

Below are the details regarding any increases or decreases greater than \$100,000 appearing in the attached Fund 100 Budget Amendment for October 31, 2015.

By Object:

121 – Teacher – Regular Pay

339,389

This item has increased due to the transfer of budget to this object code from 972 – AICE and International Baccalaureate Reserves. These entries were processed by Budgeting.

141 – Substitute – Regular Pay

144,073

This item has increased due to the transfer of budget to this object code from 972 – AICE and International Baccalaureate Reserves, as well as the result of the receipt of revenue from various outside sources. These entries were processed by Budgeting.

161 – Other Support Hourly – Regular Pay

100,481

This item has increased due to the transfer of budget to this object code from 972 – AICE Reserve, as well as the result of the receipt of revenue from various outside sources. These entries were processed by Budgeting.

312 – Professional/Technical

2,964,040

This item has increased due to the following:

- The transfer of budget from Object Code 972 – Charter School Reserve, which reflects the total FEPF revenue sent to the Charter Schools for the month of October.
- The transfer of budget from Object Code 972 – Charter School Capital Outlay Reserve, which reflects the amount earned by the Charter Schools for the months of July, August, and September.

These entries were processed by Budgeting.

511 – Supplies

235,652

This item has increased due to the following:

- The transfer of budget to this object code from 972 – AICE and International Baccalaureate Reserves.
- The transfer of budget to this object code from 972 – CAPE Academy Reserve.
- 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 Budgeting.

737 – Dues and Fees

582,926

This item has increased due to the transfer of budget to this object code from 972 – AICE and International Baccalaureate Reserves. These entries were processed by Budgeting.

972 – Charter School Capital Outlay

-152,273

This item has decreased due to the transfer of budget from this reserve to Object Code 312 – Professional Technical. This amount represents the capital outlay dollars earned by the Charter Schools for the months of July, August, and September. These entries were processed by Budgeting.

972 – AICE Reserve -954,896
This item has decreased due to the transfer of budget from this reserve to various object codes at the participating schools within the project. These entries were requested by the Office of Curriculum and Instruction and processed by Budgeting.

972 – CAPE Academy Reserve -312,498
This item has decreased due to the transfer of budget from this reserve to Object Code 511 – Supplies within this project. This entry was requested by the Office of Career & Technical Education and processed by Budgeting.

972 – Charter School Reserve -2,783,969
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. This transfer reflects the total amounts sent to the Charter Schools for FEFP revenue for the month of October. This entry was processed by Budgeting.

972 – International Baccalaureate Reserve -343,550
This item has decreased due to the transfer of budget from this reserve to various object codes at the participating schools within the project. These entries were requested by the Office of Curriculum and Instruction and processed by Budgeting.

972 – Miscellaneous Local -205,967
This item has decreased due to the transfer of budget from this reserve to the appropriate schools and departments as a result of the receipt of revenue from various outside sources. These entries were processed by Budgeting.

By Function:

5100 – Basic Instruction 3,728,510

This item has changed due to the following:

- The transfer of budget from Function 9400 – Charter School Reserve, which reflects the total FEFP revenue sent to the Charter Schools for the month of October.
- The transfer of budget from Function 9400 – Charter School Capital Outlay Reserve, which reflects the amount earned by the Charter Schools for the months of July, August, and September.
- The transfer of budget to this function code from 9400 – AICE and International Baccalaureate Reserves.
- The transfer of budget from this function to Function 5900 – Non-FEFP Education.
- 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 Budgeting.

5300 – Vocational Education 293,667

This item has increased due to the transfer of budget to this function from Function 9400 – CAPE Academy Reserve. This entry was requested by the Office of Career & Technical Education and processed by Budgeting.

5900 – Non-FEFP Education 413,609

This item has increased due to the transfer of budget to this function from Function 5100 – Basic Instruction. These entries were processed by the Office of Curriculum and Instruction.

6400 – Instructional Staff Training 139,228

This item has increased due to the transfer of budget to this function from 9400 – AICE and International Baccalaureate Reserves, as well as the result of the receipt of revenue from various outside sources. These entries were processed by Budgeting.

9100 – Community Services 141,149

This item has increased due to the transfer of budget to this function from reserves as a result of the receipt of revenue from various outside sources. These entries were processed by Budgeting.

9400 – Charter School Capital Outlay -152,273

This item has decreased due to the transfer of budget from this reserve to Function 5100 – Basic Instruction. This amount represents the capital outlay dollars earned by the Charter Schools for the months of July, August, and September. These entries were processed by Budgeting.

9400 – AICE Reserve -954,896

This item has decreased due to the transfer of budget from this reserve to various functions at the participating schools within the project. These entries were requested by the Office of Curriculum and Instruction and processed by Budgeting.

<u>9400 – CAPE Academy Reserve</u>	-312,498
This item has decreased due to the transfer of budget from this reserve to Function 5300 – Vocational Education within this project. This entry was requested by the Office of Career & Technical Education and processed by Budgeting.	
<u>9400 – Charter School Reserve</u>	-2,783,969
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. This transfer reflects the total amount sent to the Charter Schools for FEFP revenue for the month of October. This entry was processed by Budgeting.	
<u>9400 – International Baccalaureate Reserve</u>	-343,550
This item has decreased due to the transfer of budget from this reserve to various functions at the participating schools within the project. These entries were requested by the Office of Curriculum and Instruction and processed by Budgeting.	
<u>9400 – Miscellaneous Local</u>	-205,967
This item has decreased due to the transfer of budget from this reserve to the appropriate schools and departments as a result of the receipt of revenue from various outside sources. These entries were processed by Budgeting.	

By Cost Center:

9270 – Career & Technical Education 259,567

This item has increased due to the transfer of budget to this department from 9810 – CAPE Academy Reserve. This entry was requested by this office and processed by Budgeting.

All Schools 5,283,813

This item has increased due to the following:

- The transfer of budget from 9810 – Charter School Reserves, which reflects the total FEFP revenue sent to the Charter Schools for the month of October.
- The transfer of budget from 9810 – Charter School Capital Outlay Reserves, which reflects the amount earned by the Charter Schools for the months of July, August, and September.
- The transfer of budget from 9810 – AICE and International Baccalaureate Reserves.
- 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 Budgeting.

9810 – Instructional Other -790,484

This item has decreased due to the transfer of budget to schools. These entries were processed by the Office of Curriculum and Instruction.

9810 – Charter School Capital Outlay -152,273

This item has decreased due to the transfer of budget from this reserve to the individual charter schools. This amount represents the capital outlay dollars earned by the Charter Schools for the months of July, August, and September. These entries were processed by Budgeting.

9810 – AICE Reserve -954,896

This item has decreased due to the transfer of budget from this reserve to the participating schools within the project. This entry was processed by Budgeting.

9810 – CAPE Academy Reserve -312,498

This item has decreased due to the transfer of budget from this reserve to Department 9270 – Career & Technical Education within this project. This entry was requested by the Office of Career & Technical Education and processed by Budgeting.

9810 – Charter School Reserve -2,783,969

This item has decreased due to the transfer of budget from this reserve to the individual Charter School accounting strings. This transfer reflects the total amount sent to the Charter Schools for FEFP revenue for the month of October. This entry was processed by Budgeting.

9810 – International Baccalaureate Reserve -343,550

This item has decreased due to the transfer of budget from this reserve to the participating schools within the project. This entry was processed by Budgeting.

9810 – Miscellaneous Local -205,967

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