

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

MIS 5235

Meeting Date: December 10, 2012		Agenda Item Number: Consent #
TITLE:	Budget Amendment #2 - 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 #2 – 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 #2

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE	OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2012	INCREASE	DECREASE	BUDGET AS OF 10/31/2012
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	74,962.11	-	734.44	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	400,134.00	-	-	400,134.00
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	73.50	130.50	-	204.00
3421	TAX REDEMPTIONS	300,000.00	300,000.00	-	-	300,000.00
3425	RENT/USE OF FACILITY	22,639.26	33,882.16	17,053.87	-	50,936.03
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	10,000.00	-	-	10,000.00
3429	TECHNOLOGY FEES - CHOICE HS & TECH. CNTR.	10,000.00	10,000.00	-	-	10,000.00
3431	INTEREST ON INVESTMENTS	250,000.00	250,000.00	-	-	250,000.00
3434	COMMUNITY EDUCATION ENRICHMENT PROGRAM	4,196.00	5,479.00	-	-	5,479.00
3445	TESTS & BOOKS - CHOICE HS & TECH. CNTR.	84.00	84.00	-	-	84.00
3448	DONATIONS	5,300.00	9,700.00	629.40	-	10,329.40
3449	STUDENT/PARENT IPAD/LAPTOP INSURANCE	2,950.00	3,200.00	100.00	-	3,300.00
3462	PURCHASED CUSTODIAL SERVICE	120.00	120.00	-	-	120.00
3463	BOB SIKES CHILD CARE	170,000.00	170,000.00	-	-	170,000.00
3465	PURCHASED POSITIONS - OTHER	147,501.60	288,938.01	13,841.02	-	302,779.03
3466	PURCHASED OTHER POSITIONS - EXTERNAL	61,996.05	72,041.05	32.90	-	72,073.95
3467	PURCHASED - SCHOOLS - OTHER	969.00	14,905.42	-	-	14,905.42
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	10,000.00	-	-	10,000.00
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	10,000.00	-	-	10,000.00
3485	RESTITUTION PAYMENTS - OTHER	-	-	-	-	-
3487	CERTIFICATE FEES - SUBSTITUTES	5,000.00	5,000.00	3,000.00	-	8,000.00
3488	FINGERPRINT PROGRAM	25,000.00	25,000.00	10,000.00	-	35,000.00
3489	CERTIFICATE FEES	27,000.00	27,000.00	-	-	27,000.00
3490	MISCELLANEOUS REVENUE	254,794.64	255,169.08	59,982.56	-	315,151.64
3491	E-RATE REFUNDS	40,687.90	60,756.67	19,946.55	-	80,703.22
3492	TRANSPORTATION - SCHOOL ACTIVITIES	350,000.00	350,000.00	-	-	350,000.00
3493	SALE OF JUNK	2,198.67	2,198.67	2,175.00	-	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	9,377.83	1,966.42	-	11,344.25
3497	REFUND - PRIOR YEAR EXPENDITURES	11,598.95	13,076.51	555.93	-	13,632.44
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	-	363.93
3741	INSURANCE LOSS RECOVERY	5,991.52	5,991.52	20,362.87	-	26,354.39
3746	HEALTH REIMBURSEMENT ARRANGEMENT	2,848.92	8,189.35	7,124.82	-	15,314.17
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	\$ 274,523,376.40	\$ 159,151.92	\$ 734.44	\$ 274,681,793.88

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2012	INCREASE	DECREASE	BUDGET AS OF 10/31/2012	
5100 BASIC EDUCATION (K-12)	\$ 127,740,684.17	\$ 128,400,793.96	\$ 955,277.75	\$ -	\$ 129,356,071.71	
5101 CHARTER SCHOOL FEDERAL IMPACT	3,462.16	3,462.16	-	-	3,462.16	
5102 NORTHWEST FLORIDA BALLET FACILITY	-	-	-	-	-	
5103 BASIC INSTRUCTION	-	-	-	-	-	
5200 EXCEPTIONAL CHILD	16,156,746.17	16,247,109.42	-	116,904.26	16,130,205.16	
5300 VOCATIONAL AND TECHNICAL EDUCATION	4,753,834.41	4,788,111.38	93,455.57	-	4,881,566.95	
5400 ADULT GENERAL EDUCATION	6,234.94	6,234.94	-	-	6,234.94	
5500 PREKINDERGARTEN	521,525.56	527,662.88	-	9,021.44	518,641.44	
5900 OTHER INSTRUCTION	1,372,722.77	1,377,187.17	3,901.89	-	1,381,089.06	
6100 PUPIL PERSONNEL SERVICES	1,490,811.31	1,681,018.82	-	98,018.97	1,582,999.85	
6110 ATTENDANCE AND SOCIAL WORK	348,132.85	349,097.85	9,159.20	-	358,257.05	
6120 GUIDANCE SERVICES	2,078,522.79	2,088,448.58	-	48,925.90	2,039,522.68	
6130 HEALTH SERVICES	970,628.42	980,796.21	2,944.90	-	983,741.11	
6140 PSYCHOLOGICAL SERVICES	793,371.24	794,915.24	4,825.40	-	799,740.64	
6141 TESTING	232,159.76	232,159.76	274.68	-	232,434.44	
6150 PARENTAL INVOLVEMENT	600.00	400.00	-	-	400.00	
6200 INSTRUCTIONAL MEDIA SERVICE	1,219,225.64	1,210,696.36	23,247.48	-	1,233,943.84	
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	6,100,766.41	6,101,991.36	8,742.57	-	6,110,733.93	
6303 STAFF DEVELOPMENT - CURRICULUM	-	-	-	-	-	
6400 INSTR STAFF TRAINING SERVICES	876,239.39	894,414.39	41,397.85	-	935,812.24	
6500 INSTRUCTIONAL RELATED TECHNOLOGY	906,980.70	923,915.67	45,004.46	-	968,920.13	
7100 SCHOOL BOARD	3,223,062.40	3,225,817.99	20,371.23	-	3,246,189.22	
7200 GENERAL ADMINISTRATION (SUPT)	421,402.71	424,102.71	-	-	424,102.71	
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	14,554,536.10	14,677,770.17	273,836.16	-	14,951,606.33	
7400 FACILITIES ACQUISITION & CONSTRUCTION	413,729.78	592,038.81	-	4,489.85	587,548.96	
7500 FISCAL SERVICES (FINANCE DEPT)	1,917,277.37	1,887,664.84	96.99	-	1,887,761.83	
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	4,889,575.50	45,479.47	-	4,935,054.97	
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	426,567.03	110.15	-	426,677.18	
7801 TRANSPORTATION - NORTH	4,682,027.17	4,685,722.25	634.00	-	4,686,356.25	
7802 TRANSPORTATION - CENTRAL	2,398,430.46	2,402,074.69	3,027.67	-	2,405,102.36	
7803 TRANSPORTATION - SOUTH	3,671,502.09	3,694,302.10	7,097.75	-	3,701,399.85	
7900 OPERATION OF PLANT	17,892,354.87	17,722,375.97	79,378.30	-	17,801,754.27	
8100 MAINTENANCE ADMINISTRATION	1,151,948.10	1,147,092.84	76.76	-	1,147,169.60	
8120 BUILDING AND GROUND MAINTENANCE	6,411,605.14	6,405,750.40	-	-	6,405,750.40	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	2,787,237.78	2,786,963.10	5,413.30	-	2,792,376.40	
9100 COMMUNITY SERVICE	1,706,322.30	1,710,771.64	-	6,633.79	1,704,137.85	
9700 TRANSFER FUNDS	-	-	-	-	-	
9890 RESERVES	40,713,393.51	40,389,826.00	-	1,181,341.84	39,208,484.16	
TOTAL - GENERAL FUND	\$ 273,672,787.48	\$ 274,523,376.40	\$ 1,623,753.53	\$ 1,465,336.05	\$ 274,681,793.88	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 10, 2012

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3349	<u>Intangible Property Tax</u>		\$ 1,870.05
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 1,870.05
	<i>Explanation: To appropriate revenue received for Intangible Personal Property Tax based on actual collections</i>		
	.... Discretionary	\$ 1,870.05	
3370	<u>Voluntary Prekindergarten Program - Summer</u>		\$ (734.44)
	0510 Supplies	5500 Prekindergarten	\$ (734.44)
	<i>Explanation: To adjust revenue for Summer Voluntary Prekindergarten Program based on actual collections</i>		
	2131 VPK - Summer	\$ (734.44)	
3414	<u>Sales Tax Revenue</u>		\$ 130.50
	0792 State Sales Tax	7900 Operation of Plant	\$ 130.50
	<i>Explanation: To appropriate revenue for Sales Tax collected at the surplus property sale.</i>		
	9015 Fixed Charges	\$ 130.50	
3425	<u>Rent/Use Of Facility</u>		\$ 17,053.87
	0430 Electricity	7900 Operation of Plant	\$ 2,145.45
	0987 Reserve Schools/Departments	9890 Reserves	14,908.42
			\$ 17,053.87
	<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>		
	.... Discretionary	\$ 14,908.42	0011 Utilities/Custodial - Other District Facilities \$ 2,145.45
3448	<u>Donations</u>		\$ 629.40
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	\$ 629.40
	<i>Explanation: To appropriate donation for Plew Elementary mimio.</i>		
	4009 Donations - Unrestricted	\$ 629.40	
3449	<u>Student/Parent iPad/Laptop Insurance</u>		\$ 100.00
	0730 Dues and Fees	5100 Basic Education (K-12)	\$ 100.00
	<i>Explanation: To appropriate revenue for Student/Parent iPad/Laptop Insurance based on actual collections</i>		
	3020 Student/Parent iPad/Laptop Insurance	\$ 100.00	
3465	<u>Purchased Positions - Other</u>		\$ 13,841.02
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 4,654.09
	0131 Salary - Instructional	5100 Basic Education (K-12)	7,351.60
	0210 Florida Retirement System	5100 Basic Education (K-12)	618.06
	0220 Social Security	5100 Basic Education (K-12)	906.80
	0232 Group Insurance - Life	5100 Basic Education (K-12)	10.52
	0234 Group Insurance - Other	5100 Basic Education (K-12)	30.32
	0750 Other Personnel Services	5100 Basic Education (K-12)	129.72
	0102 Salary - Other Compensation	7900 Operation of Plant	124.00
	0210 Florida Retirement System	7900 Operation of Plant	6.42
	0220 Social Security	7900 Operation of Plant	9.49
			\$ 13,841.02
	<i>Explanation: To appropriate funds received from schools to purchase positions and/or pay for other compensation.</i>		
	2051 Purchased - Other Positions	\$ 13,841.02	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 10, 2012

Account	Object	Function	Increase (Decrease)
3466	<u>Purchased Other Positions - External</u>		\$ 32.90
	0220 Social Security	5200 Exceptional Child	\$ 0.47
	0750 Other Personnel Services	5200 Exceptional Child	32.43
			\$ 32.90
	<i>Explanation: To appropriate substitute reimbursement from outside sources (\$32.90).</i>		
	7020 Purchased Positions - External		\$ 32.90
3479	<u>Riverside Child Care - Southside Site</u>		\$ 16.10
	0510 Supplies	9100 Community Service	\$ 16.10
	<i>Explanation: To appropriate revenue for Southside Child Care based on actual collections.</i>		
	2168 Child Care - Riverside Elementary School		\$ 16.10
3487	<u>Certificate Fees - Substitutes</u>		\$ 3,000.00
	0730 Dues and Fees	7730 Staff Services	\$ 3,000.00
	<i>Explanation: To appropriate estimated revenue for Certification Fees - Substitutes based on actual collections.</i>		
	2088 Certification		\$ 3,000.00
3488	<u>Fingerprint Program</u>		\$ 10,000.00
	0730 Dues and Fees	7730 Staff Services	\$ 10,000.00
	<i>Explanation: To appropriate estimated revenue for Fingerprint Program based on actual collections</i>		
	6006 Fingerprinting - Fees		\$ 10,000.00
3490	<u>Miscellaneous Revenue</u>		\$ 59,982.56
	0510 Supplies	5100 Basic Education (K-12)	\$ 10,638.11
	0520 Textbooks	5100 Basic Education (K-12)	1,131.00
	0692 Software (Under \$1,000)	5100 Basic Education (K-12)	930.05
	0510 Supplies	6400 Instructional Staff Training Services	35,000.00
	0510 Supplies	8100 Maintenance Administration	76.76
	0990 Fund Balance - Unappropriated	9890 Reserves	12,206.64
			\$ 59,982.56
	<i>Explanation: To appropriate revenue for insurance settlement (\$2,624.16), library co-op (\$9,950.00), record requests from State of Florida (-\$367.52), vending commission (\$76.76), NDIA Grants (\$12,449.16), Boeing Grant (\$35,000.00), and Civil Air Patrol Grant (\$250.00) based on actual collections.</i>		
	.... Discretionary	1020 Maintenance - Vending Commission	\$ 76.76
	3006 NDIA Accelerator Grant	3062 Boeing Grant	\$ 35,000.00
	3063 Civil Air Patrol Grant		\$ 250.00
3491	<u>E-Rate Refunds</u>		\$ 19,946.55
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 19,946.55
	<i>Explanation: To appropriate revenue for e-rate refunds based on actual collections.</i>		
	.... Discretionary		\$ 19,946.55
3493	<u>Sale of Junk</u>		\$ 2,175.00
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 2,175.00
	<i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i>		
	.... Discretionary		\$ 2,175.00
3495	<u>Transportation - Repairs Dept./Other</u>		\$ 1,966.42
	0550 Repair Parts	7802 Transportation - Central	\$ 1,067.67
	0550 Repair Parts	7803 Transportation - South	898.75
			\$ 1,966.42
	<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>		
	.... Discretionary		\$ 1,966.42

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 10, 2012

Account	Object	Function	Increase (Decrease)
3497	<u>Refund - Prior Year Expenditures</u>		\$ 555.93
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 555.93
	<i>Explanation: To appropriate refund of a prior year expenditure based on actual collections</i>		
	.... Discretionary	\$ 555.93	
3740	<u>Prior Year Insurance Loss Recovery</u>		\$ 363.93
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 363.93
	<i>Explanation: To appropriate revenue from prior year insurance loss recovery based on actual collections.</i>		
	.... Discretionary	\$ 363.93	
3741	<u>Insurance Loss Recovery</u>		\$ 20,362.87
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 20,362.87
	<i>Explanation: To appropriate revenue from insurance loss recovery based on actual collections.</i>		
	.... Discretionary	\$ 20,362.87	
3746	<u>Health Reimbursement Arrangement</u>		\$ 7,124.82
	0310 Professional & Technical Service	7730 Staff Services	\$ 7,124.82
	<i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections</i>		
	5006 Health Reimbursement Arrangement	\$ 7,124.82	

II. Amendments Between Appropriations & Reserves

.... Discretionary

5100 Basic Education (K-12)	\$ 20,257.57
5200 Exceptional Child	(76,899.52)
5300 Vocational	125,733.12
6100 Pupil Personnel Services	(93,430.26)
6120 Guidance Services	(67,510.00)
6130 Health Services	(4,063.49)
6200 Instructional Media Services	23,247.48
6400 Instructional Staff Training Services	882.20
6500 Instruction Related Technology	4,028.64
7300 School Admin - Principal Office	264,414.31
7400 Facilities Acquisition and Construction	(2,500.00)
7800 Pupil Transp Services - School	110.15
7801 Transportation - North	634.00
7802 Transportation - Central	1,960.00
7803 Transportation - South	6,199.00
7900 Operation of Plant	85,519.23
9890 Reserves	(301,799.43)
	\$ (13,217.00)

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

1004 AICE - Set-Aside	\$ 2,805.00	4016 SM - Administrative	\$ 14,000.00
2004 Itinerant - Visually Impaired	\$ (42,492.00)	5006 Health Reimbursement Arrangement	\$ 5,301.00
2154 Advanced Placement	\$ (17,239.00)	7054 AP Initiative - Set-Aside	\$ (1,398.00)
2365 Laurel Hill iPad Project	\$ 4,350.00	7055 International Baccalaureate	\$ (24,907.00)
3009 Instructional Technology Software	\$ 19,500.00	9004 Advanced International Certificate of Education	\$ 53,297.00

0030 Roofing Warranties

0310 Professional & Technical Service	7400 Facilities Acquisition and Construction	\$ 149,120.00
0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(149,120.00)
		\$ -

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

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 10, 2012

Account	Object	Function	Increase (Decrease)
0120	<u>SAI - High School Reading</u>		
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 1,540.94
	0131 Salary - Instructional	5100 Basic Education (K-12)	(1,540.94)
	0310 Professional & Technical Service	5100 Basic Education (K-12)	510.00
	0510 Supplies	5100 Basic Education (K-12)	(3,428.11)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	264.33
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	172.20
	0693 Software Subscriptions	5100 Basic Education (K-12)	2,000.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	481.58
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
0132	<u>VPK - Year Long Program</u>		
	0382 Garbage	7900 Operation of Plant	\$ 1,000.00
	0997 Reserve - Projects	9890 Reserves	(1,000.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
1004	<u>AICE - Set-Aside</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (220.79)
	0997 Reserve - Projects	9890 Reserves	3,025.79
			<u>\$ 2,805.00</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ (2,805.00)	
1131	<u>VPK - Summer</u>		
	0210 Florida Retirement System	5500 Prekindergarten	\$ 3.09
	0220 Social Security	5500 Prekindergarten	9.45
	0510 Supplies	5500 Prekindergarten	(409.47)
	0750 Other Personnel Services	5500 Prekindergarten	396.93
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2002	<u>Lottery - School Advisory Council</u>		
	0210 Florida Retirement System	5100 Basic Education (K-12)	\$ 2.31
	0220 Social Security	5100 Basic Education (K-12)	12.52
	0510 Supplies	5100 Basic Education (K-12)	(3,154.85)
	0750 Other Personnel Services	5100 Basic Education (K-12)	1,491.02
	0102 Salary - Other Compensation	7300 School Admin - Principal Office	499.87
	0210 Florida Retirement System	7300 School Admin - Principal Office	25.89
	0220 Social Security	7300 School Admin - Principal Office	38.24
	0393 Contracts - Nonprofessional	7300 School Admin - Principal Office	1,085.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2004	<u>Itinerant - Visually Impaired</u>		
	0100 Salaries - Non-Instructional	5200 Exceptional Child	\$ (30,378.00)
	0210 Florida Retirement System	5200 Exceptional Child	(1,574.00)
	0220 Social Security	5200 Exceptional Child	(2,324.00)
	0231 Group Insurance - Health	5200 Exceptional Child	(7,956.00)
	0232 Group Insurance - Life	5200 Exceptional Child	(29.00)
	0233 Group Insurance - Dental	5200 Exceptional Child	(231.00)
			<u>\$ (42,492.00)</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ 42,492.00	
2006	<u>NDIA Accelerator Grant</u>		
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	\$ 943.65
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	(943.65)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 10, 2012

Account	Object	Function	Increase (Decrease)
2011 <u>Custodial Services</u>			
	0370 Postage	7900 Operation of Plant	\$ 50.00
	0510 Supplies	7900 Operation of Plant	(50.00)
			<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	\$ 1,799.86
	0520 Textbooks	5300 Vocational	2,276.39
	0642 Equipment (Under \$1,000)	5300 Vocational	(4,252.75)
	0730 Dues and Fees	5300 Vocational	176.50
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2045 <u>ROTC</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ 121.22
	0750 Other Personnel Services	5100 Basic Education (K-12)	67.78
	0997 Reserve - Projects	9890 Reserves	(189.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2067 <u>Niceville HS Technology Campaign</u>			
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	\$ (8,395.70)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	22,895.70
	0997 Reserve - Projects	9890 Reserves	(14,500.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2088 <u>Certification</u>			
	0370 Postage	7730 Staff Services	\$ 50.00
	0510 Supplies	7730 Staff Services	(50.00)
	0730 Dues and Fees	7730 Staff Services	(6,150.00)
			<u>\$ (6,150.00)</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):</i>			
	4026 E.R. - Ed. Support Brunch	\$ 6,150.00	
2099 <u>Stadium Facilities</u>			
	0354 Maintenance Vehicle Repair	8120 Building and Ground Maintenance	\$ 100.00
	0510 Supplies	8120 Building and Ground Maintenance	(4,781.25)
	0540 Oil	8120 Building and Ground Maintenance	314.79
	0550 Repair Parts	8120 Building and Ground Maintenance	2,639.96
	0560 Tires and Tubes	8120 Building and Ground Maintenance	1,726.50
			<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)	\$ 2,114.43
	0131 Salary - Instructional	5100 Basic Education (K-12)	(2,114.43)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2131 <u>VPK - Summer</u>			
	0100 Salaries - Non-Instructional	5500 Prekindergarten	\$ (734.27)
	0132 Salary - Hourly Teachers	5500 Prekindergarten	(7,683.43)
	0210 Florida Retirement System	5500 Prekindergarten	(284.78)
	0220 Social Security	5500 Prekindergarten	(635.75)
	0510 Supplies	5500 Prekindergarten	1,051.23
	0430 Electricity	7900 Operation of Plant	8,287.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 10, 2012

Account	Object	Function	Increase (Decrease)
2154 <u>Advanced Placement</u>			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 1,065.94
	0131 Salary - Instructional	5100 Basic Education (K-12)	16,877.66
	0210 Florida Retirement System	5100 Basic Education (K-12)	929.35
	0220 Social Security	5100 Basic Education (K-12)	1,343.89
	0232 Group Insurance - Life	5100 Basic Education (K-12)	10.72
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	84.92
	0510 Supplies	5100 Basic Education (K-12)	(10,813.78)
	0520 Textbooks	5100 Basic Education (K-12)	18,000.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	623.61
	0997 Reserve - Projects	9890 Reserves	(45,361.31)
			<u>\$ (17,239.00)</u>

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

.... Discretionary \$ 17,239.00

2166 <u>Adult Enrichment</u>			
	0102 Salary - Other Compensation	9100 Community Service	\$ 1,011.73
	0220 Social Security	9100 Community Service	14.67
	0750 Other Personnel Services	9100 Community Service	(1,026.40)
			<u>\$ -</u>

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

2168 <u>Child Care - Riverside Elementary School</u>			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 35,000.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	1,813.00
	0220 Social Security	5100 Basic Education (K-12)	2,677.50
	0130 Salary - Overtime	9100 Community Service	294.89
	0210 Florida Retirement System	9100 Community Service	15.28
	0220 Social Security	9100 Community Service	22.56
	0510 Supplies	9100 Community Service	(2,417.73)
	0692 Software (Under \$1,000)	9100 Community Service	85.00
	0750 Other Personnel Services	9100 Community Service	2,000.00
	0997 Reserve - Projects	9890 Reserves	(39,490.50)
			<u>\$ -</u>

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

2170 <u>Child Care - Northwood Elementary School</u>			
	0130 Salary - Overtime	9100 Community Service	\$ 77.59
	0210 Florida Retirement System	9100 Community Service	4.02
	0220 Social Security	9100 Community Service	5.94
	0510 Supplies	9100 Community Service	(4,587.55)
	0750 Other Personnel Services	9100 Community Service	4,500.00
			<u>\$ -</u>

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

2174 <u>Child Care - Plew Elementary School</u>			
	0220 Social Security	5100 Basic Education (K-12)	\$ 0.76
	0750 Other Personnel Services	5100 Basic Education (K-12)	52.61
	0371 Telephone	7900 Operation of Plant	100.00
	0100 Salaries - Non-Instructional	9100 Community Service	9,959.00
	0210 Florida Retirement System	9100 Community Service	516.00
	0220 Social Security	9100 Community Service	799.82
	0231 Group Insurance - Health	9100 Community Service	2,807.00
	0232 Group Insurance - Life	9100 Community Service	13.00
	0233 Group Insurance - Dental	9100 Community Service	94.00
	0510 Supplies	9100 Community Service	(17,264.95)
	0644 Computer Hardware (Under \$1,000)	9100 Community Service	229.66
	0692 Software (Under \$1,000)	9100 Community Service	85.00
	0750 Other Personnel Services	9100 Community Service	2,608.10
			<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 10, 2012

Account	Object	Function	Increase (Decrease)
2175	<u>Child Care - Bluewater Elementary School</u>		
	0750 Other Personnel Services	5100 Basic Education (K-12)	\$ 300.00
	0310 Professional & Technical Service	9100 Community Service	696.00
	0510 Supplies	9100 Community Service	(1,381.00)
	0692 Software (Under \$1,000)	9100 Community Service	85.00
	0750 Other Personnel Services	9100 Community Service	300.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2176	<u>Child Care - Edge Elementary School</u>		
	0220 Social Security	5100 Basic Education (K-12)	\$ 0.58
	0750 Other Personnel Services	5100 Basic Education (K-12)	40.27
	0220 Social Security	7300 School Admin - Principal Office	5.76
	0130 Salary - Overtime	9100 Community Service	100.00
	0210 Florida Retirement System	9100 Community Service	5.18
	0220 Social Security	9100 Community Service	7.65
	0310 Professional & Technical Service	9100 Community Service	525.00
	0375 Cellular Telephone	9100 Community Service	200.00
	0510 Supplies	9100 Community Service	(969.44)
	0692 Software (Under \$1,000)	9100 Community Service	85.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2178	<u>Child Care - Wright Elementary School</u>		
	0100 Salaries - Non-Instructional	9100 Community Service	\$ (2,597.16)
	0210 Florida Retirement System	9100 Community Service	(133.89)
	0220 Social Security	9100 Community Service	(199.02)
	0231 Group Insurance - Health	9100 Community Service	7,561.16
	0232 Group Insurance - Life	9100 Community Service	12.48
	0233 Group Insurance - Dental	9100 Community Service	141.28
	0510 Supplies	9100 Community Service	(4,869.85)
	0692 Software (Under \$1,000)	9100 Community Service	85.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2179	<u>Child Care - Antioch Elementary School</u>		
	0130 Salary - Overtime	9100 Community Service	\$ 675.00
	0210 Florida Retirement System	9100 Community Service	34.97
	0220 Social Security	9100 Community Service	51.64
	0510 Supplies	9100 Community Service	(761.61)
	0642 Equipment (Under \$1,000)	9100 Community Service	(85.00)
	0692 Software (Under \$1,000)	9100 Community Service	85.00
			<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>		
	0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ (1,240.84)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(64.95)
	0220 Social Security	5100 Basic Education (K-12)	(95.27)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	7,137.72
	0232 Group Insurance - Life	5100 Basic Education (K-12)	28.92
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	226.12
	0360 Lease and Rental Agreements	7300 School Admin - Principal Office	158.21
	0371 Telephone	9100 Community Service	18.97
	0510 Supplies	9100 Community Service	(6,844.11)
	0692 Software (Under \$1,000)	9100 Community Service	85.00
	0750 Other Personnel Services	9100 Community Service	590.23
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2365	<u>Laurel Hill iPad Project</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ 4,350.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ (4,350.00)	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 10, 2012

Account	Object	Function	Increase (Decrease)
2909	<u>School Maintenance</u>		
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (141,863.03)
	0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	2,083.25
	0370 Postage	8120 Building and Ground Maintenance	30.00
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	6,581.58
	0510 Supplies	8120 Building and Ground Maintenance	42,295.62
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	2,100.00
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	86,277.58
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	2,495.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3001	<u>ESE Guarantee - Gifted</u>		
	0220 Social Security	5200 Exceptional Child	\$ 0.94
	0510 Supplies	5200 Exceptional Child	(96.70)
	0750 Other Personnel Services	5200 Exceptional Child	403.78
	0997 Reserve - Projects	9890 Reserves	(308.02)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3009	<u>Instructional Technology Software</u>		
	0693 Software Subscriptions	6500 Instruction Related Technology	<u>\$ 19,500.00</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ (19,500.00)	
3012	<u>STEMM Academy State Grant FY 12-13</u>		
	0510 Supplies	7400 Facilities Acquisition and Construction	\$ (42.96)
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	42.96
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3062	<u>Boeing Grant</u>		
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	\$ 1,990.00
	0510 Supplies	6400 Instructional Staff Training Services	(2,289.95)
	0692 Software (Under \$1,000)	6400 Instructional Staff Training Services	299.95
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3105	<u>Instructional Materials - Textbooks</u>		
	0370 Postage	5100 Basic Education (K-12)	\$ 224.80
	0510 Supplies	5100 Basic Education (K-12)	13,865.55
	0520 Textbooks	5100 Basic Education (K-12)	66,659.89
	0693 Software Subscriptions	5100 Basic Education (K-12)	(640.06)
	0510 Supplies	5300 Vocational	5,000.00
	0520 Textbooks	5300 Vocational	1,806.82
	0693 Software Subscriptions	5300 Vocational	21,250.00
	0997 Reserve - Projects	9890 Reserves	(108,167.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3106	<u>Instructional Materials - Media</u>		
	0510 Supplies	6200 Instructional Media Services	\$ 448.34
	0530 Periodicals	6200 Instructional Media Services	389.68
	0610 Library Books	6200 Instructional Media Services	(1,017.39)
	0642 Equipment (Under \$1,000)	6200 Instructional Media Services	179.37
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3107	<u>Safe Schools</u>		
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (250.00)
	0310 Professional & Technical Service	7900 Operation of Plant	250.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 10, 2012

Account	Object	Function	Increase (Decrease)
3112 School Enhancement Training			
	0331 Out of County Travel	6400 Instructional Staff Training Services	\$ (16.16)
	0510 Supplies	6400 Instructional Staff Training Services	16.16
			<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)	\$ 4,792.55
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	1,999.00
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	708.45
			<u>\$ 7,500.00</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):</i>			
	4125 Class Size Reduction		\$ (7,500.00)
3131 SAI - North High Supplement			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (163,104.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(8,448.00)
	0220 Social Security	5100 Basic Education (K-12)	(12,480.00)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(20,214.96)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(92.00)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(680.00)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(101.04)
			<u>\$ (205,120.00)</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):</i>			
	3171 SAI - North High Supplement (Changed project number from 3131 to 3171)		\$ 205,120.00
3151 SAI - ESE Extended School Year			
	0310 Professional & Technical Service	6130 Health Services	\$ 7,008.39
	0997 Reserve - Projects	9890 Reserves	(7,008.39)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3161 SAI - Supplemental Academic Instruction			
	0693 Software Subscriptions	5100 Basic Education (K-12)	\$ (9,374.75)
	0997 Reserve - Projects	9890 Reserves	(331,424.25)
			<u>\$ (340,799.00)</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):</i>			
	4110 SAI - ESOL	6113 SAI - Plan of Care	\$ (59,200.00) \$ 399,999.00
3171 SAI - North High Supplement			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 163,104.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	8,448.00
	0220 Social Security	5100 Basic Education (K-12)	12,480.00
	0231 Group Insurance - Health	5100 Basic Education (K-12)	20,214.96
	0232 Group Insurance - Life	5100 Basic Education (K-12)	92.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	680.00
	0234 Group Insurance - Other	5100 Basic Education (K-12)	101.04
			<u>\$ 205,120.00</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):</i>			
	3131 SAI - North High Supplement (Changed project number from 3131 to 3171)		\$ (205,120.00)
4009 Donations - Unrestricted			
	0510 Supplies	5100 Basic Education (K-12)	\$ (3.76)
	0510 Supplies	6300 Instruction & Curriculum	3.76
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 10, 2012

Account	Object	Function	Increase (Decrease)
4011	<u>Insurance Claims - Equipment</u>		
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 27,062.94
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	9015 Fixed Charges		\$ (27,062.94)
4012	<u>Insurance Claims - Building & Fixed Equipment</u>		
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 1,020.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	9015 Fixed Charges		\$ (1,020.00)
4013	<u>Insurance Claims - Other</u>		
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 15,156.89
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	9015 Fixed Charges		\$ (15,156.89)
4016	<u>SM - Administrative</u>		
	0357 Support Managed Computers	6141 Testing	\$ 274.68
	0393 Contracts - Nonprofessional	6500 Instruction Related Technology	10,000.00
	0644 Computer Hardware (Under \$1,000)	6500 Instruction Related Technology	4,000.00
	0363 Seat Managed - Computers	8200 Administrative Technology Services	(274.68)
			\$ 14,000.00
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):</i>		
	.... Discretionary		\$ (14,000.00)
4026	<u>E.R. - Ed. Support Brunch</u>		
	0510 Supplies	6300 Instruction & Curriculum	\$ 6,150.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2088 Certification		\$ (6,150.00)
4029	<u>Professional Development</u>		
	0390 Other Purchased Service	7200 General Administration	\$ (500.00)
	0510 Supplies	7200 General Administration	500.00
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4110	<u>SAI - ESOL</u>		
	0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ (40,788.00)
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	(6,647.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(2,457.00)
	0220 Social Security	5100 Basic Education (K-12)	(3,628.00)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(12,783.95)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(58.00)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(424.00)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	85.95
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	7,500.00
			\$ (59,200.00)
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):</i>		
	3161 SAI - Supplemental Academic Instruction		\$ 59,200.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 10, 2012

Account	Object	Function	Increase (Decrease)
4125	<u>Class Size Reduction</u>		
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 9,656.43
	0131 Salary - Instructional	5100 Basic Education (K-12)	350,021.57
	0210 Florida Retirement System	5100 Basic Education (K-12)	18,628.00
	0220 Social Security	5100 Basic Education (K-12)	27,518.00
	0231 Group Insurance - Health	5100 Basic Education (K-12)	47,542.22
	0232 Group Insurance - Life	5100 Basic Education (K-12)	218.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	1,590.00
	0234 Group Insurance - Other	5100 Basic Education (K-12)	75.78
	0997 Reserve - Projects	9890 Reserves	(462,750.00)
			<u>\$ (7,500.00)</u>

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

3125 CSR - Instructional Materials \$ 7,500.00

5006 Health Reimbursement Arrangement

0730 Dues and Fees 7730 Staff Services \$ 5,301.00

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

.... Discretionary \$ (5,301.00)

5110 Workforce Development

	0102 Salary - Other Compensation	5900 Other Instruction	\$ 1,424.95
	0210 Florida Retirement System	5900 Other Instruction	73.81
	0220 Social Security	5900 Other Instruction	109.01
	0370 Postage	5900 Other Instruction	(82.00)
	0510 Supplies	5900 Other Instruction	294.12
	0681 Fire/Sprinkler/Elect.	5900 Other Instruction	2,000.00
	0730 Dues and Fees	5900 Other Instruction	82.00
	0370 Postage	7300 School Admin - Principal Office	82.00
	0643 Computer Hardware (Over \$1,000)	7300 School Admin - Principal Office	1,539.05
	0730 Dues and Fees	7300 School Admin - Principal Office	82.00
	0371 Telephone	7900 Operation of Plant	284.58
	0997 Reserve - Projects	9890 Reserves	(5,889.52)
			<u>\$ -</u>

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

6006 Fingerprinting - Fees

0730 Dues and Fees 7730 Staff Services \$ (7,081.50)

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

6007 Fingerprinting - Employees \$ 7,081.50

6007 Fingerprinting - Employees

0730 Dues and Fees 7730 Staff Services \$ 7,081.50

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

6006 Fingerprinting - Fees \$ (7,081.50)

6113 SAI - Plan of Care

	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 354,515.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	18,368.00
	0220 Social Security	5100 Basic Education (K-12)	27,116.00
			<u>\$ 399,999.00</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 \$ (399,999.00)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 10, 2012

Account	Object	Function	Increase (Decrease)
6120	<u>CSR - Secondary Reading</u>		
	0220 Social Security	5100 Basic Education (K-12)	\$ 2.07
	0510 Supplies	5100 Basic Education (K-12)	(3,097.49)
	0693 Software Subscriptions	5100 Basic Education (K-12)	600.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	1,142.69
	0750 Other Personnel Services	5200 Exceptional Child	1,352.73
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6123	<u>Reading Instruction</u>		
	0693 Software Subscriptions	5100 Basic Education (K-12)	\$ (793.61)
	0693 Software Subscriptions	5200 Exceptional Child	793.61
	0107 Salary - Extended Substitute	6300 Instruction & Curriculum	5,459.93
	0131 Salary - Instructional	6300 Instruction & Curriculum	(5,459.93)
	0510 Supplies	6300 Instruction & Curriculum	(1,064.00)
	0730 Dues and Fees	6300 Instruction & Curriculum	1,064.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7014	<u>Professional Orientation Program</u>		
	0390 Other Purchased Service	6400 Instructional Staff Training Services	\$ 200.00
	0510 Supplies	6400 Instructional Staff Training Services	500.00
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(700.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7054	<u>AP Initiative - Set-Aside</u>		
	0331 Out of County Travel	5100 Basic Education (K-12)	\$ 180.00
	0510 Supplies	5100 Basic Education (K-12)	(4,756.86)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	571.86
	0997 Reserve - Projects	9890 Reserves	2,607.00
			<u>\$ (1,398.00)</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ 1,398.00	
7055	<u>International Baccalaureate</u>		
	0730 Dues and Fees	5100 Basic Education (K-12)	\$ 10,700.00
	0331 Out of County Travel	6300 Instruction & Curriculum	1,776.00
	0997 Reserve - Projects	9890 Reserves	(37,383.00)
			<u>\$ (24,907.00)</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ 24,907.00	
7351	<u>Digital Classroom - Computers</u>		
	0310 Professional & Technical Service	6500 Instruction Related Technology	\$ (405.81)
	0357 Support Managed Computers	6500 Instruction Related Technology	(275.00)
	0510 Supplies	6500 Instruction Related Technology	275.00
	0693 Software Subscriptions	6500 Instruction Related Technology	405.81
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
8109	<u>CSR - AP Initiatives & Vertical Alignment</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (720.38)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(37.32)
	0220 Social Security	5100 Basic Education (K-12)	(55.11)
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	720.38
	0210 Florida Retirement System	6300 Instruction & Curriculum	37.32
	0220 Social Security	6300 Instruction & Curriculum	55.11
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 10, 2012

Account	Object	Function	Increase (Decrease)
8110	<u>DJJ Supplemental Allocation</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (40,724.48)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(2,108.91)
	0220 Social Security	5100 Basic Education (K-12)	(3,113.77)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(5,779.40)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(21.47)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(161.33)
	0510 Supplies	5100 Basic Education (K-12)	(2,649.87)
	0750 Other Personnel Services	5100 Basic Education (K-12)	231.87
	0997 Reserve - Projects	9890 Reserves	54,327.36
			<u>\$ -</u>

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

8113	<u>Workforce Ed. Performance</u>		
	0350 Repair and Maintenance	5900 Other Instruction	\$ 1,000.00
	0360 Lease and Rental Agreements	5900 Other Instruction	173.70
	0420 Bottled Gas	5900 Other Instruction	88.80
	0510 Supplies	5900 Other Instruction	(1,262.50)
			<u>\$ -</u>

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

9004	<u>Advanced International Certificate of Education</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (3,160.46)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(163.96)
	0220 Social Security	5100 Basic Education (K-12)	(241.21)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	2,700.84
	0232 Group Insurance - Life	5100 Basic Education (K-12)	0.20
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	0.40
	0750 Other Personnel Services	5100 Basic Education (K-12)	75.80
	0997 Reserve - Projects	9890 Reserves	54,085.39
			<u>\$ 53,297.00</u>

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

.... Discretionary \$ (53,297.00)

9007	<u>Career and Professional Education</u>		
	0693 Software Subscriptions	5100 Basic Education (K-12)	\$ (418.20)
	0220 Social Security	5300 Vocational	12.90
	0231 Group Insurance - Health	5300 Vocational	(11.97)
	0234 Group Insurance - Other	5300 Vocational	11.97
	0350 Repair and Maintenance	5300 Vocational	4,892.00
	0390 Other Purchased Service	5300 Vocational	75.50
	0510 Supplies	5300 Vocational	418.08
	0641 Equipment (Over \$1,000)	5300 Vocational	3,691.45
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	500.00
	0693 Software Subscriptions	5300 Vocational	2,335.80
	0750 Other Personnel Services	5300 Vocational	998.82
	0997 Reserve - Projects	9890 Reserves	(12,506.35)
			<u>\$ -</u>

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

9015	<u>Fixed Charges</u>		
	0122 Salary - Sick Leave Payoff	5300 Vocational	\$ (71,745.65)
	0220 Social Security	5300 Vocational	(1,513.27)
	0123 Salary - Annual Leave Payoff	6100 Pupil Personnel Services	(4,583.06)
	0220 Social Security	6100 Pupil Personnel Services	(5.65)
	0122 Salary - Sick Leave Payoff	6110 Attendance and Social Work	9,159.20
	0122 Salary - Sick Leave Payoff	6120 Guidance Services	18,584.10
	0123 Salary - Annual Leave Payoff	6140 Psychological Services	4,583.06
	0210 Florida Retirement System	6140 Psychological Services	242.34
	0220 Social Security	6400 Instructional Staff Training Services	5.65
	0122 Salary - Sick Leave Payoff	6500 Instruction Related Technology	7,475.82
	0210 Florida Retirement System	7100 School Board	(362.97)
	0320 Insurance and Bond Premiums	7100 School Board	11,301.81
	0730 Dues and Fees	7100 School Board	9,432.39

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 10, 2012

Account	Object	Function	Increase (Decrease)
0122	Salary - Sick Leave Payoff	7300 School Admin - Principal Office	4,634.90
0210	Florida Retirement System	7300 School Admin - Principal Office	1,270.93
0123	Salary - Annual Leave Payoff	7400 Facilities Acquisition and Construction	(1,989.85)
0730	Dues and Fees	7500 Fiscal Services	96.99
0122	Salary - Sick Leave Payoff	7730 Staff Services	26,203.65
0123	Salary - Annual Leave Payoff	7900 Operation of Plant	1,989.85
0210	Florida Retirement System	7900 Operation of Plant	362.97
0320	Insurance and Bond Premiums	7900 Operation of Plant	(11,301.81)
0741	Insurance Claims Prior Year	7900 Operation of Plant	(9,529.38)
0742	Insurance Claims Current Year	8120 Building and Ground Maintenance	(43,239.83)
0122	Salary - Sick Leave Payoff	8200 Administrative Technology Services	5,687.98
			<u>\$ (43,239.83)</u>

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

4011	Insurance Claims - Equipment	\$ 27,062.94	4012	Insurance Claims - Building & Fixed Equipment	\$ 1,020.00
4013	Insurance Claims - Other	\$ 15,156.89			

ADOPTED BY SCHOOL BOARD:

DECEMBER 10, 2012

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2012	INCREASE	DECREASE	BUDGET AS OF 10/31/2012	
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	4,001.34	0.05	-	4,001.39	
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	\$ 9,263,746.32	\$ 0.05	\$ -	\$ 9,263,746.37	

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 9/30/2012	INCREASE	DECREASE	BUDGET AS OF 10/31/2012
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	7,339.76	0.05	-	7,339.81
	0998	RESERVES - DEBT SERVICE	141,573.84	141,573.84	-	-	141,573.84
		TOTAL - DEBT SERVICE FUNDS	\$ 9,263,744.98	\$ 9,263,746.32	\$ 0.05	\$ -	\$ 9,263,746.37

Explanation of Budget Amendment as Follows:

Part II - Debt Service Funds

Amendment Number 2

Board Meeting December 10, 2012

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3431	<u>Interest on Investments</u>		<u>\$ 0.05</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	<u>\$ 0.05</u>

Explanation: To appropriate revenue for interest based on actual collections.

.... Discretionary \$ 0.05

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

DECEMBER 10, 2012

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2012	INCREASE	DECREASE	BUDGET AS OF 10/31/2012	
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	-	30,541.36	25,412.48	-	55,953.84	
3431 INTEREST ON INVESTMENT	-	5,938.66	300.21	-	6,238.87	
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	\$ 31,709,473.86	\$ 25,712.69	\$ -	\$ 31,735,186.55	

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2012	INCREASE	DECREASE	BUDGET AS OF 10/31/2012	
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	82,753.22	33,489.19	-	116,242.41
0642	EQUIPMENT (UNDER \$1,000)	60,543.06	107,352.75	11,983.79	-	119,336.54
0643	COMPUTER EQUIPMENT (OVER \$1,000)	11,783.16	11,783.16	-	6,100.00	5,683.16
0644	COMPUTER HARDWARE (UNDER \$1,000)	75,387.81	90,874.81	64,452.18	-	155,326.99
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	285,242.75	13,810.61	-	299,053.36
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	8,863,010.01	354,610.01	-	9,217,620.02
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	207,790.22	0.33	-	207,790.55
0990	FUND BALANCE UNAPPROPRIATED	1,784,090.21	1,576,038.11	-	446,533.42	1,129,504.69
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	\$ 31,709,473.86	\$ 478,346.11	\$ 452,633.42	\$ 31,735,186.55

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 2
Board Meeting December 10, 2012

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3421	<u>Tax Redemptions</u>		\$ 25,412.48
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 25,412.48
	<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>		
	.... Discretionary	\$ 25,412.48	
3431	<u>Interest on Investments</u>		\$ 300.21
	0986 Reserves - Fund B Gain/Loss	7400 Facilities Acquisition and Construction	\$ 0.33
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	299.88
			\$ 300.21
	<i>Explanation: To appropriate revenue for interest based on actual collections.</i>		
	.... Discretionary	\$ 300.21	
II. Amendments Between Appropriations & Reserves			
	.... Discretionary		
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ (472,245.78)
	<i>Explanation: Transferred to/from the following project for appropriation of GMP - Baker/Richbourg - Roofing - P4/TO 26:</i>		
	3305 Baker/Richbourg - Roofing - P4/TO26	\$ 472,245.78	
0320	<u>District Wide - Lighting</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (50,000.00)
	<i>Explanation: Transferred to/from the following project(s):</i>		
	2353 District Wide - Portable Repairs & Relocations	\$ 50,000.00	
1345	<u>Technology Equipment - BD</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 10,000.00
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	39,741.38
			\$ 49,741.38
	<i>Explanation: Transferred to/from the following project(s):</i>		
	2303 Board Projects	\$ (49,741.38)	
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (124,322.18)
	<i>Explanation: Transferred to/from the following project(s):</i>		
	1345 Technology Equipment - BD	\$ 49,741.38	3312 Capital Improvements - BD 23,274.80
	2394 Band Instruments - BD	26,540.00	4301 LCD Projectors - BD 24,766.00
			Total Projects transferred to/from \$ 124,322.18
2310	<u>District Wide - Minor Repair/Maint.</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 10,955.61
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(10,955.61)
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2353	<u>District Wide - Portable Repairs & Relocations</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 50,000.00
	<i>Explanation: Transferred to/from the following project(s):</i>		
	0320 District Wide - Lighting	\$ (50,000.00)	
2394	<u>Band Instruments - BD</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 24,051.19
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	2,488.81
			\$ 26,540.00
	<i>Explanation: Transferred to/from the following project(s):</i>		
	2303 Board Projects	\$ (26,540.00)	
2395	<u>Safety/ADA - District Wide</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 2,855.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(2,855.00)
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 2
Board Meeting December 10, 2012

Account	Object	Function	Increase (Decrease)
3305	<u>Baker/Richbourg - Roofing - P4/TO26</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 503,117.00
	<i>Explanation: Transferred to/from the following project for appropriation of GMP - Baker/Richbourg - Roofing - P4/TO 26:</i>		
	.... Discretionary	\$ (472,245.78) 4315 Technology & Seat Mgmt. Lease	(30,871.22)
		Total Projects transferred to/from	\$ (503,117.00)
3306	<u>Baker/Richbourg - Roofing - ODP - P4/TO26</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 166,047.00
	<i>Explanation: Transferred to/from the following project for appropriation of GMP - Baker/Richbourg - Roofing - P4/TO 26:</i>		
	4315 Technology & Seat Mgmt. Lease	\$ (166,047.00)	
3312	<u>Capital Improvements - BD</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 2,777.78
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	20,497.02
			\$ 23,274.80
	<i>Explanation: Transferred to/from the following project(s):</i>		
	2303 Board Projects	\$ (23,274.80)	
4301	<u>LCD Projectors - BD</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 8,632.00
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	16,134.00
			\$ 24,766.00
	<i>Explanation: Transferred to/from the following project(s):</i>		
	2303 Board Projects	\$ (24,766.00)	
4315	<u>Technology & Seat Mgmt. Lease</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (196,918.22)
	<i>Explanation: Transferred to/from the following project for appropriation of GMP - Baker/Richbourg - Roofing - P4/TO 26:</i>		
	3305 Baker/Richbourg - Roofing - P4/TO26	\$ 30,871.22 3306 Baker/Richbourg - Roofing - ODP - P4/TO26	166,047.00
		Total Projects transferred to/from	\$ 196,918.22
7351	<u>Digital Classroom - Computers</u>		
	0643 Computer Hardware (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (6,100.00)
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	6,100.00
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
9314	<u>FWBHS - Technology/Furniture - BD</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 9,438.00
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	(11,914.80)
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	2,476.80
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		

ADOPTED BY SCHOOL BOARD:

DECEMBER 10, 2012

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2012	INCREASE	DECREASE	BUDGET AS OF 10/31/2012	
3199 MISCELLANEOUS FEDERAL DIRECT	\$ 899,072.56	\$ 899,072.56	\$ -	\$ -	\$ 899,072.56	
3201 VOCATIONAL EDUCATIONAL ARTS	241,820.60	241,820.60	-	3,961.05	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	7,908,330.61	-	907,637.56	7,000,693.05	
3241 TITLE I	7,162,174.00	7,162,174.00	-	86,974.41	7,075,199.59	
3251 ADULT BASIC EDUCATION	76,004.61	76,004.61	-	3,581.51	72,423.10	
3269 OTHER FOOD SERVICES	-	-	-	-	-	
3274 TITLE III NO CHILD LEFT BEHIND	31,794.22	31,794.22	77,674.14	-	109,468.36	
3275 TITLE V INNOVATIVE EDUCATION	-	-	-	-	-	
3277 TITLE II - PART A	2,666,304.53	2,666,304.53	-	815,460.95	1,850,843.58	
3280 DRUG FREE SCHOOLS PROGRAM	-	-	-	-	-	
3299 MISCELLANEOUS FEDERAL THROUGH STATE	16,656.74	61,656.74	99,500.00	-	161,156.74	
3480 TECH PREP	-	-	-	-	-	
3490 MISCELLANEOUS REVENUE	-	-	-	-	-	
3905 RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	-	-	-	-	-	
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 20,296,857.58	\$ 20,341,857.58	\$ 177,174.14	\$ 1,817,615.48	\$ 18,701,416.24	

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2012	INCREASE	DECREASE	BUDGET AS OF 10/31/2012
5100 BASIC EDUCATION (K-12)	\$ 4,764,887.73	\$ 5,199,690.57	\$ -	\$ 40,805.58	\$ 5,158,884.99
5200 EXCEPTIONAL STUDENT EDUCATION	5,584,410.96	5,682,694.88	-	843,615.19	4,839,079.69
5300 VOCATIONAL AND TECHNICAL EDUCATION	535,199.40	535,199.40	-	2,928.04	532,271.36
5400 ADULT GENERAL EDUCATION	-	-	-	-	-
5500 PRE-KINDERGARTEN	197,236.99	197,236.99	-	-	197,236.99
5900 OTHER INSTRUCTION	4,437.21	4,437.21	-	3,576.11	861.10
6100 PUPIL PERSONNEL SERVICES	103,535.63	108,993.31	7,791.15	-	116,784.46
6110 ATTENDANCE AND SOCIAL WORK	188,870.00	200,362.14	-	-	200,362.14
6120 GUIDANCE SERVICES	-	-	-	-	-
6130 HEALTH SERVICES	1,520.00	1,520.00	-	-	1,520.00
6140 PSYCHOLOGICAL SERVICES	-	-	-	-	-
6150 PARENTAL INVOLVEMENT	143,053.87	143,503.20	19,841.10	-	163,344.30
6200 INSTRUCTIONAL MEDIA SERVICE	23,271.08	23,271.08	5,005.92	-	28,277.00
6300 INSTR & CURR DEVEL SERVICE (SUPT)	5,147,281.86	4,582,511.84	-	863,971.47	3,718,540.37
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	1,224,456.59	1,283,336.97	45,907.35	-	1,329,244.32
6500 INSTRUCTION RELATED TECHNOLOGY	367,376.89	399,604.62	-	-	399,604.62
7200 GENERAL ADMINISTRATION (SUPT)	1,808,130.19	1,809,956.19	-	57,185.82	1,752,770.37
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	15,167.69	-	-	15,167.69
7801 TRANSPORTATION - NORTH	5,781.00	5,781.00	-	1,450.00	4,331.00
7802 TRANSPORTATION - CENTRAL	2,665.00	2,665.00	-	1,200.00	1,465.00
7803 TRANSPORTATION - SOUTH	9,545.19	9,545.19	-	3,754.65	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	\$ 20,341,857.58	\$ 178,045.52	\$ 1,818,486.86	\$ 18,701,416.24

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 2

Board Meeting December 10, 2012

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3201	Vocational Educational Arts		\$ (3,961.05)
	0210 Florida Retirement System	5300 Vocational	\$ (1.36)
	0331 Out of County Travel	5300 Vocational	(2,891.01)
	0510 Supplies	5300 Vocational	(34.78)
	0642 Equipment (Under \$1,000)	5300 Vocational	(0.89)
	0791 Indirect Costs	7200 General Administration	(1,033.01)
			\$ (3,961.05)

Explanation: To close fiscal year 2011-2012 Carl Perkins Secondary 131 grant per project award notification.

2422 Carl Perkins - Secondary \$ (3,961.05)

3231	IDEA - Individuals With Disabilities Act		\$ (907,637.56)
	0310 Professional & Technical Service	5200 Exceptional Child	\$ (12,946.30)
	0330 In County Travel	5200 Exceptional Child	(950.75)
	0331 Out of County Travel	5200 Exceptional Child	(763.76)
	0350 Repair and Maintenance	5200 Exceptional Child	(920.00)
	0355 Computer Repairs	5200 Exceptional Child	(500.00)
	0357 Support Managed Computers	5200 Exceptional Child	(2,500.00)
	0370 Postage	5200 Exceptional Child	(187.26)
	0510 Supplies	5200 Exceptional Child	(804,794.84)
	0622 Audio Visual (Under \$1,000)	5200 Exceptional Child	(2,076.10)
	0641 Equipment (Over \$1,000)	5200 Exceptional Child	(2,151.25)
	0642 Equipment (Under \$1,000)	5200 Exceptional Child	(174.28)
	0643 Computer Hardware (Over \$1,000)	5200 Exceptional Child	(5,065.00)
	0644 Computer Hardware (Under \$1,000)	5200 Exceptional Child	(22.79)
	0691 Software (Over \$1,000)	5200 Exceptional Child	(2,250.00)
	0692 Software (Under \$1,000)	5200 Exceptional Child	(2,226.06)
	0693 Software Subscriptions	5200 Exceptional Child	(0.10)
	0730 Dues and Fees	5200 Exceptional Child	(1,200.00)
	0750 Other Personnel Services	5200 Exceptional Child	(752.26)
	0331 Out of County Travel	6150 Parental Involvement	(300.00)
	0510 Supplies	6150 Parental Involvement	(2.80)
	0330 In County Travel	6300 Instruction & Curriculum	(200.00)
	0331 Out of County Travel	6300 Instruction & Curriculum	(3,020.50)
	0360 Lease and Rental Agreements	6300 Instruction & Curriculum	(5,379.59)
	0370 Postage	6300 Instruction & Curriculum	(2,198.04)
	0390 Other Purchased Service	6300 Instruction & Curriculum	(1,007.90)
	0510 Supplies	6300 Instruction & Curriculum	(11,275.51)
	0641 Equipment (Over \$1,000)	6300 Instruction & Curriculum	(3,438.99)
	0642 Equipment (Under \$1,000)	6300 Instruction & Curriculum	(1,386.03)
	0643 Computer Hardware (Over \$1,000)	6300 Instruction & Curriculum	(1,999.97)
	0644 Computer Hardware (Under \$1,000)	6300 Instruction & Curriculum	(865.00)
	0730 Dues and Fees	6300 Instruction & Curriculum	(500.00)
	0331 Out of County Travel	6400 Instructional Staff Training Services	(400.00)
	0791 Indirect Costs	7200 General Administration	(31,832.48)
	0398 Field Trips	7801 Transportation - North	(1,450.00)
	0398 Field Trips	7802 Transportation - Central	(1,200.00)
	0398 Field Trips	7803 Transportation - South	(1,700.00)
			\$ (907,637.56)

Explanation: To close fiscal year 2011-2012 IDEA Part B and IDEA Pre-School Handicapped grants per project award notifications.

2475 IDEA Part B \$ (871,976.66) 2476 Pre-School Handicapped (35,660.90)

3241	Title I		\$ (86,974.41)
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (6,849.12)
	0510 Supplies	5100 Basic Education (K-12)	(25,596.05)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	(3,965.03)
	0693 Software Subscriptions	5100 Basic Education (K-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	(4,964.07)
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	(16,999.97)
	0510 Supplies	6400 Instructional Staff Training Services	(2,500.00)
	0520 Textbooks	6400 Instructional Staff Training Services	(2,500.00)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(19,300.17)
			\$ (86,974.41)

Explanation: To close fiscal year 2011-2012 Title I - CHOICE/SES and Title I - AYP Corrective Action grants per project award notifications.

2410 Title I - CHOICE/SES \$ (11,813.19) 2411 Title I - AYP Corrective Action (75,161.22)

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 2

Board Meeting December 10, 2012

Account	Object	Function	Increase (Decrease)
3251	Adult Basic Education		\$ (3,581.51)
	0210 Florida Retirement System	5900 Other Instruction	\$ (0.90)
	0510 Supplies	5900 Other Instruction	(80.00)
	0641 Equipment (Over \$1,000)	5900 Other Instruction	(2,998.49)
	0642 Equipment (Under \$1,000)	5900 Other Instruction	(148.99)
	0644 Computer Hardware (Under \$1,000)	5900 Other Instruction	(347.73)
	0791 Indirect Costs	7200 General Administration	(5.40)
			<u>\$ (3,581.51)</u>

Explanation: To close fiscal year 2011-2012 Carl Perkins Post Secondary 132 grant per project award notification.

2407 Carl Perkins - Adult \$ (3,581.51)

Account	Object	Function	Increase (Decrease)
3274	Title III No Child Left Behind		\$ 77,674.14
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 3,285.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	170.00
	0220 Social Security	5100 Basic Education (K-12)	251.00
	0310 Professional & Technical Service	5100 Basic Education (K-12)	5,035.00
	0510 Supplies	5100 Basic Education (K-12)	27,421.75
	0622 Audio Visual (Under \$1,000)	5100 Basic Education (K-12)	(2,442.00)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	8,000.00
	0692 Software (Under \$1,000)	5100 Basic Education (K-12)	275.00
	0102 Salary - Other Compensation	6100 Pupil Personnel Services	2,496.76
	0210 Florida Retirement System	6100 Pupil Personnel Services	128.51
	0220 Social Security	6100 Pupil Personnel Services	191.85
	0350 Repair and Maintenance	6100 Pupil Personnel Services	1,000.00
	0370 Postage	6100 Pupil Personnel Services	492.87
	0390 Other Purchased Service	6100 Pupil Personnel Services	1,993.00
	0693 Software Subscriptions	6100 Pupil Personnel Services	512.16
	0310 Professional & Technical Service	6150 Parental Involvement	3,622.00
	0510 Supplies	6150 Parental Involvement	1,403.86
	0642 Equipment (Under \$1,000)	6150 Parental Involvement	(5,163.93)
	0610 Library Books	6200 Instructional Media Services	(399.08)
	0730 Dues and Fees	6300 Instruction & Curriculum	30.00
	0220 Social Security	6400 Instructional Staff Training Services	(3.00)
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	7,500.00
	0330 In County Travel	6400 Instructional Staff Training Services	2,000.00
	0331 Out of County Travel	6400 Instructional Staff Training Services	4,296.96
	0510 Supplies	6400 Instructional Staff Training Services	6,495.89
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(20.00)
	0510 Supplies	7200 General Administration	7,401.00
	0791 Indirect Costs	7200 General Administration	1,699.54
			<u>\$ 77,674.14</u>

Explanation: To close fiscal year 2011-2012 Title III - English Language grant and appropriate fiscal year 2012-2013 Title III - English Language grant per project award notifications.

2418 Title III - English Language \$ (31,159.86) 3418 Title III - English Language 108,834.00

Account	Object	Function	Increase (Decrease)
3277	Title II - Part A		\$ (815,460.95)
	0310 Professional & Technical Service	6300 Instruction & Curriculum	\$ (174,782.00)
	0330 In County Travel	6300 Instruction & Curriculum	(6,102.43)
	0331 Out of County Travel	6300 Instruction & Curriculum	(20,855.31)
	0360 Lease and Rental Agreements	6300 Instruction & Curriculum	(12,000.00)
	0370 Postage	6300 Instruction & Curriculum	(1,447.63)
	0390 Other Purchased Service	6300 Instruction & Curriculum	(22,469.25)
	0510 Supplies	6300 Instruction & Curriculum	(285,673.10)
	0622 Audio Visual (Under \$1,000)	6300 Instruction & Curriculum	(1.81)
	0642 Equipment (Under \$1,000)	6300 Instruction & Curriculum	(13,461.76)
	0644 Computer Hardware (Under \$1,000)	6300 Instruction & Curriculum	(16,544.70)
	0693 Software Subscriptions	6300 Instruction & Curriculum	(54,851.00)
	0730 Dues and Fees	6300 Instruction & Curriculum	(68,306.32)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(105,550.17)
	0791 Indirect Costs	7200 General Administration	(33,415.47)
			<u>\$ (815,460.95)</u>

Explanation: To close fiscal year 2011-2012 Title II Part A Teachers & Principal Training grant per project award notification.

2405 Title II \$ (815,460.95)

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 2

Board Meeting December 10, 2012

Account	Object	Function	Increase (Decrease)
3299	Miscellaneous Federal Through State		\$ 99,500.00
	0671 Land Improvements	7900 Operation of Plant	\$ 79,000.00
	0681 Fire/Sprinkler/Elect.	7900 Operation of Plant	20,500.00
			<u>\$ 99,500.00</u>

Explanation: To appropriate fiscal year 2012-2013 Homeland Security - K-12 Target Hardening - Access Control grant per project award notification.

3435 Homeland Security - K-12 Target Hardening - Access Control \$ 99,500.00

II. Amendments Between Appropriations & Reserves

2413	<u>Title I School Improvement Initiative</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (4,483.41)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(238.69)
	0220 Social Security	5100 Basic Education (K-12)	(368.27)
	0510 Supplies	5100 Basic Education (K-12)	(385.00)
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	6,671.77
	0210 Florida Retirement System	6400 Instructional Staff Training Services	346.51
	0220 Social Security	6400 Instructional Staff Training Services	511.74
	0398 Field Trips	7803 Transportation - South	(2,054.65)
			<u>\$ -</u>

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

3401	<u>Title I</u>		
	0100 Salaries - Non-Instructional	5100 Basic Education (K-12)	\$ (17,254.00)
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	690.73
	0131 Salary - Instructional	5100 Basic Education (K-12)	(14,974.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(1,633.22)
	0220 Social Security	5100 Basic Education (K-12)	(2,412.16)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(6,323.00)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(29.00)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(211.00)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(1,991.00)
	0310 Professional & Technical Service	5100 Basic Education (K-12)	15,314.26
	0363 Seat Managed - Computers	5100 Basic Education (K-12)	5,000.00
	0510 Supplies	5100 Basic Education (K-12)	(29,003.49)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	61.00
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	7,258.10
	0691 Software (Over \$1,000)	5100 Basic Education (K-12)	125.00
	0693 Software Subscriptions	5100 Basic Education (K-12)	5,751.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	591.02
	0100 Salaries - Non-Instructional	6150 Parental Involvement	17,956.00
	0210 Florida Retirement System	6150 Parental Involvement	930.00
	0220 Social Security	6150 Parental Involvement	1,379.17
	0231 Group Insurance - Health	6150 Parental Involvement	5,270.00
	0232 Group Insurance - Life	6150 Parental Involvement	24.00
	0233 Group Insurance - Dental	6150 Parental Involvement	176.00
	0310 Professional & Technical Service	6150 Parental Involvement	166.09
	0393 Contracts - Nonprofessional	6150 Parental Involvement	1,100.00
	0510 Supplies	6150 Parental Involvement	(1,241.01)
	0693 Software Subscriptions	6150 Parental Involvement	125.00
	0750 Other Personnel Services	6150 Parental Involvement	356.72
	0693 Software Subscriptions	6200 Instructional Media Services	5,405.00
	0510 Supplies	6300 Instruction & Curriculum	(5,405.00)
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	584.47
	0117 Workshops	6400 Instructional Staff Training Services	416.00
	0210 Florida Retirement System	6400 Instructional Staff Training Services	30.28
	0220 Social Security	6400 Instructional Staff Training Services	139.07
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	15,821.62
	0331 Out of County Travel	6400 Instructional Staff Training Services	500.00
	0510 Supplies	6400 Instructional Staff Training Services	(10,965.61)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	6,271.96
			<u>\$ -</u>

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

3405	<u>Title II</u>		
	0750 Other Personnel Services	6300 Instruction & Curriculum	\$ (150,000.00)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	150,000.00
			<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 2

Board Meeting December 10, 2012

Account	Object	Function	Increase (Decrease)
3409	<u>Title I - N & D</u>		
	0100	Salaries - Non-Instructional 5100 Basic Education (K-12)	\$ (8,914.80)
	0210	Florida Retirement System 5100 Basic Education (K-12)	(461.60)
	0220	Social Security 5100 Basic Education (K-12)	(682.00)
	0231	Group Insurance - Health 5100 Basic Education (K-12)	(2,920.00)
	0232	Group Insurance - Life 5100 Basic Education (K-12)	(11.60)
	0233	Group Insurance - Dental 5100 Basic Education (K-12)	(92.40)
	0234	Group Insurance - Other 5100 Basic Education (K-12)	13,082.40
			<u>\$ -</u>

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

3412	<u>Homeless Children & Youth</u>		
	0510	Supplies 5100 Basic Education (K-12)	\$ (976.00)
	0310	Professional & Technical Service 6100 Pupil Personnel Services	976.00
			<u>\$ -</u>

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

3418	<u>Title III - English Language</u>		
	0510	Supplies 6150 Parental Involvement	\$ (2,560.00)
	0510	Supplies 6400 Instructional Staff Training Services	2,560.00
			<u>\$ -</u>

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

3471	<u>Race To The Top Year 3 Quarter 1</u>		
	0510	Supplies 6400 Instructional Staff Training Services	\$ (1,250.00)

Explanation: Changes by schools & departments between objects & functions to better utilize funds and transferred to/from the following projects.

3472 Race To The Top Year 3 Quarter 2 \$ 1,250.00

3472	<u>Race To The Top Year 3 Quarter 2</u>		
	0330	In County Travel 6300 Instruction & Curriculum	\$ 1,200.00
	0331	Out of County Travel 6300 Instruction & Curriculum	(1,200.00)
	0510	Supplies 6400 Instructional Staff Training Services	1,250.00
			<u>\$ 1,250.00</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and transferred to/from the following projects.

3471 Race To The Top Year 3 Quarter 1 \$ (1,250.00)

3475	<u>IDEA Part B</u>		
	0100	Salaries - Non-Instructional 5200 Exceptional Child	\$ (24,291.78)
	0102	Salary - Other Compensation 5200 Exceptional Child	731.06
	0107	Salary - Extended Substitute 5200 Exceptional Child	217.63
	0131	Salary - Instructional 5200 Exceptional Child	7,188.37
	0210	Florida Retirement System 5200 Exceptional Child	(743.13)
	0220	Social Security 5200 Exceptional Child	(1,096.07)
	0231	Group Insurance - Health 5200 Exceptional Child	(5,829.00)
	0232	Group Insurance - Life 5200 Exceptional Child	(23.00)
	0233	Group Insurance - Dental 5200 Exceptional Child	(195.00)
	0234	Group Insurance - Other 5200 Exceptional Child	15.00
	0510	Supplies 5200 Exceptional Child	17,742.89
	0622	Audio Visual (Under \$1,000) 5200 Exceptional Child	326.81
	0750	Other Personnel Services 5200 Exceptional Child	1,821.78
	0102	Salary - Other Compensation 6300 Instruction & Curriculum	3,664.31
	0210	Florida Retirement System 6300 Instruction & Curriculum	189.81
	0220	Social Security 6300 Instruction & Curriculum	280.32
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

DECEMBER 10, 2012

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2012	INCREASE	DECREASE	BUDGET AS OF 10/31/2012	
0100 SALARY - NON-INSTRUCTIONAL	\$ 1,323,068.00	\$ 1,325,372.00	\$ -	\$ 31,120.00	\$ 1,294,252.00	
0102 SALARY - OTHER COMPENSATION	1,873.94	1,873.94	2,521.20	-	4,395.14	
0103 SALARY - SUPPLEMENTS	3,430.00	3,430.00	-	-	3,430.00	
0111 SALARY - ADMINISTRATIVE/MANAGERIAL	861,961.00	861,961.00	-	-	861,961.00	
0117 WORKSHOPS	8,454.75	8,454.75	383.76	-	8,838.51	
0121 SALARY - RETIREMENT BONUS	-	-	-	-	-	
0122 SALARY - SICK LEAVE PAYOFF	-	-	11,250.64	-	11,250.64	
0123 SALARY - ANNUAL LEAVE PAYOFF	-	-	-	-	-	
0130 SALARY - OVERTIME	-	-	378.44	-	378.44	
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	120,287.99	-	1,461.79	118,826.20	
0220 FICA (SOCIAL SECURITY)	178,959.79	179,135.79	-	2,130.86	177,004.93	
0231 GROUP INSURANCE - HEALTH & HOSPITAL	711,043.00	711,043.00	-	19,555.00	691,488.00	
0232 GROUP INSURANCE - LIFE	3,192.00	3,192.00	-	77.00	3,115.00	
0233 GROUP INSURANCE - DENTAL	24,856.00	24,856.00	-	619.00	24,237.00	
0234 GROUP INSURANCE - OTHER	1,515.00	1,515.00	-	-	1,515.00	
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	-	22.89	22.89	-	45.78	
0360 LEASE AND RENTAL AGREEMENTS	3,280.72	3,280.72	242.16	-	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	13,089.00	4.50	-	13,093.50	
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	121,067.70	2,100.33	-	123,168.03	
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	17,328.60	24,513.37	-	41,841.97	
0642 EQUIPMENT (UNDER \$1,000)	1,419.50	2,619.44	-	-	2,619.44	
0643 COMPUTER HARDWARE (OVER \$1,000)	-	-	-	-	-	
0644 COMPUTER HARDWARE (UNDER \$1,000)	-	4,837.00	-	-	4,837.00	
0652 OTHER MOTOR VEHICLES	-	-	-	-	-	
0681 FIRE/SPRINKLER/ELECT/WATER SYSTEMS	4,050.00	4,050.00	275.00	-	4,325.00	
0684 REPLACEMENT ROOFING & SYSTEMS	97,907.16	100,389.31	3,577.12	-	103,966.43	
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	12,598.99	8,474.03	-	21,073.02	
0732 MOTOR VEHICLE TAGS AND FEES	-	-	-	-	-	
0738 COMMISSION EXPENSE	-	-	-	-	-	
0750 OTHER PERSONNEL SERVICES (TEMP)	52,937.31	52,937.31	-	-	52,937.31	
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	1,943,335.11	11,794.57	-	1,955,129.68	
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	\$ 11,092,082.40	\$ 65,538.01	\$ 54,963.65	\$ 11,102,656.76	

Explanation of Budget Amendment as Follows:

Part IV - School Food Service Fund

Amendment Number 2

Board Meeting December 10, 2012

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3457	Catering		\$ 2,100.33
	0510 Supplies	7610 Food Service - Departments	\$ 2,100.33
<i>Explanation: To appropriate catering revenue based on actual collections</i>			
	7502 Catering	\$ 2,100.33	
3460	On-Line Credit Card Fees		\$ 8,474.03
	0731 On-Line Credit Card Fees	7610 Food Service - Departments	\$ 8,474.03
<i>Explanation: To appropriate on-line credit card fee revenue based on actual collections</i>			
	3510 Sodexo Exclusions	\$ 8,474.03	
II. Amendments Between Appropriations & Reserves			
.... Discretionary			
0100	Salaries - Non-Instructional	7600 Food Service (Schools)	\$ (31,120.00)
0102	Salary - Other Compensation	7600 Food Service (Schools)	2,521.20
0117	Workshops	7600 Food Service (Schools)	383.76
0130	Salary - Overtime	7600 Food Service (Schools)	378.44
0210	Florida Retirement System	7600 Food Service (Schools)	(1,461.79)
0220	Social Security	7600 Food Service (Schools)	(2,130.86)
0231	Group Insurance - Health	7600 Food Service (Schools)	(19,555.00)
0232	Group Insurance - Life	7600 Food Service (Schools)	(77.00)
0233	Group Insurance - Dental	7600 Food Service (Schools)	(619.00)
0330	In County Travel	7600 Food Service (Schools)	2,100.00
0371	Telephone	7600 Food Service (Schools)	4.50
0641	Equipment (Over \$1,000)	7600 Food Service (Schools)	24,513.37
0681	Fire/Sprinkler/Elect.	7600 Food Service (Schools)	275.00
0684	Replacement Roofing & Systems	7600 Food Service (Schools)	3,577.12
0122	Salary - Sick Leave Payoff	7610 Food Service - Departments	11,250.64
0330	In County Travel	7610 Food Service - Departments	(2,100.00)
0357	Support Managed Computers	7610 Food Service - Departments	22.89
0360	Lease and Rental Agreements	7610 Food Service - Departments	242.16
0990	Fund Balance - Unappropriated	9890 Reserves	11,794.57
			\$ -

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

ADOPTED BY SCHOOL BOARD:

DECEMBER 10, 2012