

Below are the details regarding any additions or subtractions of amounts greater than \$100,000 appearing in the attached Fund 100 Budget Amendment for September 30, 2011.

By Object:

121 – Teacher Salary -555,391
This item has decreased due to the transfer of budget from this object code to Object Code 972 – International Baccalaureate Reserves and Object Code 972 – Virtual Instruction Program. These entries were processed by the Budgeting Department.

141 – Substitute Salary 775,385
This item has increased due to the posting of carry forward. This entry was processed by the Budgeting Department.

232 – Hospitalization -109,050
This item has decreased due to the transfer of budget from this object code to Object Code 972 – International Baccalaureate Reserves and Object Code 972 – Virtual Instruction Program. These entries were processed by the Budgeting Department.

312 – Professional/Technical 4,817,434
This item has increased due to the transfer of budget from Object Code 972 – Charter School Reserves to this object code. These transfers reflect the total FEFP revenue sent to the Charter Schools for the months of July, August and September. The remaining increase is due to the posting of carry forward. These transfers were processed by the Budgeting Department.

315 – Reimburse Tuition and Books 149,950
This item has increased due to the posting of carry forward. This entry was processed by the Budgeting Department.

332 – Travel – Out-of-County 111,918
This item has increased due to the posting of carry forward. This entry was processed by the Budgeting Department.

354 – Specialized Services 245,319
This item has increased due to the posting of carry forward and the transfer of budget from Object Code 511 – Supplies to this object code. These entries were processed by the Budgeting Department and the Maintenance Department.

360 – Rentals -217,949
This item has decreased due to the transfer from this object code to Object Code 391 – Printing. This entry was processed by the Print Shop.

364 – Maintenance Fees - Software 409,840
This item has increased due to the transfer of budget from Object Code 312 – Professional/Technical to this object code. This entry was processed by the Office of Instructional Technology.

<u>365 – Subscription Fees - Software</u>	305,040
This item has increased due to the transfer of budget from various object codes to this object code. These entries were processed by the schools and the Office of Instructional Technology.	
<u>378 – Data Communications Services</u>	690,575
This item has increased due to the posting of carry forward. This entry was processed by the Budgeting Department.	
<u>391 – Printing</u>	697,649
This item has increased due to the posting of carry forward and the transfer to this object code from Object Code 360 – Rentals. These entries were processed by the Print Shop and the Budgeting Department.	
<u>430 – Electricity</u>	1,021,297
This item has increased due to the posting of carry forward for the county-wide utilities electricity reserve. This entry was processed by the Budgeting Department.	
<u>470– Energy Conservation at Schools</u>	916,126
This item has increased due to the posting of carry forward. This entry was processed by the Budgeting Department.	
<u>511 – Supplies</u>	7,077,269
This item has increased due to the posting of carry forward and the receipt of revenue from FEMA for Hurricanes Frances, Jeanne, Wilma, and Tropical Storm Fay. These entries were processed by the Budgeting Department.	
<u>521 – Non-State Adopted Textbooks</u>	-695,712
This item has changed due to the posting of carry forward and the transfer of budget from this object code to Object Code 522 – State Adopted Textbooks. These entries were initiated by the schools and/or processed by the Budgeting Department.	
<u>522 – State Adopted Textbooks</u>	3,302,535
This item has changed due to the posting of carry forward and the transfer of budget from Object Code 521 – Non-State Adopted Textbooks to this object code. These entries were initiated by the schools and/or processed by the Budgeting Department.	
<u>641 – Furn/Fixt/Equip > \$1,000</u>	359,147
This item has increased due to the posting of carry forward. This entry was processed by the Budgeting Department.	
<u>642 – Furn/Fixt/Equip < \$1,000</u>	435,694
This item has increased due to the posting of carry forward. This entry was processed by the Budgeting Department.	
<u>643 – Computer Hardware > \$1,000</u>	447,732
This item has increased due to the posting of carry forward. This entry was processed by the Budgeting Department.	

644 – Computer Hardware < \$1,000 356,161
This item has increased due to the transfer of budget from Object Code 692 – Computer Software < \$1,000 to this object code. This entry was processed by the Office of Instructional Technology.

681 – Remodel - Contracted 356,328
This item has increased due to the posting of carry forward. This entry was processed by the Budgeting Department.

691 – Computer Software > \$1000 248,584
This item has increased due to the posting of carry forward. This entry was processed by the Budgeting Department.

692 – Computer Software < \$1000 -316,742
This item has decreased due to the transfer of budget from this object code to Object Code 644 – Computer Hardware < \$1,000. This entry was processed by the Office of Instructional Technology.

737 – Dues/Fees 951,060
This item has increased due to the posting of carry forward and the transfer of budget from Object Code 972 – AICE to this object codes. These entries were processed by the Budgeting Department.

972 – Charter School Reserve -3,763,861
This item has decreased due to the transfer of budget from this reserve to the individual Charter School accounting strings within Object Code 312 – Professional Services. These transfers reflect the total amount sent to the Charter Schools for FEFP revenue for the months of July, August and September. These entries were processed by the Budgeting Department.

972 – International Baccalaureate 280,933
This item has increased due to the transfer of budget from various pay-related object codes to this reserve. Budget will be transferred from this reserve to the various IB schools upon receipt of their approved budgets. This entry was processed by the Budgeting Department.

972 – Secondary School of National Prominence 484,129
This item has increased due to the posting of carry forward. This entry was processed by the Budgeting Department.

972 – AICE -324,510
This item has decreased due to the transfer from this reserve to establish the AICE budgets for Eau Gallie High School and Rockledge High School. These entries were processed by the Budgeting Department.

972 – E-Rate 676,543
This item has increased due to the posting of new E-Rate revenue received in September. This entry was processed by the Budgeting Department.

972 – Miscellaneous Local

-925,037

This item has decreased due to the transfer of budget from this reserve account to the appropriate schools and departments as a result of the receipt of revenue from various outside sources. These entries were processed by the Budgeting Department.

972 – Voluntary Pre-K

496,481

This item has increased due to the posting of carry forward. This entry was processed by the Budgeting Department.

972 – Virtual Instruction Program

239,965

This item has increased due to the establishment of a reserve for the Virtual Instruction Program. Budget will be transferred to the various appropriate object codes as the needs of the Virtual Instruction Program become more defined. This entry was processed by the Budgeting Department.

XXXX– Encumbrance/Carry forward

-19,581,532

This item has decreased due to the posting of encumbrance/carry forward to the various other object codes shown above. These entries were processed by the Budgeting Department.

By Function:

<u>5100 – Basic Instruction</u>	12,549,358
This item has increased due to the posting of encumbrance/carry forward and the transfer of budget from Function 9400 – Charter School Reserves to this function. The Charter School transfers reflect the total FEFP revenue sent for the months of July, August and September. These transfers were processed by the Budgeting Department.	
<u>5200 – Exceptional Education</u>	446,195
This item has changed due to the posting of carry forward and the transfer of budget from this function to Function 7800 – Transportation. This transfer accommodates transportation expenditures related to the summer ESY program for students enrolled at our contracted services sites. These entries were initiated by the Office of ESE Program Support and/or processed by the Budgeting Department.	
<u>5300 – Vocational Education</u>	454,391
This item has increased due to the posting of carry forward and the transfer of budget from Function 9400 – Secondary School of National Prominence to this function. These entries were initiated by the office of Curriculum and Instruction and/or processed by the Budgeting Department.	
<u>5400 – Adult Education</u>	106,722
This item has increased due to the posting of carry forward. This entry was processed by the Budgeting Department.	
<u>5900 – Non-FEFP Education</u>	129,815
This item has increased due to the posting of carry forward and the transfer of budget from Function 5100 – Basic Instruction and Function 6500 – Instructional Related Technology to this function. These entries were processed by the Offices of Curriculum and Instruction and Instructional Technology.	
<u>6120 – Guidance</u>	122,583
This item has increased due to the posting of carry forward. This entry was processed by the Budgeting Department.	
<u>6200 – Instructional Media</u>	111,874
This item has increased due to the posting of carry forward. This entry was processed by the Budgeting Department.	
<u>6300 – Instructional Curr. Development</u>	-180,608
This item has decreased due to the transfer of budget from this function to Function 9400 – International Baccalaureate. This entry was processed by the Budgeting Department.	
<u>6400 – Instructional Staff Training</u>	493,161
This item has increased due to the posting of carry forward. This entry was processed by the Budgeting Department.	

<u>6500 – Instructional Related Technology</u>	812,232
This item has increased due to the posting of carry forward. This entry was processed by the Budgeting Department.	
<u>7300 – School Administration</u>	1,978,355
This item has increased due to the posting of carry forward. This entry was processed by the Budgeting Department.	
<u>7400 – Facilities/Acquisition/Construction</u>	539,051
This item has increased due to the posting of carry forward. This entry was processed by the Budgeting Department.	
<u>7500 – Fiscal Services</u>	640,266
This item has increased due to the posting of carry forward. This entry was processed by the Budgeting Department.	
<u>7720 – Information Systems</u>	111,236
This item has increased due to the posting of carry forward. This entry was processed by the Budgeting Department.	
<u>7730 – Staff Services</u>	147,782
This item has increased due to the posting of carry forward. This entry was processed by the Budgeting Department.	
<u>7750 – Data Processing</u>	120,000
This item has increased due to the posting of carry forward. This entry was processed by the Budgeting Department.	
<u>7800 – Transportation</u>	581,178
This item has increased due to the transfer of budget from Function 5200 – Exceptional Education to this function code. This transfer accommodates transportation expenditures related to the summer ESY program for students enrolled at our contracted services sites. This entry was initiated by the Office of ESE Program Support and processed by the Budgeting Department.	
<u>7900 – Utility/Custodial</u>	2,276,755
This item has increased due to the posting of carry forward. This entry was processed by the Budgeting Department.	
<u>8100 – Maintenance</u>	231,654
This item has increased due to the posting of carry forward. This entry was processed by the Budgeting Department.	
<u>8200 – Administrative Tech Services</u>	594,950
This item has increased due to the posting of carry forward. This entry was processed by the Budgeting Department.	

9100 – Community Services

125,417

This item has increased due to the posting of carry forward and the transfer of funds from miscellaneous revenue reserves to the appropriate schools and departments as a result of the receipt of revenue from various outside sources and schools. These entries were processed by the Budgeting Department.

9400 – Charter School Reserve

-3,763,861

This item has decreased due to the transfer of budget from this reserve to the individual charter school accounting strings within Function 5100 – Basic Instruction. These transfers reflect the total amount sent to the charter schools for FEFP revenue for the months of July, August and September. These entries were processed by the Budgeting Department.

9400 – International Baccalaureate

280,933

This item has increased due to the transfer of budget from various pay-related functions to this reserve. This reserve will be transferred to the various IB schools upon receipt of their approved budgets. This entry was processed by the Budgeting Department.

9400 – Secondary School of National Prominence

484,129

This item has increased due to the posting of carry forward. This entry was processed by the Budgeting Department.

9400 – AICE

-324,510

This item has decreased due to the transfer from this reserve to establish the AICE budgets for Eau Gallie High School and Rockledge High School. These entries were processed by the Budgeting Department.

9400 – E-Rate

676,543

This item has increased due to the posting of new E-Rate revenue received in September. This entry was processed by the Budgeting Department.

9400 – Miscellaneous Local

-925,037

This item has decreased due to the transfer of funds from this reserve to the appropriate schools and departments as a result of the receipt of revenue from various outside sources and schools. These entries were processed by the Budgeting Department.

9400– Voluntary Pre-K

496,481

This item has increased due to the posting of carry forward. This entry was processed by the Budgeting Department.

9400 – Virtual Instruction Program

239,965

This item has increased due to the establishment of a reserve for the Virtual Instruction Program. Budget will be transferred to the various appropriate functions as the needs of the Virtual Instruction Program become more defined. This entry was processed by the Budgeting Department.

XXXX– Encumbrance/Carry forward

-19,581,532

This item has decreased due to the posting of encumbrance/carry forward to the various other function codes shown above. These entries were processed by the Budgeting Department.

By Cost Center:

9122 – District Communications 111,709
This item has increased due to the posting of carry forward. This entry was processed by the Budgeting Department.

9280 – ESE Program Support 573,566
This item has increased due to the posting of carry forward and the transfer of budget from Department 6950 – District Transfer and Department 9815 – Instruction/Ex Ed to this department for the conversion of vacant OT/PT units to contractual services. These entries were initiated by this office and/or processed by the Budgeting Department.

9340 – Transportation 156,363
This item has increased due to the posting of carry forward and from the receipt of revenue from various schools to this department. These entries were processed by the Budgeting Department.

9370 – Risk Management 672,968
This item has increased due to the posting of revenue received from FEMA for Hurricanes Frances, Jeanne, Wilma, and Tropical Storm Fay. These entries were processed by the Budgeting Department.

9420 – Labor Relations 140,178
This item has increased due to the posting of carry forward. This entry was processed by the Budgeting Department.

9480 – Cert & Instr Prof Development 134,518
This item has increased due to the posting of carry forward. This entry was processed by the Budgeting Department.

9562 – Maintenance 215,336
This item has increased due to the posting of carry forward. This entry was processed by the Budgeting Department.

9721 – Information Systems Services 871,433
This item has increased due to the posting of carry forward. This entry was processed by the Budgeting Department.

7200 – North Area Superintendent 119,206
This item has increased due to the posting of carry forward. This entry was processed by the Budgeting Department.

9820 – Countywide Utilities 1,000,000
This item has increased due to the posting of carry forward for the county-wide utilities electricity reserve. This entry was processed by the Budgeting Department.

All Schools 12,371,390

This item has increase due to the following:

- Posting of carry forward
- The Charter School payments for July, August and September
- Various transfers from Department 9810 – Instructional Other
- The transfer of funds from reserves to various schools as a result of the receipt of revenue from outside sources

These entries were processed by the Office of Curriculum and Instruction and the Budgeting Department.

9810 – Instructional Other 5,501,890

This item has increased due to the posting of carry forward. This entry was processed by the Budgeting Department.

9811 – Instructional Tech/Other 484,278

This item has increased due to the posting of carry forward. This entry was processed by the Budgeting Department.

9815 – Instructional/Ex Ed -388,974

This item has changed due to the posting of carry forward and the transfer of budget from this department to Department 9280 – ESE Program Support for the conversion of vacant OT/PT units to contractual services. These entries were initiated by ESE Program Support and/or processed by the Budgeting Department

6950 – District Transfer 249,732

This item has changed due to transfer of budget from schools to this department and the transfer of budget from this department to Department 9280 – ESE Program Support for the conversion of vacant OT/PT units to contractual services. These entries were initiated by the Office of ESE Program Support and/or processed by the Budgeting Department.

9810 – Charter School Reserve -3,763,861

This item has decreased due to the transfer of budget from this reserve to the individual Charter School accounting strings. These transfers reflect the total amount sent to the Charter Schools for FEFP revenue for the months of July, August and September. These entries were processed by the Budgeting Department.

9810 – International Baccalaureate 280,933

This item has increased due to the transfer of budget from schools to this reserve. This reserve will be transferred to the various IB schools upon receipt of their approved budgets. This entry was processed by the Budgeting Department.

9400 – Secondary School of National Prominence 484,129

This item has increased due to the posting of carry forward. This entry was processed by the Budgeting Department.

9810 – AICE -324,510
This item has decreased due to the transfer from this reserve to the AICE budgets for Eau Gallie High School and Rockledge High School. These entries were processed by the Budgeting Department.

9810 – E-Rate 676,543
This item has increased due to the posting of new E-Rate revenue received in September. This entry was processed by the Budgeting Department.

9810 – Miscellaneous Local -925,037
This item has decreased due to the transfer of funds from this reserve to the appropriate schools and departments as a result of the receipt of revenue from various outside sources and schools. These entries were processed by the Budgeting Department.

9810 – Voluntary Pre-K 496,481
This item has increased due to the posting of carry forward. This entry was processed by the Budgeting Department.

9400 – Virtual Instruction Program 239,965
This item has increased due to the establishment of a reserve for the Virtual Instruction Program. Budget will be transferred to the various cost centers/schools as the needs of the Virtual Instruction Program become more defined. This entry was processed by the Budgeting Department.

XXXX– Encumbrance/Carry forward -19,581,532
This item has decreased due to the posting of encumbrance/carry forward to the various other cost centers shown above. These entries were processed by the Budgeting Department.