

Below are the details regarding any additions or subtractions of amounts greater than \$100,000 appearing in the attached Fund 100 Budget Amendment.

**By Object:**

121 – Teacher Salaries -1,507,737

This item has decreased due to schools clearing negatives related to School Recognition bonus amounts in other line items. These transfers were performed at the schools. In addition, 19.78 Class Size Amendment reserve units and 5.0 Loss of FTE reserve units were eliminated as planned to offset the reduction in revenue realized in the Revised 3<sup>rd</sup> FEFP Calculation. These transfers were performed by the Budgeting Department.

123 – Supplements 206,696

This item has increased due to a transfer from object code 181 – EAP Salaries within project 001115 – Recruitment Services. The budget was transferred to pay for the remaining half of supplements earned by teachers hired as a result of the 2007 Career Fair. This transfer was performed by Budgeting office.

141 – Substitutes -143,931

This item has decreased due to a budget transfer performed by the Budgeting Department to assist a school in clearing up negatives elsewhere in their budget.

161 – Hourly Salaries -1,179,163

This item has decreased due to the elimination of budget for ESF and support staff positions as planned to offset the reduction in revenue realized in the Revised 3<sup>rd</sup> FEFP Calculation. These transfers were performed by the Budgeting Department.

181 – EAP Salaries -391,644

This item has decreased due to a transfer to object code 123 – Supplements within project 001115 – Recruitment Services. The budget was transferred to pay for the remaining half of supplements earned by teachers hired as a result of the 2007 Career Fair. This transfer was performed by Budgeting office. In addition, this item has decreased due to the elimination of budget for ESF and support staff positions as planned to offset the reduction in revenue realized in the Revised 3<sup>rd</sup> FEFP Calculation. These transfers were performed by the Budgeting Department.

210 – Retirement -271,787

This item has decreased due to the elimination of 19.78 Class Size Amendment reserve units and 5.0 Loss of FTE reserve units as well as the elimination of budget for ESF and support staff positions as planned to offset the reduction in revenue realized in the Revised 3<sup>rd</sup> FEFP Calculation. These transfers were performed by the Budgeting Department.

220 – FICA -242,688

This item has decreased due to the elimination of 19.78 Class Size Amendment reserve units and 5.0 Loss of FTE reserve units as well as the elimination of budget for ESF and

support staff positions as planned to offset the reduction in revenue realized in the Revised 3<sup>rd</sup> FEFP Calculation. These transfers were performed by the Budgeting Department.

232 – Medical Insurance -237,689

This item has decreased due to the elimination of 19.78 Class Size Amendment reserve units and 5.0 Loss of FTE reserve units as well as the elimination of budget for ESF and support staff positions as planned to offset the reduction in revenue realized in the Revised 3<sup>rd</sup> FEFP Calculation. These transfers were performed by the Budgeting Department.

312 – Professional Services 3,363,153

This item has increased due to the movement of budget from the Charter School reserve line item to the individual charter school accounting strings within object code 312 – Professional Services. This transfer reflects the total amount sent to the Charter Schools for the months of December and January. This transfer was performed by the Budgeting Department.

356 – Maintenance and Warranty Agreements -196,248

This item has decreased due to the movement of budget to object code 692 – Computer Software less than \$1,000 to support the LANDesk. This transfer was performed by the Educational Technology Department.

430 – Electricity 139,071

Many schools are using this object code to collect their portion of the \$2 million dollar budget reduction that was approved by the Board at the beginning of the school year. This object code is no longer utilized in project 001002 (the schools' base budget) and is therefore available to assist with this process. These transfers were performed by the schools.

521 – Non-State Adopted Textbooks -1,549,144

This item has decreased due to the elimination of textbook reserves as planned to offset the reduction in revenue realized in the Revised 3<sup>rd</sup> FEFP Calculation. This transfer was performed by the Budgeting Department.

522 – State Adopted Textbooks -1,449,720

This item has decreased due to the elimination of textbook reserves as planned to offset the reduction in revenue realized in the Revised 3<sup>rd</sup> FEFP Calculation. This transfer was performed by the Budgeting Department.

641 – FF&E over \$1,000 -233,052

This item has decreased due to the elimination of a portion of the Instruction Technology project (000398) as planned to offset the reduction in revenue realized in the Revised 3<sup>rd</sup> FEFP Calculation. This transfer was performed by the Budgeting Department.

<u>692 – Computer Software less than \$1,000</u>	282,062
This item has increased due to the movement of budget from object code 356 – Maintenance and Warranty Agreements to support the LANDesk. This transfer was performed by the Educational Technology Department.	
<u>972 – Workforce Development Categorical</u>	-134,218
This item has decreased due to a reduction in revenue for the Adult Education program. The transfer was performed by the Budgeting Department.	
<u>972 – Charter School Reserves</u>	-3,705,904
This item has decreased due to the movement of budget to the individual charter school accounting strings within object code 312 – Professional Services. This transfer reflects the total amount sent to the Charter Schools for the months of December and January. This transfer was performed by the Budgeting Department.	
<u>972 – Charter School Capital Outlay</u>	-224,185
This item has decreased due to the movement of budget to the individual charter school accounting strings within object code 312 – Professional Services. This transfer reflects the total amount earned or earmarked by the Charter Schools for the months of November and December. This transfer was performed by the Budgeting Department.	
<u>972 – Revenue Shortfall Reserve</u>	717,638
This item has increased due to the elimination of multiple items (reserve units, frozen positions and textbook reserves) as planned to offset the reduction in revenue realized in the Revised 3 <sup>rd</sup> FEFP Calculation. These transfers were performed by the Budgeting Department.	
<u>972 – McKay Scholarship Reserves</u>	-4,915,709
This item has decreased due to the recognition of this year’s McKay Scholarships. The District annually sets aside a reserve to be eliminated once the 3 <sup>rd</sup> FEFP Calculation has been received and the actual amount of McKay Scholarships is known. This transfer was performed by the Budgeting Department.	
<u>972 – School Reserves</u>	191,450
This item has increased due to the revenue reductions of the Workforce Development Categorical and the K12 Reading program. This transfer was performed by the Budgeting Department.	
<u>972 – McKay Scholarship Reserves/Fund Balance</u>	-472,291
This item has decreased due to the recognition of this year’s McKay Scholarships. The District annually sets aside a reserve to be eliminated once the 3 <sup>rd</sup> FEFP Calculation has been received and the actual amount of McKay Scholarships is known. This transfer was performed by the Budgeting Department.	
<u>972 – Encumbrance/Carry Forward</u>	-125,090

This item has decreased due to the movement of carry forward for projects 001791 – Hurricane Frances and 001792 – Hurricane Jeanne that had not yet been posted. These transfers were performed by the Budgeting Department.

**By Function:**

5100 – Basic Instruction -1,947,374  
This item has decreased due to schools clearing negatives related to School Recognition bonus amounts in other line items. These transfers were performed at the schools. In addition, 19.78 Class Size Amendment reserve units and 5.0 Loss of FTE reserve units were eliminated as planned to offset the reduction in revenue realized in the Revised 3<sup>rd</sup> FEFP Calculation. These transfers were performed by the Budgeting Department.

5200 – Exceptional Education 212,882  
This item has increased due to schools clearing negatives related to School Recognition bonus amounts. These transfers were performed at the schools.

6300 – Instructional Curriculum Development -167,368  
This item has decreased due to the elimination of budget for ESF and support staff positions as planned to offset the reduction in revenue realized in the Revised 3<sup>rd</sup> FEFP Calculation. These transfers were performed by the Budgeting Department.

7300 – School Administration 214,880  
This item has increased due to schools clearing negatives related to School Recognition bonus amounts. These transfers were performed at the schools.

7900 – Operation of Plant/Utilities/Custodial -983,058  
This item has decreased due to the elimination of budget for ESF and support staff positions as planned to offset the reduction in revenue realized in the Revised 3<sup>rd</sup> FEFP Calculation. These transfers were performed by the Budgeting Department.

8100 – Maintenance of Plant -293,853  
This item has decreased due to the elimination of budget for ESF and support staff positions as planned to offset the reduction in revenue realized in the Revised 3<sup>rd</sup> FEFP Calculation. These transfers were performed by the Budgeting Department.

9400 – Workforce Development Categorical -134,218  
This item has decreased due to a reduction in revenue for the Adult Education program. The transfer was performed by the Budgeting Department.

9400 – Charter School Reserves -3,705,904  
This item has decreased due to the movement of budget to the individual charter school accounting strings within object code 312 – Professional Services. This transfer reflects the total amount sent to the Charter Schools for the months of December and January. This transfer was performed by the Budgeting Department.

<u>9400 – Charter School Capital Outlay</u>	-224,185
This item has decreased due to the movement of budget to the individual charter school accounting strings within object code 312 – Professional Services. This transfer reflects the total amount earned or earmarked by the Charter Schools for the months of November and December. This transfer was performed by the Budgeting Department.	
<u>9400 – Revenue Shortfall Reserve</u>	717,638
This item has increased due to the elimination of multiple items (reserve units, frozen positions and textbook reserves) as planned to offset the reduction in revenue realized in the Revised 3 <sup>rd</sup> FEFP Calculation. These transfers were performed by the Budgeting Department.	
<u>9400 – McKay Scholarship Reserves</u>	-4,915,709
This item has decreased due to the recognition of this year’s McKay Scholarships. The District annually sets aside a reserve to be eliminated once the 3 <sup>rd</sup> FEFP Calculation has been received and the actual amount of McKay Scholarships is known. This transfer was performed by the Budgeting Department.	
<u>9400 – School Reserves</u>	191,450
This item has increased due to the revenue reductions of the Workforce Development Categorical and the K12 Reading program. This transfer was performed by the Budgeting Department.	
<u>9400 – McKay Scholarship Reserves/Fund Balance</u>	-472,291
This item has decreased due to the recognition of this year’s McKay Scholarships. The District annually sets aside a reserve to be eliminated once the 3 <sup>rd</sup> FEFP Calculation has been received and the actual amount of McKay Scholarships is known. This transfer was performed by the Budgeting Department.	
<u>XXXX – Encumbrance/Carry Forward</u>	-125,090
This item has decreased due to the movement of carry forward for projects 001791 – Hurricane Frances and 001792 – Hurricane Jeanne that had not yet been posted. These transfers were performed by the Budgeting Department.	

**By Cost Center:**

9270 – Applied Technology

-116,675

This item has decreased due to the elimination of budget for ESF and support staff positions as planned to offset the reduction in revenue realized in the Revised 3<sup>rd</sup> FEFP Calculation. These transfers were performed by the Budgeting Department.

9310 – Accounting Services

-121,598

This item has decreased due to the elimination of budget for ESF and support staff positions as planned to offset the reduction in revenue realized in the Revised 3<sup>rd</sup> FEFP Calculation. These transfers were performed by the Budgeting Department.

9370 – Risk Management

125,272

This item has increased due to the movement of carry forward for projects 001791 – Hurricane Frances and 001792 – Hurricane Jeanne that had not yet been posted. These transfers were performed by the Budgeting Department.

9562 – Maintenance

-296,234

This item has decreased due to the elimination of budget for ESF and support staff positions as planned to offset the reduction in revenue realized in the Revised 3<sup>rd</sup> FEFP Calculation. These transfers were performed by the Budgeting Department.

All Schools

2,373,962

This item has increased due to Charter School revenue and Charter School Capital Outlay for two months being posted in January. However this item has also decreased as a result of the elimination of budget for ESF and support staff positions as planned to offset the reduction in revenue realized in the Revised 3<sup>rd</sup> FEFP Calculation. All of these transfers were performed by the Budgeting Department.

9810 – Instructional Services

-3,122,222

This item has decrease due to a reduction in revenue for the K12 Reading program and due to the elimination of textbook reserves as planned to offset the reduction in revenue realized in the Revised 3<sup>rd</sup> FEFP Calculation. This transfer was performed by the Budgeting Department.

9811 – Instructional Technology

-200,000

This item has decreased due to the elimination of a portion of the Instruction Technology project (000398) as planned to offset the reduction in revenue realized in the Revised 3<sup>rd</sup> FEFP Calculation. This transfer was performed by the Budgeting Department.

6950 – District Reserve

-1,247,480

19.78 Class Size Amendment reserve units and 5.0 Loss of FTE reserve units were eliminated as planned to offset the reduction in revenue realized in the Revised 3<sup>rd</sup> FEFP Calculation. These transfers were performed by the Budgeting Department.

9810 – Workforce Development Categorical -134,218  
This item has decreased due to a reduction in revenue for the Adult Education program. The transfer was performed by the Budgeting Department.

9810 – Charter School Reserves -3,705,904  
This item has decreased due to the movement of budget to the individual charter school accounting strings within object code 312 – Professional Services. This transfer reflects the total amount sent to the Charter Schools for the months of December and January. This transfer was performed by the Budgeting Department.

9810 – Charter School Capital Outlay -224,185  
This item has decreased due to the movement of budget to the individual charter school accounting strings within object code 312 – Professional Services. This transfer reflects the total amount earned or earmarked by the Charter Schools for the months of November and December. This transfer was performed by the Budgeting Department.

9810 – Revenue Shortfall Reserve 717,638  
This item has increased due to the elimination of multiple items (reserve units, frozen positions and textbook reserves) as planned to offset the reduction in revenue realized in the Revised 3<sup>rd</sup> FEFP Calculation. These transfers were performed by the Budgeting Department.

9810 – McKay Scholarship Reserves -4,915,709  
This item has decreased due to the recognition of this year’s McKay Scholarships. The District annually sets aside a reserve to be eliminated once the 3<sup>rd</sup> FEFP Calculation has been received and the actual amount of McKay Scholarships is known. This transfer was performed by the Budgeting Department.

9810 – School Reserves 191,450  
This item has increased due to the revenue reductions of the Workforce Development Categorical and the K12 Reading program. This transfer was performed by the Budgeting Department.

9810 – McKay Scholarship Reserves/Fund Balance -472,291  
This item has decreased due to the recognition of this year’s McKay Scholarships. The District annually sets aside a reserve to be eliminated once the 3<sup>rd</sup> FEFP Calculation has been received and the actual amount of McKay Scholarships is known. This transfer was performed by the Budgeting Department.

XXXX – Encumbrance/Carry Forward -125,090  
This item has decreased due to the movement of carry forward for projects 001791 – Hurricane Frances and 001792 – Hurricane Jeanne that had not yet been posted. These transfers were performed by the Budgeting Department.