (K-12)	24.57
	0220 Social Security	5100 Basic Education (K-12)	36.76
	0310 Professional & Technical Service	5100 Basic Education (K-12)	62,354.00
	0510 Supplies	5100 Basic Education (K-12)	(2,955.00)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	998.00
	0693 Software Subscriptions	5100 Basic Education (K-12)	568.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	32.43
	0102 Salary - Other Compensation	6150 Parental Involvement	22.62
	0210 Florida Retirement System	6150 Parental Involvement	1.17
	0220 Social Security	6150 Parental Involvement	53.30
	0310 Professional & Technical Service	6150 Parental Involvement	841.48
	0370 Postage	6150 Parental Involvement	309.47
	0390 Other Purchased Service	6150 Parental Involvement	(309.47)
	0510 Supplies	6150 Parental Involvement	(285.07)
	0750 Other Personnel Services	6150 Parental Involvement	3,555.89
	0370 Postage	6300 Instruction & Curriculum	500.00
	0510 Supplies	6300 Instruction & Curriculum	(70,745.00)
	0220 Social Security	6400 Instructional Staff Training Services	29.68
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	7,024.00
	0331 Out of County Travel	6400 Instructional Staff Training Services	6,900.00
	0390 Other Purchased Service	6400 Instructional Staff Training Services	308.08
	0510 Supplies	6400 Instructional Staff Training Services	(20,221.68)
	0693 Software Subscriptions	6400 Instructional Staff Training Services	900.00
	0750 Other Personnel Services	6400 Instructional Staff Training Services	9,582.42
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds</i>		
3405	<u>Title II</u>		
	0220 Social Security	6300 Instruction & Curriculum	\$ 0.65
	0750 Other Personnel Services	6300 Instruction & Curriculum	44.59
	0220 Social Security	6400 Instructional Staff Training Services	19.12
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(64.36)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds</i>		
3418	<u>Title III - English Language</u>		
	0102 Salary - Other Compensation	6150 Parental Involvement	\$ 3,545.16
	0210 Florida Retirement System	6150 Parental Involvement	183.64
	0220 Social Security	6150 Parental Involvement	271.20
	0310 Professional & Technical Service	6150 Parental Involvement	(4,000.00)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds</i>		

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 4

Board Meeting January 28, 2013

Account	Object	Function	Increase (Decrease)
3435	<u>Homeland Security - K-12 Target Hardening - Access Control</u>		
	0671 Land Improvements	7900 Operation of Plant	\$ (71,842.00)
	0675 Fence & Underground Tanks	7900 Operation of Plant	71,842.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds</i>		
3472	<u>Race To The Top Year 3 Quarter 2</u>		
	0100 Salary - Non-Instructional	6300 Instruction & Curriculum	\$ (6.12)
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	(1,177.31)
	0210 Florida Retirement System	6300 Instruction & Curriculum	493.80
	0220 Social Security	6300 Instruction & Curriculum	968.37
	0232 Group Insurance - Life	6300 Instruction & Curriculum	1.47
	0234 Group Insurance - Other	6300 Instruction & Curriculum	5.04
	0750 Other Personnel Services	6300 Instruction & Curriculum	(285.25)
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	(23.88)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	9.64
	0220 Social Security	6400 Instructional Staff Training Services	28.91
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(14.67)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds</i>		
3475	<u>IDEA Part B</u>		
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ 23,053.30
	0102 Salary - Other Compensation	5200 Exceptional Child	67.33
	0107 Salary - Extended Substitute	5200 Exceptional Child	500.66
	0130 Salary - Overtime	5200 Exceptional Child	56.61
	0131 Salary - Instructional	5200 Exceptional Child	926.34
	0210 Florida Retirement System	5200 Exceptional Child	1,327.42
	0220 Social Security	5200 Exceptional Child	1,958.48
	0231 Group Insurance - Health	5200 Exceptional Child	6,908.00
	0232 Group Insurance - Life	5200 Exceptional Child	31.00
	0233 Group Insurance - Dental	5200 Exceptional Child	230.00
	0390 Other Purchased Service	5200 Exceptional Child	25.00
	0510 Supplies	5200 Exceptional Child	(41,157.25)
	0622 Audio Visual (Under \$1,000)	5200 Exceptional Child	51.76
	0642 Equipment (Under \$1,000)	5200 Exceptional Child	1,420.23
	0644 Computer Hardware (Under \$1,000)	5200 Exceptional Child	1.68
	0693 Software Subscriptions	5200 Exceptional Child	2,000.00
	0750 Other Personnel Services	5200 Exceptional Child	942.83
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	1,353.75
	0117 Workshops	6300 Instruction & Curriculum	120.00
	0210 Florida Retirement System	6300 Instruction & Curriculum	70.12
	0220 Social Security	6300 Instruction & Curriculum	112.74
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds</i>		
3476	<u>IDEA Part B PRE-K</u>		
	0510 Supplies	5200 Exceptional Child	\$ (943.10)
	0642 Equipment (Under \$1,000)	5200 Exceptional Child	719.10
	0232 Group Insurance - Life	6300 Instruction & Curriculum	25.00
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	199.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds</i>		

ADOPTED BY SCHOOL BOARD:

JANUARY 28, 2013

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2012	INCREASE	DECREASE	BUDGET AS OF 12/31/2012	
3261 SCHOOL LUNCH REIMBURSEMENT	\$ 4,504,940.00	\$ 4,504,940.00	\$ -	\$ -	\$ 4,504,940.00	
3262 SCHOOL BREAKFAST REIMBURSEMENT	1,150,758.00	1,150,758.00	-	-	1,150,758.00	
3263 FOOD SERVICE AFTER SCHOOL SNACK REIMBURSEMENT	63,928.00	63,928.00	-	-	63,928.00	
3265 USDA DONATED COMMODITIES	-	-	-	-	-	
3267 SUMMER FOOD SERVICE PROGRAM	-	92,534.43	-	-	92,534.43	
3268 NUTRITION EDUC & TRNG PROGRAM	-	-	-	-	-	
3269 OTHER FOOD SERVICES	-	-	-	-	-	
3338 STATE LUNCH SUPPLEMENT - FS	59,119.00	59,119.00	-	-	59,119.00	
3339 STATE BREAKFAST SUPPLEMENT - FS	45,875.00	45,875.00	-	-	45,875.00	
3399 OTHER MISCELLANEOUS REVENUE	-	3,000.00	-	-	3,000.00	
3431 INTEREST ON INVESTMENT	-	-	-	-	-	
3451 STUDENT MEALS	4,122,718.00	4,122,718.00	-	-	4,122,718.00	
3456 OTHER FOOD SALES	-	-	-	-	-	
3457 CATERING	20,890.35	38,684.35	2,402.14	-	41,086.49	
3459 SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-	
3460 ONLINE CREDIT CARD FEES	3,842.00	25,520.03	5,806.00	-	31,326.03	
3490 MISCELLANEOUS REVENUE	607.00	793.48	-	-	793.48	
3496 SOFT DRINK COMMISSIONS	20,000.00	20,000.00	-	-	20,000.00	
3610 TRANSFERS FROM GENERAL OPERATING FUNDS	-	-	-	-	-	
3901 RESERVE FOR ENCUMBRANCE	93,123.20	93,123.20	-	-	93,123.20	
3902 RESERVE FOR INVENTORY	174,435.53	174,435.53	-	-	174,435.53	
3905 RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	112,899.97	112,899.97	-	-	112,899.97	
3925 FUND BALANCE - UNDESIGNATED	617,564.67	617,564.67	-	-	617,564.67	
TOTAL - FOOD SERVICE FUND	\$ 10,990,700.72	\$ 11,125,893.66	\$ 8,208.14	\$ -	\$ 11,134,101.80	

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2012	INCREASE	DECREASE	BUDGET AS OF 12/31/2012	
0100 SALARY - NON-INSTRUCTIONAL	\$ 1,323,068.00	\$ 1,283,166.00	\$ 1,588.00	\$ -	\$ 1,284,754.00	
0102 SALARY - OTHER COMPENSATION	1,873.94	4,395.14	399.73	-	4,794.87	
0103 SALARY - SUPPLEMENTS	3,430.00	3,430.00	-	-	3,430.00	
0111 SALARY - ADMINISTRATIVE/MANAGERIAL	861,961.00	826,576.70	-	-	826,576.70	
0117 WORKSHOPS	8,454.75	8,838.51	-	-	8,838.51	
0121 SALARY - RETIREMENT BONUS	-	-	4,993.10	-	4,993.10	
0122 SALARY - SICK LEAVE PAYOFF	-	11,250.64	10,222.38	-	21,473.02	
0123 SALARY - ANNUAL LEAVE PAYOFF	-	-	-	-	-	
0130 SALARY - OVERTIME	-	1,596.73	889.89	-	2,486.62	
0161 SALARY - PROFESSIONAL/TECHNICAL	103,764.00	103,764.00	-	-	103,764.00	
0200 FRINGE BENEFITS	8.21	8.21	-	-	8.21	
0210 FLORIDA RETIREMENT SYSTEM	120,168.99	116,482.80	148.79	-	116,631.59	
0220 FICA (SOCIAL SECURITY)	178,959.79	173,543.76	219.65	-	173,763.41	
0231 GROUP INSURANCE - HEALTH & HOSPITAL	711,043.00	679,818.00	-	78.61	679,739.39	
0232 GROUP INSURANCE - LIFE	3,192.00	3,068.00	-	-	3,068.00	
0233 GROUP INSURANCE - DENTAL	24,856.00	23,867.00	-	-	23,867.00	
0234 GROUP INSURANCE - OTHER	1,515.00	1,515.00	78.61	-	1,593.61	
0310 PROFESSIONAL & TECHNICAL SERVICES	4,528,556.37	4,630,120.17	-	-	4,630,120.17	
0330 IN COUNTY TRAVEL	19,123.00	19,123.00	-	-	19,123.00	
0331 OUT OF COUNTY TRAVEL	7,708.00	7,708.00	-	-	7,708.00	
0350 REPAIR AND MAINTENANCE	-	-	-	-	-	
0354 MAINTENANCE / VEHICLE REPAIR	8,000.00	8,000.00	-	-	8,000.00	
0356 INSPECTION/REPAIR FIRE EXTINGUISHER	-	-	-	-	-	
0357 SUPPORT MANAGED - COMPUTERS	-	91.56	-	-	91.56	
0360 LEASE AND RENTAL AGREEMENTS	3,280.72	3,522.88	-	-	3,522.88	
0363 SEAT MANAGED - COMPUTERS	95,000.00	95,000.00	-	-	95,000.00	
0370 POSTAGE	6,118.00	6,118.00	-	-	6,118.00	
0371 TELEPHONE	13,089.00	13,093.50	1.50	-	13,095.00	
0372 TELEPHONE MAINTENANCE	250.00	250.00	-	-	250.00	
0373 TELEPHONE LONG DISTANCE	200.00	200.00	-	-	200.00	
0375 CELLULAR TELEPHONE	3,915.00	3,915.00	-	-	3,915.00	
0381 WATER AND SEWAGE	3,509.00	3,509.00	-	-	3,509.00	
0382 GARBAGE	9,843.00	9,843.00	-	-	9,843.00	
0390 OTHER PURCHASED SERVICE	18,839.00	18,839.00	-	-	18,839.00	
0392 SHIPPING CHARGES	-	-	-	-	-	
0393 CONTRACTS - NONPROFESSIONAL SERVICE	941.40	941.40	-	-	941.40	
0410 NATURAL GAS	4,857.00	4,857.00	-	-	4,857.00	
0430 ELECTRICITY	126,575.00	126,575.00	-	-	126,575.00	
0450 GASOLINE	5,000.00	5,000.00	-	-	5,000.00	
0460 DIESEL FUEL	15,000.00	15,000.00	-	-	15,000.00	
0510 SUPPLIES	128,511.82	140,276.45	-	11,231.70	129,044.75	
0550 REPAIR PARTS	2,153.00	2,153.00	-	-	2,153.00	
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)	1,533.60	40,308.37	24,513.37	-	64,821.74	
0642 EQUIPMENT (UNDER \$1,000)	1,419.50	4,153.04	4,153.04	-	8,306.08	
0643 COMPUTER HARDWARE (OVER \$1,000)	-	-	-	-	-	
0644 COMPUTER HARDWARE (UNDER \$1,000)	-	7,021.00	7,021.00	-	14,042.00	
0652 OTHER MOTOR VEHICLES	-	-	-	-	-	
0681 FIRE/SPRINKLER/ELECT/WATER SYSTEMS	4,050.00	4,325.00	4,325.00	-	8,650.00	
0684 REPLACEMENT ROOFING & SYSTEMS	97,907.16	103,966.43	102,438.93	-	206,405.36	
0685 FLOORING/STRUCTURAL ALTERATION	-	-	-	-	-	
0692 SOFTWARE (UNDER \$1,000)	-	-	-	-	-	
0693 SOFTWARE SUBSCRIPTIONS	3,000.00	1,615.51	-	-	1,615.51	
0730 DUES AND FEES	47,000.00	47,000.00	-	-	47,000.00	
0731 ON-LINE CREDIT CARD FEES	3,952.50	27,015.02	5,806.00	-	32,821.02	
0732 MOTOR VEHICLE TAGS AND FEES	-	-	-	-	-	
0738 COMMISSION EXPENSE	-	-	-	-	-	
0750 OTHER PERSONNEL SERVICES (TEMP)	52,937.31	52,937.31	13,633.84	-	66,571.15	
0790 MISCELLANEOUS EXPENSE	-	-	-	-	-	
0791 INDIRECT COST	250,000.00	250,000.00	-	-	250,000.00	
0792 STATE SALES TAX	-	-	-	-	-	
0990 FUND BALANCE UNAPPROPRIATED	1,970,271.09	2,016,229.96	-	160,914.38	1,855,315.58	
0991 RESERVES - INVENTORY	174,435.53	174,435.53	-	-	174,435.53	
0997 RESERVES - PROJECTS	39,701.49	39,701.49	-	-	39,701.49	
TOTAL - FOOD SERVICE FUND	\$ 10,990,700.72	\$ 11,125,893.66	\$ 180,432.83	\$ 172,224.69	\$ 11,134,101.80	

Explanation of Budget Amendment as Follows:

Part IV - School Food Service Fund

Amendment Number 4

Board Meeting January 28, 2013

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3457	<u>Catering</u>		\$ 2,402.14
	0510 Supplies	7610 Food Service - Departments	\$ 2,402.14
	<i>Explanation: To appropriate revenue for Catering based on actual collections.</i>		
	7502 Catering	\$ 2,402.14	
3460	<u>On-Line Credit Card Fees</u>		\$ 5,806.00
	0731 On-Line Credit Card Fees	7610 Food Service - Departments	\$ 5,806.00
	<i>Explanation: To appropriate revenue for On-Line Credit Card Fees based on actual collections.</i>		
	3510 Sodexo Exclusions	\$ 5,806.00	
II. Amendments Between Appropriations & Reserves			
....	<i>Discretionary</i>		
	0100 Salary - Non-Instructional	7600 Food Service (Schools)	\$ 1,588.00
	0102 Salary - Other Compensation	7600 Food Service (Schools)	399.73
	0130 Salary - Overtime	7600 Food Service (Schools)	889.89
	0210 Florida Retirement System	7600 Food Service (Schools)	148.79
	0220 Social Security	7600 Food Service (Schools)	219.65
	0231 Group Insurance - Health	7600 Food Service (Schools)	(78.61)
	0234 Group Insurance - Other	7600 Food Service (Schools)	78.61
	0310 Professional & Technical Service	7600 Food Service (Schools)	1,732,586.17
	0371 Telephone	7600 Food Service (Schools)	1.50
	0510 Supplies	7600 Food Service (Schools)	(2,038.38)
	0121 Salary Retirement Bonus	7610 Food Service - Departments	4,993.10
	0122 Salary - Sick Leave Payoff	7610 Food Service - Departments	10,222.38
	0310 Professional & Technical Service	7610 Food Service - Departments	(1,732,586.17)
	0510 Supplies	7610 Food Service - Departments	2,038.38
	0990 Fund Balance - Unappropriated	9890 Reserves	(160,914.38)
			\$ (142,451.34)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	3510 Sodexo Exclusions	\$ 142,451.34	
0502	<u>Bucks for Breakfast Grant</u>		
	0510 Supplies	7600 Food Service (Schools)	\$ (984.54)
	0510 Supplies	7610 Food Service - Departments	984.54
			\$ -
	<i>Explanation: Changes by schools & departments between objects and functions to better utilize funds.</i>		
2502	<u>Bucks for Breakfast Grant</u>		
	0510 Supplies	7600 Food Service (Schools)	\$ (750.00)
	0510 Supplies	7610 Food Service - Departments	750.00
			\$ -
	<i>Explanation: Changes by schools & departments between objects and functions to better utilize funds.</i>		
3502	<u>Bucks for Breakfast Grant</u>		
	0510 Supplies	7600 Food Service (Schools)	\$ (3,000.00)
	0510 Supplies	7610 Food Service - Departments	3,000.00
			\$ -
	<i>Explanation: Changes by schools & departments between objects and functions to better utilize funds.</i>		
3510	<u>Sodexo Exclusions</u>		
	0641 Equipment (Over \$1,000)	7600 Food Service (Schools)	\$ 24,513.37
	0642 Equipment (Under \$1,000)	7600 Food Service (Schools)	2,733.54
	0644 Computer Hardware (Under \$1,000)	7600 Food Service (Schools)	1,925.00
	0681 Fire/Sprinkler/Elect.	7600 Food Service (Schools)	4,325.00
	0684 Replacement Roofing & Systems	7600 Food Service (Schools)	102,438.93
	0642 Equipment (Under \$1,000)	7610 Food Service - Departments	1,419.50
	0644 Computer Hardware (Under \$1,000)	7610 Food Service - Departments	5,096.00
			\$ 142,451.34
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):</i>		
....	<i>Discretionary</i>		
		\$ (142,451.34)	

Explanation of Budget Amendment as Follows:

Part IV - School Food Service Fund

Amendment Number 4

Board Meeting January 28, 2013

Account	Object	Function	Increase (Decrease)
7502	<u>Catering</u>		
	0510 Supplies	7610 Food Service - Departments	\$ (13,633.84)
	0750 Other Personnel Services	7610 Food Service - Departments	13,633.84
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

JANUARY 28, 2013