



Agenda Item Details

Meeting	May 28, 2013 - Regular Meeting
Category	7. Consent Agenda
Subject	7.5 Budget Amendment #8 - Fiscal Year 2012-2013, presented by Rita R. Scallan, Chief Financial Officer, and recommended by the Superintendent for approval.
Access	Public
Type	Action (Consent)
Fiscal Impact	Yes
Dollar Amount	\$ 1,075,435.63
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #8 - Fiscal Year 2012-2013.

Public Content

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 funds. These amendments facilitate District operations to occur in a positive manner.

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.

Required by S.B.E. rule 6A-1.006 New Revenue Appropriated During the Month of April 2013:

General Fund	\$ 313,287.18
Debt Service Funds	0.00
Capital Projects Funds	18,634.90
Other Special Revenue Funds - Federal	723,211.80
Other Special Revenue Funds - Food Service	<u>20,301.75</u>
Total - All Funds	<u>\$ 1,075,435.63</u>

 [B-A 8 - April 2013.pdf \(795 KB\)](#)

Administrative Content

Our adopted rules of Parliamentary Procedure, Robert's Rules, provide for a consent agenda listing several items for approval of the Board by a single motion. Most of the items listed under the consent agenda have gone through Board subcommittee review and recommendation. Documentation concerning these items has been provided to all Board members and the public in advance to assure an extensive and thorough review. Items may be removed from the consent agenda at the request of any board member.

Motion & Voting

Motion to approve the Consent Agenda as amended and all of the Consent Agenda items as recommended by the Superintendent.

Motion by Cindy Frakes, second by Dewey Destin.

Final Resolution: Motion Carries

Yes: Dewey Destin, Cindy Frakes, Melissa Thrush, Rodney Walker



School District of Okaloosa County

BUDGET AMENDMENT #8

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2013	INCREASE	DECREASE	BUDGET AS OF 4/30/2013	
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	-	1,385.00	-	-	1,385.00
3203	MEDICAID REIMBURSEMENT	449,142.00	449,142.00	-	-	449,142.00
3210	FEMA - ADMINISTRATIVE	-	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	-	2,853.72	-	-	2,853.72
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	40,871.58	1,518.81	-	42,390.39
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	2,344,974.00	-	-	2,344,974.00
3370	VOLUNTARY PREKINDERGARTEN PROGRAM - SUMMER	70,824.79	144,967.67	-	-	144,967.67
3371	VOLUNTARY PREKINDERGARTEN PROGRAM	380,000.00	361,000.00	-	-	361,000.00
3379	FUEL TAX REFUND	40,000.00	40,000.00	-	-	40,000.00
3399	OTHER MISCELLANEOUS STATE REVENUE	400,134.00	415,758.00	-	-	415,758.00
3401	PRINT SHOP POSTAGE	29,000.00	29,000.00	-	-	29,000.00
3402	PRINT SHOP PRINTING	265,000.00	265,000.00	-	-	265,000.00
3404	PRINT SHOP PRINTING- NICEVILLE	-	-	-	-	-
3405	PRINT SHOP POSTAGE - NICEVILLE	-	-	-	-	-
3407	EDUCATIONAL BROADBAND - LEASE	14,190.00	14,190.00	-	-	14,190.00
3411	DISTRICT SCHOOL TAXES	83,588,324.00	83,588,324.00	-	-	83,588,324.00
3414	SALES TAX REVENUE	73.50	204.00	-	-	204.00
3421	TAX REDEMPTIONS	300,000.00	458,702.37	36,302.67	-	495,005.04
3425	RENT/USE OF FACILITY	22,639.26	104,794.16	6,166.84	-	110,961.00
3426	COURSE FEES - CHOICE HS & TECH. CNTR.	310,000.00	330,815.93	164,526.50	-	495,342.43
3428	SUPPLY FEES - CHOICE HS & TECH. CNTR.	10,000.00	18,000.00	7,000.00	-	25,000.00
3429	TECHNOLOGY FEES - CHOICE HS & TECH. CNTR.	10,000.00	18,000.00	7,000.00	-	25,000.00
3431	INTEREST ON INVESTMENTS	250,000.00	250,000.00	-	-	250,000.00
3434	COMMUNITY EDUCATION ENRICHMENT PROGRAM	4,196.00	14,934.00	2,100.00	-	17,034.00
3445	TESTS & BOOKS - CHOICE HS & TECH. CNTR.	84.00	398.20	12.00	-	410.20
3448	DONATIONS	5,300.00	79,126.96	18,950.00	-	98,076.96
3449	STUDENT/PARENT IPAD/LAPTOP INSURANCE	2,950.00	3,500.00	-	-	3,500.00
3462	PURCHASED CUSTODIAL SERVICE	120.00	830.06	-	-	830.06
3463	BOB SIKES CHILD CARE	170,000.00	171,500.00	-	-	171,500.00
3465	PURCHASED POSITIONS - OTHER	147,501.60	377,039.79	12,020.52	-	389,060.31
3466	PURCHASED OTHER POSITIONS - EXTERNAL	61,996.05	85,028.91	200.00	-	85,228.91
3467	PURCHASED - SCHOOLS - OTHER	969.00	19,904.42	-	-	19,904.42
3468	RIVERSIDE CHILD CARE	133,000.00	157,500.00	-	-	157,500.00
3469	ANTIOCH CHILD CARE	179,000.00	180,500.00	-	-	180,500.00
3470	NORTHWOOD CHILD CARE	146,000.00	137,000.00	-	-	137,000.00
3471	VOCATIONAL EQUIPMENT - CHOICE HS & TECH. CNTR.	10,000.00	18,000.00	7,100.00	-	25,100.00
3475	BLUEWATER CHILD CARE	299,000.00	307,500.00	-	-	307,500.00
3476	EDGE CHILD CARE	173,000.00	171,000.00	-	-	171,000.00
3477	PLEW CHILD CARE	220,000.00	221,000.00	-	-	221,000.00
3478	WRIGHT CHILD CARE	95,000.00	94,000.00	-	5,000.00	89,000.00
3479	SOUTHSIDE CHILD CARE	-	16.10	-	-	16.10
3484	FINANCIAL AID FEES	10,000.00	18,000.00	7,000.00	-	25,000.00
3485	RESTITUTION PAYMENTS - OTHER	-	9,875.76	-	-	9,875.76
3487	CERTIFICATE FEES - SUBSTITUTES	5,000.00	14,000.00	220.00	-	14,220.00
3488	FINGERPRINT PROGRAM	25,000.00	49,000.00	-	-	49,000.00
3489	CERTIFICATE FEES	27,000.00	27,000.00	1,530.00	-	28,530.00
3490	MISCELLANEOUS REVENUE	254,794.64	378,778.38	7,385.87	-	386,164.25
3491	E-RATE REFUNDS	40,687.90	181,539.00	20,621.87	-	202,160.87
3492	TRANSPORTATION - SCHOOL ACTIVITIES	350,000.00	350,000.00	-	-	350,000.00
3493	SALE OF JUNK	2,198.67	6,642.67	-	-	6,642.67
3494	FEDERAL INDIRECT COST REIMBURSEMENT	300,000.00	300,000.00	-	-	300,000.00
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	3,456.16	31,569.28	6,035.59	-	37,604.87
3497	REFUND - PRIOR YEAR EXPENDITURES	11,598.95	71,502.20	-	-	71,502.20
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	-	3,955.25	-	-	3,955.25
3741	INSURANCE LOSS RECOVERY	5,991.52	47,339.20	11,879.40	-	59,218.60
3746	HEALTH REIMBURSEMENT ARRANGEMENT	2,848.92	59,282.48	717.11	-	59,999.59
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	\$ 275,939,336.66	\$ 318,287.18	\$ 5,000.00	\$ 276,252,623.84

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 3/31/2013	INCREASE	DECREASE	BUDGET AS OF 4/30/2013
5100	BASIC EDUCATION (K-12)	\$ 127,740,684.17	\$ 129,594,068.49	\$ 60,956.33	\$ -	\$ 129,655,024.82
5101	CHARTER SCHOOL FEDERAL IMPACT	3,462.16	76,488.35	-	-	76,488.35
5102	NORTHWEST FLORIDA BALLET FACILITY	-	-	-	-	-
5103	BASIC INSTRUCTION	-	-	-	-	-
5200	EXCEPTIONAL CHILD	16,156,746.17	16,275,916.67	-	19,073.35	16,256,843.32
5300	VOCATIONAL AND TECHNICAL EDUCATION	4,753,834.41	5,085,985.21	342.50	-	5,086,327.71
5400	ADULT GENERAL EDUCATION	6,234.94	6,234.94	-	-	6,234.94
5500	PREKINDERGARTEN	521,525.56	564,286.44	-	122.37	564,164.07
5900	OTHER INSTRUCTION	1,372,722.77	1,505,371.45	46,583.86	-	1,551,955.31
6100	PUPIL PERSONNEL SERVICES	1,490,811.31	1,705,062.49	-	18,111.06	1,686,951.43
6110	ATTENDANCE AND SOCIAL WORK	348,132.85	308,359.08	-	5.75	308,353.33
6120	GUIDANCE SERVICES	2,078,522.79	2,076,129.74	-	51.34	2,076,078.40
6130	HEALTH SERVICES	970,628.42	992,845.53	-	335.67	992,509.86
6140	PSYCHOLOGICAL SERVICES	793,371.24	773,765.48	-	0.86	773,764.62
6141	TESTING	232,159.76	61,534.44	-	-	61,534.44
6150	PARENTAL INVOLVEMENT	600.00	859.74	-	26.30	833.44
6200	INSTRUCTIONAL MEDIA SERVICE	1,219,225.64	1,242,143.55	6,315.47	-	1,248,459.02
6300	INSTR & CURR DEVELOPMENT SVC (SUPT)	6,100,766.41	6,166,017.48	-	60,158.67	6,105,858.81
6303	STAFF DEVELOPMENT - CURRICULUM	-	-	-	-	-
6400	INSTR STAFF TRAINING SERVICES	876,239.39	946,390.36	7,337.10	-	953,727.46
6500	INSTRUCTIONAL RELATED TECHNOLOGY	906,980.70	949,300.50	60,431.90	-	1,009,732.40
7100	SCHOOL BOARD	3,223,062.40	3,269,977.72	11,537.36	-	3,281,515.08
7200	GENERAL ADMINISTRATION (SUPT)	421,402.71	404,631.83	101.15	-	404,732.98
7300	SCHOOL ADMIN - PRINCIPAL'S OFFICE	14,554,536.10	15,356,060.67	7,773.12	-	15,363,833.79
7400	FACILITIES ACQUISITION & CONSTRUCTION	413,729.78	627,165.96	-	9,333.98	617,831.98
7500	FISCAL SERVICES (FINANCE DEPT)	1,917,277.37	1,934,970.40	272.98	-	1,935,243.38
7600	FOOD SERVICE (SCHOOLS)	-	55,700.06	-	89.50	55,610.56
7610	FOOD SERVICE - DEPARTMENT	-	-	-	-	-
7700	CENTRAL SERVICES	-	-	-	-	-
7710	PLAN, RESEARCH, DEVELOP, & EVALUATE	-	-	-	-	-
7720	INFORMATION SERVICES	134,209.00	134,789.74	-	-	134,789.74
7730	STAFF SERVICES	4,881,589.07	5,153,701.01	10,278.11	-	5,163,979.12
7760	INTERNAL SERVICE (PURCH/WAREHOUSE)	709,486.56	777,885.00	-	-	777,885.00
7762	FURNITURE SHOP	2,848.65	2,848.65	-	-	2,848.65
7800	PUPIL TRANSP SERVICES - SCHOOL	427,175.73	413,930.64	-	1,147.46	412,783.18
7801	TRANSPORTATION - NORTH	4,682,027.17	4,863,562.32	3,799.44	-	4,867,361.76
7802	TRANSPORTATION - CENTRAL	2,398,430.46	2,432,786.82	13,399.42	-	2,446,186.24
7803	TRANSPORTATION - SOUTH	3,671,502.09	3,862,200.36	5,213.25	-	3,867,413.61
7900	OPERATION OF PLANT	17,892,354.87	18,444,586.86	-	10,323.66	18,434,263.20
8100	MAINTENANCE ADMINISTRATION	1,151,948.10	1,167,471.18	15.82	-	1,167,487.00
8120	BUILDING AND GROUND MAINTENANCE	6,411,605.14	6,512,779.04	-	26,723.34	6,486,055.70
8200	ADMINISTRATIVE TECHNOLOGY SERVICES	2,787,237.78	2,674,917.44	41,861.00	-	2,716,778.44
9100	COMMUNITY SERVICE	1,706,322.30	1,814,699.32	-	4,297.15	1,810,402.17
9700	TRANSFER FUNDS	-	-	-	-	-
9890	RESERVES	40,713,393.51	37,703,911.70	186,868.83	-	37,890,780.53
TOTAL - GENERAL FUND		\$ 273,672,787.48	\$ 275,939,336.66	\$ 463,087.64	\$ 149,800.46	\$ 276,252,623.84

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 8

Board Meeting May 28, 2013

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3343	<u>State License Tax</u>		<u>\$ 1,518.81</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	<u>\$ 1,518.81</u>
	<i>Explanation: To appropriate revenue for State License Tax based on actual collections.</i>		
	.... Discretionary	\$ 1,518.81	
3421	<u>Tax Redemptions</u>		<u>\$ 36,302.67</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	<u>\$ 36,302.67</u>
	<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>		
	.... Discretionary	\$ 36,302.67	
3425	<u>Rent/Use Of Facility</u>		<u>\$ 6,166.84</u>
	0430 Electricity	7900 Operation of Plant	\$ 300.00
	0987 Reserve Schools/Departments	9890 Reserves	5,865.84
	0990 Fund Balance - Unappropriated	9890 Reserves	1.00
			<u>\$ 6,166.84</u>
	<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>		
	.... Discretionary	\$ 5,866.84	0011 Utilities/Custodial - Other District Facilities \$ 300.00
3426	<u>Course Fees - CHOICE HS & Technical Center</u>		<u>\$ 164,526.50</u>
	0510 Supplies	5900 Other Instruction	\$ 6,581.00
	0691 Software (Over \$1,000)	5900 Other Instruction	8,226.00
	0790 Miscellaneous Expense	5900 Other Instruction	16,453.00
	0990 Fund Balance - Unappropriated	9890 Reserves	133,266.50
			<u>\$ 164,526.50</u>
	<i>Explanation: To appropriate estimated revenue for course fees at CHOICE HS & Technical Center based on actual collections.</i>		
	.... Discretionary	\$ 133,266.50	2015 Adult Student Fees \$ 6,581.00
	2039 Career Education Equipment & Supplies	\$ 8,226.00	3005 Financial Aid Trust Fund \$ 16,453.00
3428	<u>Supply Fees - CHOICE HS & Technical Center</u>		<u>\$ 7,000.00</u>
	0510 Supplies	5900 Other Instruction	<u>\$ 7,000.00</u>
	<i>Explanation: To appropriate estimated revenue for supply fees at CHOICE HS & Technical Center based on actual collections.</i>		
	2015 Adult Student Fees	\$ 7,000.00	
3429	<u>Technology Fees - CHOICE HS & Technical Center</u>		<u>\$ 7,000.00</u>
	0510 Supplies	5900 Other Instruction	<u>\$ 7,000.00</u>
	<i>Explanation: To appropriate estimated revenue for technology fees at CHOICE HS & Technical Center based on actual collections.</i>		
	2016 Adult Technology Fees	\$ 7,000.00	
3434	<u>Community Education Enrichment Program</u>		<u>\$ 2,100.00</u>
	0750 Other Personnel Services	9100 Community Service	<u>\$ 2,100.00</u>
	<i>Explanation: To appropriate estimated revenue for Community Education Enrichment Program based on actual collections.</i>		
	2166 Adult Enrichment	\$ 2,100.00	
3445	<u>Tests & Books - CHOICE HS & Technical Center</u>		<u>\$ 12.00</u>
	0510 Supplies	5300 Vocational	<u>\$ 12.00</u>
	<i>Explanation: To appropriate estimated revenue for adult education tests and books at CHOICE HS & Technical Center based on actual collections.</i>		
	2039 Career Education Equipment & Supplies	\$ 12.00	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 8

Board Meeting May 28, 2013

Account	Object	Function	Increase (Decrease)
3448	<u>Donations</u>		\$ 18,950.00
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	\$ 18,950.00
	<i>Explanation: To appropriate donation for Plew Elementary School based on actual collections.</i>		
	3018 Plew ES PLA Donations	\$ 18,950.00	
3465	<u>Purchased Positions - Other</u>		\$ 12,020.52
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 3,407.40
	0131 Salary - Instructional	5100 Basic Education (K-12)	5,600.01
	0210 Florida Retirement System	5100 Basic Education (K-12)	453.62
	0220 Social Security	5100 Basic Education (K-12)	691.86
	0232 Group Insurance - Life	5100 Basic Education (K-12)	7.29
	0234 Group Insurance - Other	5100 Basic Education (K-12)	25.26
	0750 Other Personnel Services	5100 Basic Education (K-12)	1,293.58
	0102 Salary - Other Compensation	6200 Instructional Media Services	480.00
	0210 Florida Retirement System	6200 Instructional Media Services	24.87
	0220 Social Security	6200 Instructional Media Services	36.63
			\$ 12,020.52
	<i>Explanation: To appropriate funds received from schools to purchase positions and/or pay for other compensation based on actual collections.</i>		
	2051 Purchased - Other Positions	\$ 12,020.52	
3466	<u>Purchased Other Positions - External</u>		\$ 200.00
	0117 Workshops	6300 Instruction & Curriculum	\$ 185.78
	0220 Social Security	6300 Instruction & Curriculum	14.22
			\$ 200.00
	<i>Explanation: To appropriate workshop reimbursement from outside sources based on actual collections.</i>		
	7020 Purchased Positions - External	\$ 200.00	
3471	<u>Vocational Equipment - CHOICE HS & Technical Center</u>		\$ 7,100.00
	0642 Equipment (Under \$1,000)	5300 Vocational	\$ 7,100.00
	<i>Explanation: To appropriate estimated revenue for vocational equipment at CHOICE HS & Technical Center based on actual collections.</i>		
	2039 Career Education Equipment & Supplies	\$ 7,100.00	
3478	<u>Wright Child Care</u>		\$ (5,000.00)
	0510 Supplies	9100 Community Service	\$ (5,000.00)
	<i>Explanation: To adjust estimated revenue projection based on actual collections to date for Wright Child Care.</i>		
	2178 Child Care - Wright Elementary School	\$ (5,000.00)	
3484	<u>Financial Aid Fees</u>		\$ 7,000.00
	0790 Miscellaneous Expense	5300 Vocational	\$ 7,000.00
	<i>Explanation: To appropriate estimated revenue for Financial Aid Fees based on actual collections.</i>		
	3005 Financial Aid Trust Fund	\$ 7,000.00	
3487	<u>Certificate Fees - Substitutes</u>		\$ 220.00
	0730 Dues and Fees	7730 Staff Services	\$ 220.00
	<i>Explanation: To appropriate estimated revenue for Certification Fees - Substitutes based on actual collections.</i>		
	2088 Certification	\$ 220.00	
3489	<u>Certificate Fees</u>		\$ 1,530.00
	0730 Dues and Fees	7730 Staff Services	\$ 1,530.00
	<i>Explanation: To appropriate revenue for Certificate Fees - Teachers based on actual collections.</i>		
	2088 Certification	\$ 1,530.00	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 8

Board Meeting May 28, 2013

Account	Object	Function	Increase (Decrease)
3490	<u>Miscellaneous Revenue</u>		\$ 7,385.87
	0510 Supplies	5100 Basic Education (K-12)	\$ 500.00
	0331 Out of County Travel	6300 Instruction & Curriculum	500.00
	0370 Postage	6300 Instruction & Curriculum	300.00
	0390 Other Purchased Service	6300 Instruction & Curriculum	100.00
	0510 Supplies	6300 Instruction & Curriculum	300.00
	0510 Supplies	7200 General Administration	101.15
	0398 Field Trips	7801 Transportation - North	100.00
	0398 Field Trips	7802 Transportation - Central	100.00
	0398 Field Trips	7803 Transportation - South	100.00
	0510 Supplies	8100 Maintenance Administration	20.72
	0990 Fund Balance - Unappropriated	9890 Reserves	5,264.00
			<u>\$ 7,385.87</u>

Explanation: To appropriate revenue for dividends (\$5,026.00), record requests from State of Florida (\$238.00), vending revenue (\$121.87), Project Connect mini-grants (\$1,500.00), and American Chemical Society Science Coaches Program grant (\$500.00) based on actual collections.

....	Discretionary	\$ 5,264.00	1020 Maintenance - Vending Commission	\$ 20.72
1038	Project Connect	\$ 1,500.00	2042 BAO Social Fund	\$ 101.15
3068	ACS Science Coaches Program	\$ 500.00		

3491	<u>E-Rate Refunds</u>		\$ 20,621.87
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 20,621.87

Explanation: To appropriate revenue for e-rate refunds based on actual collections.

....	Discretionary	\$ 20,621.87
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3495	<u>Transportation - Repairs Dept./Other</u>		\$ 6,035.59
	0550 Repair Parts	7801 Transportation - North	\$ 1,976.74
	0550 Repair Parts	7802 Transportation - Central	2,993.10
	0550 Repair Parts	7803 Transportation - South	1,065.75
			<u>\$ 6,035.59</u>

Explanation: To appropriate revenue for transportation repairs based on actual collections.

....	Discretionary	\$ 6,035.59
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3741	<u>Insurance Loss Recovery</u>		\$ 11,879.40
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 11,879.40

Explanation: To appropriate revenue from insurance loss recovery based on actual collections.

....	Discretionary	\$ 11,879.40
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3746	<u>Health Reimbursement Arrangement</u>		\$ 717.11
	0310 Professional & Technical Service	7730 Staff Services	\$ 717.11

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

5006	Health Reimbursement Arrangement	\$ 717.11
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II. Amendments Between Appropriations & Reserves

....	Discretionary		
		5100 Basic Education (K-12)	\$ (280,061.82)
		5200 Exceptional Child	10,424.38
		5300 Vocational	(827.05)
		5500 Prekindergarten	(175.12)
		6100 Pupil Personnel Services	(16,920.00)
		6200 Instructional Media Services	5,949.99
		6300 Instruction & Curriculum	534.67
		6400 Instructional Staff Training Services	7,118.10
		7300 School Admin - Principal Office	5,681.37
		7400 Facilities Acquisition and Construction	(9,333.98)
		7800 Pupil Transp Services - School	(524.00)
		7801 Transportation - North	312.50
		7802 Transportation - Central	5,537.50
		7803 Transportation - South	1,388.25

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 8

Board Meeting May 28, 2013

Account	Object	Function	Increase (Decrease)
		7900 Operation of Plant	(1,154.02)
		8200 Administrative Technology Services	41,861.00
		9890 Reserves	247,813.23
			<u>\$ 17,625.00</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and appropriation of HRA debit card fees (Project 5006).</i>			
	4016 SM - Administrative	\$ (25,436.00) 5006 Health Reimbursement Arrangement	\$ 7,811.00
0011	<u>Utilities/Custodial - Other District Facilities</u>		
	0350 Repair and Maintenance	7900 Operation of Plant	\$ 918.30
	0410 Natural Gas	7900 Operation of Plant	3,400.00
	0430 Electricity	7900 Operation of Plant	(4,318.30)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
0120	<u>SAI - High School Reading</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (1,065.83)
	0750 Other Personnel Services	5100 Basic Education (K-12)	1,065.83
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
0132	<u>VPK - Year Long Program</u>		
	0510 Supplies	5200 Exceptional Child	\$ 48.88
	0510 Supplies	5500 Prekindergarten	(1,548.88)
	0684 Replacement Roofing & Systems	5500 Prekindergarten	1,500.00
	0371 Telephone	7900 Operation of Plant	(1,000.00)
	0373 Telephone Long Distance	7900 Operation of Plant	(200.00)
	0410 Natural Gas	7900 Operation of Plant	1,200.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
1006	<u>NDIA Accelerator Grant</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (487.00)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	487.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
1084	<u>Medicaid Reimbursement</u>		
	0510 Supplies	7500 Fiscal Services	\$ 197.92
	0642 Equipment (Under \$1,000)	7500 Fiscal Services	(47.92)
	0373 Telephone Long Distance	7900 Operation of Plant	(150.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2004	<u>Itinerant - Visually Impaired</u>		
	0310 Professional & Technical Service	5200 Exceptional Child	\$ (1,533.00)
	0390 Other Purchased Service	5200 Exceptional Child	(81.95)
	0642 Equipment (Under \$1,000)	5200 Exceptional Child	(2,000.00)
	0644 Computer Hardware (Under \$1,000)	5200 Exceptional Child	327.00
	0691 Software (Over \$1,000)	5200 Exceptional Child	3,465.00
	0693 Software Subscriptions	5200 Exceptional Child	(177.05)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2008	<u>Itinerant Teachers - Hearing Impaired</u>		
	0330 In County Travel	5200 Exceptional Child	\$ (547.83)
	0350 Repair and Maintenance	5200 Exceptional Child	273.77
	0510 Supplies	5200 Exceptional Child	134.11
	0622 Audio Visual (Under \$1,000)	5200 Exceptional Child	139.95
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2015	<u>Adult Student Fees</u>		
	0390 Other Purchased Service	5900 Other Instruction	\$ 1,216.00
	0510 Supplies	5900 Other Instruction	(1,216.00)
			<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 8

Board Meeting May 28, 2013

Account	Object	Function	Increase (Decrease)
2018 <u>Itinerant Teachers - Autistic</u>			
	0510 Supplies	5200 Exceptional Child	\$ (608.00)
	0692 Software (Under \$1,000)	5200 Exceptional Child	608.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2027 <u>School Psychologists</u>			
	0693 Software Subscriptions	6140 Psychological Services	\$ 230.50
	0730 Dues and Fees	6140 Psychological Services	(230.50)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2039 <u>Career Education Equipment & Supplies</u>			
	0350 Repair and Maintenance	5300 Vocational	\$ 150.00
	0510 Supplies	5300 Vocational	149.32
	0642 Equipment (Under \$1,000)	5300 Vocational	(299.32)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2045 <u>ROTC</u>			
	0750 Other Personnel Services	5100 Basic Education (K-12)	\$ 630.66
	0997 Reserve - Projects	9890 Reserves	(630.66)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2051 <u>Purchased - Other Positions</u>			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (0.03)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(1.59)
	0220 Social Security	5100 Basic Education (K-12)	(2.08)
	0750 Other Personnel Services	5100 Basic Education (K-12)	3.70
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2062 <u>Air Force Armament Museum Donation</u>			
	0220 Social Security	5100 Basic Education (K-12)	\$ 5.47
	0750 Other Personnel Services	5100 Basic Education (K-12)	376.99
	0398 Field Trips	7800 Pupil Transp Services - School	(623.46)
	0398 Field Trips	7802 Transportation - Central	241.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2086 <u>SAI - Teenage Parenting Program</u>			
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (177.19)
	0750 Other Personnel Services	5100 Basic Education (K-12)	177.19
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2088 <u>Certification</u>			
	0390 Other Purchased Service	6400 Instructional Staff Training Services	\$ 400.00
	0510 Supplies	6400 Instructional Staff Training Services	(400.00)
	0370 Postage	7730 Staff Services	150.00
	0693 Software Subscriptions	7730 Staff Services	10,546.80
	0730 Dues and Fees	7730 Staff Services	(10,696.80)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2099 <u>Stadium Facilities</u>			
	0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	\$ 19.80
	0510 Supplies	8120 Building and Ground Maintenance	8,908.92
	0517 Tools - Maintenance	8120 Building and Ground Maintenance	260.10
	0540 Oil	8120 Building and Ground Maintenance	113.80
	0560 Tires and Tubes	8120 Building and Ground Maintenance	693.32
	0642 Equipment (Under \$1,000)	8120 Building and Ground Maintenance	(4,000.00)
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	(5,995.94)
			<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 8

Board Meeting May 28, 2013

Account	Object	Function	Increase (Decrease)
2120 <u>CSR - 7th Period Allocation</u>			
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 1,292.15
	0131 Salary - Instructional	5100 Basic Education (K-12)	(1,292.15)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2154 <u>Advanced Placement</u>			
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 2,978.07
	0131 Salary - Instructional	5100 Basic Education (K-12)	(2,978.07)
	0750 Other Personnel Services	5100 Basic Education (K-12)	154.04
	0997 Reserve - Projects	9890 Reserves	(154.04)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2160 <u>Lottery - School Recognition</u>			
	0220 Social Security	5100 Basic Education (K-12)	\$ 7.16
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(1,959.37)
	0510 Supplies	5100 Basic Education (K-12)	(1,383.47)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	1,458.52
	0750 Other Personnel Services	5100 Basic Education (K-12)	493.69
	0610 Library Books	6100 Pupil Personnel Services	(1,317.33)
	0610 Library Books	6200 Instructional Media Services	1,317.33
	0642 Equipment (Under \$1,000)	7300 School Admin - Principal Office	1,383.47
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2166 <u>Adult Enrichment</u>			
	0102 Salary - Other Compensation	9100 Community Service	\$ 3,848.87
	0210 Florida Retirement System	9100 Community Service	185.35
	0220 Social Security	9100 Community Service	265.94
	0750 Other Personnel Services	9100 Community Service	(4,300.16)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2168 <u>Child Care - Riverside Elementary School</u>			
	0510 Supplies	5200 Exceptional Child	\$ 50.00
	0642 Equipment (Under \$1,000)	5200 Exceptional Child	(152.48)
	0510 Supplies	5500 Prekindergarten	50.00
	0642 Equipment (Under \$1,000)	5500 Prekindergarten	52.48
	0100 Salary - Non-Instructional	9100 Community Service	1,728.00
	0210 Florida Retirement System	9100 Community Service	90.00
	0220 Social Security	9100 Community Service	132.00
	0510 Supplies	9100 Community Service	(1,950.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2170 <u>Child Care - Northwood Elementary School</u>			
	0331 Out of County Travel	6400 Instructional Staff Training Services	\$ 240.00
	0390 Other Purchased Service	9100 Community Service	72.00
	0510 Supplies	9100 Community Service	(331.96)
	0622 Audio Visual (Under \$1,000)	9100 Community Service	19.96
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2174 <u>Child Care - Plew Elementary School</u>			
	0220 Social Security	5100 Basic Education (K-12)	\$ 0.56
	0750 Other Personnel Services	5100 Basic Education (K-12)	38.96
	0371 Telephone	7900 Operation of Plant	50.00
	0130 Salary - Overtime	9100 Community Service	157.31
	0210 Florida Retirement System	9100 Community Service	8.15
	0220 Social Security	9100 Community Service	20.27
	0510 Supplies	9100 Community Service	(1,266.18)
	0642 Equipment (Under \$1,000)	9100 Community Service	423.48
	0750 Other Personnel Services	9100 Community Service	567.45
			<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 8

Board Meeting May 28, 2013

Account	Object	Function	Increase (Decrease)
2175	<u>Child Care - Bluewater Elementary School</u>		
	0130 Salary - Overtime	9100 Community Service	\$ 485.18
	0210 Florida Retirement System	9100 Community Service	25.14
	0220 Social Security	9100 Community Service	37.11
	0510 Supplies	9100 Community Service	(628.72)
	0750 Other Personnel Services	9100 Community Service	81.29
			<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)	\$ 4.35
	0750 Other Personnel Services	5100 Basic Education (K-12)	300.00
	0350 Repair and Maintenance	7900 Operation of Plant	700.00
	0510 Supplies	9100 Community Service	(1,004.35)
			<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 Salary - Non-Instructional	9100 Community Service	\$ (2,879.80)
	0210 Florida Retirement System	9100 Community Service	(193.23)
	0220 Social Security	9100 Community Service	(220.30)
	0371 Telephone	9100 Community Service	(250.00)
	0381 Water and Sewage	9100 Community Service	(800.00)
	0382 Garbage	9100 Community Service	(200.00)
	0430 Electricity	9100 Community Service	(154.22)
	0510 Supplies	9100 Community Service	4,697.55
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2179	<u>Child Care - Antioch Elementary School</u>		
	0510 Supplies	9100 Community Service	\$ (59.00)
	0644 Computer Hardware (Under \$1,000)	9100 Community Service	59.00
			<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>		
	0750 Other Personnel Services	5100 Basic Education (K-12)	\$ 38.96
	0130 Salary - Overtime	9100 Community Service	155.95
	0210 Florida Retirement System	9100 Community Service	8.07
	0220 Social Security	9100 Community Service	11.94
	0371 Telephone	9100 Community Service	12.55
	0510 Supplies	9100 Community Service	(1,484.54)
	0730 Dues and Fees	9100 Community Service	1,000.00
	0750 Other Personnel Services	9100 Community Service	257.07
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2909	<u>School Maintenance</u>		
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (47,376.88)
	0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	(452.10)
	0370 Postage	8120 Building and Ground Maintenance	27.10
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	659.88
	0510 Supplies	8120 Building and Ground Maintenance	17,363.87
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	13,695.47
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	16,713.55
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	(630.89)
			<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	(6,671.55)
	0642 Equipment (Under \$1,000)	5200 Exceptional Child	5,243.96
	0750 Other Personnel Services	5200 Exceptional Child	1,528.71
	0997 Reserve - Projects	9890 Reserves	(102.06)
			<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 8

Board Meeting May 28, 2013

Account	Object	Function	Increase (Decrease)
3006	<u>NDIA Accelerator Grant</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ 945.99
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	(1.70)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	(14.24)
	0692 Software (Under \$1,000)	5100 Basic Education (K-12)	(930.05)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3012	<u>STEMM Academy State Grant FY 12-13</u>		
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	\$ 20,000.00
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	6,720.00
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	(26,720.00)
			<u>\$ -</u>
3058	<u>Innovative Program - Science Fair</u>		
	0331 Out of County Travel	5100 Basic Education (K-12)	\$ (1,000.00)
	0370 Postage	5100 Basic Education (K-12)	1,000.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3062	<u>Boeing Grant</u>		
	0510 Supplies	6400 Instructional Staff Training Services	\$ (727.99)
	0644 Computer Hardware (Under \$1,000)	6400 Instructional Staff Training Services	727.99
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3105	<u>Instructional Materials - Textbooks</u>		
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ 1,878.00
	0510 Supplies	5100 Basic Education (K-12)	1,322.14
	0520 Textbooks	5100 Basic Education (K-12)	52,731.92
	0530 Periodicals	5100 Basic Education (K-12)	347.32
	0997 Reserve - Projects	9890 Reserves	(56,279.38)
			<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	\$ (301.91)
	0530 Periodicals	6200 Instructional Media Services	83.15
	0610 Library Books	6200 Instructional Media Services	(175.84)
	0622 Audio Visual (Under \$1,000)	6200 Instructional Media Services	656.22
	0642 Equipment (Under \$1,000)	6200 Instructional Media Services	(261.62)
			<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)	\$ 4.00
	0997 Reserve - Projects	9890 Reserves	(4.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3109	<u>Instructional Materials - Science</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (535.41)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	535.41
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3112	<u>School Enhancement Training</u>		
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	\$ 1,500.00
	0117 Workshops	6400 Instructional Staff Training Services	(2,005.09)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	77.70
	0220 Social Security	6400 Instructional Staff Training Services	114.75
	0331 Out of County Travel	6400 Instructional Staff Training Services	389.31
	0510 Supplies	6400 Instructional Staff Training Services	(230.94)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 8

Board Meeting May 28, 2013

Account	Object	Function	Increase (Decrease)
	0644 Computer Hardware (Under \$1,000)	6400 Instructional Staff Training Services	139.99
	0692 Software (Under \$1,000)	6400 Instructional Staff Training Services	60.00
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(45.72)
			\$ -

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

3125 CSR - Instructional Materials

	0510 Supplies	5100 Basic Education (K-12)	\$ (239.20)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	239.20
			\$ -

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

3130 CSR - STEM Academy Initiative

	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 856.24
	0131 Salary - Instructional	5100 Basic Education (K-12)	(856.24)
			\$ -

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

3150 Educational Technology

	0357 Support Managed Computers	5100 Basic Education (K-12)	\$ 151.83
	0363 Seat Managed - Computers	5100 Basic Education (K-12)	20.60
	0644 Computer Hardware (Under \$1,000)	5900 Other Instruction	(123.58)
	0510 Supplies	6500 Instruction Related Technology	(20.60)
	0644 Computer Hardware (Under \$1,000)	6500 Instruction Related Technology	(0.60)
	0681 Fire/Sprinkler/Elect.	6500 Instruction Related Technology	(27.65)
			\$ -

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

3160 Lottery - School Recognition

	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 5,004.72
	0220 Social Security	5100 Basic Education (K-12)	(4,922.64)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	2,430.27
	0510 Supplies	5100 Basic Education (K-12)	3,266.70
	0105 Salary - Bonus	5200 Exceptional Child	(3,634.30)
	0220 Social Security	5200 Exceptional Child	(351.19)
	0105 Salary - Bonus	5300 Vocational	954.18
	0220 Social Security	5300 Vocational	(412.39)
	0220 Social Security	5500 Prekindergarten	(0.85)
	0220 Social Security	6100 Pupil Personnel Services	(0.03)
	0220 Social Security	6110 Attendance and Social Work	(5.75)
	0220 Social Security	6120 Guidance Services	(51.34)
	0220 Social Security	6130 Health Services	(335.67)
	0220 Social Security	6140 Psychological Services	(0.86)
	0220 Social Security	6200 Instructional Media Services	(3.42)
	0510 Supplies	6200 Instructional Media Services	(2,253.91)
	0610 Library Books	6200 Instructional Media Services	763.98
	0220 Social Security	6300 Instruction & Curriculum	(21.69)
	0220 Social Security	7300 School Admin - Principal Office	(229.51)
	0220 Social Security	7600 Food Service (Schools)	(89.50)
	0220 Social Security	7900 Operation of Plant	(74.24)
	0220 Social Security	8100 Maintenance Administration	(4.90)
	0220 Social Security	8120 Building and Ground Maintenance	(3.34)
	0220 Social Security	9100 Community Service	(24.32)
			\$ -

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

3161 SAI - Supplemental Academic Instruction

	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 3,474.42
	0131 Salary - Instructional	5100 Basic Education (K-12)	(3,474.42)
	0310 Professional & Technical Service	5100 Basic Education (K-12)	7,030.00
	0997 Reserve - Projects	9890 Reserves	(27,868.25)
			\$ (20,838.25)

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

4110 SAI - ESOL	\$ 18,448.00	6113 SAI - Plan of Care	\$ 2,390.25
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Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 8

Board Meeting May 28, 2013

Account	Object	Function	Increase (Decrease)
3162 SAI - Attendance Officers			
	0510 Supplies	6110 Attendance and Social Work	\$ (50.00)
	0642 Equipment (Under \$1,000)	6110 Attendance and Social Work	50.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3180 Florida Teachers Lead			
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (8.00)
	0510 Supplies	5100 Basic Education (K-12)	(193.00)
	0997 Reserve - Projects	9890 Reserves	201.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4011 Insurance Claims - Equipment			
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ 10,981.20</u>
<i>Explanation: Transfers to/(from) the following project(s):</i>			
	9015 Fixed Charges		\$ (10,981.20)
4012 Insurance Claims - Building & Fixed Equipment			
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ 4,856.63</u>
<i>Explanation: Transfers to/(from) the following project(s):</i>			
	9015 Fixed Charges		\$ (4,856.63)
4013 Insurance Claims - Other			
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ 47,153.07</u>
<i>Explanation: Transfers to/(from) the following project(s):</i>			
	9015 Fixed Charges		\$ (47,153.07)
4016 SM - Administrative			
	0161 Salary - Professional/Technical	6500 Instruction Related Technology	\$ (22,530.06)
	0210 Florida Retirement System	6500 Instruction Related Technology	(1,166.94)
	0220 Social Security	6500 Instruction Related Technology	(1,724.00)
	0232 Group Insurance - Life	6500 Instruction Related Technology	(15.00)
	0331 Out of County Travel	6500 Instruction Related Technology	600.00
	0643 Computer Hardware (Over \$1,000)	6500 Instruction Related Technology	(600.00)
	0644 Computer Hardware (Under \$1,000)	6500 Instruction Related Technology	(1,725.00)
	0681 Fire/Sprinkler/Elect.	6500 Instruction Related Technology	1,725.00
			<u>\$ (25,436.00)</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):</i>			
	.... Discretionary		\$ 25,436.00
4025 E.R. - Teacher of the Year			
	0390 Other Purchased Service	7730 Staff Services	\$ 579.00
	0393 Contracts - Nonprofessional	7730 Staff Services	(479.00)
	0750 Other Personnel Services	7730 Staff Services	(100.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4026 E.R. - Ed. Support Brunch			
	0390 Other Purchased Service	7730 Staff Services	\$ 15.00
	0510 Supplies	7730 Staff Services	(15.00)
			<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 8

Board Meeting May 28, 2013

Account	Object	Function	Increase (Decrease)
4110	<u>SAI - ESOL</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 16,350.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	847.00
	0220 Social Security	5100 Basic Education (K-12)	1,251.00
	0220 Social Security	6100 Pupil Personnel Services	26.30
	0330 In County Travel	6100 Pupil Personnel Services	100.00
	0510 Supplies	6150 Parental Involvement	(26.30)
	0331 Out of County Travel	6300 Instruction & Curriculum	(100.00)
			<u>\$ 18,448.00</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 \$ (18,448.00)

4125 Class Size Reduction

	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 11,997.80
	0131 Salary - Instructional	5100 Basic Education (K-12)	148,045.20
	0210 Florida Retirement System	5100 Basic Education (K-12)	8,329.00
	0220 Social Security	5100 Basic Education (K-12)	12,244.00
	0231 Group Insurance - Health	5100 Basic Education (K-12)	20,761.00
	0232 Group Insurance - Life	5100 Basic Education (K-12)	95.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	693.00
	0310 Professional & Technical Service	5100 Basic Education (K-12)	4,600.00
	0997 Reserve - Projects	9890 Reserves	(206,765.00)
			<u>\$ -</u>

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

5006 Health Reimbursement Arrangement

	0730 Dues and Fees	7730 Staff Services	\$ 7,811.00
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Explanation: Appropriation of HRA debit card fees.

.... Discretionary \$ (7,811.00)

5011 Military Family Transition

	0310 Professional & Technical Service	6300 Instruction & Curriculum	\$ (1,129.98)
	0644 Computer Hardware (Under \$1,000)	6300 Instruction & Curriculum	1,129.98
			<u>\$ -</u>

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

5110 Workforce Development

	0107 Salary - Extended Substitute	5900 Other Instruction	\$ 2,978.07
	0131 Salary - Instructional	5900 Other Instruction	(2,978.07)
	0510 Supplies	5900 Other Instruction	222.12
	0750 Other Personnel Services	5900 Other Instruction	1,225.32
	0510 Supplies	7300 School Admin - Principal Office	424.85
	0371 Telephone	7900 Operation of Plant	1,585.44
	0997 Reserve - Projects	9890 Reserves	(3,457.73)
			<u>\$ -</u>

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

5126 CSR - Class Size Equalization

	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (5,099.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(265.00)
	0220 Social Security	5100 Basic Education (K-12)	(390.00)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(633.00)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(2.00)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(22.00)
	0750 Other Personnel Services	5100 Basic Education (K-12)	12,911.00
	0997 Reserve - Projects	9890 Reserves	(6,500.00)
			<u>\$ -</u>

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

6006 Fingerprinting - Fees

	0730 Dues and Fees	7730 Staff Services	\$ (2,857.50)
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Explanation: Transfers to/(from) the following project(s):

6007 Fingerprinting - Employees \$ 2,857.50

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 8

Board Meeting May 28, 2013

Account	Object	Function	Increase (Decrease)
6007	<u>Fingerprinting - Employees</u>		
	0730 Dues and Fees	7730 Staff Services	\$ 2,857.50
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	6006 Fingerprinting - Fees		\$ (2,857.50)
6113	<u>SAI - Plan of Care</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 130.01
	0210 Florida Retirement System	5100 Basic Education (K-12)	(48.40)
	0220 Social Security	5100 Basic Education (K-12)	(81.61)
	0398 Field Trips	7802 Transportation - Central	(269.00)
	0398 Field Trips	7803 Transportation - South	2,659.25
			\$ 2,390.25
	<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		\$ (2,390.25)
6120	<u>CSR - Secondary Reading</u>		
	0220 Social Security	5100 Basic Education (K-12)	\$ 1.72
	0510 Supplies	5100 Basic Education (K-12)	(432.10)
	0750 Other Personnel Services	5100 Basic Education (K-12)	577.28
	0231 Group Insurance - Health	5200 Exceptional Child	(11.26)
	0234 Group Insurance - Other	5200 Exceptional Child	11.26
	0750 Other Personnel Services	5200 Exceptional Child	(205.40)
	0331 Out of County Travel	6400 Instructional Staff Training Services	(21.00)
	0390 Other Purchased Service	7900 Operation of Plant	79.50
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6123	<u>Reading Instruction</u>		
	0107 Salary - Extended Substitute	6300 Instruction & Curriculum	\$ 3,474.42
	0131 Salary - Instructional	6300 Instruction & Curriculum	(3,474.42)
	0310 Professional & Technical Service	6300 Instruction & Curriculum	(8,600.00)
	0375 Cellular Telephone	6300 Instruction & Curriculum	100.00
	0390 Other Purchased Service	6300 Instruction & Curriculum	100.00
	0510 Supplies	6300 Instruction & Curriculum	(200.00)
	0693 Software Subscriptions	6300 Instruction & Curriculum	(77,316.75)
	0310 Professional & Technical Service	6500 Instruction Related Technology	15,050.00
	0693 Software Subscriptions	6500 Instruction Related Technology	70,866.75
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7016	<u>Professional Development Training - GF</u>		
	0210 Florida Retirement System	6400 Instructional Staff Training Services	\$ 3.36
	0220 Social Security	6400 Instructional Staff Training Services	140.40
	0642 Equipment (Under \$1,000)	6400 Instructional Staff Training Services	(12,500.00)
	0730 Dues and Fees	6400 Instructional Staff Training Services	(143.76)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	12,500.00
			\$ -
	<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)	\$ 4,691.95
	0370 Postage	5100 Basic Education (K-12)	581.67
	0510 Supplies	5100 Basic Education (K-12)	(2,883.96)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	1,010.34
	0730 Dues and Fees	5100 Basic Education (K-12)	(3,400.00)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7059	<u>Innovative Program - Odyssey of the Mind</u>		
	0331 Out of County Travel	5100 Basic Education (K-12)	\$ 763.20
	0510 Supplies	5100 Basic Education (K-12)	(763.20)
			\$ -
	<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 8

Board Meeting May 28, 2013

Account	Object	Function	Increase (Decrease)
7119 <u>SAI - Closing The Gap</u>			
	0390 Other Purchased Service	6300 Instruction & Curriculum	\$ (1,000.00)
	0510 Supplies	6300 Instruction & Curriculum	1,000.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7351 <u>Digital Classroom - Computers</u>			
	0510 Supplies	6500 Instruction Related Technology	\$ 965.00
	0693 Software Subscriptions	6500 Instruction Related Technology	(965.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8109 <u>CSR - AP Initiatives & Vertical Alignment</u>			
	0330 In County Travel	6300 Instruction & Curriculum	\$ 786.00
	0331 Out of County Travel	6300 Instruction & Curriculum	(786.00)
	0510 Supplies	6300 Instruction & Curriculum	(20.00)
	0644 Computer Hardware (Under \$1,000)	6300 Instruction & Curriculum	20.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8110 <u>DJJ Supplemental Allocation</u>			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 745.00
	0131 Salary - Instructional	5100 Basic Education (K-12)	(22,310.24)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(1,117.10)
	0220 Social Security	5100 Basic Education (K-12)	(1,647.09)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(3,539.08)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(5.84)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(101.54)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	20.20
	0310 Professional & Technical Service	5100 Basic Education (K-12)	2,455.00
	0510 Supplies	5100 Basic Education (K-12)	(10,073.84)
	0750 Other Personnel Services	5100 Basic Education (K-12)	182.93
	0220 Social Security	5300 Vocational	0.86
	0750 Other Personnel Services	5300 Vocational	59.43
	0371 Telephone	7300 School Admin - Principal Office	(25.88)
	0997 Reserve - Projects	9890 Reserves	35,357.19
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8111 <u>SAI - Best Chance</u>			
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 2,140.20
	0131 Salary - Instructional	5100 Basic Education (K-12)	(2,140.20)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
9007 <u>Career and Professional Education</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ 108.00
	0390 Other Purchased Service	5300 Vocational	630.15
	0510 Supplies	5300 Vocational	250.00
	0641 Equipment (Over \$1,000)	5300 Vocational	(3,373.76)
	0642 Equipment (Under \$1,000)	5300 Vocational	5,289.48
	0643 Computer Hardware (Over \$1,000)	5300 Vocational	1,650.00
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	2,907.69
	0750 Other Personnel Services	5300 Vocational	2,000.00
	0997 Reserve - Projects	9890 Reserves	(9,461.56)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
9012 <u>End of Course Exams</u>			
	0390 Other Purchased Service	6300 Instruction & Curriculum	\$ 4,000.00
	0510 Supplies	6300 Instruction & Curriculum	(4,000.00)
			<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 8

Board Meeting May 28, 2013

Account	Object	Function	Increase (Decrease)
9015	<u>Fixed Charges</u>		
0122	Salary - Sick Leave Payoff	5100 Basic Education (K-12)	\$ 22,898.09
0123	Salary - Annual Leave Payoff	5100 Basic Education (K-12)	(4,460.27)
0220	Social Security	5100 Basic Education (K-12)	(875.37)
0122	Salary - Sick Leave Payoff	5200 Exceptional Child	(25,355.30)
0122	Salary - Sick Leave Payoff	5300 Vocational	(22,898.09)
0122	Salary - Sick Leave Payoff	6300 Instruction & Curriculum	23,945.10
0320	Insurance and Bond Premiums	7100 School Board	11,301.81
0730	Dues and Fees	7100 School Board	235.55
0210	Florida Retirement System	7300 School Admin - Principal Office	538.82
0730	Dues and Fees	7500 Fiscal Services	122.98
0122	Salary - Sick Leave Payoff	7801 Transportation - North	1,410.20
0123	Salary - Annual Leave Payoff	7802 Transportation - Central	4,460.27
0210	Florida Retirement System	7802 Transportation - Central	229.20
0220	Social Security	7802 Transportation - Central	107.35
0320	Insurance and Bond Premiums	7900 Operation of Plant	(11,301.81)
0741	Insurance Claims Prior Year	7900 Operation of Plant	(358.53)
0742	Insurance Claims Current Year	8120 Building and Ground Maintenance	(62,990.90)
			<u>\$ (62,990.90)</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	\$ 10,981.20	4012	Insurance Claims - Building & Fixed Equipment	\$ 4,856.63
4013	Insurance Claims - Other	\$ 47,153.07			

9121 Print Shop

0350	Repair and Maintenance	7760 Internal Service	\$ (500.00)
0370	Postage	7760 Internal Service	2,500.00
0390	Other Purchased Service	7760 Internal Service	1,000.00
0510	Supplies	7760 Internal Service	(3,000.00)
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

MAY 28, 2013

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2013	INCREASE	DECREASE	BUDGET AS OF 4/30/2013
3322 CO & DS WITHHELD FOR SBE/COBI	\$ 991,825.00	\$ 991,825.00	\$ -	\$ -	\$ 991,825.00
3326 SBE/COBI BOND INTEREST	-	-	-	-	-
3341 RACING COMMISSION FUNDS	190,750.00	190,750.00	-	-	190,750.00
3431 INTEREST ON INVESTMENTS	4,000.00	4,001.46	-	-	4,001.46
3630 TRANSFERS FROM CAPITAL IMP FUNDS	7,930,400.00	7,930,400.00	-	-	7,930,400.00
3716 SALES SURTAX BONDS	-	-	-	-	-
3920 RESERVE FOR DEBT SERVICE	146,769.98	146,769.98	-	-	146,769.98
TOTAL - DEBT SERVICE FUNDS	\$ 9,263,744.98	\$ 9,263,746.44	\$ -	\$ -	\$ 9,263,746.44

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 3/31/2013	INCREASE	DECREASE	BUDGET AS OF 4/30/2013
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	7,339.88	-	-	7,339.88
	0998	RESERVES - DEBT SERVICE	141,573.84	141,573.84	-	-	141,573.84
		TOTAL - DEBT SERVICE FUNDS	\$ 9,263,744.98	\$ 9,263,746.44	\$ -	\$ -	\$ 9,263,746.44

Explanation of Budget Amendment as Follows:

Part II - Debt Service Funds

Amendment Number 8

Board Meeting May 28, 2013

Account	Object	Function	Increase (Decrease)
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I. Revenue - Amendments Between Revenue, Appropriations & Reserves

N/A

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

MAY 28, 2013

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2013	INCREASE	DECREASE	BUDGET AS OF 4/30/2013	
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	
3341 RACING COMMISSION FUNDS	-	-	-	-	-	
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	-	109,913.43	8,698.78	-	118,612.21	
3431 INTEREST ON INVESTMENT	-	20,060.92	9,936.12	-	29,997.04	
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	-	299,300.00	-	-	299,300.00	
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	\$ 32,102,268.19	\$ 18,634.90	\$ -	\$ 32,120,903.09	

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 3/31/2013	INCREASE	DECREASE	BUDGET AS OF 4/30/2013	
7400		FACILITIES ACQUISITION & CONSTRUCTION					
	0622	A-V MATERIALS (UNDER \$1,000)					
	0631	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	0631	95,430.25	-	-	-	-	-
	0632	5,178.82	5,178.82	-	-	-	5,178.82
	0633	-	-	-	-	-	-
	0641	83,806.24	120,662.17	32,747.66	-	-	153,409.83
	0642	60,543.06	174,117.07	3,597.07	-	-	177,714.14
	0643	11,783.16	5,683.16	-	-	-	5,683.16
	0644	75,387.81	257,852.92	3,241.44	-	-	261,094.36
	0651	-	-	-	-	-	-
	0652	3,592.51	3,592.51	-	-	-	3,592.51
	0660	-	100,000.00	-	-	-	100,000.00
	0671	-	-	-	-	-	-
	0672	-	-	-	-	-	-
	0673	-	-	-	-	-	-
	0674	-	-	-	-	-	-
	0675	-	-	-	-	-	-
	0676	6,500.00	15,100.00	-	-	-	15,100.00
	0677	255,791.83	322,174.19	8,910.93	-	-	331,085.12
	0681	529,461.20	564,461.20	2,231.01	-	-	566,692.21
	0682	-	-	-	-	-	-
	0684	8,656,061.65	8,954,161.25	1,431.77	-	-	8,955,593.02
	0685	28,645.02	123,178.56	982,948.12	-	-	1,106,126.68
	0691	4,495.00	4,495.00	-	-	-	4,495.00
	0692	-	4,725.00	-	-	-	4,725.00
	0693	1,224.24	1,324.24	-	-	-	1,324.24
	0986	207,788.84	207,791.58	-	-	-	207,791.58
	0990	1,784,090.21	1,075,256.52	-	1,016,473.10	-	58,783.42
	0997	-	-	-	-	-	-
9200	0730	-	-	-	-	-	-
9700		TRANSFER FUNDS					
	0910	11,302,234.00	11,932,814.00	-	-	-	11,932,814.00
	0920	7,930,400.00	7,930,400.00	-	-	-	7,930,400.00
	0960	-	299,300.00	-	-	-	299,300.00
		TOTAL - CAPITAL PROJECT FUNDS	\$ 31,042,413.84	\$ 32,102,268.19	\$ 1,035,108.00	\$ 1,016,473.10	\$ 32,120,903.09

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 8
Board Meeting May 28, 2013

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3421	<u>Tax Redemptions</u>		\$ 8,698.78
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 8,698.78
	Explanation: To appropriate revenue for tax redemptions based on actual collections.		
	.... Discretionary	\$ 8,698.78	
3431	<u>Interest on Investments</u>		\$ 9,936.12
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 9,936.12
	Explanation: To appropriate interest on investments based on actual collections.		
	.... Discretionary	\$ 9,936.12	
II. Amendments Between Appropriations & Reserves			
	.... Discretionary		
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ (1,035,108.00)
	Explanation: Appropriate funds by transferring to/(from) the following project(s). (See individual projects for additional information.)		
	0321 District Wide - Painting	\$ 15,000.00	3314 Richbourg/Northwood - Renovation - P4/TO27 979,560.00
	3304 FWBHS - HVAC/Roofing - F&G - P4/TO25	548.00	3315 Richbourg/Northwood - FF&E - P4/TO27 40,000.00
			Total Projects transferred to/(from) \$ 1,035,108.00
0321	<u>District Wide - Painting</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 15,000.00
	Explanation: Appropriate funds to paint Florosa Elementary School by transferring to/(from) the following project(s):		
	.... Discretionary	\$ (15,000.00)	
1322	<u>Playground Renovations - BD</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (60.42)
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	(10.80)
			\$ (71.22)
	Explanation: Close-out residual funds for completed projects by transferring to:		
	2303 Board Projects	\$ 71.22	
1345	<u>Technology Equipment - BD</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ (3,458.42)
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	3,241.44
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	2,231.01
			\$ 2,014.03
	Explanation: Reallocate funds between objects within the project and transferred to/(from) the following project(s):		
	2303 Board Projects	\$ (2,014.03)	
1357	<u>Choctaw - Roofing - P4/TO11</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (116,763.54)
	Explanation: Appropriate funds per Program #4 / Task Order #11 by transferring from the following project:		
	2324 Lewis - Reconfigure 4 Classroom/2 Restroom - P4/TO 11	\$ 116,763.54	
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (10,728.11)
	Explanation: Transferred to/(from) the following project(s):		
	1322 Playground Renovations - BD	\$ (71.22)	3319 Drainage - BD 8,910.93
	1345 Technology Equipment - BD	2,014.03	4301 LCD Projectors - BD (125.63)
			Total Projects transferred to/(from) \$ 10,728.11
2310	<u>District Wide - Minor Repair/Maint.</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (3,388.12)
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	3,388.12
			\$ -
	Explanation: Reallocate funds between objects within the project.		

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 8
Board Meeting May 28, 2013

Account	Object	Function	Increase (Decrease)
2324	<u>Lewis - Reconfigure 4 Classroom/2 Restroom - P4/TO 11</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 116,763.54
	<i>Explanation: Appropriate funds per Program #4 / Task Order #11 by transferring to the following project:</i>		
	1357 Choctaw - Roofing - P4/TO11		\$ (116,763.54)
2337	<u>Custodial Equipment</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (6,816.92)
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	6,816.92
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2393	<u>Band Instrument Replacement</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (375.00)
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	375.00
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2916	<u>Baker - Sewer Plant</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 25,000.00
	<i>Explanation: Appropriate funds by transferring to/(from) the following project(s):</i>		
	8342 Class Size Project Contingency		\$ (25,000.00)
3300	<u>FWBHS - HVAC/Roofing Phase II - P4/TO25</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 48,973.00
	<i>Explanation: Appropriate funds per Program #4 / Task Order #25 / Change Order #1 by transferring to/(from) the following project(s):</i>		
	8342 Class Size Project Contingency		\$ (48,973.00)
3304	<u>FWBHS - HVAC/Roofing - F&G - P4/TO25</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 548.00
	<i>Explanation: Appropriate funds per Program #4 / Task Order #25 / Change Order #1 by transferring to/(from) the following project(s):</i>		
	.... Discretionary		\$ (548.00)
3314	<u>Richbourg/Northwood - Renovation - P4/TO27</u>		
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	\$ 979,560.00
	<i>Explanation: Appropriate Richbourg/Northwood - Renovation GMP for Program #4 / Task Order #27:</i>		
	.... Discretionary		\$ (979,560.00)
3315	<u>Richbourg/Northwood - FF&E - P4/TO27</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 40,000.00
	<i>Explanation: Appropriate Richbourg/Northwood - Renovation GMP for Program #4 / Task Order #27:</i>		
	.... Discretionary		\$ (40,000.00)
3319	<u>Drainage - BD</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 8,910.93
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	2303 Board Projects		\$ (8,910.93)
4301	<u>LCD Projectors - BD</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ (125.63)
	<i>Explanation: Close-out residual funds for completed projects by transferring to:</i>		
	2303 Board Projects		\$ 125.63

Explanation of Budget Amendment as Follows:
 Part III - Capital Project Funds
 Amendment Number 8
 Board Meeting May 28, 2013

Account	Object	Function	Increase (Decrease)
8342	<u>Class Size Project Contingency</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (73,973.00)</u>
	<i>Explanation: Appropriate funds to/(from) the following project(s):</i>		
	2916 Baker - Sewer Plant	25,000.00	
		3300 FWBHS - HVAC/Roofing Phase II - P4/TO25	<u>48,973.00</u>
		Total Projects transferred to/(from)	<u>\$ 73,973.00</u>

ADOPTED BY SCHOOL BOARD:

MAY 28, 2013

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2013	INCREASE	DECREASE	BUDGET AS OF 4/30/2013	
3199	MISCELLANEOUS FEDERAL DIRECT	\$ 899,072.56	\$ 1,297,316.96	\$ 413,510.69	\$ -	\$ 1,710,827.65
3201	VOCATIONAL EDUCATIONAL ARTS	241,820.60	245,213.55	-	-	245,213.55
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	7,339,567.27	-	-	7,339,567.27
3241	TITLE I	7,162,174.00	6,300,999.45	316,895.11	-	6,617,894.56
3251	ADULT BASIC EDUCATION	76,004.61	74,800.10	-	-	74,800.10
3269	OTHER FOOD SERVICES	-	-	-	-	-
3274	TITLE III NO CHILD LEFT BEHIND	31,794.22	114,028.24	-	-	114,028.24
3275	TITLE V INNOVATIVE EDUCATION	-	-	-	-	-
3277	TITLE II - PART A	2,666,304.53	1,816,304.53	-	-	1,816,304.53
3280	DRUG FREE SCHOOLS PROGRAM	-	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	16,656.74	157,371.25	-	7,194.00	150,177.25
3480	TECH PREP	-	-	-	-	-
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
3905	RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	-	-	-	-	-
	TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 20,296,857.58	\$ 18,640,301.06	\$ 730,405.80	\$ 7,194.00	\$ 19,363,512.86

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2013	INCREASE	DECREASE	BUDGET AS OF 4/30/2013
5100 BASIC EDUCATION (K-12)	\$ 4,764,887.73	\$ 4,961,898.77	\$ 217,607.78	\$ -	\$ 5,179,506.55
5200 EXCEPTIONAL STUDENT EDUCATION	5,584,410.96	5,128,158.47	5,000.00	-	5,133,158.47
5300 VOCATIONAL AND TECHNICAL EDUCATION	535,199.40	534,831.84	7,219.00	-	542,050.84
5400 ADULT GENERAL EDUCATION	-	-	-	-	-
5500 PRE-KINDERGARTEN	197,236.99	166,126.00	-	-	166,126.00
5900 OTHER INSTRUCTION	4,437.21	399,105.50	413,510.69	-	812,616.19
6100 PUPIL PERSONNEL SERVICES	103,535.63	125,888.15	-	-	125,888.15
6110 ATTENDANCE AND SOCIAL WORK	188,870.00	186,853.32	-	-	186,853.32
6120 GUIDANCE SERVICES	-	-	-	-	-
6130 HEALTH SERVICES	1,520.00	1,100.00	-	-	1,100.00
6140 PSYCHOLOGICAL SERVICES	-	-	-	-	-
6150 PARENTAL INVOLVEMENT	143,053.87	152,089.94	5,494.66	-	157,584.60
6200 INSTRUCTIONAL MEDIA SERVICE	23,271.08	28,277.00	-	-	28,277.00
6300 INSTR & CURR DEVEL SERVICE (SUPT)	5,147,281.86	3,645,749.86	-	26,614.00	3,619,135.86
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	1,224,456.59	1,067,859.21	50,158.67	-	1,118,017.88
6500 INSTRUCTION RELATED TECHNOLOGY	367,376.89	318,224.45	25,000.00	-	343,224.45
7200 GENERAL ADMINISTRATION (SUPT)	1,808,130.19	1,658,226.25	5,574.00	-	1,663,800.25
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	200.00	1,916.00	-	-	1,916.00
7400 FACILITIES ACQUISITION & CONSTRUCTION	-	-	-	-	-
7500 FISCAL SERVICES	-	-	-	-	-
7600 FOOD SERVICE (SCHOOLS)	-	-	-	-	-
7700 CENTRAL SERVICES (PURCH/WAREHOUSE)	-	-	-	-	-
7720 INFORMATION SERVICES	75,000.00	28,000.00	-	-	28,000.00
7730 STAFF SERVICES	-	-	-	-	-
7800 PUPIL TRANSP SERVICES - SCHOOL	13,817.69	13,568.00	30,000.00	-	43,568.00
7801 TRANSPORTATION - NORTH	5,781.00	2,495.00	-	1,045.00	1,450.00
7802 TRANSPORTATION - CENTRAL	2,665.00	1,100.00	-	-	1,100.00
7803 TRANSPORTATION - SOUTH	9,545.19	4,153.00	-	1,500.00	2,653.00
7900 OPERATION OF PLANT	-	99,500.00	-	7,194.00	92,306.00
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	96,180.30	115,180.30	-	-	115,180.30
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 20,296,857.58	\$ 18,640,301.06	\$ 759,564.80	\$ 36,353.00	\$ 19,363,512.86

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 8

Board Meeting May 28, 2013

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3199	<u>Miscellaneous Federal Direct</u>		\$ 413,510.69
	0790 Miscellaneous Expense	5900 Other Instruction	\$ 413,510.69
<i>Explanation: To appropriate revenue for Pell Grant based on actual collections.</i>			
	3481 Pell Grant		\$ 413,510.69
3241	<u>Title I</u>		\$ 316,895.11
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 46,017.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	4,916.00
	0220 Social Security	5100 Basic Education (K-12)	4,067.00
	0234 Group Insurance - Other	5100 Basic Education (K-12)	61,400.00
	0310 Professional & Technical Service	5100 Basic Education (K-12)	14,000.00
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	4,000.00
	0510 Supplies	5100 Basic Education (K-12)	27,990.11
	0643 Computer Hardware (Over \$1,000)	5100 Basic Education (K-12)	8,000.00
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	19,255.00
	0643 Computer Hardware (Over \$1,000)	5200 Exceptional Child	1,000.00
	0644 Computer Hardware (Under \$1,000)	5200 Exceptional Child	1,000.00
	0691 Software (Over \$1,000)	5200 Exceptional Child	1,000.00
	0692 Software (Under \$1,000)	5200 Exceptional Child	1,000.00
	0693 Software Subscriptions	5200 Exceptional Child	1,000.00
	0510 Supplies	6150 Parental Involvement	4,550.00
	0117 Workshops	6400 Instructional Staff Training Services	4,213.00
	0210 Florida Retirement System	6400 Instructional Staff Training Services	431.00
	0220 Social Security	6400 Instructional Staff Training Services	356.00
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	10,000.00
	0330 In County Travel	6400 Instructional Staff Training Services	500.00
	0331 Out of County Travel	6400 Instructional Staff Training Services	10,200.00
	0510 Supplies	6400 Instructional Staff Training Services	20,000.00
	0750 Other Personnel Services	6400 Instructional Staff Training Services	42,000.00
	0390 Other Purchased Service	7800 Pupil Transp Services - School	30,000.00
			\$ 316,895.11
<i>Explanation: To appropriate Title I Part A increase per amendment #2 and Title I Part D increase per project award notifications.</i>			
	3401 Title I	\$ 203,776.11	3409 Title I - N & D \$ 113,119.00
3299	<u>Miscellaneous Federal Through State</u>		\$ (7,194.00)
	0671 Land Improvements	7900 Operation of Plant	\$ (7,158.00)
	0681 Fire/Sprinkler/Elect.	7900 Operation of Plant	(36.00)
			\$ (7,194.00)
<i>Explanation: To close fiscal year 2011-2012 Homeland Security K-12 Target Hardening Access Grant.</i>			
	3435 Homeland Security - K-12 Target Hardening - Access Control		\$ (7,194.00)
II. Amendments Between Appropriations & Reserves			
3401	<u>Title I</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 12,128.08
	0210 Florida Retirement System	5100 Basic Education (K-12)	626.47
	0220 Social Security	5100 Basic Education (K-12)	914.98
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(86.49)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	86.49
	0357 Support Managed Computers	5100 Basic Education (K-12)	729.67
	0390 Other Purchased Service	5100 Basic Education (K-12)	652.40
	0510 Supplies	5100 Basic Education (K-12)	(4,705.80)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	26,699.93
	0692 Software (Under \$1,000)	5100 Basic Education (K-12)	300.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	(4,361.06)
	0510 Supplies	5200 Exceptional Child	(1,601.00)
	0693 Software Subscriptions	5200 Exceptional Child	1,601.00
	0220 Social Security	6150 Parental Involvement	0.51
	0390 Other Purchased Service	6150 Parental Involvement	(2,873.65)
	0510 Supplies	6150 Parental Involvement	3,726.50
	0750 Other Personnel Services	6150 Parental Involvement	(296.70)
	0510 Supplies	6300 Instruction & Curriculum	(21,000.00)
	0131 Salary - Instructional	6400 Instructional Staff Training Services	(3,734.37)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	(193.45)
	0220 Social Security	6400 Instructional Staff Training Services	(274.52)

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 8

Board Meeting May 28, 2013

Account	Object	Function	Increase (Decrease)
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	(657.46)
	0232 Group Insurance - Life	6400 Instructional Staff Training Services	(2.39)
	0233 Group Insurance - Dental	6400 Instructional Staff Training Services	(18.99)
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	3,000.00
	0510 Supplies	6400 Instructional Staff Training Services	(10,960.56)
	0730 Dues and Fees	6400 Instructional Staff Training Services	205.00
	0750 Other Personnel Services	6400 Instructional Staff Training Services	95.41
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3405	<u>Title II</u>		
	0621 AV Materials (Over \$1,000)	6300 Instruction & Curriculum	\$ 2,700.00
	0644 Computer Hardware (Under \$1,000)	6300 Instruction & Curriculum	(2,700.00)
	0220 Social Security	6400 Instructional Staff Training Services	15.19
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(15.19)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3407	<u>Carl Perkins - Adult</u>		
	0510 Supplies	5300 Vocational	\$ (4,142.15)
	0642 Equipment (Under \$1,000)	5300 Vocational	3,590.15
	0791 Indirect Costs	7200 General Administration	552.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3409	<u>Title I - N & D</u>		
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 23,198.19
	0210 Florida Retirement System	5100 Basic Education (K-12)	1,201.68
	0220 Social Security	5100 Basic Education (K-12)	1,773.60
	0231 Group Insurance - Health	5100 Basic Education (K-12)	6,706.81
	0232 Group Insurance - Life	5100 Basic Education (K-12)	25.67
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	203.07
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	(1,750.00)
	0510 Supplies	5100 Basic Education (K-12)	(39,756.02)
	0693 Software Subscriptions	5100 Basic Education (K-12)	3,375.00
	0791 Indirect Costs	7200 General Administration	5,022.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3412	<u>Homeless Children & Youth</u>		
	0390 Other Purchased Service	6150 Parental Involvement	\$ 388.00
	0510 Supplies	6300 Instruction & Curriculum	(388.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3422	<u>Secondary Ed (Carl Perkins)</u>		
	0220 Social Security	5300 Vocational	\$ (22.00)
	0331 Out of County Travel	5300 Vocational	(3,499.00)
	0510 Supplies	5300 Vocational	1,976.00
	0610 Library Books	5300 Vocational	(2,236.00)
	0641 Equipment (Over \$1,000)	5300 Vocational	(5,184.00)
	0642 Equipment (Under \$1,000)	5300 Vocational	(22,320.19)
	0643 Computer Hardware (Over \$1,000)	5300 Vocational	5,589.50
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	13,989.66
	0681 Fire/Sprinkler/Elect.	5300 Vocational	2,430.00
	0682 Heating/Cooling/Air Conditioning	5300 Vocational	(4,500.00)
	0692 Software (Under \$1,000)	5300 Vocational	(75.00)
	0693 Software Subscriptions	5300 Vocational	21,901.25
	0730 Dues and Fees	5300 Vocational	1,250.00
	0750 Other Personnel Services	5300 Vocational	(1,529.22)
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	(3,145.00)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(163.00)
	0220 Social Security	6300 Instruction & Curriculum	(240.00)
	0370 Postage	6300 Instruction & Curriculum	(178.00)
	0730 Dues and Fees	6300 Instruction & Curriculum	(1,500.00)
	0398 Field Trips	7801 Transportation - North	(1,045.00)
	0398 Field Trips	7803 Transportation - South	(1,500.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 8

Board Meeting May 28, 2013

Account	Object	Function	Increase (Decrease)
3474	<u>Race To The Top Year 3 Quarter 4</u>		
	0100	6300 Salary - Non-Instructional Instruction & Curriculum	\$ 162.00
	0102	6300 Salary - Other Compensation Instruction & Curriculum	1,561.00
	0210	6300 Florida Retirement System Instruction & Curriculum	(980.00)
	0220	6300 Social Security Instruction & Curriculum	(743.00)
	0750	6400 Other Personnel Services Instructional Staff Training Services	(25,000.00)
	0750	6500 Other Personnel Services Instruction Related Technology	25,000.00
	0682	7720 Heating/Cooling/Air Conditioning Information Services	(15,500.00)
	0692	7720 Software (Under \$1,000) Information Services	21,750.00
	0693	7720 Software Subscriptions Information Services	(6,250.00)
	0390	7800 Other Purchased Service Pupil Transp Services - School	(934.00)
	0398	7800 Field Trips Pupil Transp Services - School	934.00
			<u>\$ -</u>

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

3475	<u>IDEA Part B</u>		
	0100	5200 Salary - Non-Instructional Exceptional Child	\$ 3,954.00
	0102	5200 Salary - Other Compensation Exceptional Child	111.88
	0107	5200 Salary - Extended Substitute Exceptional Child	4,118.56
	0131	5200 Salary - Instructional Exceptional Child	(4,118.56)
	0210	5200 Florida Retirement System Exceptional Child	210.80
	0220	5200 Social Security Exceptional Child	336.42
	0231	5200 Group Insurance - Health Exceptional Child	852.20
	0232	5200 Group Insurance - Life Exceptional Child	5.00
	0233	5200 Group Insurance - Dental Exceptional Child	37.00
	0234	5200 Group Insurance - Other Exceptional Child	253.80
	0390	5200 Other Purchased Service Exceptional Child	765.00
	0510	5200 Supplies Exceptional Child	(8,309.40)
	0750	5200 Other Personnel Services Exceptional Child	1,783.30
			<u>\$ -</u>

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

3476	<u>IDEA Part B PRE-K</u>		
	0231	5200 Group Insurance - Health Exceptional Child	\$ (22.46)
	0234	5200 Group Insurance - Other Exceptional Child	22.46
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

MAY 28, 2013

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2013	INCREASE	DECREASE	BUDGET AS OF 4/30/2013	
3261	SCHOOL LUNCH REIMBURSEMENT	\$ 4,504,940.00	\$ 4,504,940.00	\$ -	\$ -	\$ 4,504,940.00
3262	SCHOOL BREAKFAST REIMBURSEMENT	1,150,758.00	1,150,758.00	-	-	1,150,758.00
3263	FOOD SERVICE AFTER SCHOOL SNACK REIMBURSEMENT	63,928.00	63,928.00	-	-	63,928.00
3265	USDA DONATED COMMODITIES	-	-	-	-	-
3267	SUMMER FOOD SERVICE PROGRAM	-	92,534.43	-	-	92,534.43
3268	NUTRITION EDUC & TRNG PROGRAM	-	-	-	-	-
3269	OTHER FOOD SERVICES	-	-	-	-	-
3338	STATE LUNCH SUPPLEMENT - FS	59,119.00	59,119.00	-	-	59,119.00
3339	STATE BREAKFAST SUPPLEMENT - FS	45,875.00	45,875.00	-	-	45,875.00
3399	OTHER MISCELLANEOUS REVENUE	-	3,000.00	-	-	3,000.00
3431	INTEREST ON INVESTMENT	-	-	-	-	-
3451	STUDENT MEALS	4,122,718.00	4,122,718.00	-	-	4,122,718.00
3456	OTHER FOOD SALES	-	-	-	-	-
3457	CATERING	20,890.35	81,749.58	10,049.75	-	91,799.33
3459	SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-
3460	ONLINE CREDIT CARD FEES	3,842.00	51,984.03	8,252.00	-	60,236.03
3490	MISCELLANEOUS REVENUE	607.00	793.48	-	-	793.48
3496	SOFT DRINK COMMISSIONS	20,000.00	20,000.00	2,000.00	-	22,000.00
3610	TRANSFERS FROM GENERAL OPERATING FUNDS	-	-	-	-	-
3901	RESERVE FOR ENCUMBRANCE	93,123.20	93,123.20	-	-	93,123.20
3902	RESERVE FOR INVENTORY	174,435.53	174,435.53	-	-	174,435.53
3905	RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	112,899.97	112,899.97	-	-	112,899.97
3925	FUND BALANCE - UNDESIGNATED	617,564.67	617,564.67	-	-	617,564.67
3999	TRANSFERS FROM BANK TO BANK	-	-	-	-	-
	TOTAL - FOOD SERVICE FUND	\$ 10,990,700.72	\$ 11,195,422.89	\$ 20,301.75	\$ -	\$ 11,215,724.64

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2013	INCREASE	DECREASE	BUDGET AS OF 4/30/2013	
0100 SALARY - NON-INSTRUCTIONAL	\$ 1,323,068.00	\$ 1,292,614.53	\$ -	\$ 883.00	\$ 1,291,731.53	
0102 SALARY - OTHER COMPENSATION	1,873.94	5,755.37	270.00	-	6,025.37	
0103 SALARY - SUPPLEMENTS	3,430.00	3,430.00	-	-	3,430.00	
0111 SALARY - ADMINISTRATIVE/MANAGERIAL	861,961.00	867,609.81	-	-	867,609.81	
0117 WORKSHOPS	8,454.75	8,993.35	77.90	-	9,071.25	
0121 SALARY - RETIREMENT BONUS	-	4,993.10	4,838.59	-	9,831.69	
0122 SALARY - SICK LEAVE PAYOFF	-	31,588.95	22,753.08	-	54,342.03	
0123 SALARY - ANNUAL LEAVE PAYOFF	-	-	-	-	-	
0130 SALARY - OVERTIME	-	6,284.19	809.81	-	7,094.00	
0161 SALARY - PROFESSIONAL/TECHNICAL	103,764.00	106,320.00	-	-	106,320.00	
0200 FRINGE BENEFITS	8.21	8.21	-	-	8.21	
0210 FLORIDA RETIREMENT SYSTEM	120,168.99	120,222.22	10.95	-	120,233.17	
0220 FICA (SOCIAL SECURITY)	178,959.79	175,039.16	20.56	-	175,059.72	
0231 GROUP INSURANCE - HEALTH & HOSPITAL	711,043.00	568,272.70	-	-	568,272.70	
0232 GROUP INSURANCE - LIFE	3,192.00	2,726.81	-	-	2,726.81	
0233 GROUP INSURANCE - DENTAL	24,856.00	20,714.51	-	-	20,714.51	
0234 GROUP INSURANCE - OTHER	1,515.00	1,381.26	-	-	1,381.26	
0310 PROFESSIONAL & TECHNICAL SERVICES	4,528,556.37	4,636,574.02	8,602.42	-	4,645,176.44	
0330 IN COUNTY TRAVEL	19,123.00	19,723.00	113.41	-	19,836.41	
0331 OUT OF COUNTY TRAVEL	7,708.00	7,708.00	-	-	7,708.00	
0350 REPAIR AND MAINTENANCE	-	720.00	553.20	-	1,273.20	
0354 MAINTENANCE / VEHICLE REPAIR	8,000.00	8,000.00	-	-	8,000.00	
0356 INSPECTION/REPAIR FIRE EXTINGUISHER	-	-	-	-	-	
0357 SUPPORT MANAGED - COMPUTERS	-	297.57	111.87	-	409.44	
0360 LEASE AND RENTAL AGREEMENTS	3,280.72	3,522.88	-	-	3,522.88	
0363 SEAT MANAGED - COMPUTERS	95,000.00	95,000.00	-	-	95,000.00	
0370 POSTAGE	6,118.00	6,118.00	-	-	6,118.00	
0371 TELEPHONE	13,089.00	13,099.50	1.50	-	13,101.00	
0372 TELEPHONE MAINTENANCE	250.00	250.00	-	-	250.00	
0373 TELEPHONE LONG DISTANCE	200.00	200.00	-	-	200.00	
0375 CELLULAR TELEPHONE	3,915.00	3,915.00	-	-	3,915.00	
0381 WATER AND SEWAGE	3,509.00	3,509.00	-	-	3,509.00	
0382 GARBAGE	9,843.00	9,843.00	-	-	9,843.00	
0390 OTHER PURCHASED SERVICE	18,839.00	19,604.80	-	-	19,604.80	
0392 SHIPPING CHARGES	-	-	-	-	-	
0393 CONTRACTS - NONPROFESSIONAL SERVICE	941.40	2,966.40	-	-	2,966.40	
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	7,000.00	369.63	-	7,369.63	
0460 DIESEL FUEL	15,000.00	15,000.00	-	-	15,000.00	
0510 SUPPLIES	128,511.82	153,529.57	5,485.00	-	159,014.57	
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	81,810.74	-	-	81,810.74	
0642 EQUIPMENT (UNDER \$1,000)	1,419.50	8,706.08	-	-	8,706.08	
0643 COMPUTER HARDWARE (OVER \$1,000)	-	-	-	-	-	
0644 COMPUTER HARDWARE (UNDER \$1,000)	-	14,042.00	-	-	14,042.00	
0652 OTHER MOTOR VEHICLES	-	-	41,518.80	-	41,518.80	
0681 FIRE/SPRINKLER/ELECT/WATER SYSTEMS	4,050.00	8,650.00	-	-	8,650.00	
0684 REPLACEMENT ROOFING & SYSTEMS	97,907.16	213,298.95	-	-	213,298.95	
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	47,150.00	-	-	47,150.00	
0731 ON-LINE CREDIT CARD FEES	3,952.50	53,479.02	8,252.00	-	61,731.02	
0732 MOTOR VEHICLE TAGS AND FEES	-	-	-	-	-	
0738 COMMISSION EXPENSE	-	-	-	-	-	
0750 OTHER PERSONNEL SERVICES (TEMP)	52,937.31	79,340.61	38.95	-	79,379.56	
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	1,865,344.50	-	74,642.92	1,790,701.58	
0991 RESERVES - INVENTORY	174,435.53	174,435.53	-	-	174,435.53	
0997 RESERVES - PROJECTS	39,701.49	39,701.49	2,000.00	-	41,701.49	
TOTAL - FOOD SERVICE FUND	\$ 10,990,700.72	\$ 11,195,422.89	\$ 95,827.67	\$ 75,525.92	\$ 11,215,724.64	

Explanation of Budget Amendment as Follows:
Part IV - School Food Service Fund
Amendment Number 8
Board Meeting May 28, 2013

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3457	<u>Catering</u>		\$ 10,049.75
	0510 Supplies	7610 Food Service - Departments	\$ 10,049.75
<i>Explanation: To appropriate revenue for Catering based on actual collections.</i>			
	7502 Catering		\$ 10,049.75
3460	<u>On-Line Credit Card Fees</u>		\$ 8,252.00
	0731 On-Line Credit Card Fees	7610 Food Service - Departments	\$ 8,252.00
<i>Explanation: To appropriate revenue for On-Line Credit Card Fees based on actual collections.</i>			
	3510 Sodexo Exclusions		\$ 8,252.00
3496	<u>Soft Drink Commissions</u>		\$ 2,000.00
	0997 Reserve - Projects	9890 Reserves	\$ 2,000.00
<i>Explanation: To appropriate revenue for Soft Drink Commissions based on actual collections.</i>			
	5044 Soft Drink Commissions		\$ 2,000.00
II. Amendments Between Appropriations & Reserves			
....	<u>Discretionary</u>		
	0100 Salary - Non-Instructional	7600 Food Service (Schools)	\$ (883.00)
	0102 Salary - Other Compensation	7600 Food Service (Schools)	270.00
	0117 Workshops	7600 Food Service (Schools)	77.90
	0130 Salary - Overtime	7600 Food Service (Schools)	809.81
	0210 Florida Retirement System	7600 Food Service (Schools)	10.95
	0220 Social Security	7600 Food Service (Schools)	20.56
	0310 Professional & Technical Service	7600 Food Service (Schools)	2,166,448.33
	0330 In County Travel	7600 Food Service (Schools)	418.51
	0350 Repair and Maintenance	7600 Food Service (Schools)	553.20
	0371 Telephone	7600 Food Service (Schools)	37.14
	0510 Supplies	7600 Food Service (Schools)	280.25
	0750 Other Personnel Services	7600 Food Service (Schools)	38.95
	0121 Salary - Retirement Bonus	7610 Food Service - Departments	4,838.59
	0122 Salary - Sick Leave Payoff	7610 Food Service - Departments	22,753.08
	0310 Professional & Technical Service	7610 Food Service - Departments	(2,166,448.33)
	0330 In County Travel	7610 Food Service - Departments	(305.10)
	0357 Support Managed Computers	7610 Food Service - Departments	111.87
	0371 Telephone	7610 Food Service - Departments	(35.64)
	0450 Gasoline	7610 Food Service - Departments	369.63
	0510 Supplies	7610 Food Service - Departments	3,757.42
	0990 Fund Balance - Unappropriated	9890 Reserves	(74,642.92)
			\$ (41,518.80)
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and appropriation of excluded expenditure(s) per contract.</i>			
	3510 Sodexo Exclusions		\$ 41,518.80
3510	<u>Sodexo Exclusions</u>		
	0652 Other Motor Vehicles	7610 Food Service - Departments	\$ 41,518.80
<i>Explanation: Appropriation of excluded expenditure(s) per contract.</i>			
....	<u>Discretionary</u>		\$ (41,518.80)
7502	<u>Catering</u>		
	0310 Professional & Technical Service	7610 Food Service - Departments	\$ 8,602.42
	0510 Supplies	7610 Food Service - Departments	(8,602.42)
			\$ -
<i>Explanation: Reallocate funds between objects within the project.</i>			

ADOPTED BY SCHOOL BOARD:

MAY 28, 2013