



Agenda Item Details

Meeting	Aug 11, 2014 - Regular Meeting
Category	7. Consent Agenda
Subject	7.9 Budget Amendment #10 - Fiscal Year 2013-2014, 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	-534,251.65
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #10 - Fiscal Year 2013-2014.

Public Content

On September 9, 2013, the School Board adopted the budget for fiscal year 2013-2014. 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; and increases or decreases in appropriations to more accurately reflect estimated expenditures and/or better utilize funds for schools, departments, and projects. 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 Appropriations and Adjustments During the Month of June 2014:

General Fund	\$ (372,921.15)
Debt Service Funds	(12,849.18)
Capital Projects Funds	76,646.07
Other Special Revenue Funds - Federal	60,717.10
Other Special Revenue Funds - Food Service	<u>(285,844.49)</u>
Total - All Funds	<u>\$ (534,251.65)</u>

 [B-A 10 - June 2014.pdf \(1,499 KB\)](#)

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. Documentation concerning these items have 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 and all of the Consent Agenda items as recommended by the Superintendent

Motion by Cindy Frakes, second by Cathy Thigpen.

Final Resolution: Motion Carries

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



School District of Okaloosa County

BUDGET AMENDMENT #10

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 5/31/2014	INCREASE	DECREASE	BUDGET AS OF 6/30/2014	
3121	PL 81-874, FEDERAL IMPACT, CURRENT OPERATIONS	\$ 2,595,459.00	\$ 2,595,459.00	\$ -	\$ -	\$ 2,595,459.00
3122	PL 81-874 FEDERAL IMPACT, HANDICAP	100,000.00	100,000.00	-	-	100,000.00
3191	ROTC	280,000.00	280,000.00	4,056.34	-	284,056.34
3192	DOD SECTION 386 PL 102-484	675,000.00	675,000.00	115,042.69	-	790,042.69
3193	DOD SECTION 363 PL 106-398	-	-	-	-	-
3199	MISCELLANEOUS FEDERAL DIRECT	95.00	1,075.00	-	-	1,075.00
3203	MEDICAID REIMBURSEMENT	466,000.00	466,000.00	144,478.29	-	610,478.29
3299	MISCELLANEOUS FEDERAL THROUGH STATE	-	135.08	-	-	135.08
3301	CLASS SIZE REDUCTION	32,433,963.00	32,433,963.00	331,990.00	-	32,765,953.00
3309	WORKFORCE ED. CAREER PROGRAM EXPANSION	360,989.00	360,989.00	-	-	360,989.00
3310	FLORIDA EDUCATION FINANCE PROGRAM	44,929,432.00	44,929,432.00	-	410,176.00	44,519,256.00
3311	SAFE SCHOOLS	597,470.00	597,470.00	716.00	-	598,186.00
3312	SUPPLEMENTAL ACADEMIC INSTRUCTION	8,432,680.00	8,432,680.00	-	-	8,432,680.00
3313	ESE GUARANTEE	10,848,702.00	10,848,702.00	-	-	10,848,702.00
3314	READING INSTRUCTION	1,437,253.00	1,437,253.00	15,297.00	-	1,452,550.00
3315	WORKFORCE DEVELOPMENT	1,732,003.00	1,732,003.00	-	-	1,732,003.00
3316	SPECIAL TEACHER COMPENSATION	-	-	-	-	-
3317	WORKFORCE EDUCATION PERFORMANCE INCENTIVE	-	3,000.00	55,835.00	-	58,835.00
3318	DJJ SUPPLEMENTAL ALLOCATION	283,467.00	283,467.00	-	115,015.00	168,452.00
3319	VIRTUAL EDUCATION CONTRIBUTION	41,106.00	41,106.00	39,912.00	-	81,018.00
3320	TEACHER SALARY INCREASE ALLOCATION	5,229,095.00	5,229,095.00	60,496.00	-	5,289,591.00
3323	CO & DS WITHHELD FOR ADMINISTRATIVE EXPENSE	17,000.00	17,000.00	-	-	17,000.00
3335	TEACHER LEAD	504,748.00	504,748.00	-	-	504,748.00
3336	INSTRUCTIONAL MATERIALS	2,382,905.00	2,382,905.00	28,969.00	-	2,411,874.00
3343	STATE LICENSE TAX	40,000.00	40,000.00	2,726.08	-	42,726.08
3344	DISCRETIONARY LOTTERY	-	297,594.00	-	-	297,594.00
3349	INTANGIBLE PROPERTY TAX	-	-	-	-	-
3354	TRANSPORTATION	5,776,937.00	5,776,937.00	106,978.00	-	5,883,915.00
3362	SCHOOL RECOGNITION	2,344,974.00	2,344,974.00	-	714,238.00	1,630,736.00
3370	VOLUNTARY PREKINDERGARTEN PROGRAM - SUMMER	47,651.90	122,021.66	-	66,863.25	55,158.41
3371	VOLUNTARY PREKINDERGARTEN PROGRAM	380,000.00	380,000.00	-	16,616.07	363,383.93
3379	FUEL TAX REFUND	40,000.00	51,669.27	18,876.28	-	70,545.55
3399	OTHER MISCELLANEOUS STATE REVENUE	145,635.59	160,400.51	216,806.02	-	377,206.53
3401	PRINT SHOP POSTAGE	26,000.00	26,000.00	836.50	-	26,836.50
3402	PRINT SHOP PRINTING	274,000.00	245,692.00	4,020.22	-	249,712.22
3407	EDUCATIONAL BROADBAND - LEASE	14,190.00	14,190.00	-	-	14,190.00
3411	DISTRICT SCHOOL TAXES	86,221,267.00	86,221,267.00	-	-	86,221,267.00
3414	SALES TAX REVENUE	-	-	-	-	-
3421	TAX REDEMPTIONS	300,000.00	300,000.00	-	119,711.73	180,288.27
3425	RENT/USE OF FACILITY	13,522.06	65,373.47	19,653.86	-	85,027.33
3426	COURSE FEES - CHOICE HS & TECH. CNTR.	310,000.00	544,672.12	17,949.52	-	562,621.64
3428	SUPPLY FEES - CHOICE HS & TECH. CNTR.	10,000.00	28,000.00	-	117.26	27,882.74
3429	TECHNOLOGY FEES - CHOICE HS & TECH. CNTR.	10,000.00	28,000.00	-	117.34	27,882.66
3431	INTEREST ON INVESTMENTS	250,000.00	250,000.00	-	11,696.18	238,303.82
3434	COMMUNITY EDUCATION ENRICHMENT PROGRAM	2,337.00	14,487.00	11,350.00	-	25,837.00
3445	TESTS & BOOKS - CHOICE HS & TECH. CNTR.	24.00	386.80	-	-	386.80
3448	DONATIONS	5,682.70	333,193.12	7,421.70	-	340,614.82
3449	STUDENT/PARENT IPAD/LAPTOP INSURANCE	5,600.00	7,150.00	-	-	7,150.00
3462	PURCHASED CUSTODIAL SERVICE	-	-	-	-	-
3463	BOB SIKES CHILD CARE	168,000.00	182,000.00	9,364.40	-	191,364.40
3465	PURCHASED POSITIONS - OTHER	168,156.73	388,650.65	4,647.24	-	393,297.89
3466	PURCHASED OTHER POSITIONS - EXTERNAL	73,276.94	93,507.64	111,269.51	-	204,777.15
3467	PURCHASED - SCHOOLS - OTHER	2,024.38	20,762.66	18,407.35	-	39,170.01
3468	RIVERSIDE CHILD CARE	148,000.00	168,500.00	-	978.25	167,521.75
3469	ANTIOCH CHILD CARE	179,000.00	170,000.00	-	235.40	169,764.60
3470	NORTHWOOD CHILD CARE	136,000.00	145,500.00	989.19	-	146,489.19
3471	VOCATIONAL EQUIPMENT - CHOICE HS & TECH. CNTR.	10,000.00	28,000.00	-	78.79	27,921.21
3475	BLUEWATER CHILD CARE	311,000.00	306,000.00	10,104.82	-	316,104.82
3476	EDGE CHILD CARE	167,000.00	164,500.00	7,724.55	-	172,224.55
3477	PLEW CHILD CARE	222,000.00	219,000.00	-	361.85	218,638.15
3478	WRIGHT CHILD CARE	97,000.00	81,000.00	-	1,857.35	79,142.65
3484	FINANCIAL AID FEES	10,000.00	28,000.00	-	164.58	27,835.42
3485	RESTITUTION PAYMENTS - OTHER	100.00	180.00	-	-	180.00
3487	CERTIFICATE FEES - SUBSTITUTES	7,000.00	19,395.00	1,890.00	-	21,285.00
3488	FINGERPRINT PROGRAM	25,000.00	61,770.25	2,646.25	-	64,416.50
3489	CERTIFICATE FEES	31,100.00	44,235.00	13,215.00	-	57,450.00

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 5/31/2014	INCREASE	DECREASE	BUDGET AS OF 6/30/2014	
3490 MISCELLANEOUS REVENUE	2,608.14	153,582.24	18,047.54	-	171,629.78	
3491 E-RATE REFUNDS	38,677.81	144,880.29	-	-	144,880.29	
3492 TRANSPORTATION - SCHOOL ACTIVITIES	350,000.00	350,000.00	98,591.79	-	448,591.79	
3493 SALE OF JUNK	1,544.85	3,292.15	130.66	-	3,422.81	
3494 FEDERAL INDIRECT COST REIMBURSEMENT	300,000.00	300,000.00	-	-	300,000.00	
3495 TRANSPORTATION - REPAIRS DEPT./OTHER	7,102.92	51,060.85	2,849.54	-	53,910.39	
3497 REFUND - PRIOR YEAR EXPENDITURES	3,630.35	62,073.44	-	-	62,073.44	
3499 SFS - INDIRECT COST	200,000.00	200,000.00	-	-	200,000.00	
3630 TRANSFER FROM CAPITAL IMPROVEMENT FUNDS	11,476,515.00	12,199,097.00	-	436,986.01	11,762,110.99	
3740 PRIOR YEAR INSURANCE LOSS RECOVERY	2,808.93	112,002.83	-	-	112,002.83	
3741 INSURANCE LOSS RECOVERY	-	8,485.75	2,586.05	-	11,071.80	
3746 HEALTH REIMBURSEMENT ARRANGEMENT	2,603.17	68,841.58	16,417.52	-	85,259.10	
3901 RESERVE FOR ENCUMBRANCE	1,080,419.21	1,080,419.21	-	-	1,080,419.21	
3902 RESERVE FOR INVENTORY	113,258.08	113,258.08	-	-	113,258.08	
3903 RESERVE - CARRYOVER SCHOOL BUDGETS	7,146,679.60	7,146,679.60	-	-	7,146,679.60	
3904 RESERVE - CATEGORICAL PROJECT CARRYOVER	11,859,132.06	11,859,132.06	-	-	11,859,132.06	
3905 RESERVE - NON-CATEGORICAL PROJECT CARRYOVER	22,138,527.98	22,138,527.98	-	594,000.00	21,544,527.98	
3907 RESERVE - RETIREMENT	512,323.58	512,323.58	-	-	512,323.58	
3910 RESERVE - CLAIMS LIABILITY	3,835,000.00	3,835,000.00	594,000.00	-	4,429,000.00	
3911 RESERVE - FTE	3,814,376.40	3,814,376.40	-	-	3,814,376.40	
3913 RESERVE - CONTINGENCY	2,567,000.00	2,567,000.00	-	-	2,567,000.00	
3925 FUND BALANCE - UNDESIGNATED	11,656,889.37	11,656,889.37	-	-	11,656,889.37	
TOTAL - GENERAL FUND	\$ 288,428,943.75	\$ 291,101,413.64	\$ 2,116,291.91	\$ 2,489,213.06	\$ 290,728,492.49	

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 5/31/2014	INCREASE	DECREASE	BUDGET AS OF 6/30/2014
5100 BASIC EDUCATION (K-12)	\$ 132,902,972.01	\$ 140,324,315.54	\$ -	\$ 5,216,947.53	\$ 135,107,368.01
5101 CHARTER SCHOOL FEDERAL IMPACT	-	92,566.00	-	-	92,566.00
5102 NORTHWEST FLORIDA BALLET FACILITY	-	-	-	-	-
5103 BASIC INSTRUCTION	-	-	-	-	-
5200 EXCEPTIONAL CHILD	15,915,929.48	16,875,749.15	-	412,101.70	16,463,647.45
5300 VOCATIONAL AND TECHNICAL EDUCATION	4,792,305.72	4,993,010.22	-	121,852.16	4,871,158.06
5400 ADULT GENERAL EDUCATION	6,899.94	6,899.94	1,125.00	-	8,024.94
5500 PREKINDERGARTEN	413,646.58	475,019.30	-	57,417.29	417,602.01
5900 OTHER INSTRUCTION	1,310,453.42	1,946,386.30	49,704.96	-	1,996,091.26
6100 PUPIL PERSONNEL SERVICES	1,719,611.61	2,163,778.76	-	67,893.59	2,095,885.17
6110 ATTENDANCE AND SOCIAL WORK	323,195.20	346,840.59	-	2,902.08	343,938.51
6120 GUIDANCE SERVICES	2,746,982.64	2,825,764.75	-	44,817.73	2,780,947.02
6130 HEALTH SERVICES	1,369,695.01	1,029,715.46	-	39,776.70	989,938.76
6140 PSYCHOLOGICAL SERVICES	840,528.89	889,204.15	5,146.38	-	894,350.53
6141 TESTING	100,977.00	106,767.00	-	12,125.88	94,641.20
6150 PARENTAL INVOLVEMENT	900.00	816.71	-	200.00	616.71
6200 INSTRUCTIONAL MEDIA SERVICE	1,284,179.48	1,376,024.99	-	29,832.69	1,346,192.30
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	7,430,901.16	7,045,783.18	-	330,805.99	6,714,977.19
6303 STAFF DEVELOPMENT - CURRICULUM	-	-	-	-	-
6400 INSTR STAFF TRAINING SERVICES	941,419.46	937,827.10	-	101,213.00	836,614.10
6500 INSTRUCTIONAL RELATED TECHNOLOGY	847,552.73	806,999.00	44,106.57	-	851,105.57
7100 SCHOOL BOARD	3,626,739.59	3,712,640.16	648,801.64	-	4,361,441.80
7200 GENERAL ADMINISTRATION (SUPT)	414,461.70	450,483.97	1,653.81	-	452,137.78
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	15,395,869.18	16,786,754.27	-	242,983.35	16,543,770.92
7400 FACILITIES ACQUISITION & CONSTRUCTION	456,968.74	519,241.17	-	3,142.30	516,098.87
7500 FISCAL SERVICES (FINANCE DEPT)	2,011,930.61	2,268,586.08	-	131,224.76	2,137,361.32
7600 FOOD SERVICE (SCHOOLS)	-	39,377.70	-	90.20	39,287.50
7610 FOOD SERVICE - DEPARTMENT	-	-	-	-	-
7700 CENTRAL SERVICES	-	33,026.00	-	9,937.57	23,088.43
7710 PLAN, RESEARCH, DEVELOP, & EVALUATE	-	-	-	-	-
7720 INFORMATION SERVICES	138,151.00	143,809.62	-	3,606.13	140,203.49
7730 STAFF SERVICES	4,963,505.90	5,455,239.93	-	553,655.32	4,901,584.61
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	761,717.35	764,355.69	-	5,797.18	758,558.51
7762 FURNITURE SHOP	3,254.65	3,254.65	686.00	-	3,940.65
7800 PUPIL TRANSP SERVICES - SCHOOL	468,479.63	619,846.93	-	30,948.30	588,898.63
7801 TRANSPORTATION - NORTH	4,794,369.49	4,987,022.09	-	99,184.38	4,887,837.71
7802 TRANSPORTATION - CENTRAL	2,523,647.36	2,665,303.34	-	17,350.98	2,647,952.36
7803 TRANSPORTATION - SOUTH	3,841,835.13	4,041,639.02	-	6,084.46	4,035,554.56
7900 OPERATION OF PLANT	16,475,970.69	17,170,551.13	1,008,317.62	-	18,178,868.75
8100 MAINTENANCE ADMINISTRATION	1,162,238.97	1,257,231.28	-	12,236.37	1,244,994.91
8120 BUILDING AND GROUND MAINTENANCE	6,308,305.39	8,054,964.63	317,090.52	-	8,372,055.15
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	2,785,960.02	3,024,270.61	109,173.39	-	3,133,444.00
9100 COMMUNITY SERVICE	1,905,263.81	2,029,966.92	35,826.44	-	2,065,793.36
9700 TRANSFER FUNDS	-	169,145.58	5,380.00	-	174,525.58
9890 RESERVES	47,442,124.21	34,661,234.65	4,954,194.16	-	39,615,428.81
TOTAL - GENERAL FUND	\$ 288,428,943.75	\$ 291,101,413.64	\$ 7,181,206.49	\$ 7,554,127.64	\$ 290,728,492.49

***Note:**

Function 9890 - Reserves - is comprised of the following:

Object	Description	Budget
0981	Reserve for Audit Adjustment	\$ 238,741.00
0988	Reserve - School Carryover	1,175,150.39
0990	Fund Balance - Unappropriated	11,656,034.83
0991	Reserve - Inventory	135,953.87
0993	Reserve - Retirement	512,323.58
0994	Reserve - FTE/Schools	3,575,635.40
0995	Reserve - Claims Liability	4,429,000.00
0996	Reserve - Contingency	2,567,000.00
0997	Reserve - Projects	15,325,589.74
Total		\$ 39,615,428.81

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 10
Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3191	<u>ROTC</u>		\$ 4,056.34
	0997 Reserve - Projects	9890 Reserves	\$ 4,056.34
	<i>Explanation: To appropriate revenue for ROTC based on actual collections.</i>		
	2045 ROTC	\$ 4,056.34	
3192	<u>DOD Section 386 PL 102-484</u>		\$ 115,042.69
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 115,042.69
	<i>Explanation: To appropriate revenue from the Department of Defense based on actual collections.</i>		
	.... Discretionary	\$ 115,042.69	
3203	<u>Medicaid Reimbursement</u>		\$ 144,478.29
	0997 Reserve - Projects	9890 Reserves	\$ 144,478.29
	<i>Explanation: To appropriate revenue for Medicaid Reimbursement based on actual collections.</i>		
	1084 Medicaid Reimbursement	\$ 144,478.29	
3301	<u>Class Size Reduction</u>		\$ 331,990.00
	0997 Reserve - Projects	9890 Reserves	\$ 331,990.00
	<i>Explanation: To appropriate revenue for Class Size Reduction based on 4th FEFP Calculation received from DOE for fiscal year 2013-2014.</i>		
	4125 Class Size Reduction	\$ 331,990.00	
3310	<u>Florida Education Finance Program</u>		\$ (410,176.00)
	0994 Reserve - FTE/Schools	9890 Reserves	\$ (410,176.00)
	<i>Explanation: To adjust revenue for FEFP based on 4th FEFP Calculation received from DOE for fiscal year 2013-2014.</i>		
	.... Discretionary	\$ (410,176.00)	
3311	<u>Safe Schools</u>		\$ 716.00
	0997 Reserve - Projects	9890 Reserves	\$ 716.00
	<i>Explanation: To appropriate revenue for Safe Schools based on 4th FEFP Calculation received from DOE for fiscal year 2013-2014.</i>		
	3107 Safe Schools	\$ 716.00	
3314	<u>Reading Instruction</u>		\$ 15,297.00
	0997 Reserve - Projects	9890 Reserves	\$ 15,297.00
	<i>Explanation: To appropriate revenue for Reading Instruction based on 4th FEFP Calculation received from DOE for fiscal year 2013-2014.</i>		
	6123 Reading Instruction	\$ 15,297.00	
3317	<u>Workforce Education Performance Incentive</u>		\$ 55,835.00
	0510 Supplies	5900 Other Instruction	\$ 55,835.00
	<i>Explanation: To appropriate revenue for Workforce Education Performance Incentive based on actual collections.</i>		
	8113 Workforce Ed. Performance	\$ 55,835.00	

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 10
Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
3318	<u>DJJ Supplemental Allocation</u>		<u>\$ (115,015.00)</u>
	0997 Reserve - Projects	9890 Reserves	<u>\$ (115,015.00)</u>
	<i>Explanation: To adjust revenue for DUJ Supplemental Allocation based on 4th FEFP Calculation received from DOE for fiscal year 2013-2014.</i>		
	8110 DJJ Supplemental Allocation	\$ (115,015.00)	
3319	<u>Virtual Education Contribution</u>		<u>\$ 39,912.00</u>
	0997 Reserve - Projects	9890 Reserves	<u>\$ 39,912.00</u>
	<i>Explanation: To appropriate revenue for Virtual Education Contribution based on 4th FEFP Calculation received from DOE for fiscal year 2013-2014.</i>		
	2021 Virtual Education Contribution	\$ 39,912.00	
3320	<u>Teacher Salary Increase Allocation</u>		<u>\$ 60,496.00</u>
	0997 Reserve - Projects	9890 Reserves	<u>\$ 60,496.00</u>
	<i>Explanation: To appropriate revenue for Teacher Salary Increase based on 4th FEFP Calculation received from DOE for fiscal year 2013-2014.</i>		
	4150 Teacher Salary Increase Allocation	\$ 60,496.00	
3336	<u>Instructional Materials</u>		<u>\$ 28,969.00</u>
	0997 Reserve - Projects	9890 Reserves	<u>\$ 28,969.00</u>
	<i>Explanation: To appropriate revenue for Instructional Materials based on 4th FEFP Calculation received from DOE for fiscal year 2013-2014.</i>		
	3105 Instructional Materials - Textbooks	\$ 28,969.00	
3343	<u>State License Tax</u>		<u>\$ 2,726.08</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	<u>\$ 2,726.08</u>
	<i>Explanation: To appropriate revenue for State License Tax based on actual collections.</i>		
	.... Discretionary	\$ 2,726.08	
3354	<u>Transportation</u>		<u>\$ 106,978.00</u>
	0994 Reserve - FTE/Schools	9890 Reserves	<u>\$ 106,978.00</u>
	<i>Explanation: To appropriate revenue for Transportation based on 4th FEFP Calculation received from DOE for fiscal year 2013-2014.</i>		
	.... Discretionary	\$ 106,978.00	
3362	<u>School Recognition</u>		<u>\$ (714,238.00)</u>
	0997 Reserve - Projects	9890 Reserves	<u>\$ (714,238.00)</u>
	<i>Explanation: To adjust revenue for School Recognition based on 4th FEFP Calculation received from DOE for fiscal year 2013-2014.</i>		
	4160 Lottery - School Recognition	\$ (714,238.00)	
3370	<u>Voluntary Prekindergarten Program - Summer</u>		<u>\$ (66,863.25)</u>
	0100 Salary - Non-Instructional	5500 Prekindergarten	\$ (11,302.79)
	0102 Salary - Other Compensation	5500 Prekindergarten	(438.00)
	0117 Workshops	5500 Prekindergarten	(189.00)
	0131 Salary - Instructional	5500 Prekindergarten	(33,825.00)
	0210 Florida Retirement System	5500 Prekindergarten	(3,557.00)
	0220 Social Security	5500 Prekindergarten	(3,943.00)
	0370 Postage	5500 Prekindergarten	(50.00)

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 10
Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
	0390 Other Purchased Service	5500 Prekindergarten	(42.00)
	0398 Field Trips	5500 Prekindergarten	(360.00)
	0510 Supplies	5500 Prekindergarten	(2,925.46)
	0750 Other Personnel Services	5500 Prekindergarten	(1,231.00)
	0430 Electricity	7900 Operation of Plant	(9,000.00)
			<u>\$ (66,863.25)</u>
	<i>Explanation: To adjust revenue for Summer Voluntary Prekindergarten Program based on actual collections. Additional revenue will be budgeted in fiscal year 2014-2015.</i>		
	4131 VPK - Summer		\$ (66,863.25)
3371	<u>Voluntary Prekindergarten Program</u>		<u>\$ (16,616.07)</u>
	0997 Reserve - Projects	9890 Reserves	<u>\$ (16,616.07)</u>
	<i>Explanation: To adjust revenue for Voluntary Prekindergarten Program based on actual collections.</i>		
	0132 VPK - Year Long Program		\$ (16,616.07)
3379	<u>Fuel Tax Refund</u>		<u>\$ 18,876.28</u>
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	<u>\$ 18,876.28</u>
	<i>Explanation: To appropriate revenue for Fuel Tax Refund based on actual collections.</i>		
	2192 Paving Countywide		\$ 18,876.28
3399	<u>Other Miscellaneous State Revenue</u>		<u>\$ 216,806.02</u>
	0675 Fence & Underground Tanks	7900 Operation of Plant	\$ (175.00)
	0643 Computer Hardware (Over \$1,000)	8200 Administrative Technology Services	180,972.16
	0644 Computer Hardware (Under \$1,000)	8200 Administrative Technology Services	30,985.91
	0681 Fire/Sprinkler/Elect.	8200 Administrative Technology Services	5,022.95
			<u>\$ 216,806.02</u>
	<i>Explanation: To adjust revenue for DOE Domestic Security & Access Control Grant (-\$175.00) and appropriate revenue for District Bandwidth Support (\$216,981.02) based on actual collections.</i>		
	4014 DOE Domestic Security & Access Control Grant	4054 District Bandwidth Support	\$ 216,981.02
3401	<u>Print Shop Postage</u>		<u>\$ 836.50</u>
	0370 Postage	7760 Internal Service	<u>\$ 836.50</u>
	<i>Explanation: To appropriate revenue for Print Shop Postage based on actual collections.</i>		
	9121 Print Shop		\$ 836.50
3402	<u>Print Shop Printing</u>		<u>\$ 4,020.22</u>
	0510 Supplies	7760 Internal Service	<u>\$ 4,020.22</u>
	<i>Explanation: To appropriate revenue for Print Shop Printing based on actual collections.</i>		
	9121 Print Shop		\$ 4,020.22
3421	<u>Tax Redemptions</u>		<u>\$ (119,711.73)</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	<u>\$ (119,711.73)</u>
	<i>Explanation: To adjust revenue for tax redemptions based on actual collections.</i>		
	.... Discretionary		\$ (119,711.73)
3425	<u>Rent/Use Of Facility</u>		<u>\$ 19,653.86</u>
	0430 Electricity	7900 Operation of Plant	\$ 450.00
	0987 Reserve Schools/Departments	9890 Reserves	19,203.86
			<u>\$ 19,653.86</u>
	<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>		
	.... Discretionary	0011 Utilities/Custodial - Other District Facilities	\$ 450.00

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 10
Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
3426	<u>Course Fees - CHOICE HS & Technical Center</u>		\$ 17,949.52
	0510 Supplies	5900 Other Instruction	\$ 718.00
	0691 Software (Over \$1,000)	5900 Other Instruction	897.00
	0790 Miscellaneous Expense	5900 Other Instruction	1,796.00
	0990 Fund Balance - Unappropriated	9890 Reserves	14,538.52
			<u>\$ 17,949.52</u>
	<i>Explanation: To appropriate revenue for course fees at CHOICE HS & Technical Center based on actual collections.</i>		
	.... Discretionary	\$ 14,538.52	2015 Adult Student Fees \$ 718.00
	2039 Career Education Equipment & Supplies	\$ 897.00	3005 Financial Aid Trust Fund \$ 1,796.00
3428	<u>Supply Fees - CHOICE HS & Technical Center</u>		\$ (117.26)
	0510 Supplies	5900 Other Instruction	\$ (117.26)
	<i>Explanation: To adjust revenue for supply fees at CHOICE HS & Technical Center based on actual collections.</i>		
	2015 Adult Student Fees	\$ (117.26)	
3429	<u>Technology Fees - CHOICE HS & Technical Center</u>		\$ (117.34)
	0510 Supplies	5900 Other Instruction	\$ (117.34)
	<i>Explanation: To adjust revenue for technology fees at CHOICE HS & Technical Center based on actual collections.</i>		
	2016 Adult Technology Fees	\$ (117.34)	
3431	<u>Interest on Investments</u>		\$ (11,696.18)
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ (11,696.18)
	<i>Explanation: To adjust revenue for interest on investments based on actual collections.</i>		
	.... Discretionary	\$ (11,696.18)	
3434	<u>Community Education Enrichment Program</u>		\$ 11,350.00
	0750 Other Personnel Services	9100 Community Service	\$ 11,350.00
	<i>Explanation: To appropriate revenue for Community Education Enrichment Program based on actual collections.</i>		
	2166 Adult Enrichment	\$ 11,350.00	
3448	<u>Donations</u>		\$ 7,421.70
	0510 Supplies	5100 Basic Education (K-12)	\$ 550.00
	0510 Supplies	6100 Pupil Personnel Services	116.70
	0510 Supplies	7200 General Administration	875.00
	0510 Supplies	7730 Staff Services	500.00
	0930 Transfer to Capital Improvement Fund	9700 Transfer Funds	5,380.00
			<u>\$ 7,421.70</u>
	<i>Explanation: To appropriate donations for Ruckel Middle School Tennis Court Phase II (\$5,380.00), Fit Feet awards (\$500.00), safety awareness (\$116.70), and school year kickoff (\$1,425.00) based on actual collections.</i>		
	.... Discretionary	\$ 5,380.00	3013 Donations - Fit Feet Awards \$ 500.00
	4007 Safety & Safety Awareness	\$ 116.70	4050 Donations - School Year Kickoff \$ 1,425.00
3463	<u>Bob Sikes Child Care</u>		\$ 9,364.40
	0510 Supplies	9100 Community Service	\$ 9,364.40
	<i>Explanation: To appropriate revenue for Bob Sikes Child Care based on actual collections.</i>		
	2181 Child Care - Bob Sikes Elementary School	\$ 9,364.40	

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 10
Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
3465	<u>Purchased Positions - Other</u>		<u>\$ 4,647.24</u>
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 3,442.50
	0210 Florida Retirement System	5100 Basic Education (K-12)	231.13
	0220 Social Security	5100 Basic Education (K-12)	269.99
	0750 Other Personnel Services	5100 Basic Education (K-12)	703.62
			<u>\$ 4,647.24</u>
	<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	\$ 4,647.24	
3466	<u>Purchased Other Positions - External</u>		<u>\$ 111,269.51</u>
	0750 Other Personnel Services	5100 Basic Education (K-12)	\$ 584.32
	0100 Salary - Non-Instructional	5200 Exceptional Child	75,205.17
	0131 Salary - Instructional	5200 Exceptional Child	11,371.92
	0210 Florida Retirement System	5200 Exceptional Child	6,019.22
	0220 Social Security	5200 Exceptional Child	6,615.16
	0231 Group Insurance - Health	5200 Exceptional Child	8,224.14
	0232 Group Insurance - Life	5200 Exceptional Child	55.44
	0233 Group Insurance - Dental	5200 Exceptional Child	569.16
	0234 Group Insurance - Other	5200 Exceptional Child	107.79
	0111 Salary - Administrative Manager	7720 Information Services	2,276.00
	0210 Florida Retirement System	7720 Information Services	194.44
	0220 Social Security	7720 Information Services	46.75
			<u>\$ 111,269.51</u>
	<i>Explanation: To appropriate Walton County ESE reimbursement (\$108,168.00), substitute reimbursements from outside sources (\$584.32), and additional revenue for Community Affairs position (\$2,517.19) based on actual collections.</i>		
	7020 Purchased Positions - External	\$ 111,269.51	
3467	<u>Purchased - Schools - Other</u>		<u>\$ 18,407.35</u>
	0220 Social Security	5100 Basic Education (K-12)	\$ (11.65)
	0350 Repair and Maintenance	5100 Basic Education (K-12)	18,409.00
	0375 Cellular Telephone	5100 Basic Education (K-12)	(75.00)
	0310 Professional & Technical Service	6130 Health Services	85.00
			<u>\$ 18,407.35</u>
	<i>Explanation: To appropriate funds received from schools to pay nurse health services buy-up option (\$85.00) and reimburse operating expenditures (\$18,322.35) based on actual collections.</i>		
	2050 Purchased School Nurses	\$ 85.00	8001 Purchased - Schools - Other \$ 18,322.35
3468	<u>Riverside Child Care</u>		<u>\$ (978.25)</u>
	0510 Supplies	9100 Community Service	\$ (978.25)
	<i>Explanation: To adjust revenue for Riverside Child Care based on actual collections.</i>		
	2168 Child Care - Riverside Elementary School	\$ (978.25)	
3469	<u>Antioch Child Care</u>		<u>\$ (235.40)</u>
	0510 Supplies	9100 Community Service	\$ (235.40)
	<i>Explanation: To adjust revenue for Antioch Child Care based on actual collections.</i>		
	2179 Child Care - Antioch Elementary School	\$ (235.40)	
3470	<u>Northwood Child Care</u>		<u>\$ 989.19</u>
	0510 Supplies	9100 Community Service	\$ 989.19
	<i>Explanation: To appropriate revenue for Northwood Child Care based on actual collections.</i>		
	2170 Child Care - Northwood Elementary School	\$ 989.19	

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 10
Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
3471	<u>Vocational Equipment - CHOICE HS & Technical Center</u>		\$ (78.79)
	0642 Equipment (Under \$1,000)	5900 Other Instruction	\$ (78.79)
	<i>Explanation: To adjust revenue for vocational equipment at CHOICE HS & Technical Center based on actual collections.</i>		
	2039 Career Education Equipment & Supplies		\$ (78.79)
3475	<u>Bluewater Child Care</u>		\$ 10,104.82
	0510 Supplies	9100 Community Service	\$ 10,104.82
	<i>Explanation: To appropriate revenue for Bluewater Child Care based on actual collections.</i>		
	2175 Child Care - Bluewater Elementary School		\$ 10,104.82
3476	<u>Edge Child Care</u>		\$ 7,724.55
	0510 Supplies	9100 Community Service	\$ 7,724.55
	<i>Explanation: To appropriate revenue for Edge Child Care based on actual collections.</i>		
	2176 Child Care - Edge Elementary School		\$ 7,724.55
3477	<u>Plew Child Care</u>		\$ (361.85)
	0510 Supplies	9100 Community Service	\$ (361.85)
	<i>Explanation: To adjust revenue for Plew Child Care based on actual collections.</i>		
	2174 Child Care - Plew Elementary School		\$ (361.85)
3478	<u>Wright Child Care</u>		\$ (1,857.35)
	0510 Supplies	9100 Community Service	\$ (1,857.35)
	<i>Explanation: To adjust revenue for Wright Child Care based on actual collections.</i>		
	2178 Child Care - Wright Elementary School		\$ (1,857.35)
3484	<u>Financial Aid Fees</u>		\$ (164.58)
	0790 Miscellaneous Expense	5900 Other Instruction	\$ (164.58)
	<i>Explanation: To adjust revenue for Financial Aid Fees based on actual collections.</i>		
	3005 Financial Aid Trust Fund		\$ (164.58)
3487	<u>Certificate Fees - Substitutes</u>		\$ 1,890.00
	0730 Dues and Fees	7730 Staff Services	\$ 1,890.00
	<i>Explanation: To appropriate revenue for Certification Fees - Substitutes based on actual collections.</i>		
	2088 Certification		\$ 1,890.00
3488	<u>Fingerprint Program</u>		\$ 2,646.25
	0730 Dues and Fees	7730 Staff Services	\$ 2,646.25
	<i>Explanation: To appropriate revenue for Fingerprint Program based on actual collections.</i>		
	6006 Fingerprinting - Fees		\$ 2,646.25
3489	<u>Certificate Fees</u>		\$ 13,215.00
	0730 Dues and Fees	7730 Staff Services	\$ 13,215.00
	<i>Explanation: To appropriate revenue for Certificate Fees - Teachers based on actual collections.</i>		
	2088 Certification		\$ 13,215.00

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 10
Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
3490	<u>Miscellaneous Revenue</u>		<u>\$ 18,047.54</u>
	0510 Supplies	5100 Basic Education (K-12)	\$ 736.25
	0510 Supplies	7730 Staff Services	85.00
	0510 Supplies	7802 Transportation - Central	94.50
	0510 Supplies	7803 Transportation - South	16.34
	0990 Fund Balance - Unappropriated	9890 Reserves	17,115.45
			<u>\$ 18,047.54</u>
<i>Explanation: To appropriate revenue for public library courier service (\$9,950.00), dividends (\$6,659.45), record requests from State of Florida (\$506.00), Closing the Gap fundraiser (\$236.25), vending commissions (\$110.84), Florida Agriculture Garden grant (\$500.00), and worthless check fees (\$85.00) based on actual collections.</i>			
....	Discretionary	\$ 17,115.45	2066 Closing the Gap Fundraiser \$ 236.25
3032	Vending Commission - Transportation - Central	\$ 94.50	3033 Vending Commission - Transportation - South \$ 16.34
4023	Florida Agriculture Garden Grant	\$ 500.00	4027 E.R. - Retirement Lunch \$ 85.00
3492	<u>Transportation - School Activities</u>		<u>\$ 98,591.79</u>
	0460 Diesel Fuel	7801 Transportation - North	\$ 32,864.00
	0460 Diesel Fuel	7802 Transportation - Central	32,863.79
	0460 Diesel Fuel	7803 Transportation - South	32,864.00
			<u>\$ 98,591.79</u>
<i>Explanation: To appropriate revenue for Transportation - School Activities based on actual collections.</i>			
....	Discretionary	\$ 98,591.79	
3493	<u>Sale of Junk</u>		<u>\$ 130.66</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 130.66
<i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i>			
....	Discretionary	\$ 130.66	
3495	<u>Transportation - Repairs Dept./Other</u>		<u>\$ 2,849.54</u>
	0550 Repair Parts	7801 Transportation - North	\$ 599.79
	0550 Repair Parts	7802 Transportation - Central	540.00
	0550 Repair Parts	7803 Transportation - South	1,709.75
			<u>\$ 2,849.54</u>
<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>			
....	Discretionary	\$ 2,849.54	
3630	<u>Transfer from Capital Improvement Funds</u>		<u>\$ (436,986.01)</u>
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (18,113.00)
	0363 Seat Managed - Computers	5100 Basic Education (K-12)	(418,873.01)
			<u>\$ (436,986.01)</u>
<i>Explanation: To adjust Charter School Capital Outlay transfer and Seat Management Transfer from Capital Improvement Funds.</i>			
2052	Capital Outlay Charter Schools	\$ (18,113.00)	4019 SM - Instructional Computers \$ (418,873.01)
3741	<u>Insurance Loss Recovery</u>		<u>\$ 2,586.05</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 2,586.05
<i>Explanation: To appropriate revenue from insurance loss recovery based on actual collections.</i>			
....	Discretionary	\$ 2,586.05	
3746	<u>Health Reimbursement Arrangement</u>		<u>\$ 16,417.52</u>
	0310 Professional & Technical Service	7730 Staff Services	\$ 16,417.52
<i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.</i>			
5006	Health Reimbursement Arrangement	\$ 16,417.52	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
3905	<u>Reserve - Non-Categorical Project Carryover</u>		\$ (594,000.00)
	0121 Salary Retirement Bonus	5100 Basic Education (K-12)	\$ (594,000.00)
<i>Explanation: To adjust Reserve - Non-Categorical Project Carryover and appropriate Reserve - Claims Liability based on Actuarial Analysis for fiscal year 2013-2014.</i>			
	9015 Fixed Charges		\$ (594,000.00)
3910	<u>Reserve - Claims Liability</u>		\$ 594,000.00
	0995 Reserve - Claims Liability	9890 Reserves	\$ 594,000.00
<i>Explanation: To adjust Reserve - Non-Categorical Project Carryover and appropriate Reserve - Claims Liability based on Actuarial Analysis for fiscal year 2013-2014.</i>			
	.... Discretionary		\$ 594,000.00

II. Amendments Between Appropriations & Reserves

.... Discretionary

5100 Basic Education (K-12)	\$ (3,729,782.06)
5200 Exceptional Child	(383,429.14)
5300 Vocational	(191,037.87)
5500 Prekindergarten	(73.60)
5900 Other Instruction	35.00
6100 Pupil Personnel Services	(19,775.46)
6120 Guidance Services	(68,595.62)
6130 Health Services	(4,652.01)
6141 Testing	(1,843.04)
6200 Instructional Media Services	(34,963.06)
6300 Instruction & Curriculum	(78,877.72)
6400 Instructional Staff Training Services	(36,452.67)
6500 Instruction Related Technology	(10,828.11)
7100 School Board	(20,520.96)
7200 General Administration	(18,646.70)
7300 School Admin - Principal Office	(493,939.81)
7400 Facilities Acquisition and Construction	(26,554.05)
7500 Fiscal Services	(187,778.59)
7720 Information Services	(6,960.26)
7730 Staff Services	(74,974.56)
7760 Internal Service	(14,387.68)
7800 Pupil Transp Services - School	8,661.45
7801 Transportation - North	(204,781.25)
7802 Transportation - Central	(128,512.65)
7803 Transportation - South	(76,295.72)
7900 Operation of Plant	407,277.87
8100 Maintenance Administration	(10,954.20)
8120 Building and Ground Maintenance	(180,237.52)
8200 Administrative Technology Services	(85,347.30)
9890 Reserves	2,198,614.46
	<u>\$ (3,475,612.83)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds; average salaries adjusted to actual (Projects 2031 and 2095); ESE Guarantee - Gifted project closed by transferring to each school's discretionary (Project 3001); appropriation of Innovative Program - Symphony Link Up (Project 4058); adjustment of projected school excess Discretionary funds (Project 4099); appropriation of HRA debit card fees (Project 5006); partial reimbursement of health services buy-up option due to revenue received from school internal funds (Project 6004); and appropriation of CAPE additional weighted FTE earned for fiscal year 2012-2013 certifications (\$912,952.00) and additional weighted FTE for previous years as a one-time "catch-up" (\$686,492.00) (Project 9007) by transferring to/(from) the following projects:

2031 District Transfers	\$ 2,183.54	4099 Discretionary Set-Aside - Schools	(414,580.72)
2095 Salary Resynching	2,335,535.48	5006 Health Reimbursement Arrangement	8,125.00
3001 ESE Guarantee - Gifted	(59,176.22)	6004 Nursing Contract - Schools	(85.00)
4058 Innovative Program - Symphony Link Up	4,166.75	9007 Career and Professional Education	1,599,444.00
		Total	<u>\$ 3,475,612.83</u>

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
<u>0010 Grounds/Beautification</u>			
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	\$ (39,386.10)
<i>Explanation: Close project at year end by transferring to:</i>			
	2095 Salary Resynching	\$ 39,386.10	
<u>0011 Utilities/Custodial - Other District Facilities</u>			
	0371 Telephone	7900 Operation of Plant	\$ (527.60)
	0372 Telephone Maintenance	7900 Operation of Plant	(100.00)
	0373 Telephone Long Distance	7900 Operation of Plant	(202.92)
	0381 Water and Sewage	7900 Operation of Plant	(4,902.35)
	0382 Garbage	7900 Operation of Plant	(7,530.14)
	0410 Natural Gas	7900 Operation of Plant	(5,322.69)
	0430 Electricity	7900 Operation of Plant	(64,917.30)
	0997 Reserve - Projects	9890 Reserves	(14,168.93)
			<u>\$ (97,671.93)</u>
<i>Explanation: Close project at year end by transferring to:</i>			
	2095 Salary Resynching	\$ 97,671.93	
<u>0110 SAI - Response to Intervention</u>			
	0131 Salary - Instructional	6300 Instruction & Curriculum	\$ (1,506.99)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(104.17)
	0220 Social Security	6300 Instruction & Curriculum	(68.96)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(916.56)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(1.68)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(11.38)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	0.18
			<u>\$ (2,609.56)</u>
<i>Explanation: Adjust average salaries to actual for fiscal year 2013-2014 and close project at year end by transferring to:</i>			
	3161 SAI - Supplemental Academic Instruction	\$ 2,609.56	
<u>0120 SAI - High School Reading</u>			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (2,980.44)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(200.96)
	0220 Social Security	5100 Basic Education (K-12)	(65.63)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(0.06)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(0.04)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	0.01
	0510 Supplies	5100 Basic Education (K-12)	(26,783.67)
	0750 Other Personnel Services	5100 Basic Education (K-12)	(410.79)
	0210 Florida Retirement System	5200 Exceptional Child	0.04
	0220 Social Security	5200 Exceptional Child	0.02
	0231 Group Insurance - Health	5200 Exceptional Child	(0.01)
	0233 Group Insurance - Dental	5200 Exceptional Child	(0.03)
			<u>\$ (30,441.56)</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2013-2014, and close project at year end by transferring to:</i>			
	3161 SAI - Supplemental Academic Instruction	\$ 30,441.56	
<u>0132 VPK - Year Long Program</u>			
	0100 Salary - Non-Instructional	5500 Prekindergarten	\$ (182.61)
	0210 Florida Retirement System	5500 Prekindergarten	30.61
	0220 Social Security	5500 Prekindergarten	108.77
	0231 Group Insurance - Health	5500 Prekindergarten	(0.08)
	0233 Group Insurance - Dental	5500 Prekindergarten	(0.11)
	0234 Group Insurance - Other	5500 Prekindergarten	(0.02)
	0390 Other Purchased Service	5500 Prekindergarten	(707.50)
	0510 Supplies	5500 Prekindergarten	(27.92)
	0750 Other Personnel Services	5500 Prekindergarten	(591.53)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
	0100 Salary - Non-Instructional	7300 School Admin - Principal Office	20.03
	0111 Salary - Administrative Manager	7300 School Admin - Principal Office	0.01
	0210 Florida Retirement System	7300 School Admin - Principal Office	1.40
	0220 Social Security	7300 School Admin - Principal Office	1.60
	0231 Group Insurance - Health	7300 School Admin - Principal Office	(0.02)
	0232 Group Insurance - Life	7300 School Admin - Principal Office	(0.01)
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	0.01
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	707.50
	0997 Reserve - Projects	9890 Reserves	639.87
			\$ -

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2013-2014.

1004 AICE - Set-Aside

	0510 Supplies	5100 Basic Education (K-12)	\$ 83.67
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	(3.67)
	0997 Reserve - Projects	9890 Reserves	(80.00)
			\$ -

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

1084 Medicaid Reimbursement

	0103 Salary - Supplements	5200 Exceptional Child	\$ (15.75)
	0131 Salary - Instructional	5200 Exceptional Child	2,033.74
	0210 Florida Retirement System	5200 Exceptional Child	139.38
	0220 Social Security	5200 Exceptional Child	48.39
	0231 Group Insurance - Health	5200 Exceptional Child	75.28
	0232 Group Insurance - Life	5200 Exceptional Child	0.32
	0233 Group Insurance - Dental	5200 Exceptional Child	2.28
	0234 Group Insurance - Other	5200 Exceptional Child	5.24
	0310 Professional & Technical Service	5200 Exceptional Child	(7,558.30)
	0310 Professional & Technical Service	6130 Health Services	(36,424.88)
	0220 Social Security	7500 Fiscal Services	0.05
	0370 Postage	7500 Fiscal Services	(75.51)
	0510 Supplies	7900 Operation of Plant	(500.00)
	0997 Reserve - Projects	9890 Reserves	42,269.76
			\$ -

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2013-2014.

2004 Itinerant - Visually Impaired

	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ (401.16)
	0210 Florida Retirement System	5200 Exceptional Child	(27.87)
	0220 Social Security	5200 Exceptional Child	(30.67)
	0310 Professional & Technical Service	5200 Exceptional Child	(17,355.00)
	0330 In County Travel	5200 Exceptional Child	(589.52)
	0331 Out of County Travel	5200 Exceptional Child	(1,166.36)
	0390 Other Purchased Service	5200 Exceptional Child	(100.00)
	0510 Supplies	5200 Exceptional Child	(1,499.38)
	0642 Equipment (Under \$1,000)	5200 Exceptional Child	(810.00)
	0644 Computer Hardware (Under \$1,000)	5200 Exceptional Child	(307.02)
	0693 Software Subscriptions	5200 Exceptional Child	(2,000.00)
			\$ (24,286.98)

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2013-2014, and close project at year end by transferring to:

2095 Salary Resynching \$ 24,286.98

2008 Itinerant Teachers - Hearing Impaired

	0210 Florida Retirement System	5200 Exceptional Child	\$ 0.04
	0220 Social Security	5200 Exceptional Child	0.02
	0310 Professional & Technical Service	5200 Exceptional Child	(500.00)
	0330 In County Travel	5200 Exceptional Child	(139.67)
	0331 Out of County Travel	5200 Exceptional Child	(933.87)
	0350 Repair and Maintenance	5200 Exceptional Child	(145.00)
	0510 Supplies	5200 Exceptional Child	(160.38)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
	0622 Audio Visual (Under \$1,000)	5200 Exceptional Child	(500.00)
	0641 Equipment (Over \$1,000)	5200 Exceptional Child	(2,000.00)
	0642 Equipment (Under \$1,000)	5200 Exceptional Child	(1,044.50)
	0644 Computer Hardware (Under \$1,000)	5200 Exceptional Child	193.98
	0997 Reserve - Projects	9890 Reserves	(85,000.00)
			\$ (90,229.38)

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2013-2014, and close project at year end by transferring to:

2017	Itinerant Teachers - Adaptive P. E.	\$ 423.25	2095 Salary Resynching	89,806.13
				Total \$ <u>90,229.38</u>

2011 Custodial Services

0100	Salary - Non-Instructional	7900	Operation of Plant	\$ (58,323.41)
0103	Salary - Supplements	7900	Operation of Plant	(6,238.10)
0130	Salary - Overtime	7900	Operation of Plant	(10,000.00)
0210	Florida Retirement System	7900	Operation of Plant	(6,476.86)
0220	Social Security	7900	Operation of Plant	(5,727.90)
0231	Group Insurance - Health	7900	Operation of Plant	(5,965.63)
0232	Group Insurance - Life	7900	Operation of Plant	(32.15)
0233	Group Insurance - Dental	7900	Operation of Plant	(386.76)
0234	Group Insurance - Other	7900	Operation of Plant	(64.82)
0350	Repair and Maintenance	7900	Operation of Plant	(52.70)
0354	Maintenance Vehicle Repair	7900	Operation of Plant	(659.97)
0375	Cellular Telephone	7900	Operation of Plant	(475.00)
0420	Bottled Gas	7900	Operation of Plant	(452.60)
0450	Gasoline	7900	Operation of Plant	(3,010.11)
0510	Supplies	7900	Operation of Plant	(2,603.72)
0642	Equipment (Under \$1,000)	7900	Operation of Plant	(123.85)
0750	Other Personnel Services	7900	Operation of Plant	(3,895.22)
				\$ (104,488.80)

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2013-2014, and close project at year end by transferring to:

2095	Salary Resynching	\$ 104,488.80
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2012 A/C Filters & Light Bulbs

0510	Supplies	8120	Building and Ground Maintenance	\$ (10,950.21)
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Explanation: Close project at year end by transferring to:

2095	Salary Resynching	\$ 10,950.21
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2013 Peer Evaluators

0131	Salary - Instructional	6400	Instructional Staff Training Services	\$ (17,419.02)
0132	Salary - Hourly Teachers	6400	Instructional Staff Training Services	(7,809.00)
0210	Florida Retirement System	6400	Instructional Staff Training Services	(1,615.31)
0220	Social Security	6400	Instructional Staff Training Services	(1,516.24)
0231	Group Insurance - Health	6400	Instructional Staff Training Services	(5,335.88)
0232	Group Insurance - Life	6400	Instructional Staff Training Services	(13.62)
0233	Group Insurance - Dental	6400	Instructional Staff Training Services	(157.13)
0330	In County Travel	6400	Instructional Staff Training Services	(56.82)
0510	Supplies	6400	Instructional Staff Training Services	(2,159.13)
0642	Equipment (Under \$1,000)	6400	Instructional Staff Training Services	(0.06)
				\$ (36,082.21)

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2013-2014, and close project at year end by transferring to:

2095	Salary Resynching	\$ 36,082.21
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Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 10
Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
2017 <u>Itinerant Teachers - Adaptive P. E.</u>			
	0131 Salary - Instructional	5200 Exceptional Child	\$ (5,498.12)
	0210 Florida Retirement System	5200 Exceptional Child	(382.07)
	0220 Social Security	5200 Exceptional Child	(297.20)
	0231 Group Insurance - Health	5200 Exceptional Child	(4,396.02)
	0232 Group Insurance - Life	5200 Exceptional Child	(0.22)
	0233 Group Insurance - Dental	5200 Exceptional Child	(140.19)
	0330 In County Travel	5200 Exceptional Child	605.13
	0510 Supplies	5200 Exceptional Child	(184.88)
			<u>\$ (10,293.57)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2013-2014, and close project at year end by transferring to:

2008 Itinerant Teachers - Hearing Impaired	\$ (423.25)	2095 Salary Resynching	10,293.57
		Total	<u>\$ 9,870.32</u>

2018 Itinerant Teachers - Autistic

	0103 Salary - Supplements	5200 Exceptional Child	\$ (99.60)
	0210 Florida Retirement System	5200 Exceptional Child	(48.50)
	0220 Social Security	5200 Exceptional Child	(371.08)
	0310 Professional & Technical Service	5200 Exceptional Child	(1,750.00)
	0330 In County Travel	5200 Exceptional Child	(835.58)
	0331 Out of County Travel	5200 Exceptional Child	(700.00)
	0510 Supplies	5200 Exceptional Child	(756.78)
			<u>\$ (4,561.54)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2013-2014, and close project at year end by transferring to:

2095 Salary Resynching	\$ 4,561.54
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2019 Itinerant Teachers - OT/PT

	0103 Salary - Supplements	5200 Exceptional Child	\$ 72.00
	0210 Florida Retirement System	5200 Exceptional Child	(127.12)
	0220 Social Security	5200 Exceptional Child	(136.51)
	0310 Professional & Technical Service	5200 Exceptional Child	(166,132.92)
	0330 In County Travel	5200 Exceptional Child	(1,891.01)
			<u>\$ (168,215.56)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2013-2014, and close project at year end by transferring to:

2095 Salary Resynching	\$ 168,215.56
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2023 Itinerant Teachers - Hospital/Homebound

	0132 Salary - Hourly Teachers	5200 Exceptional Child	\$ (25,877.13)
	0210 Florida Retirement System	5200 Exceptional Child	(1,528.89)
	0220 Social Security	5200 Exceptional Child	(1,979.73)
	0330 In County Travel	5200 Exceptional Child	(2,304.54)
	0693 Software Subscriptions	5200 Exceptional Child	(1,800.00)
			<u>\$ (33,490.29)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2013-2014, and close project at year end by transferring to:

2095 Salary Resynching	\$ 33,490.29
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2025 Drug Testing

	0310 Professional & Technical Service	7730 Staff Services	\$ (5,897.63)
	0390 Other Purchased Service	7730 Staff Services	(100.00)
			<u>\$ (5,997.63)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and close project at year end by transferring to:

2095 Salary Resynching	\$ 5,997.63
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Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 10
Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
2027 School Psychologists			
	0102 Salary - Other Compensation	6140 Psychological Services	\$ (1.98)
	0103 Salary - Supplements	6140 Psychological Services	(1,708.96)
	0131 Salary - Instructional	6140 Psychological Services	879.24
	0210 Florida Retirement System	6140 Psychological Services	(751.50)
	0220 Social Security	6140 Psychological Services	(824.72)
	0233 Group Insurance - Dental	6140 Psychological Services	155.76
	0331 Out of County Travel	6140 Psychological Services	(670.00)
	0390 Other Purchased Service	6140 Psychological Services	(82.00)
	0510 Supplies	6140 Psychological Services	(184.46)
	0692 Software (Under \$1,000)	6140 Psychological Services	(0.37)
	0730 Dues and Fees	6140 Psychological Services	(220.00)
			<u>\$ (3,408.99)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2013-2014, and close project at year end by transferring to:

2095 Salary Resynching \$ 3,408.99

2031 District Transfers

0111 Salary - Administrative Manager	6100 Pupil Personnel Services	\$ (971.84)
0210 Florida Retirement System	6100 Pupil Personnel Services	(67.92)
0220 Social Security	6100 Pupil Personnel Services	(99.12)
0231 Group Insurance - Health	6100 Pupil Personnel Services	(111.34)
0232 Group Insurance - Life	6100 Pupil Personnel Services	(0.50)
0233 Group Insurance - Dental	6100 Pupil Personnel Services	(4.08)
0111 Salary - Administrative Manager	7300 School Admin - Principal Office	5,472.92
0210 Florida Retirement System	7300 School Admin - Principal Office	379.94
0220 Social Security	7300 School Admin - Principal Office	422.79
0231 Group Insurance - Health	7300 School Admin - Principal Office	(0.01)
0232 Group Insurance - Life	7300 School Admin - Principal Office	(2.01)
0233 Group Insurance - Dental	7300 School Admin - Principal Office	(6.68)
0111 Salary - Administrative Manager	7730 Staff Services	(170.90)
0210 Florida Retirement System	7730 Staff Services	(11.50)
0220 Social Security	7730 Staff Services	(12.90)
0232 Group Insurance - Life	7730 Staff Services	(1.00)
0234 Group Insurance - Other	7730 Staff Services	(2.96)
0997 Reserve - Projects	9890 Reserves	(3,303.53)
		<u>\$ 1,509.36</u>

Explanation: Adjust average salaries to actual for fiscal year 2013-2014 and close project at year end by transferring to:

.... Discretionary \$ (2,183.54) 2095 Salary Resynching

674.18
Total \$ (1,509.36)

2039 Career Education Equipment & Supplies

0510 Supplies	5300 Vocational	\$ 2,947.48
0520 Textbooks	5300 Vocational	(309.54)
0642 Equipment (Under \$1,000)	5300 Vocational	(3,020.53)
0644 Computer Hardware (Under \$1,000)	5300 Vocational	382.59
		<u>\$ -</u>

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

2042 BAO Social Fund

0510 Supplies	7200 General Administration	\$ (212.22)
0510 Supplies	7900 Operation of Plant	212.22
		<u>\$ -</u>

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

2045 ROTC

0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 8,849.29
0131 Salary - Instructional	5100 Basic Education (K-12)	1,784.30
0210 Florida Retirement System	5100 Basic Education (K-12)	739.10
0220 Social Security	5100 Basic Education (K-12)	712.42
0231 Group Insurance - Health	5100 Basic Education (K-12)	0.01
0232 Group Insurance - Life	5100 Basic Education (K-12)	(0.08)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(0.05)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	0.02
	0390 Other Purchased Service	5100 Basic Education (K-12)	315.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	(315.00)
	0997 Reserve - Projects	9890 Reserves	(12,085.01)
			\$ -

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2013-2014.

2051 Purchased - Other Positions

	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (7.58)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(157.90)
	0220 Social Security	5100 Basic Education (K-12)	(193.34)
	0750 Other Personnel Services	5100 Basic Education (K-12)	359.04
	0210 Florida Retirement System	7300 School Admin - Principal Office	(0.01)
	0220 Social Security	7300 School Admin - Principal Office	(0.21)
			\$ -

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

2062 Air Force Armament Museum Donation

	0220 Social Security	5100 Basic Education (K-12)	\$ 1.31
	0750 Other Personnel Services	5100 Basic Education (K-12)	90.23
	0398 Field Trips	7800 Pupil Transp Services - School	(91.54)
			\$ -

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

2070 Leave & Workers Comp Insurance

	0231 Group Insurance - Health	7730 Staff Services	\$ 13,108.67
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Explanation: Appropriation of leave and workers comp insurance by transferring to/(from) the following project:

2095 Salary Resynching \$ (13,108.67)

2086 SAI - Teenage Parenting Program

	0210 Florida Retirement System	5100 Basic Education (K-12)	\$ 0.02
	0220 Social Security	5100 Basic Education (K-12)	5.21
	0310 Professional & Technical Service	5100 Basic Education (K-12)	(78,701.50)
	0510 Supplies	5100 Basic Education (K-12)	(158.31)
	0750 Other Personnel Services	5100 Basic Education (K-12)	(352.39)
			\$ (79,206.97)

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2013-2014, and close project at year end by transferring to:

3161 SAI - Supplemental Academic Instruction \$ 79,206.97

2088 Certification

	0100 Salary - Non-Instructional	6400 Instructional Staff Training Services	\$ (204.03)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	(14.22)
	0220 Social Security	6400 Instructional Staff Training Services	(11.14)
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	(1,367.52)
	0232 Group Insurance - Life	6400 Instructional Staff Training Services	1.09
	0233 Group Insurance - Dental	6400 Instructional Staff Training Services	(51.92)
	0510 Supplies	7730 Staff Services	1,647.74
			\$ -

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2013-2014.

2093 Fuel System Repairs

	0310 Professional & Technical Service	7800 Pupil Transp Services - School	\$ 1,250.00
	0350 Repair and Maintenance	7800 Pupil Transp Services - School	(1,250.00)
			\$ -

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

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
2095	<u>Salary Resynching</u>		
0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (13,957.27)
0121	Salary Retirement Bonus	5100 Basic Education (K-12)	(297,457.26)
0131	Salary - Instructional	5100 Basic Education (K-12)	(49,523.27)
0210	Florida Retirement System	5100 Basic Education (K-12)	(3,010.19)
0220	Social Security	5100 Basic Education (K-12)	(4,846.99)
0100	Salary - Non-Instructional	5200 Exceptional Child	(9,267.62)
0131	Salary - Instructional	5200 Exceptional Child	(52,925.95)
0210	Florida Retirement System	5200 Exceptional Child	(4,354.67)
0220	Social Security	5200 Exceptional Child	(4,801.30)
0100	Salary - Non-Instructional	5300 Vocational	(334.97)
0131	Salary - Instructional	5300 Vocational	(15,408.82)
0210	Florida Retirement System	5300 Vocational	(1,116.58)
0220	Social Security	5300 Vocational	(1,228.24)
0100	Salary - Non-Instructional	5500 Prekindergarten	(1,339.90)
0210	Florida Retirement System	5500 Prekindergarten	(111.66)
0220	Social Security	5500 Prekindergarten	(111.66)
0100	Salary - Non-Instructional	5900 Other Instruction	(111.66)
0131	Salary - Instructional	5900 Other Instruction	(5,471.25)
0210	Florida Retirement System	5900 Other Instruction	(334.97)
0220	Social Security	5900 Other Instruction	(446.63)
0100	Salary - Non-Instructional	6100 Pupil Personnel Services	(558.29)
0111	Salary - Administrative Manager	6100 Pupil Personnel Services	(1,004.92)
0131	Salary - Instructional	6100 Pupil Personnel Services	(23,783.18)
0161	Salary - Professional/Technical	6100 Pupil Personnel Services	(334.97)
0210	Florida Retirement System	6100 Pupil Personnel Services	(1,786.53)
0220	Social Security	6100 Pupil Personnel Services	(2,009.85)
0100	Salary - Non-Instructional	6200 Instructional Media Services	(3,126.43)
0131	Salary - Instructional	6200 Instructional Media Services	(893.27)
0210	Florida Retirement System	6200 Instructional Media Services	(223.32)
0220	Social Security	6200 Instructional Media Services	(334.97)
0100	Salary - Non-Instructional	6300 Instruction & Curriculum	(1,228.24)
0111	Salary - Administrative Manager	6300 Instruction & Curriculum	(6,922.80)
0131	Salary - Instructional	6300 Instruction & Curriculum	(13,510.63)
0210	Florida Retirement System	6300 Instruction & Curriculum	(1,451.56)
0220	Social Security	6300 Instruction & Curriculum	(1,674.87)
0100	Salary - Non-Instructional	6400 Instructional Staff Training Services	(334.97)
0111	Salary - Administrative Manager	6400 Instructional Staff Training Services	(558.29)
0131	Salary - Instructional	6400 Instructional Staff Training Services	(2,344.82)
0210	Florida Retirement System	6400 Instructional Staff Training Services	(223.32)
0220	Social Security	6400 Instructional Staff Training Services	(223.32)
0111	Salary - Administrative Manager	6500 Instruction Related Technology	(781.61)
0131	Salary - Instructional	6500 Instruction Related Technology	(446.63)
0161	Salary - Professional/Technical	6500 Instruction Related Technology	(223.32)
0210	Florida Retirement System	6500 Instruction Related Technology	(111.66)
0220	Social Security	6500 Instruction Related Technology	(111.66)
0100	Salary - Non-Instructional	7100 School Board	(334.97)
0111	Salary - Administrative Manager	7100 School Board	(1,228.24)
0210	Florida Retirement System	7100 School Board	(111.66)
0220	Social Security	7100 School Board	(111.66)
0100	Salary - Non-Instructional	7200 General Administration	(111.66)
0111	Salary - Administrative Manager	7200 General Administration	(1,004.92)
0210	Florida Retirement System	7200 General Administration	(111.66)
0220	Social Security	7200 General Administration	(111.66)
0100	Salary - Non-Instructional	7300 School Admin - Principal Office	(26,797.95)
0111	Salary - Administrative Manager	7300 School Admin - Principal Office	(35,953.92)
0210	Florida Retirement System	7300 School Admin - Principal Office	(4,354.67)
0220	Social Security	7300 School Admin - Principal Office	(4,801.30)
0100	Salary - Non-Instructional	7400 Facilities Acquisition and Construction	(223.32)
0161	Salary - Professional/Technical	7400 Facilities Acquisition and Construction	(334.97)
0100	Salary - Non-Instructional	7500 Fiscal Services	(4,243.01)
0111	Salary - Administrative Manager	7500 Fiscal Services	(3,126.43)
0210	Florida Retirement System	7500 Fiscal Services	(558.29)
0220	Social Security	7500 Fiscal Services	(558.29)
0100	Salary - Non-Instructional	7700 Central Services (Purch/Warehouse)	(4,801.30)
0111	Salary - Administrative Manager	7700 Central Services (Purch/Warehouse)	(3,908.03)
0210	Florida Retirement System	7700 Central Services (Purch/Warehouse)	(558.29)
0220	Social Security	7700 Central Services (Purch/Warehouse)	(669.95)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
0100	Salary - Non-Instructional	7800 Pupil Transp Services - School	(31,375.93)
0111	Salary - Administrative Manager	7800 Pupil Transp Services - School	(2,344.82)
0210	Florida Retirement System	7800 Pupil Transp Services - School	(2,344.82)
0220	Social Security	7800 Pupil Transp Services - School	(2,568.14)
0100	Salary - Non-Instructional	7900 Operation of Plant	(22,443.28)
0111	Salary - Administrative Manager	7900 Operation of Plant	(1,451.56)
0210	Florida Retirement System	7900 Operation of Plant	(1,674.87)
0220	Social Security	7900 Operation of Plant	(1,786.53)
0100	Salary - Non-Instructional	8100 Maintenance Administration	(15,185.51)
0111	Salary - Administrative Manager	8100 Maintenance Administration	(2,791.45)
0210	Florida Retirement System	8100 Maintenance Administration	(1,228.24)
0220	Social Security	8100 Maintenance Administration	(1,339.90)
0100	Salary - Non-Instructional	8200 Administrative Technology Services	(1,004.92)
0111	Salary - Administrative Manager	8200 Administrative Technology Services	(1,674.87)
0161	Salary - Professional/Technical	8200 Administrative Technology Services	(6,029.54)
0210	Florida Retirement System	8200 Administrative Technology Services	(558.29)
0220	Social Security	8200 Administrative Technology Services	(669.95)
0100	Salary - Non-Instructional	9100 Community Service	(3,126.43)
0210	Florida Retirement System	9100 Community Service	(223.32)
0220	Social Security	9100 Community Service	(223.32)
0997	Reserve - Projects	9890 Reserves	(16,930.15)
			<u>\$ (741,356.28)</u>

Explanation: Appropriation of leave and workers comp insurance (Project 2070); appropriation of Fixed Charges (Project 9015) and Professional Development Training (Project 7016) for fiscal year 2014-2015; average salaries adjusted to actual; and closing projects at year end by transferring to/(from) the following project(s):

....	Discretionary	\$ (2,335,535.48)	3008 CHOICE Schools - District	(14,442.50)
0010	Grounds/Beautification	(39,386.10)	3009 Instructional Technology Software	(51,024.82)
0011	Utilities/Custodial - Other District Facilities	(97,671.93)	3010 School Assistant Principal - District Funded	13,453.90
2004	Itinerant - Visually Impaired	(24,286.98)	3057 Innovative Program - Academic Team	(220.76)
2008	Itinerant Teachers - Hearing Impaired	(89,806.13)	3058 Innovative Program - Science Fair	(3,509.82)
2011	Custodial Services	(104,488.80)	4016 SM - Administrative	(30,566.70)
2012	A/C Filters & Light Bulbs	(10,950.21)	4021 Itinerant - Social Workers	(107.93)
2013	Peer Evaluators	(36,082.21)	4056 Innovative Program - Spelling Bee	(1,230.92)
2017	Itinerant Teachers - Adaptive P. E.	(10,716.82)	4075 IDEA Supplemental Support - General Fund	(5,721.40)
2018	Itinerant Teachers - Autistic	(4,561.54)	4150 Teacher Salary Increase Allocation	(65,473.00)
2019	Itinerant Teachers - OT/PT	(168,215.56)	5012 Itinerant - Staffing Specialist	3.71
2023	Itinerant Teachers - Hospital/Homebound	(33,490.29)	6013 County Honors Banquet - Other	(268.81)
2025	Drug Testing	(5,997.63)	6014 Innovative Program - District Art Show	(4,055.43)
2027	School Psychologists	(3,408.99)	7008 Curriculum Development	(16,815.44)
2031	District Transfers	(674.18)	7014 New Teacher Induction Program	(7,651.61)
2070	Leave & Workers Comp Insurance	13,108.67	7016 Professional Development Training - GF	253,087.12
2099	Stadium Facilities	(15,870.90)	7020 Purchased Positions - External	(1.95)
2365	Laurel Hill iPad Project	(135.50)	7059 Innovative Program - Odyssey of the Mind	(3,386.02)
2916	Baker - Sewer Plant	(298.44)	9012 End of Course Exams	(5,995.42)
3001	ESE Guarantee - Gifted	11,629.29	9015 Fixed Charges	3,659,719.31
3007	School Notification System	(17,595.50)	Total	<u>\$ 741,356.28</u>

2099 Stadium Facilities

0210	Florida Retirement System	8120 Building and Ground Maintenance	\$ 501.71
0220	Social Security	8120 Building and Ground Maintenance	(0.04)
0350	Repair and Maintenance	8120 Building and Ground Maintenance	(4,329.04)
0354	Maintenance Vehicle Repair	8120 Building and Ground Maintenance	86.90
0370	Postage	8120 Building and Ground Maintenance	(94.38)
0393	Contracts - Nonprofessional	8120 Building and Ground Maintenance	(126.00)
0450	Gasoline	8120 Building and Ground Maintenance	(659.94)
0460	Diesel Fuel	8120 Building and Ground Maintenance	(286.15)
0510	Supplies	8120 Building and Ground Maintenance	2,503.86
0540	Oil	8120 Building and Ground Maintenance	(1,441.66)
0550	Repair Parts	8120 Building and Ground Maintenance	(3,644.35)
0560	Tires and Tubes	8120 Building and Ground Maintenance	(5,216.81)
0642	Equipment (Under \$1,000)	8120 Building and Ground Maintenance	(2,000.00)
0684	Replacement Roofing & Systems	8120 Building and Ground Maintenance	(1,165.00)
			<u>\$ (15,870.90)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and close project at year end by transferring to:

2095	Salary Resynching	\$ 15,870.90
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Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 10
Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
2120 <u>CSR - 7th Period Allocation</u>			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (80.67)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(10.55)
	0220 Social Security	5100 Basic Education (K-12)	47.55
	0231 Group Insurance - Health	5100 Basic Education (K-12)	0.16
	0232 Group Insurance - Life	5100 Basic Education (K-12)	0.13
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(0.06)
			<u>\$ (43.44)</u>

Explanation: Adjust average salaries to actual for fiscal year 2013-2014 and close project at year end by transferring to:

4125 Class Size Reduction \$ 43.44

2154 Advanced Placement

	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 0.06
	0210 Florida Retirement System	5100 Basic Education (K-12)	(0.07)
	0220 Social Security	5100 Basic Education (K-12)	46.95
	0231 Group Insurance - Health	5100 Basic Education (K-12)	0.07
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(0.03)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	0.14
	0234 Group Insurance - Other	5100 Basic Education (K-12)	0.08
	0331 Out of County Travel	5100 Basic Education (K-12)	989.94
	0510 Supplies	5100 Basic Education (K-12)	47,140.25
	0730 Dues and Fees	5100 Basic Education (K-12)	(690.00)
	0750 Other Personnel Services	5100 Basic Education (K-12)	(29.36)
	0997 Reserve - Projects	9890 Reserves	(47,458.03)
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2013-2014.

2166 Adult Enrichment

	0430 Electricity	7900 Operation of Plant	\$ 1,449.00
	0102 Salary - Other Compensation	9100 Community Service	3,632.39
	0210 Florida Retirement System	9100 Community Service	252.25
	0220 Social Security	9100 Community Service	266.48
	0750 Other Personnel Services	9100 Community Service	(5,600.12)
			<u>\$ -</u>

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

2168 Child Care - Riverside Elementary School

	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (260.45)
	0210 Florida Retirement System	5100 Basic Education (K-12)	12.74
	0220 Social Security	5100 Basic Education (K-12)	15.94
	0100 Salary - Non-Instructional	9100 Community Service	(63.97)
	0130 Salary - Overtime	9100 Community Service	188.18
	0210 Florida Retirement System	9100 Community Service	51.85
	0220 Social Security	9100 Community Service	6.79
	0393 Contracts - Nonprofessional	9100 Community Service	300.00
	0510 Supplies	9100 Community Service	(251.08)
	0730 Dues and Fees	9100 Community Service	62.00
	0997 Reserve - Projects	9890 Reserves	(62.00)
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2013-2014.

2170 Child Care - Northwood Elementary School

	0210 Florida Retirement System	5100 Basic Education (K-12)	\$ 0.01
	0220 Social Security	5100 Basic Education (K-12)	2.40
	0220 Social Security	7300 School Admin - Principal Office	(76.50)
	0100 Salary - Non-Instructional	9100 Community Service	(371.04)
	0210 Florida Retirement System	9100 Community Service	197.14
	0220 Social Security	9100 Community Service	101.42
	0510 Supplies	9100 Community Service	146.57
	0750 Other Personnel Services	9100 Community Service	646.56
	0997 Reserve - Projects	9890 Reserves	(646.56)
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2013-2014.

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 10
Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
2174 <u>Child Care - Plew Elementary School</u>			
0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (98.88)
0210	Florida Retirement System	5100 Basic Education (K-12)	(6.86)
0220	Social Security	5100 Basic Education (K-12)	(7.02)
0750	Other Personnel Services	5100 Basic Education (K-12)	40.00
0100	Salary - Non-Instructional	6200 Instructional Media Services	(407.26)
0210	Florida Retirement System	6200 Instructional Media Services	(28.30)
0220	Social Security	6200 Instructional Media Services	(31.14)
0371	Telephone	7900 Operation of Plant	220.00
0100	Salary - Non-Instructional	9100 Community Service	(113.51)
0210	Florida Retirement System	9100 Community Service	(1.10)
0220	Social Security	9100 Community Service	38.46
0310	Professional & Technical Service	9100 Community Service	826.75
0393	Contracts - Nonprofessional	9100 Community Service	344.00
0510	Supplies	9100 Community Service	(807.14)
0750	Other Personnel Services	9100 Community Service	32.00
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2013-2014.

2175 <u>Child Care - Bluewater Elementary School</u>			
0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (1,805.79)
0210	Florida Retirement System	5100 Basic Education (K-12)	(125.51)
0220	Social Security	5100 Basic Education (K-12)	(138.17)
0398	Field Trips	7802 Transportation - Central	2,555.00
0100	Salary - Non-Instructional	9100 Community Service	(371.25)
0210	Florida Retirement System	9100 Community Service	(25.85)
0220	Social Security	9100 Community Service	21.99
0350	Repair and Maintenance	9100 Community Service	20.30
0510	Supplies	9100 Community Service	(3,130.72)
0750	Other Personnel Services	9100 Community Service	3,000.00
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2013-2014.

2176 <u>Child Care - Edge Elementary School</u>			
0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 229.69
0210	Florida Retirement System	5100 Basic Education (K-12)	23.75
0220	Social Security	5100 Basic Education (K-12)	35.38
0750	Other Personnel Services	5100 Basic Education (K-12)	68.44
0220	Social Security	7300 School Admin - Principal Office	(51.64)
0398	Field Trips	7802 Transportation - Central	2,000.00
0100	Salary - Non-Instructional	9100 Community Service	(504.40)
0210	Florida Retirement System	9100 Community Service	(35.06)
0220	Social Security	9100 Community Service	(56.54)
0510	Supplies	9100 Community Service	(1,641.18)
0750	Other Personnel Services	9100 Community Service	(68.44)
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2013-2014.

2178 <u>Child Care - Wright Elementary School</u>			
0371	Telephone	7900 Operation of Plant	\$ 45.02
0210	Florida Retirement System	9100 Community Service	0.01
0220	Social Security	9100 Community Service	5.96
0510	Supplies	9100 Community Service	(50.99)
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2013-2014.

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
2179 Child Care - Antioch Elementary School			
	0100 Salary - Non-Instructional	9100 Community Service	\$ (69.00)
	0210 Florida Retirement System	9100 Community Service	173.00
	0220 Social Security	9100 Community Service	250.53
	0232 Group Insurance - Life	9100 Community Service	2.28
	0510 Supplies	9100 Community Service	(356.81)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2013-2014.</i>			
2181 Child Care - Bob Sikes Elementary School			
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (20.95)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(1.45)
	0220 Social Security	5100 Basic Education (K-12)	4.27
	0371 Telephone	7900 Operation of Plant	22.51
	0100 Salary - Non-Instructional	9100 Community Service	(135.63)
	0130 Salary - Overtime	9100 Community Service	242.34
	0210 Florida Retirement System	9100 Community Service	50.61
	0220 Social Security	9100 Community Service	55.74
	0310 Professional & Technical Service	9100 Community Service	1,285.00
	0510 Supplies	9100 Community Service	(2,517.44)
	0730 Dues and Fees	9100 Community Service	1,015.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2013-2014.</i>			
2365 Laurel Hill iPad Project			
	0510 Supplies	5100 Basic Education (K-12)	\$ (2.31)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	(133.19)
			<u>\$ (135.50)</u>
<i>Explanation: Close project at year end by transferring to:</i>			
	2095 Salary Resynching	\$ 135.50	
2909 School Maintenance			
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (53,247.92)
	0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	529.50
	0370 Postage	8120 Building and Ground Maintenance	(45.19)
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	72,907.69
	0510 Supplies	8120 Building and Ground Maintenance	(3,497.60)
	0642 Equipment (Under \$1,000)	8120 Building and Ground Maintenance	755.18
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	3,661.23
	0682 Heating/Cooling/Air Conditioning	8120 Building and Ground Maintenance	857.00
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	(15,989.32)
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	(5,930.57)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2916 Baker - Sewer Plant			
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	\$ (298.44)
<i>Explanation: Close project at year end by transferring to:</i>			
	2095 Salary Resynching	\$ 298.44	
3001 ESE Guarantee - Gifted			
	0131 Salary - Instructional	5200 Exceptional Child	\$ 28,885.05
	0132 Salary - Hourly Teachers	5200 Exceptional Child	(161.00)
	0210 Florida Retirement System	5200 Exceptional Child	2,021.54
	0220 Social Security	5200 Exceptional Child	2,273.39
	0231 Group Insurance - Health	5200 Exceptional Child	(2,530.26)
	0232 Group Insurance - Life	5200 Exceptional Child	8.54
	0233 Group Insurance - Dental	5200 Exceptional Child	147.23
	0234 Group Insurance - Other	5200 Exceptional Child	(164.44)

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 10
Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
	0310 Professional & Technical Service	5200 Exceptional Child	(47.50)
	0331 Out of County Travel	5200 Exceptional Child	(779.98)
	0390 Other Purchased Service	5200 Exceptional Child	(739.83)
	0393 Contracts - Nonprofessional	5200 Exceptional Child	(852.50)
	0510 Supplies	5200 Exceptional Child	(59,927.87)
	0642 Equipment (Under \$1,000)	5200 Exceptional Child	(2,390.97)
	0644 Computer Hardware (Under \$1,000)	5200 Exceptional Child	(319.10)
	0692 Software (Under \$1,000)	5200 Exceptional Child	(1,150.00)
	0730 Dues and Fees	5200 Exceptional Child	(285.00)
	0750 Other Personnel Services	5200 Exceptional Child	(7,491.06)
	0398 Field Trips	7802 Transportation - Central	(40.00)
	0997 Reserve - Projects	9890 Reserves	(4,003.17)
			<u>\$ (47,546.93)</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2013-2014, and close project at year end by transferring to each school's discretionary:</i>			
....	Discretionary	\$ 59,176.22	2095 Salary Resynching
			(11,629.29)
			<u>Total \$ 47,546.93</u>
3006	<u>NDIA Accelerator Grant</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ 407.00
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	(407.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3007	<u>School Notification System</u>		
	0393 Contracts - Nonprofessional	7300 School Admin - Principal Office	\$ (17,595.50)
<i>Explanation: Close project at year end by transferring to:</i>			
	2095 Salary Resynching	\$ 17,595.50	
3008	<u>CHOICE Schools - District</u>		
	0310 Professional & Technical Service	5300 Vocational	\$ (14,442.50)
<i>Explanation: Close project at year end by transferring to:</i>			
	2095 Salary Resynching	\$ 14,442.50	
3009	<u>Instructional Technology Software</u>		
	0693 Software Subscriptions	6500 Instruction Related Technology	\$ (51,024.82)
<i>Explanation: Close project at year end by transferring to:</i>			
	2095 Salary Resynching	\$ 51,024.82	
3010	<u>School Assistant Principal - District Funded</u>		
	0131 Salary - Instructional	6100 Pupil Personnel Services	\$ 13,028.52
	0210 Florida Retirement System	6100 Pupil Personnel Services	926.25
	0220 Social Security	6100 Pupil Personnel Services	607.75
	0231 Group Insurance - Health	6100 Pupil Personnel Services	2,041.88
	0232 Group Insurance - Life	6100 Pupil Personnel Services	(0.38)
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	53.13
	0111 Salary - Administrative Manager	7300 School Admin - Principal Office	5,077.98
	0210 Florida Retirement System	7300 School Admin - Principal Office	352.91
	0220 Social Security	7300 School Admin - Principal Office	499.02
	0231 Group Insurance - Health	7300 School Admin - Principal Office	(6,046.60)
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	(207.70)
	0234 Group Insurance - Other	7300 School Admin - Principal Office	(2,878.86)
			<u>\$ 13,453.90</u>
<i>Explanation: Adjust average salaries to actual for fiscal year 2013-2014 and close project at year end by transferring to:</i>			
	2095 Salary Resynching	\$ (13,453.90)	

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 10
Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
3057 <u>Innovative Program - Academic Team</u>			
	0331 Out of County Travel	5100 Basic Education (K-12)	\$ (14.14)
	0510 Supplies	5100 Basic Education (K-12)	(6.62)
	0622 Audio Visual (Under \$1,000)	5100 Basic Education (K-12)	(200.00)
			<u>\$ (220.76)</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and close project at year end by transferring to:</i>			
	2095 Salary Resynching	\$ 220.76	
3058 <u>Innovative Program - Science Fair</u>			
	0220 Social Security	5100 Basic Education (K-12)	\$ (12.14)
	0331 Out of County Travel	5100 Basic Education (K-12)	(3,081.44)
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	(25.69)
	0370 Postage	5100 Basic Education (K-12)	(111.54)
	0390 Other Purchased Service	5100 Basic Education (K-12)	(75.00)
	0510 Supplies	5100 Basic Education (K-12)	(4.01)
	0730 Dues and Fees	5100 Basic Education (K-12)	(100.00)
	0795 Scholarships, Awards and Grants	5100 Basic Education (K-12)	(100.00)
			<u>\$ (3,509.82)</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and close project at year end by transferring to:</i>			
	2095 Salary Resynching	\$ 3,509.82	
3062 <u>Boeing Grant</u>			
	0510 Supplies	5300 Vocational	\$ 500.00
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	(500.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3072 <u>Wellness</u>			
	0310 Professional & Technical Service	7730 Staff Services	\$ 5,080.00
	0510 Supplies	7730 Staff Services	(5,080.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3102 <u>SAI - Student Assessment</u>			
	0220 Social Security	6141 Testing	\$ (32.00)
	0310 Professional & Technical Service	6141 Testing	(4,716.00)
	0330 In County Travel	6141 Testing	(250.00)
	0331 Out of County Travel	6141 Testing	(858.74)
	0350 Repair and Maintenance	6141 Testing	(500.00)
	0370 Postage	6141 Testing	(1,879.45)
	0390 Other Purchased Service	6141 Testing	471.25
	0510 Supplies	6141 Testing	(363.69)
	0730 Dues and Fees	6141 Testing	(635.00)
	0750 Other Personnel Services	6141 Testing	(2,094.10)
			<u>\$ (10,857.73)</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and close project at year end by transferring to:</i>			
	3161 SAI - Supplemental Academic Instruction	\$ 10,857.73	
3105 <u>Instructional Materials - Textbooks</u>			
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (23,071.00)
	0510 Supplies	5100 Basic Education (K-12)	38,785.66
	0520 Textbooks	5100 Basic Education (K-12)	(488,540.64)
	0521 Textbooks - Digital	5100 Basic Education (K-12)	(862.42)
	0530 Periodicals	5100 Basic Education (K-12)	494.01
	0692 Software (Under \$1,000)	5100 Basic Education (K-12)	(3,834.00)
	0693 Software Subscriptions	5100 Basic Education (K-12)	9,011.00
	0510 Supplies	5200 Exceptional Child	(8,976.53)
	0520 Textbooks	5200 Exceptional Child	(1,232.50)

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 10
Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
	0510 Supplies	5300 Vocational	(6,550.00)
	0693 Software Subscriptions	5300 Vocational	(119,610.09)
	0530 Periodicals	6200 Instructional Media Services	(494.01)
	0997 Reserve - Projects	9890 Reserves	601,876.52
			<u>\$ (3,004.00)</u>

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

3106 Instructional Materials - Media	\$ 1,678.00	3110 Instructional Materials - ESE Digital Apps	868.00
3109 Instructional Materials - Science	458.00	Total	<u>\$ 3,004.00</u>

3106 Instructional Materials - Media

0510 Supplies	6200 Instructional Media Services	\$ 70.15
0610 Library Books	6200 Instructional Media Services	(263.03)
0622 Audio Visual (Under \$1,000)	6200 Instructional Media Services	143.79
0997 Reserve - Projects	9890 Reserves	1,727.09
		<u>\$ 1,678.00</u>

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

3105 Instructional Materials - Textbooks	\$ (1,678.00)
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3107 Safe Schools

0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (6,005.00)
0997 Reserve - Projects	9890 Reserves	6,005.00
		<u>\$ -</u>

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

3109 Instructional Materials - Science

0510 Supplies	5100 Basic Education (K-12)	\$ (331.17)
0610 Library Books	5100 Basic Education (K-12)	312.12
0610 Library Books	6200 Instructional Media Services	(312.12)
0997 Reserve - Projects	9890 Reserves	789.17
		<u>\$ 458.00</u>

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

3105 Instructional Materials - Textbooks	\$ (458.00)
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3110 Instructional Materials - ESE Digital Apps

0997 Reserve - Projects	9890 Reserves	\$ 868.00
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Explanation: Transfers to/(from) the following project(s):

3105 Instructional Materials - Textbooks	\$ (868.00)
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3112 School Enhancement Training

0220 Social Security	6400 Instructional Staff Training Services	\$ 57.93
0510 Supplies	6400 Instructional Staff Training Services	(101.31)
0692 Software (Under \$1,000)	6400 Instructional Staff Training Services	(9.99)
0750 Other Personnel Services	6400 Instructional Staff Training Services	3,994.84
0997 Reserve - Projects	9890 Reserves	(3,941.47)
		<u>\$ -</u>

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

3116 Teacher Training Categorical

0220 Social Security	6400 Instructional Staff Training Services	\$ 83.28
0750 Other Personnel Services	6400 Instructional Staff Training Services	3,861.91
0997 Reserve - Projects	9890 Reserves	(3,945.19)
		<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
3130 <u>CSR - STEM Academy Initiative</u>			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (0.02)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(0.04)
	0220 Social Security	5100 Basic Education (K-12)	17.23
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(0.02)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(0.02)
			<u>\$ 17.13</u>

Explanation: Adjust average salaries to actual for fiscal year 2013-2014 and close project at year end by transferring to:

4125 Class Size Reduction \$ (17.13)

3150 Educational Technology

	0693 Software Subscriptions	6500 Instruction Related Technology	\$ 2,073.86
	0997 Reserve - Projects	9890 Reserves	(2,073.86)
			<u>\$ -</u>

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

3160 Lottery - School Recognition

	0510 Supplies	5100 Basic Education (K-12)	\$ (7.82)
	0234 Group Insurance - Other	5200 Exceptional Child	(28.81)
	0510 Supplies	5200 Exceptional Child	28.81
	0510 Supplies	6120 Guidance Services	7.82
			<u>\$ -</u>

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

3161 SAI - Supplemental Academic Instruction

	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (5,380.30)
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	6,191.03
	0131 Salary - Instructional	5100 Basic Education (K-12)	(21,122.56)
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	(191.70)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(3,234.43)
	0220 Social Security	5100 Basic Education (K-12)	(3,210.04)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(2,443.23)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(21.09)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(190.17)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(9.92)
	0310 Professional & Technical Service	5100 Basic Education (K-12)	(77,226.00)
	0107 Salary - Extended Substitute	5200 Exceptional Child	3,011.85
	0131 Salary - Instructional	5200 Exceptional Child	(9,852.74)
	0210 Florida Retirement System	5200 Exceptional Child	(1,285.28)
	0220 Social Security	5200 Exceptional Child	(1,197.77)
	0231 Group Insurance - Health	5200 Exceptional Child	(3,365.88)
	0232 Group Insurance - Life	5200 Exceptional Child	(10.79)
	0233 Group Insurance - Dental	5200 Exceptional Child	(125.64)
	0210 Florida Retirement System	6300 Instruction & Curriculum	0.02
	0220 Social Security	6300 Instruction & Curriculum	0.01
	0997 Reserve - Projects	9890 Reserves	442,619.19
			<u>\$ 322,954.56</u>

Explanation: Adjust average salaries to actual for fiscal year 2013-2014 and close projects at year end by transferring to/(from):

0110 SAI - Response to Intervention	\$ (2,609.56)	4110 SAI - ESOL	(45,565.06)
0120 SAI - High School Reading	(30,441.56)	4162 SAI - In-School Suspension Program	(7,495.18)
2086 SAI - Teenage Parenting Program	(79,206.97)	6113 SAI - Plan of Care	(121,051.29)
3102 SAI - Student Assessment	(10,857.73)	7119 SAI - Closing The Gap	(5,927.42)
3162 SAI - Attendance Officers	(7,878.51)	8111 SAI - Best Chance	(20,257.43)
3171 SAI - North High Supplement	8,336.15		
		Total	<u>\$ (322,954.56)</u>

3162 SAI - Attendance Officers

	0102 Salary - Other Compensation	6110 Attendance and Social Work	\$ 978.88
	0132 Salary - Hourly Teachers	6110 Attendance and Social Work	(1,598.26)
	0210 Florida Retirement System	6110 Attendance and Social Work	(43.06)
	0220 Social Security	6110 Attendance and Social Work	(84.10)
	0330 In County Travel	6110 Attendance and Social Work	(400.00)
	0331 Out of County Travel	6110 Attendance and Social Work	(200.00)
	0354 Maintenance Vehicle Repair	6110 Attendance and Social Work	(1,074.15)

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 10
Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
	0370 Postage	6110 Attendance and Social Work	(120.00)
	0375 Cellular Telephone	6110 Attendance and Social Work	(60.00)
	0390 Other Purchased Service	6110 Attendance and Social Work	(450.00)
	0450 Gasoline	6110 Attendance and Social Work	(623.08)
	0510 Supplies	6110 Attendance and Social Work	(685.70)
	0540 Oil	6110 Attendance and Social Work	(275.00)
	0550 Repair Parts	6110 Attendance and Social Work	(40.97)
	0560 Tires and Tubes	6110 Attendance and Social Work	(300.00)
	0642 Equipment (Under \$1,000)	6110 Attendance and Social Work	(400.00)
	0997 Reserve - Projects	9890 Reserves	(2,503.07)
			<u>\$ (7,878.51)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2013-2014, and close project at year end by transferring to:

3161 SAI - Supplemental Academic Instruction \$ 7,878.51

3171 SAI - North High Supplement

	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 6,766.79
	0210 Florida Retirement System	5100 Basic Education (K-12)	470.30
	0220 Social Security	5100 Basic Education (K-12)	517.82
	0231 Group Insurance - Health	5100 Basic Education (K-12)	556.20
	0232 Group Insurance - Life	5100 Basic Education (K-12)	2.27
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	20.80
	0234 Group Insurance - Other	5100 Basic Education (K-12)	1.97
			<u>\$ 8,336.15</u>

Explanation: Adjust average salaries to actual for fiscal year 2013-2014 and close project at year end by transferring to:

3161 SAI - Supplemental Academic Instruction \$ (8,336.15)

3180 Florida Teachers Classroom Supply Asst. Prg.

	0510 Supplies	5100 Basic Education (K-12)	\$ (1,939.00)
	0997 Reserve - Projects	9890 Reserves	1,939.00
			<u>\$ -</u>

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

4002 Lottery - School Advisory Council

	0220 Social Security	5100 Basic Education (K-12)	\$ 1.31
	0510 Supplies	5100 Basic Education (K-12)	(4,239.52)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	1,808.98
	0693 Software Subscriptions	5100 Basic Education (K-12)	2,339.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	90.23
	0370 Postage	5200 Exceptional Child	150.00
	0510 Supplies	5200 Exceptional Child	(150.00)
			<u>\$ -</u>

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

4004 Chorus Equipment & Repairs

	0350 Repair and Maintenance	5100 Basic Education (K-12)	\$ 1,164.94
	0510 Supplies	5100 Basic Education (K-12)	196.00
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	(1,360.94)
			<u>\$ -</u>

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

4007 Safety & Safety Awareness

	0510 Supplies	6100 Pupil Personnel Services	\$ (57,161.10)
	0641 Equipment (Over \$1,000)	7802 Transportation - Central	57,161.10
			<u>\$ -</u>

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

4011 Insurance Claims - Equipment

	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 46,963.21
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Explanation: Appropriate insurance claims by transferring to/(from) the following project(s):

9015 Fixed Charges \$ (46,963.21)

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 10
Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
4012 Insurance Claims - Building & Fixed Equipment			
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 27,871.76
<i>Explanation: Appropriate insurance claims by transferring to/(from) the following project(s):</i>			
	9015 Fixed Charges		\$ (27,871.76)
4013 Insurance Claims - Other			
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 5,851.34
<i>Explanation: Appropriate insurance claims by transferring to/(from) the following project(s):</i>			
	9015 Fixed Charges		\$ (5,851.34)
4016 SM - Administrative			
	0220 Social Security	6500 Instruction Related Technology	\$ (34.48)
	0354 Maintenance Vehicle Repair	6500 Instruction Related Technology	(522.00)
	0355 Computer Repairs	6500 Instruction Related Technology	(0.12)
	0450 Gasoline	6500 Instruction Related Technology	(1,412.43)
	0510 Supplies	6500 Instruction Related Technology	(214.38)
	0643 Computer Hardware (Over \$1,000)	6500 Instruction Related Technology	1,278.10
	0682 Heating/Cooling/Air Conditioning	6500 Instruction Related Technology	(0.59)
	0310 Professional & Technical Service	8200 Administrative Technology Services	(16,295.20)
	0355 Computer Repairs	8200 Administrative Technology Services	(300.00)
	0357 Support Managed Computers	8200 Administrative Technology Services	2,461.09
	0363 Seat Managed - Computers	8200 Administrative Technology Services	(4,572.00)
	0550 Repair Parts	8200 Administrative Technology Services	(342.95)
	0693 Software Subscriptions	8200 Administrative Technology Services	(10,611.74)
			\$ (30,566.70)
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2013-2014, and close project at year end by transferring to:</i>			
	2095 Salary Resynching		\$ 30,566.70
4017 SM - School Purchased Services			
	0357 Support Managed Computers	5100 Basic Education (K-12)	\$ 1,096.74
	0510 Supplies	5100 Basic Education (K-12)	(1,096.74)
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4019 SM - Instructional Computers			
	0363 Seat Managed - Computers	5100 Basic Education (K-12)	\$ (105,413.80)
	0363 Seat Managed - Computers	6500 Instruction Related Technology	105,413.80
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4021 Itinerant - Social Workers			
	0131 Salary - Instructional	6110 Attendance and Social Work	\$ (0.09)
	0210 Florida Retirement System	6110 Attendance and Social Work	(0.19)
	0220 Social Security	6110 Attendance and Social Work	11.05
	0231 Group Insurance - Health	6110 Attendance and Social Work	(0.15)
	0232 Group Insurance - Life	6110 Attendance and Social Work	(0.15)
	0510 Supplies	6110 Attendance and Social Work	(118.40)
			\$ (107.93)
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2013-2014, and close project at year end by transferring to:</i>			
	2095 Salary Resynching		\$ 107.93
4027 E.R. - Retirement Lunch			
	0390 Other Purchased Service	7730 Staff Services	\$ 15.60
	0510 Supplies	7730 Staff Services	(15.60)
			\$ -
<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 10
Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
4033 Flood Event - 2014			
	0510 Supplies	5100 Basic Education (K-12)	\$ 17,205.57
	0641 Equipment (Over \$1,000)	8120 Building and Ground Maintenance	7,480.00
	0642 Equipment (Under \$1,000)	8120 Building and Ground Maintenance	546.81
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	51,356.67
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	(40,460.85)
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	2,219.37
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	(21,142.00)
			<u>\$ 17,205.57</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and appropriation of Flood Event - 2014 by transferring to/(from) the following project(s):</i>			
	9015 Fixed Charges		\$ (17,205.57)
4034 Flood - Edwins - P5/TO4 & TO6			
	0642 Equipment (Under \$1,000)	8120 Building and Ground Maintenance	\$ 8,000.00
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	492,231.00
			<u>\$ 500,231.00</u>
<i>Explanation: Appropriation of Flood - Edwins by transferring to/(from) the following project(s):</i>			
	9015 Fixed Charges		\$ (500,231.00)
4035 Flood - Florosa - P5/TO3 & TO5			
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	\$ 1,475.00
<i>Explanation: Appropriation of Flood - Florosa by transferring to/(from) the following project(s):</i>			
	9015 Fixed Charges		\$ (1,475.00)
4056 Innovative Program - Spelling Bee			
	0331 Out of County Travel	5100 Basic Education (K-12)	\$ (0.20)
	0370 Postage	5100 Basic Education (K-12)	(0.32)
	0390 Other Purchased Service	5100 Basic Education (K-12)	(183.00)
	0510 Supplies	5100 Basic Education (K-12)	(1,047.40)
			<u>\$ (1,230.92)</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and close project at year end by transferring to:</i>			
	2095 Salary Resynching		\$ 1,230.92
4058 Innovative Program - Symphony Link Up			
	0398 Field Trips	7801 Transportation - North	\$ 1,563.75
	0398 Field Trips	7802 Transportation - Central	1,103.00
	0398 Field Trips	7803 Transportation - South	1,500.00
			<u>\$ 4,166.75</u>
<i>Explanation: Appropriation of Innovative Program - Symphony Link Up by transferring to/(from) the following project(s):</i>			
	.... Discretionary		\$ (4,166.75)
4075 IDEA Supplemental Support - General Fund			
	0131 Salary - Instructional	5200 Exceptional Child	\$ (5,287.80)
	0210 Florida Retirement System	5200 Exceptional Child	(367.51)
	0220 Social Security	5200 Exceptional Child	(402.03)
	0231 Group Insurance - Health	5200 Exceptional Child	(695.33)
	0232 Group Insurance - Life	5200 Exceptional Child	(2.25)
	0233 Group Insurance - Dental	5200 Exceptional Child	(25.96)
	0234 Group Insurance - Other	5200 Exceptional Child	(9.26)
	0131 Salary - Instructional	6300 Instruction & Curriculum	962.62
	0210 Florida Retirement System	6300 Instruction & Curriculum	66.59
	0220 Social Security	6300 Instruction & Curriculum	(198.83)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	231.25
	0232 Group Insurance - Life	6300 Instruction & Curriculum	0.50
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	6.61
			<u>\$ (5,721.40)</u>
<i>Explanation: Adjust average salaries to actual for fiscal year 2013-2014 and close project at year end by transferring to:</i>			
	.... Discretionary		\$ 5,721.40

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 10
Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
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4099 Discretionary Set-Aside - Schools

0997	Reserve - Projects	9890 Reserves	\$ (414,580.72)
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Explanation: Adjustment of projected school excess Discretionary funds by transferring to/(from) the following project(s):

....	Discretionary	\$ 414,580.72	
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4104 CSR - Instructional Coaches

0131	Salary - Instructional	6300 Instruction & Curriculum	\$ (2,207.72)
0210	Florida Retirement System	6300 Instruction & Curriculum	(153.51)
0220	Social Security	6300 Instruction & Curriculum	(102.44)
0231	Group Insurance - Health	6300 Instruction & Curriculum	(1,286.39)
0232	Group Insurance - Life	6300 Instruction & Curriculum	(1.97)
0233	Group Insurance - Dental	6300 Instruction & Curriculum	(48.02)
			<u>\$ (3,800.05)</u>

Explanation: Adjust average salaries to actual for fiscal year 2013-2014 and close project at year end by transferring to:

4125	Class Size Reduction	\$ 3,800.05	
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4110 SAI - ESOL

0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (9,693.61)
0131	Salary - Instructional	5100 Basic Education (K-12)	0.01
0210	Florida Retirement System	5100 Basic Education (K-12)	(264.54)
0220	Social Security	5100 Basic Education (K-12)	(937.51)
0231	Group Insurance - Health	5100 Basic Education (K-12)	(5,765.06)
0232	Group Insurance - Life	5100 Basic Education (K-12)	(8.98)
0233	Group Insurance - Dental	5100 Basic Education (K-12)	(216.13)
0234	Group Insurance - Other	5100 Basic Education (K-12)	(12.35)
0694	Software Apps - Tablets	5100 Basic Education (K-12)	(200.00)
0220	Social Security	6100 Pupil Personnel Services	(41.75)
0310	Professional & Technical Service	6100 Pupil Personnel Services	(135.50)
0330	In County Travel	6100 Pupil Personnel Services	(265.60)
0750	Other Personnel Services	6100 Pupil Personnel Services	(2,772.99)
0510	Supplies	6150 Parental Involvement	(200.00)
0117	Workshops	6300 Instruction & Curriculum	(13,180.00)
0220	Social Security	6300 Instruction & Curriculum	(1,026.43)
0331	Out of County Travel	6300 Instruction & Curriculum	(1,324.33)
0370	Postage	6300 Instruction & Curriculum	(55.24)
0390	Other Purchased Service	6300 Instruction & Curriculum	(434.74)
0510	Supplies	6300 Instruction & Curriculum	(1,220.30)
0642	Equipment (Under \$1,000)	6300 Instruction & Curriculum	(10.01)
0730	Dues and Fees	6300 Instruction & Curriculum	(300.00)
0750	Other Personnel Services	6400 Instructional Staff Training Services	(7,500.00)
			<u>\$ (45,565.06)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2013-2014, and close project at year end by transferring to:

3161	SAI - Supplemental Academic Instruction	\$ 45,565.06	
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4113 Workforce Ed. Career Program Expansion

0102	Salary - Other Compensation	5900 Other Instruction	\$ 2,144.52
0131	Salary - Instructional	5900 Other Instruction	(11,520.65)
0210	Florida Retirement System	5900 Other Instruction	(651.72)
0220	Social Security	5900 Other Instruction	(667.96)
0231	Group Insurance - Health	5900 Other Instruction	(2,085.99)
0232	Group Insurance - Life	5900 Other Instruction	(6.72)
0233	Group Insurance - Dental	5900 Other Instruction	(77.87)
0510	Supplies	5900 Other Instruction	2,000.00
0622	Audio Visual (Under \$1,000)	5900 Other Instruction	(2,458.93)
0641	Equipment (Over \$1,000)	5900 Other Instruction	(2,703.79)
0750	Other Personnel Services	5900 Other Instruction	703.79
0220	Social Security	7900 Operation of Plant	1.31
0997	Reserve - Projects	9890 Reserves	15,324.01
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2013-2014.

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 10
Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
4123 Reading Instruction Textbook Allocation			
	0520 Textbooks	5100 Basic Education (K-12)	\$ (71.57)
<i>Explanation: Close project at year end by transferring to:</i>			
	6123 Reading Instruction	\$ 71.57	
4125 Class Size Reduction			
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 13,162.37
	0131 Salary - Instructional	5100 Basic Education (K-12)	(84,466.56)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(8,703.75)
	0220 Social Security	5100 Basic Education (K-12)	(8,932.70)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(3,912.97)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(52.48)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(169.66)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(55.45)
	0310 Professional & Technical Service	5100 Basic Education (K-12)	(335,858.00)
	0131 Salary - Instructional	5200 Exceptional Child	8,455.00
	0210 Florida Retirement System	5200 Exceptional Child	603.88
	0220 Social Security	5200 Exceptional Child	507.47
	0232 Group Insurance - Life	5200 Exceptional Child	(0.08)
	0997 Reserve - Projects	9890 Reserves	561,395.36
			<u>\$ 141,972.43</u>
<i>Explanation: Adjust average salaries to actual for fiscal year 2013-2014 and close projects at year end by transferring to/(from):</i>			
	2120 CSR - 7th Period Allocation	\$ (43.44)	8105 CSR - Science Initiatives (13,157.04)
	3130 CSR - STEM Academy Initiative	17.13	8106 CSR - Okaloosa On-Line 30,219.64
	4104 CSR - Instructional Coaches	(3,800.05)	8107 CSR - Math Initiatives (9,505.35)
	5126 CSR - Class Size Equalization	(56,824.83)	8109 CSR - AP Initiatives & Vertical Alignment (29,426.82)
	6120 CSR - Secondary Reading	(59,451.67)	<u>Total \$ (141,972.43)</u>
4150 Teacher Salary Increase Allocation			
	0997 Reserve - Projects	9890 Reserves	\$ (65,473.00)
<i>Explanation: Close project at year end by transferring to:</i>			
	2095 Salary Resynching	\$ 65,473.00	
4160 Lottery - School Recognition			
	0220 Social Security	5100 Basic Education (K-12)	\$ (7,766.03)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	5,074.60
	0510 Supplies	5100 Basic Education (K-12)	5,348.75
	0750 Other Personnel Services	5100 Basic Education (K-12)	401.36
	0220 Social Security	5200 Exceptional Child	(686.67)
	0234 Group Insurance - Other	5200 Exceptional Child	81.18
	0220 Social Security	5300 Vocational	(399.71)
	0220 Social Security	6100 Pupil Personnel Services	(31.09)
	0220 Social Security	6110 Attendance and Social Work	(7.49)
	0220 Social Security	6120 Guidance Services	(106.54)
	0220 Social Security	6130 Health Services	(510.24)
	0220 Social Security	6140 Psychological Services	(0.78)
	0220 Social Security	6200 Instructional Media Services	(130.78)
	0220 Social Security	6300 Instruction & Curriculum	(102.87)
	0220 Social Security	7300 School Admin - Principal Office	(600.71)
	0220 Social Security	7600 Food Service (Schools)	(416.70)
	0220 Social Security	7803 Transportation - South	(0.78)
	0220 Social Security	7900 Operation of Plant	(420.28)
	0220 Social Security	8100 Maintenance Administration	(0.41)
	0220 Social Security	8120 Building and Ground Maintenance	(0.02)
	0220 Social Security	9100 Community Service	(48.37)
	0987 Reserve Schools/Departments	9890 Reserves	(2,080.11)
	0997 Reserve - Projects	9890 Reserves	2,403.69
			<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 10

Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
4162 <u>SAI - In-School Suspension Program</u>			
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (5,799.90)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(249.53)
	0220 Social Security	5100 Basic Education (K-12)	(461.77)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(902.41)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(69.22)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(12.35)
			<u>\$ (7,495.18)</u>

Explanation: Adjust average salaries to actual for fiscal year 2013-2014 and close project at year end by transferring to:

3161 SAI - Supplemental Academic Instruction \$ 7,495.18

5006 Health Reimbursement Arrangement

0730 Dues and Fees 7730 Staff Services \$ 8,125.00

Explanation: Appropriation of HRA debit card fees by transferring to/(from) the following project:

.... Discretionary \$ (8,125.00)

5012 Itinerant - Staffing Specialist

	0131 Salary - Instructional	6300 Instruction & Curriculum	\$ (0.10)
	0210 Florida Retirement System	6300 Instruction & Curriculum	0.27
	0220 Social Security	6300 Instruction & Curriculum	3.76
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(0.04)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(0.43)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	0.25
			<u>\$ 3.71</u>

Explanation: Adjust average salaries to actual for fiscal year 2013-2014 and close project at year end by transferring to:

2095 Salary Resynching \$ (3.71)

5110 Workforce Development

	0103 Salary - Supplements	5900 Other Instruction	\$ (1,129.39)
	0107 Salary - Extended Substitute	5900 Other Instruction	432.92
	0131 Salary - Instructional	5900 Other Instruction	(1,560.57)
	0132 Salary - Hourly Teachers	5900 Other Instruction	(608.35)
	0210 Florida Retirement System	5900 Other Instruction	791.16
	0220 Social Security	5900 Other Instruction	(192.97)
	0231 Group Insurance - Health	5900 Other Instruction	(604.66)
	0232 Group Insurance - Life	5900 Other Instruction	(0.90)
	0233 Group Insurance - Dental	5900 Other Instruction	(20.74)
	0234 Group Insurance - Other	5900 Other Instruction	0.03
	0510 Supplies	5900 Other Instruction	(13,062.16)
	0644 Computer Hardware (Under \$1,000)	5900 Other Instruction	15.00
	0677 Replacement Systems - Other than Bldg.	5900 Other Instruction	13,062.16
	0750 Other Personnel Services	5900 Other Instruction	700.54
	0100 Salary - Non-Instructional	7300 School Admin - Principal Office	(3,820.01)
	0103 Salary - Supplements	7300 School Admin - Principal Office	42.25
	0111 Salary - Administrative Manager	7300 School Admin - Principal Office	(0.01)
	0210 Florida Retirement System	7300 School Admin - Principal Office	(325.39)
	0220 Social Security	7300 School Admin - Principal Office	(471.10)
	0231 Group Insurance - Health	7300 School Admin - Principal Office	1,390.68
	0232 Group Insurance - Life	7300 School Admin - Principal Office	(2.25)
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	51.99
	0234 Group Insurance - Other	7300 School Admin - Principal Office	0.02
	0370 Postage	7300 School Admin - Principal Office	20.00
	0682 Heating/Cooling/Air Conditioning	7300 School Admin - Principal Office	312.64
	0350 Repair and Maintenance	7900 Operation of Plant	(1,104.46)
	0371 Telephone	7900 Operation of Plant	1,434.49
	0410 Natural Gas	7900 Operation of Plant	(2,462.45)
	0430 Electricity	7900 Operation of Plant	2,149.35
	0450 Gasoline	7900 Operation of Plant	(1,065.11)
	0997 Reserve - Projects	9890 Reserves	6,027.29
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2013-2014.

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Amendment Number 10
 Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
5126 <u>CSR - Class Size Equalization</u>			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (48,231.07)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(4,546.41)
	0220 Social Security	5100 Basic Education (K-12)	(4,246.65)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	267.88
	0232 Group Insurance - Life	5100 Basic Education (K-12)	7.85
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	14.05
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(90.48)
	0750 Other Personnel Services	5100 Basic Education (K-12)	63.00
	0997 Reserve - Projects	9890 Reserves	(63.00)
			<u>\$ (56,824.83)</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2013-2014, and close project at year end by transferring to:</i>			
	4125 Class Size Reduction	\$ 56,824.83	
6004 <u>Nursing Contract - Schools</u>			
	0310 Professional & Technical Service	6130 Health Services	\$ (85.00)
<i>Explanation: Partial reimbursement of health services buy-up option due to revenue received from school internal funds.</i>			
	.... Discretionary	\$ 85.00	
6006 <u>Fingerprinting - Fees</u>			
	0730 Dues and Fees	7730 Staff Services	\$ (6,195.00)
<i>Explanation: Transfers to/(from) the following project(s):</i>			
	6007 Fingerprinting - Employees	\$ 6,195.00	
6007 <u>Fingerprinting - Employees</u>			
	0730 Dues and Fees	7730 Staff Services	\$ 6,195.00
<i>Explanation: Transfers to/(from) the following project(s):</i>			
	6006 Fingerprinting - Fees	\$ (6,195.00)	
6013 <u>County Honors Banquet - Other</u>			
	0370 Postage	5100 Basic Education (K-12)	\$ (180.00)
	0390 Other Purchased Service	5100 Basic Education (K-12)	(59.00)
	0398 Field Trips	5100 Basic Education (K-12)	(41.75)
	0510 Supplies	5100 Basic Education (K-12)	11.94
			<u>\$ (268.81)</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and close project at year end by transferring to:</i>			
	2095 Salary Resynching	\$ 268.81	
6014 <u>Innovative Program - District Art Show</u>			
	0210 Florida Retirement System	5100 Basic Education (K-12)	\$ 1.98
	0220 Social Security	5100 Basic Education (K-12)	(22.73)
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	(3,065.00)
	0390 Other Purchased Service	5100 Basic Education (K-12)	(268.00)
	0510 Supplies	5100 Basic Education (K-12)	(761.68)
	0750 Other Personnel Services	5100 Basic Education (K-12)	(180.00)
			<u>\$ (4,295.43)</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and close project at year end by transferring to:</i>			
	2095 Salary Resynching	\$ 4,055.43	
	7006 Innovative Program - All County Band	240.00	
		<u>\$ 4,295.43</u>	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
6113 SAI - Plan of Care			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (132,628.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(8,967.46)
	0220 Social Security	5100 Basic Education (K-12)	(10,564.59)
	0398 Field Trips	7801 Transportation - North	18,579.45
	0398 Field Trips	7803 Transportation - South	12,529.31
			<u>\$ (121,051.29)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and close project at year end by transferring to:

3161 SAI - Supplemental Academic Instruction \$ 121,051.29

6120 CSR - Secondary Reading

0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (54.70)
0131 Salary - Instructional	5100 Basic Education (K-12)	(27,310.66)
0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	(315.80)
0210 Florida Retirement System	5100 Basic Education (K-12)	1,139.82
0220 Social Security	5100 Basic Education (K-12)	(1,763.86)
0231 Group Insurance - Health	5100 Basic Education (K-12)	(1,879.27)
0232 Group Insurance - Life	5100 Basic Education (K-12)	(10.78)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(43.76)
0234 Group Insurance - Other	5100 Basic Education (K-12)	0.01
0510 Supplies	5100 Basic Education (K-12)	(28,667.43)
0530 Periodicals	5100 Basic Education (K-12)	(439.46)
0750 Other Personnel Services	5100 Basic Education (K-12)	(119.42)
0100 Salary - Non-Instructional	5200 Exceptional Child	(0.01)
0210 Florida Retirement System	5200 Exceptional Child	(0.01)
0220 Social Security	5200 Exceptional Child	13.61
0231 Group Insurance - Health	5200 Exceptional Child	0.06
0233 Group Insurance - Dental	5200 Exceptional Child	0.01
0234 Group Insurance - Other	5200 Exceptional Child	(0.02)
<u>\$ (59,451.67)</u>		

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2013-2014, and close project at year end by transferring to:

4125 Class Size Reduction \$ 59,451.67

6123 Reading Instruction

0102 Salary - Other Compensation	6300 Instruction & Curriculum	\$ (3,867.25)
0117 Workshops	6300 Instruction & Curriculum	(138.00)
0131 Salary - Instructional	6300 Instruction & Curriculum	(110.74)
0210 Florida Retirement System	6300 Instruction & Curriculum	(277.22)
0220 Social Security	6300 Instruction & Curriculum	(210.35)
0231 Group Insurance - Health	6300 Instruction & Curriculum	(0.03)
0232 Group Insurance - Life	6300 Instruction & Curriculum	(0.09)
0310 Professional & Technical Service	6300 Instruction & Curriculum	18,638.00
0330 In County Travel	6300 Instruction & Curriculum	(1,939.61)
0331 Out of County Travel	6300 Instruction & Curriculum	855.76
0375 Cellular Telephone	6300 Instruction & Curriculum	(90.00)
0510 Supplies	6300 Instruction & Curriculum	1,118.60
0520 Textbooks	6300 Instruction & Curriculum	(189,431.91)
0693 Software Subscriptions	6300 Instruction & Curriculum	(28,784.95)
0730 Dues and Fees	6300 Instruction & Curriculum	(81.00)
0750 Other Personnel Services	6300 Instruction & Curriculum	(4,480.11)
0390 Other Purchased Service	6400 Instructional Staff Training Services	292.25
0997 Reserve - Projects	9890 Reserves	208,578.22
<u>\$ 71.57</u>		

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2013-2014, and close project at year end by transferring to/(from):

4123 Reading Instruction Textbook Allocation \$ (71.57)

7006 Innovative Program - All County Band

0360 Lease and Rental Agreements	5100 Basic Education (K-12)	\$ 240.00
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Explanation: Transfers to/(from) the following project(s):

6014 Innovative Program - District Art Show \$ (240.00)

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 10
Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
7008 <u>Curriculum Development</u>			
	0331 Out of County Travel	5100 Basic Education (K-12)	\$ (1,500.00)
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	(9,858.47)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(614.07)
	0220 Social Security	6300 Instruction & Curriculum	(766.38)
	0390 Other Purchased Service	6300 Instruction & Curriculum	(271.68)
	0510 Supplies	6300 Instruction & Curriculum	(610.39)
	0642 Equipment (Under \$1,000)	6300 Instruction & Curriculum	(575.01)
	0730 Dues and Fees	6300 Instruction & Curriculum	(196.40)
	0750 Other Personnel Services	6300 Instruction & Curriculum	(349.18)
	0693 Software Subscriptions	6500 Instruction Related Technology	(2,073.86)
			<u>\$ (16,815.44)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and close project at year end by transferring to:

2095 Salary Resynching \$ 16,815.44

7014 New Teacher Induction Program

	0117 Workshops	6400 Instructional Staff Training Services	\$ (818.31)
	0220 Social Security	6400 Instructional Staff Training Services	(68.06)
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	(2,000.00)
	0330 In County Travel	6400 Instructional Staff Training Services	(842.24)
	0331 Out of County Travel	6400 Instructional Staff Training Services	(304.40)
	0360 Lease and Rental Agreements	6400 Instructional Staff Training Services	(500.00)
	0510 Supplies	6400 Instructional Staff Training Services	(3,118.60)
			<u>\$ (7,651.61)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and close project at year end by transferring to:

2095 Salary Resynching \$ 7,651.61

7016 Professional Development Training - GF

	0220 Social Security	6300 Instruction & Curriculum	\$ 4,154.25
	0750 Other Personnel Services	6300 Instruction & Curriculum	286,500.00
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	(3,000.00)
	0117 Workshops	6400 Instructional Staff Training Services	(1,020.00)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	(202.85)
	0220 Social Security	6400 Instructional Staff Training Services	(752.88)
	0390 Other Purchased Service	6400 Instructional Staff Training Services	(392.70)
	0510 Supplies	6400 Instructional Staff Training Services	6,672.32
	0642 Equipment (Under \$1,000)	6400 Instructional Staff Training Services	(6,860.00)
	0643 Computer Hardware (Over \$1,000)	6400 Instructional Staff Training Services	3,996.00
	0644 Computer Hardware (Under \$1,000)	6400 Instructional Staff Training Services	5,029.00
	0693 Software Subscriptions	6400 Instructional Staff Training Services	(4,000.00)
	0730 Dues and Fees	6400 Instructional Staff Training Services	(6,965.00)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(30,071.02)
			<u>\$ 253,087.12</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, close project at year end, and appropriate Professional Development for fiscal year 2014-2015 by transferring to/(from):

2095 Salary Resynching \$ (253,087.12)

7020 Purchased Positions - External

	0210 Florida Retirement System	5100 Basic Education (K-12)	\$ (0.01)
	0220 Social Security	5100 Basic Education (K-12)	(1.94)
	0220 Social Security	7720 Information Services	104.06
	0231 Group Insurance - Health	7720 Information Services	(149.84)
	0232 Group Insurance - Life	7720 Information Services	(1.10)
	0233 Group Insurance - Dental	7720 Information Services	46.87
	0997 Reserve - Projects	9890 Reserves	0.01
			<u>\$ (1.95)</u>

Explanation: Adjust average salaries to actual for fiscal year 2013-2014 and close project at year end by transferring to:

2095 Salary Resynching \$ 1.95

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
7054	<u>AP Initiative - Set-Aside</u>		
	0102	5100	\$ 612.90
	0210	5100	42.59
	0220	5100	46.57
	0370	5100	385.86
	0510	5100	(1,971.07)
	0331	6300	422.38
	0331	6400	639.72
	0997	9890	(178.95)
			<u>\$ -</u>

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

7055	<u>International Baccalaureate</u>		
	0107	5100	\$ 1,298.76
	0131	5100	(6,750.15)
	0210	5100	(529.27)
	0220	5100	(519.31)
	0231	5100	(1,390.66)
	0232	5100	(4.45)
	0233	5100	(51.92)
	0750	5100	213.28
	0331	6300	2,500.00
	0997	9890	5,233.72
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2013-2014.

7059	<u>Innovative Program - Odyssey of the Mind</u>		
	0220	5100	\$ (5.48)
	0331	5100	(2,441.18)
	0510	5100	(551.36)
	0750	5100	(388.00)
			<u>\$ (3,386.02)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and close project at year end by transferring to:

2095 Salary Resynching \$ 3,386.02

7119	<u>SAI - Closing The Gap</u>		
	0102	6300	\$ (7,515.18)
	0210	6300	(520.83)
	0220	6300	(581.75)
	0330	6300	(102.90)
	0331	6300	(300.00)
	0370	6300	(750.00)
	0390	6300	(1,595.50)
	0398	6300	6,412.90
	0510	6300	(89.66)
	0398	7800	(884.50)
			<u>\$ (5,927.42)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and close project at year end by transferring to:

3161 SAI - Supplemental Academic Instruction \$ 5,927.42

8105	<u>CSR - Science Initiatives</u>		
	0210	6300	\$ 0.04
	0220	6300	14.39
	0310	6300	(4,500.00)
	0330	6300	(581.00)
	0331	6300	600.96
	0390	6300	(485.00)
	0398	6300	(3,787.50)
	0510	6300	(2,808.68)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
	0642 Equipment (Under \$1,000)	6300 Instruction & Curriculum	4,095.84
	0644 Computer Hardware (Under \$1,000)	6300 Instruction & Curriculum	435.33
	0730 Dues and Fees	6300 Instruction & Curriculum	(600.00)
	0750 Other Personnel Services	6300 Instruction & Curriculum	(5,541.42)
			\$ (13,157.04)

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and close project at year end by transferring to:

4125 Class Size Reduction \$ 13,157.04

8106 CSR - Okaloosa On-Line

0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 18,689.00
0210 Florida Retirement System	5100 Basic Education (K-12)	998.10
0220 Social Security	5100 Basic Education (K-12)	442.41
0231 Group Insurance - Health	5100 Basic Education (K-12)	(8,045.12)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(332.70)
0310 Professional & Technical Service	5100 Basic Education (K-12)	19,445.00
0370 Postage	5100 Basic Education (K-12)	(83.04)
0510 Supplies	5100 Basic Education (K-12)	(34.31)
0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	(100.01)
0111 Salary - Administrative Manager	7300 School Admin - Principal Office	(0.01)
0210 Florida Retirement System	7300 School Admin - Principal Office	0.01
0220 Social Security	7300 School Admin - Principal Office	(0.06)
0231 Group Insurance - Health	7300 School Admin - Principal Office	(0.01)
0232 Group Insurance - Life	7300 School Admin - Principal Office	(0.03)
0233 Group Insurance - Dental	7300 School Admin - Principal Office	(0.01)
0331 Out of County Travel	7300 School Admin - Principal Office	(936.00)
0370 Postage	7300 School Admin - Principal Office	219.62
0390 Other Purchased Service	7300 School Admin - Principal Office	156.80
0371 Telephone	7900 Operation of Plant	(200.00)
		\$ 30,219.64

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2013-2014, and close project at year end by transferring to:

4125 Class Size Reduction \$ (30,219.64)

8107 CSR - Math Initiatives

0102 Salary - Other Compensation	6300 Instruction & Curriculum	\$ (255.00)
0117 Workshops	6300 Instruction & Curriculum	(4,000.00)
0210 Florida Retirement System	6300 Instruction & Curriculum	(8.35)
0220 Social Security	6300 Instruction & Curriculum	(326.70)
0310 Professional & Technical Service	6300 Instruction & Curriculum	(4.77)
0330 In County Travel	6300 Instruction & Curriculum	(104.76)
0331 Out of County Travel	6300 Instruction & Curriculum	(4,025.24)
0390 Other Purchased Service	6300 Instruction & Curriculum	(0.30)
0510 Supplies	6300 Instruction & Curriculum	(695.45)
0642 Equipment (Under \$1,000)	6300 Instruction & Curriculum	(22.41)
0730 Dues and Fees	6300 Instruction & Curriculum	244.00
0750 Other Personnel Services	6300 Instruction & Curriculum	(306.37)
		\$ (9,505.35)

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and close project at year end by transferring to:

4125 Class Size Reduction \$ 9,505.35

8109 CSR - AP Initiatives & Vertical Alignment

0102 Salary - Other Compensation	6300 Instruction & Curriculum	\$ (8,160.00)
0210 Florida Retirement System	6300 Instruction & Curriculum	(561.00)
0220 Social Security	6300 Instruction & Curriculum	(925.34)
0390 Other Purchased Service	6300 Instruction & Curriculum	(80.00)
0750 Other Personnel Services	6300 Instruction & Curriculum	(19,700.48)
		\$ (29,426.82)

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and close project at year end by transferring to:

4125 Class Size Reduction \$ 29,426.82

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
8110 <u>DJJ Supplemental Allocation</u>			
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 750.92
	0131 Salary - Instructional	5100 Basic Education (K-12)	821.51
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	32,288.68
	0210 Florida Retirement System	5100 Basic Education (K-12)	2,349.04
	0220 Social Security	5100 Basic Education (K-12)	2,544.23
	0232 Group Insurance - Life	5100 Basic Education (K-12)	0.06
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	0.01
	0234 Group Insurance - Other	5100 Basic Education (K-12)	0.03
	0360 Lease and Rental Agreements	7300 School Admin - Principal Office	673.39
	0997 Reserve - Projects	9890 Reserves	(39,427.87)
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2013-2014.

8111 SAI - Best Chance

	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (14,323.05)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(1,026.71)
	0220 Social Security	5100 Basic Education (K-12)	(1,141.02)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	103.29
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(4.41)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	26.73
	0390 Other Purchased Service	5100 Basic Education (K-12)	4.00
	0510 Supplies	5100 Basic Education (K-12)	(350.70)
	0750 Other Personnel Services	5100 Basic Education (K-12)	(161.82)
	0210 Florida Retirement System	5200 Exceptional Child	(0.01)
	0220 Social Security	5200 Exceptional Child	0.01
	0131 Salary - Instructional	5300 Vocational	0.01
	0220 Social Security	5300 Vocational	(0.04)
	0231 Group Insurance - Health	5300 Vocational	(0.01)
	0233 Group Insurance - Dental	5300 Vocational	(0.03)
	0100 Salary - Non-Instructional	7300 School Admin - Principal Office	(579.70)
	0111 Salary - Administrative Manager	7300 School Admin - Principal Office	(98.19)
	0210 Florida Retirement System	7300 School Admin - Principal Office	(47.23)
	0220 Social Security	7300 School Admin - Principal Office	(79.09)
	0231 Group Insurance - Health	7300 School Admin - Principal Office	(16.51)
	0232 Group Insurance - Life	7300 School Admin - Principal Office	(0.21)
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	(0.64)
	0360 Lease and Rental Agreements	7300 School Admin - Principal Office	(654.94)
	0370 Postage	7300 School Admin - Principal Office	(50.00)
	0375 Cellular Telephone	7300 School Admin - Principal Office	(360.00)
	0997 Reserve - Projects	9890 Reserves	(1,497.16)
			<u>\$ (20,257.43)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2013-2014, and close project at year end by transferring to:

3161 SAI - Supplemental Academic Instruction \$ 20,257.43

9004 Advanced International Certificate of Education

	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (2.44)
	0210 Florida Retirement System	5100 Basic Education (K-12)	0.05
	0220 Social Security	5100 Basic Education (K-12)	2.43
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(0.03)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(0.02)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	0.01
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2013-2014.

9007 Career and Professional Education

	0131 Salary - Instructional	5300 Vocational	\$ 125.57
	0132 Salary - Hourly Teachers	5300 Vocational	519.16
	0210 Florida Retirement System	5300 Vocational	49.78
	0220 Social Security	5300 Vocational	82.34
	0232 Group Insurance - Life	5300 Vocational	0.25
	0233 Group Insurance - Dental	5300 Vocational	(21.16)
	0234 Group Insurance - Other	5300 Vocational	(755.70)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
	0331 Out of County Travel	5300 Vocational	1,314.88
	0510 Supplies	5300 Vocational	2,709.04
	0693 Software Subscriptions	5300 Vocational	127,990.00
	0750 Other Personnel Services	5300 Vocational	487.22
	0997 Reserve - Projects	9890 Reserves	1,466,942.62
			<u>\$ 1,599,444.00</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2013-2014, and appropriation of CAPE additional weighted FTE earned for fiscal year 2012-2013 certifications (\$912,952.00) and additional weighted FTE for previous years as a one-time "catch-up" (\$686,492.00) by transferring to/(from) the following projects:

.... Discretionary \$ (1,599,444.00)

9012 End of Course Exams

0102 Salary - Other Compensation	6300 Instruction & Curriculum	\$ (766.90)
0210 Florida Retirement System	6300 Instruction & Curriculum	(52.03)
0220 Social Security	6300 Instruction & Curriculum	(79.47)
0390 Other Purchased Service	6300 Instruction & Curriculum	(1,350.56)
0510 Supplies	6300 Instruction & Curriculum	(2,640.20)
0750 Other Personnel Services	6300 Instruction & Curriculum	(1,106.26)
		<u>\$ (5,995.42)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and close project at year end by transferring to:

2095 Salary Resynching \$ 5,995.42

9015 Fixed Charges

0121 Salary Retirement Bonus	5100 Basic Education (K-12)	\$ (154,450.10)
0122 Salary - Sick Leave Payoff	5100 Basic Education (K-12)	594,360.47
0123 Salary - Annual Leave Payoff	5100 Basic Education (K-12)	47,388.00
0210 Florida Retirement System	5100 Basic Education (K-12)	1,524.16
0220 Social Security	5100 Basic Education (K-12)	26,929.84
0240 Workers Compensation	5100 Basic Education (K-12)	730,245.85
0310 Professional & Technical Service	5100 Basic Education (K-12)	20,558.00
0312 Subagreement (Over \$25,000)	5100 Basic Education (K-12)	24,358.00
0510 Supplies	5100 Basic Education (K-12)	44.00
0739 Health Care Reform Fees	5100 Basic Education (K-12)	557.00
0121 Salary Retirement Bonus	5200 Exceptional Child	29,724.00
0122 Salary - Sick Leave Payoff	5200 Exceptional Child	74,060.16
0123 Salary - Annual Leave Payoff	5200 Exceptional Child	11,153.75
0210 Florida Retirement System	5200 Exceptional Child	775.21
0220 Social Security	5200 Exceptional Child	32,782.00
0240 Workers Compensation	5200 Exceptional Child	101,715.34
0121 Salary Retirement Bonus	5300 Vocational	22,406.00
0122 Salary - Sick Leave Payoff	5300 Vocational	22,546.00
0123 Salary - Annual Leave Payoff	5300 Vocational	185.00
0210 Florida Retirement System	5300 Vocational	6.00
0220 Social Security	5300 Vocational	23,482.00
0240 Workers Compensation	5300 Vocational	26,650.31
0122 Salary - Sick Leave Payoff	5400 Adult General Education	1,125.00
0121 Salary Retirement Bonus	5500 Prekindergarten	31.00
0122 Salary - Sick Leave Payoff	5500 Prekindergarten	850.00
0220 Social Security	5500 Prekindergarten	195.00
0240 Workers Compensation	5500 Prekindergarten	2,377.17
0121 Salary Retirement Bonus	5900 Other Instruction	1,719.00
0122 Salary - Sick Leave Payoff	5900 Other Instruction	253.00
0123 Salary - Annual Leave Payoff	5900 Other Instruction	923.00
0210 Florida Retirement System	5900 Other Instruction	5.00
0220 Social Security	5900 Other Instruction	2,682.00
0240 Workers Compensation	5900 Other Instruction	9,171.69
0510 Supplies	5900 Other Instruction	16.00
0121 Salary Retirement Bonus	6100 Pupil Personnel Services	12.00
0122 Salary - Sick Leave Payoff	6100 Pupil Personnel Services	625.00
0123 Salary - Annual Leave Payoff	6100 Pupil Personnel Services	1,497.00
0210 Florida Retirement System	6100 Pupil Personnel Services	10.00
0220 Social Security	6100 Pupil Personnel Services	10,667.00
0240 Workers Compensation	6100 Pupil Personnel Services	13,437.59
0122 Salary - Sick Leave Payoff	6110 Attendance and Social Work	86.00
0210 Florida Retirement System	6110 Attendance and Social Work	7.00
0220 Social Security	6110 Attendance and Social Work	284.00
0240 Workers Compensation	6110 Attendance and Social Work	2,211.78

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
0121	Salary Retirement Bonus	6120 Guidance Services	1,382.00
0122	Salary - Sick Leave Payoff	6120 Guidance Services	511.00
0123	Salary - Annual Leave Payoff	6120 Guidance Services	1,792.00
0210	Florida Retirement System	6120 Guidance Services	125.00
0220	Social Security	6120 Guidance Services	139.00
0231	Group Insurance - Health	6120 Guidance Services	30.00
0240	Workers Compensation	6120 Guidance Services	19,897.61
0122	Salary - Sick Leave Payoff	6130 Health Services	1,741.00
0240	Workers Compensation	6130 Health Services	69.43
0121	Salary Retirement Bonus	6140 Psychological Services	2,052.00
0122	Salary - Sick Leave Payoff	6140 Psychological Services	1.00
0123	Salary - Annual Leave Payoff	6140 Psychological Services	35.00
0210	Florida Retirement System	6140 Psychological Services	2.00
0220	Social Security	6140 Psychological Services	331.00
0240	Workers Compensation	6140 Psychological Services	6,135.15
0240	Workers Compensation	6141 Testing	574.89
0121	Salary Retirement Bonus	6200 Instructional Media Services	1,101.00
0122	Salary - Sick Leave Payoff	6200 Instructional Media Services	2,859.00
0210	Florida Retirement System	6200 Instructional Media Services	7.00
0220	Social Security	6200 Instructional Media Services	144.00
0240	Workers Compensation	6200 Instructional Media Services	7,050.06
0121	Salary Retirement Bonus	6300 Instruction & Curriculum	7,382.02
0122	Salary - Sick Leave Payoff	6300 Instruction & Curriculum	17,759.00
0123	Salary - Annual Leave Payoff	6300 Instruction & Curriculum	3,605.00
0210	Florida Retirement System	6300 Instruction & Curriculum	12.00
0220	Social Security	6300 Instruction & Curriculum	3,191.00
0240	Workers Compensation	6300 Instruction & Curriculum	35,265.83
0310	Professional & Technical Service	6300 Instruction & Curriculum	3,632.00
0510	Supplies	6300 Instruction & Curriculum	(283,404.57)
0121	Salary Retirement Bonus	6400 Instructional Staff Training Services	7,033.38
0122	Salary - Sick Leave Payoff	6400 Instructional Staff Training Services	9,330.33
0210	Florida Retirement System	6400 Instructional Staff Training Services	2.00
0220	Social Security	6400 Instructional Staff Training Services	7.65
0240	Workers Compensation	6400 Instructional Staff Training Services	4,681.09
0121	Salary Retirement Bonus	6500 Instruction Related Technology	168.00
0122	Salary - Sick Leave Payoff	6500 Instruction Related Technology	63.00
0123	Salary - Annual Leave Payoff	6500 Instruction Related Technology	157.00
0210	Florida Retirement System	6500 Instruction Related Technology	8.00
0220	Social Security	6500 Instruction Related Technology	453.00
0240	Workers Compensation	6500 Instruction Related Technology	2,277.48
0122	Salary - Sick Leave Payoff	7100 School Board	57.00
0123	Salary - Annual Leave Payoff	7100 School Board	975.00
0210	Florida Retirement System	7100 School Board	28.00
0220	Social Security	7100 School Board	17.00
0240	Workers Compensation	7100 School Board	78,686.13
0250	Unemployment Compensation	7100 School Board	164,736.00
0310	Professional & Technical Service	7100 School Board	210,523.00
0313	Attorney Fees	7100 School Board	91,524.00
0320	Insurance and Bond Premiums	7100 School Board	123,715.00
0730	Dues and Fees	7100 School Board	848.00
0122	Salary - Sick Leave Payoff	7200 General Administration	1,825.00
0123	Salary - Annual Leave Payoff	7200 General Administration	29.00
0210	Florida Retirement System	7200 General Administration	3.00
0220	Social Security	7200 General Administration	1.00
0240	Workers Compensation	7200 General Administration	1,803.63
0310	Professional & Technical Service	7200 General Administration	13,601.00
0390	Other Purchased Service	7200 General Administration	3,715.00
0121	Salary Retirement Bonus	7300 School Admin - Principal Office	16,793.45
0122	Salary - Sick Leave Payoff	7300 School Admin - Principal Office	149,450.28
0123	Salary - Annual Leave Payoff	7300 School Admin - Principal Office	21,606.00
0210	Florida Retirement System	7300 School Admin - Principal Office	3,359.42
0220	Social Security	7300 School Admin - Principal Office	21,317.00
0240	Workers Compensation	7300 School Admin - Principal Office	104,306.99
0310	Professional & Technical Service	7300 School Admin - Principal Office	6,922.00
0641	Equipment (Over \$1,000)	7300 School Admin - Principal Office	15.00
0693	Software Subscriptions	7300 School Admin - Principal Office	18,906.00
0121	Salary Retirement Bonus	7400 Facilities Acquisition and Construction	539.00
0122	Salary - Sick Leave Payoff	7400 Facilities Acquisition and Construction	1,737.00
0123	Salary - Annual Leave Payoff	7400 Facilities Acquisition and Construction	1,517.00
0210	Florida Retirement System	7400 Facilities Acquisition and Construction	17.00
0220	Social Security	7400 Facilities Acquisition and Construction	264.00
0240	Workers Compensation	7400 Facilities Acquisition and Construction	1,019.76

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
0121	Salary Retirement Bonus	7500 Fiscal Services	10.00
0122	Salary - Sick Leave Payoff	7500 Fiscal Services	51.00
0210	Florida Retirement System	7500 Fiscal Services	15.00
0220	Social Security	7500 Fiscal Services	14.00
0240	Workers Compensation	7500 Fiscal Services	11,122.31
0310	Professional & Technical Service	7500 Fiscal Services	19,358.00
0390	Other Purchased Service	7500 Fiscal Services	154.00
0510	Supplies	7500 Fiscal Services	44.00
0642	Equipment (Under \$1,000)	7500 Fiscal Services	20.00
0691	Software (Over \$1,000)	7500 Fiscal Services	24,269.00
0692	Software (Under \$1,000)	7500 Fiscal Services	2.00
0730	Dues and Fees	7500 Fiscal Services	10,056.00
0240	Workers Compensation	7600 Food Service (Schools)	326.50
0240	Workers Compensation	7720 Information Services	836.95
0122	Salary - Sick Leave Payoff	7730 Staff Services	21,672.59
0123	Salary - Annual Leave Payoff	7730 Staff Services	28,890.06
0210	Florida Retirement System	7730 Staff Services	2,012.33
0220	Social Security	7730 Staff Services	651.88
0231	Group Insurance - Health	7730 Staff Services	65,888.00
0240	Workers Compensation	7730 Staff Services	(820,114.91)
0310	Professional & Technical Service	7730 Staff Services	170,441.00
0370	Postage	7730 Staff Services	440.00
0121	Salary Retirement Bonus	7760 Internal Service	34.00
0122	Salary - Sick Leave Payoff	7760 Internal Service	81.00
0210	Florida Retirement System	7760 Internal Service	1.00
0220	Social Security	7760 Internal Service	3.00
0240	Workers Compensation	7760 Internal Service	3,614.78
0122	Salary - Sick Leave Payoff	7762 Furniture Shop	630.00
0220	Social Security	7762 Furniture Shop	56.00
0121	Salary Retirement Bonus	7801 Transportation - North	12,790.00
0122	Salary - Sick Leave Payoff	7801 Transportation - North	2,064.88
0123	Salary - Annual Leave Payoff	7801 Transportation - North	3,228.00
0210	Florida Retirement System	7801 Transportation - North	2.00
0220	Social Security	7801 Transportation - North	11,413.00
0232	Group Insurance - Life	7801 Transportation - North	304.00
0240	Workers Compensation	7801 Transportation - North	22,188.00
0121	Salary Retirement Bonus	7802 Transportation - Central	602.00
0122	Salary - Sick Leave Payoff	7802 Transportation - Central	1,814.00
0123	Salary - Annual Leave Payoff	7802 Transportation - Central	1.00
0220	Social Security	7802 Transportation - Central	3.00
0240	Workers Compensation	7802 Transportation - Central	12,464.28
0121	Salary Retirement Bonus	7803 Transportation - South	1,280.00
0122	Salary - Sick Leave Payoff	7803 Transportation - South	179.00
0123	Salary - Annual Leave Payoff	7803 Transportation - South	42.00
0220	Social Security	7803 Transportation - South	1,088.00
0240	Workers Compensation	7803 Transportation - South	19,003.64
0121	Salary Retirement Bonus	7900 Operation of Plant	4,562.20
0122	Salary - Sick Leave Payoff	7900 Operation of Plant	37,794.75
0123	Salary - Annual Leave Payoff	7900 Operation of Plant	23,930.62
0210	Florida Retirement System	7900 Operation of Plant	1,663.51
0220	Social Security	7900 Operation of Plant	5,967.00
0231	Group Insurance - Health	7900 Operation of Plant	18.00
0240	Workers Compensation	7900 Operation of Plant	40,657.11
0310	Professional & Technical Service	7900 Operation of Plant	49,984.00
0320	Insurance and Bond Premiums	7900 Operation of Plant	603,987.00
0510	Supplies	7900 Operation of Plant	2.00
0643	Computer Hardware (Over \$1,000)	7900 Operation of Plant	12.00
0741	Insurance Claims Prior Year	7900 Operation of Plant	55,627.00
0742	Insurance Claims Current Year	7900 Operation of Plant	758.00
0792	State Sales Tax	7900 Operation of Plant	28.00
0121	Salary Retirement Bonus	8100 Maintenance Administration	9,233.00
0122	Salary - Sick Leave Payoff	8100 Maintenance Administration	1,286.00
0123	Salary - Annual Leave Payoff	8100 Maintenance Administration	330.00
0210	Florida Retirement System	8100 Maintenance Administration	17.00
0220	Social Security	8100 Maintenance Administration	2,925.00
0240	Workers Compensation	8100 Maintenance Administration	5,472.34
0121	Salary Retirement Bonus	8120 Building and Ground Maintenance	9,140.00
0122	Salary - Sick Leave Payoff	8120 Building and Ground Maintenance	10,997.47
0123	Salary - Annual Leave Payoff	8120 Building and Ground Maintenance	304.00
0210	Florida Retirement System	8120 Building and Ground Maintenance	4.00
0220	Social Security	8120 Building and Ground Maintenance	8,823.00
0240	Workers Compensation	8120 Building and Ground Maintenance	22,817.74
0742	Insurance Claims Current Year	8120 Building and Ground Maintenance	(71,352.31)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
	0121 Salary Retirement Bonus	8200 Administrative Technology Services	3,034.00
	0122 Salary - Sick Leave Payoff	8200 Administrative Technology Services	48.00
	0220 Social Security	8200 Administrative Technology Services	134.00
	0240 Workers Compensation	8200 Administrative Technology Services	13,128.04
	0393 Contracts - Nonprofessional	8200 Administrative Technology Services	794.00
	0123 Salary - Annual Leave Payoff	9100 Community Service	844.00
	0210 Florida Retirement System	9100 Community Service	59.00
	0220 Social Security	9100 Community Service	65.00
	0240 Workers Compensation	9100 Community Service	5,335.44
			<u>\$ 3,060,121.43</u>

Explanation: Changes between objects & functions to better utilize funds, appropriation of Fixed Charges for fiscal year 2014-2015 (Project 2095), appropriation of insurance claims (Projects 4011, 4012, and 4013), and appropriation of flood projects (Projects 4033, 4034, and 4035) by transferring to/(from) the following projects:

2095 Salary Resynching	\$ (3,659,719.31)	4033 Flood Event - 2014	17,205.57
4011 Insurance Claims - Equipment	46,963.21	4034 Flood - Edwins - P5/TO4 & TO6	500,231.00
4012 Insurance Claims - Building & Fixed Equipment	27,871.76	4035 Flood - Florosa - P5/TO3 & TO5	1,475.00
4013 Insurance Claims - Other	5,851.34	Total	<u>\$ (3,060,121.43)</u>

9121 Print Shop

0111 Salary - Administrative Manager	7760 Internal Service	\$ (0.03)
0210 Florida Retirement System	7760 Internal Service	(0.03)
0220 Social Security	7760 Internal Service	0.07
0231 Group Insurance - Health	7760 Internal Service	(0.03)
0232 Group Insurance - Life	7760 Internal Service	(0.03)
0350 Repair and Maintenance	7760 Internal Service	2,200.00
0390 Other Purchased Service	7760 Internal Service	(200.00)
0510 Supplies	7760 Internal Service	(1,999.95)
		<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2013-2014.

ADOPTED BY SCHOOL BOARD:

AUGUST 11, 2014

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 5/31/2014	INCREASE	DECREASE	BUDGET AS OF 6/30/2014	
3322	CO & DS WITHHELD FOR SBE/COBI	\$ 988,800.00	\$ 988,800.00	\$ -	\$ -	\$ 988,800.00
3326	SBE/COBI BOND INTEREST	-	-	-	-	-
3341	RACING COMMISSION FUNDS	190,750.00	190,750.00	-	-	190,750.00
3431	INTEREST ON INVESTMENTS	1,000.48	1,001.63	-	913.81	87.82
3630	TRANSFERS FROM CAPITAL IMP FUNDS	7,824,500.00	7,824,500.00	-	11,935.37	7,812,564.63
3660	TRANSFERS FROM INTERBUDGETARY ED	-	-	-	-	-
3716	SALES SURTAX BONDS	-	-	-	-	-
3750	PROCEEDS/CERT OF PARTICIPATION	-	-	-	-	-
3920	RESERVE FOR DEBT SERVICE	118,423.30	118,423.30	-	-	118,423.30
TOTAL - DEBT SERVICE FUNDS		\$ 9,123,473.78	\$ 9,123,474.93	\$ -	\$ 12,849.18	\$ 9,110,625.75

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 5/31/2014	INCREASE	DECREASE	BUDGET AS OF 6/30/2014
9200		DEBT SERVICE					
	0710	REDEMPTION OF PRINCIPAL	\$ 6,733,000.00	\$ 6,733,000.00	\$ -	\$ -	\$ 6,733,000.00
	0720	INTEREST	2,236,845.00	2,236,845.00	0.30	-	2,236,845.30
	0730	DUES & FEES	32,000.00	32,000.00	-	13,439.64	18,560.36
	0733	COST OF ISSUANCE	1,583.52	1,583.52	-	-	1,583.52
	0960	TRANSFERS TO INTERBUDGETARY	-	-	-	-	-
9890		RESERVES	-	-			
	0990	FUND BALANCE UNAPPROPRIATED	4,795.59	4,796.74	-	3,205.08	1,591.66
	0998	RESERVES - DEBT SERVICE	115,249.67	115,249.67	3,795.24	-	119,044.91
		TOTAL - DEBT SERVICE FUNDS	\$ 9,123,473.78	\$ 9,123,474.93	\$ 3,795.54	\$ 16,644.72	\$ 9,110,625.75

Explanation of Budget Amendment as Follows:
 Part II - Debt Service Funds
 Amendment Number 10
 Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3431	<u>Interest on Investments</u>		\$ (913.81)
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ (934.18)
	0998 Reserve - Debt Service	9890 Reserves	20.37
			<u>\$ (913.81)</u>
	<i>Explanation: To adjust revenue for interest on investments based on actual collections.</i>		
	.... Discretionary	\$ (913.81)	
3630	<u>Transfers from Capital Improvement Funds</u>		\$ (11,935.37)
	0720 Interest	9200 Debt Services	\$ (0.06)
	0730 Dues and Fees	9200 Debt Services	(11,935.31)
			<u>\$ (11,935.37)</u>
	<i>Explanation: To adjust Transfers from Capital Improvement funds for Debt Service Principal and Interest based on actual payments.</i>		
	.... Discretionary	\$ (11,935.37)	
II. Amendments Between Appropriations & Reserves			
	.... <u>Discretionary</u>		
	0720 Interest	9200 Debt Services	\$ 0.36
	0730 Dues and Fees	9200 Debt Services	(1,504.33)
	0990 Fund Balance - Unappropriated	9890 Reserves	(2,270.90)
	0998 Reserve - Debt Service	9890 Reserves	3,774.87
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects and functions within the project, reduce budget to actual for COPS 2003, 2006, 2007, and 2012, and move residual funds to reserves.</i>		

ADOPTED BY SCHOOL BOARD:

AUGUST 11, 2014

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 5/31/2014	INCREASE	DECREASE	BUDGET AS OF 6/30/2014	
3209	FEMA - CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -
3210	FEMA - ADMINISTRATIVE	-	-	-	-	-
3321	CO & DS DISTRIBUTED	100,253.00	100,253.00	819.78	-	101,072.78
3325	INTEREST ON UNDIST CO & DS	11,161.00	11,161.00	-	6,562.54	4,598.46
3341	RACING COMMISSION FUNDS	-	-	-	-	-
3391	PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	-	-	-	-	-
3394	CAPITAL OUTLAY CHARTER SCHOOLS	-	722,582.00	-	18,113.00	704,469.00
3395	FEMA - STATE - CLAIMS MATCH	-	-	-	-	-
3396	CLASS SIZE REDUCTION/CAPITAL	-	-	-	-	-
3399	OTHER MISC. STATE REVENUE	-	-	-	-	-
3413	DISTRICT LOCAL CAPITAL IMPROVEMENT TAX	21,373,641.00	21,373,641.00	86,896.78	-	21,460,537.78
3421	TAX REDEMPTIONS	-	38,926.93	5,415.08	-	44,342.01
3431	INTEREST ON INVESTMENT	-	27,617.80	2,809.97	-	30,427.77
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	-	-	-	-	-
3497	REFUND - PRIOR YEAR EXPENDITURES	-	-	-	-	-
3610	TRANSFERS FROM GENERAL OPERATING FUND	-	169,145.58	5,380.00	-	174,525.58
3620	TRANSFERS FROM DEBT SERVICE FUND	-	-	-	-	-
3630	TRANSFERS FROM CAPITAL IMPROVEMENT FUNDS	-	-	-	-	-
3660	TRANSFERS FROM INTERBUDGETARY	-	-	-	-	-
3711	SALE - BONDS-SBE/COBI BONDS	-	-	-	-	-
3715	PROCEEDS OF REFUNDING BONDS	-	-	-	-	-
3731	SALE OF LAND	-	24,000.00	-	-	24,000.00
3732	SALE OF BUILDINGS	1,010,436.25	1,010,436.25	-	-	1,010,436.25
3740	PRIOR YR INSUR LOSS RECOVERY	-	-	-	-	-
3741	INSURANCE LOSS RECOVERY	-	-	-	-	-
3791	BOND PROCEEDS - PREMIUM	-	-	-	-	-
3901	RESERVE FOR ENCUMBRANCE	333,031.35	333,031.35	-	-	333,031.35
3909	RESERVES - CAPITAL PROJECTS	3,875,857.14	3,875,857.14	-	-	3,875,857.14
3925	FUND BALANCE - UNDESIGNATED	467,661.75	467,661.75	-	-	467,661.75
TOTAL - CAPITAL PROJECT FUNDS		\$ 27,172,041.49	\$ 28,154,313.80	\$ 101,321.61	\$ 24,675.54	\$ 28,230,959.87

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS								
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 5/31/2014	INCREASE	DECREASE	BUDGET AS OF 6/30/2014		
7400		FACILITIES ACQUISITION & CONSTRUCTION						
	0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -	\$ -	
	0630	BUILDING & FIXED EQUIPMENT	-	-	-	-	-	
	0631	ARCHITECTURAL DESIGN / ENGINEERING	-	-	-	-	-	
	0632	CONTRACTOR SERVICES	81.21	-	-	-	-	
	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-	-	
	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	154,800.81	246,723.51	-	89,514.20	157,209.31	
	0642	EQUIPMENT (UNDER \$1,000)	68,199.19	122,493.36	496.08	-	122,989.44	
	0643	COMPUTER EQUIPMENT (OVER \$1,000)	22,830.99	69,614.94	714.00	-	70,328.94	
	0644	COMPUTER HARDWARE (UNDER \$1,000)	52,343.94	141,518.62	1,452.65	-	142,971.27	
	0651	BUSES	-	-	-	-	-	
	0652	OTHER MOTOR VEHICLES	49,440.51	52,174.01	-	-	52,174.01	
	0660	LAND	-	-	-	-	-	
	0671	LAND IMPROVEMENTS	-	4,780.00	-	4,780.00	-	
	0672	NEW SIDEWALKS & RETAINING WALL	-	-	-	-	-	
	0673	PARKING LOTS AND DRIVEWAYS - NEW	-	-	-	-	-	
	0674	SEWAGE TREATMENT PLANT	-	1,257,194.00	-	-	1,257,194.00	
	0675	FENCE & UNDERGROUND TANKS	3,547.00	25,428.00	8,332.00	-	33,760.00	
	0676	OTHER PERMANENT IMPROVEMENTS	129,190.65	358,942.90	41,828.00	-	400,770.90	
	0677	REPLACEMENT SYSTEMS	139,490.46	182,368.42	59,343.25	-	241,711.67	
	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	812,630.93	751,310.83	-	13,176.04	738,134.79	
	0682	HEATING/COOLING/AIR CONDITIONING	-	30,085.89	-	8,013.20	22,072.69	
	0683	ROOFING	-	3,673.00	-	-	3,673.00	
	0684	REPLACEMENT ROOFING & SYSTEMS	5,420,862.68	3,899,927.31	533,558.20	-	4,433,485.51	
	0685	FLOORING/STRUCTURAL ALTERATION	604,722.13	628,182.00	64,497.90	-	692,679.90	
	0691	SOFTWARE (OVER \$1,000)	2,000.00	2,000.00	-	-	2,000.00	
	0692	SOFTWARE (UNDER \$1,000)	-	-	-	-	-	
	0693	SOFTWARE SUBSCRIPTIONS	1,224.24	2,867.24	-	714.00	2,153.24	
	0986	RESERVES - FUND B GAIN/LOSS	207,791.58	207,797.50	-	-	207,797.50	
	0990	FUND BALANCE UNAPPROPRIATED	201,870.17	143,635.27	-	68,457.19	75,178.08	
	0997	RESERVES - PROJECTS	-	-	-	-	-	
9200	0730	DUES & FEES	-	-	-	-	-	
9700		TRANSFER FUNDS	-	-	-	-	-	
	0910	TRANSFERS TO GENERAL OPERATING FUND	11,476,515.00	12,199,097.00	-	436,986.01	11,762,110.99	
	0920	TRANSFERS TO DEBT SERVICE FUND	7,824,500.00	7,824,500.00	-	11,935.37	7,812,564.63	
	0960	TRANSFERS TO INTERBUDGETARY FUND	-	-	-	-	-	
		TOTAL - CAPITAL PROJECT FUNDS	\$ 27,172,041.49	\$ 28,154,313.80	\$ 710,222.08	\$ 633,576.01	\$ 28,230,959.87	

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 10
Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3321	<u>CO & DS Distributed</u>		\$ 819.78
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 819.78
	<i>Explanation: To appropriate revenue for CO & DS Distributed based on actual collections.</i>		
	.... Discretionary	\$ 819.78	
3325	<u>Interest on Undistributed CO & DS</u>		\$ (6,562.54)
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ (6,562.54)
	<i>Explanation: To adjust interest on Undistributed CO & DS based on actual collections.</i>		
	.... Discretionary	\$ (6,562.54)	
3394	<u>Charter Schools - Capital Outlay</u>		\$ (18,113.00)
	0910 Transfer to General Operating Fund	9700 Transfer Funds	\$ (18,113.00)
	<i>Explanation: To adjust revenue for Charter Schools - Capital Outlay per DOE notification.</i>		
	.... Discretionary	\$ (18,113.00)	
3413	<u>District Local Capital Improvement Tax</u>		\$ 86,896.78
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 86,896.78
	<i>Explanation: To appropriate revenue for District Local Capital Improvement Tax based on actual collections.</i>		
	4315 Technology & Seat Mgmt. Lease	\$ 86,896.78	
3421	<u>Tax Redemptions</u>		\$ 5,415.08
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 5,415.08
	<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>		
	.... Discretionary	\$ 5,415.08	
3431	<u>Interest on Investments</u>		\$ 2,809.97
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 2,809.97
	<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>		
	.... Discretionary	\$ 2,809.97	
3610	<u>Transfers from General Operating Fund</u>		\$ 5,380.00
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	\$ 5,380.00
	<i>Explanation: To appropriate transfer for Self Help Project Phase II - Ruckel Eagle Ram Tennis Court.</i>		
	3323 Ruckel Eagle Ram Tennis Court Phase II	\$ 5,380.00	

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 10
Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
II. Amendments Between Appropriations & Reserves			
....	<u>Discretionary</u>		
0990	Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ (70,939.48)
0910	Transfer to General Operating Fund	9700 Transfer Funds	(418,873.01)
0920	Transfer to Debt Service Fund	9700 Transfer Funds	(11,935.37)
			<u>\$ (501,747.86)</u>
<i>Explanation: Appropriate funds by transferring to/(from) the following project(s). (See individual projects for additional information.)</i>			
0319	District Wide - HVAC Replacement	\$ 80,000.00	3320 Bruner - Replace A/C Tower (649.00)
2337	Custodial Equipment	(47.46)	4315 Technology & Seat Mgmt. Lease 130,808.38
3311	Air Hand Dryer	(256.27)	4340 Middle & High School Maintenance 300,000.00
3315	Richbourg/Northwood - FF&E - P4/TO27	(8,107.79)	Total Projects transferred to/(from), <u>\$ 501,747.86</u>
0319	<u>District Wide - HVAC Replacement</u>		
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 110,692.00
<i>Explanation: Transfers to/(from) the following project(s):</i>			
....	<u>Discretionary</u>	(80,000.00)	2333 Chiller Service - District Wide (20,000.00)
0321	District Wide - Painting	(10,692.00)	Total Projects transferred to/(from), <u>\$ (110,692.00)</u>
0321	<u>District Wide - Painting</u>		
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (10,692.00)
<i>Explanation: Transfers to/(from) the following project(s):</i>			
0319	District Wide - HVAC Replacement	\$ 10,692.00	
1321	<u>Surveillance Equipment - BD</u>		
0681	Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	\$ 5,241.54
0682	Heating/Cooling/Air Conditioning	7400 Facilities Acquisition and Construction	(5,449.00)
			<u>\$ (207.46)</u>
<i>Explanation: Project closed by transferring to/(from) the following project(s):</i>			
2303	Board Projects	\$ 207.46	
1345	<u>Technology Equipment - BD</u>		
0641	Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 2,840.18
0642	Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	(12.83)
0643	Computer Hardware (Over \$1,000)	7400 Facilities Acquisition and Construction	714.00
0644	Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	(2,827.35)
0693	Software Subscriptions	7400 Facilities Acquisition and Construction	(714.00)
			<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>			
1362	<u>Furniture - BD</u>		
0642	Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ (57.00)
<i>Explanation: Project closed by transferring to/(from) the following project(s):</i>			
2303	Board Projects	\$ 57.00	
1391	<u>Computer Lab - BD</u>		
0644	Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 4,280.00
<i>Explanation: Transfers to/(from) the following project(s):</i>			
2303	Board Projects	\$ (4,280.00)	

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 10
Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (3,856.99)
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	1321 Surveillance Equipment - BD	(207.46)	3319 Drainage - BD (0.75)
	1362 Furniture - BD	(57.00)	6363 Bob Sikes ES - Equip & Systems - BD (157.80)
	1391 Computer Lab - BD	4,280.00	Total Projects transferred to/(from), \$ 3,856.99
2333	<u>Chiller Service - District Wide</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (20,000.00)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	0319 District Wide - HVAC Replacement	\$ 20,000.00	
2337	<u>Custodial Equipment</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ (47.46)
	<i>Explanation: Close out residual balances from completed projects to discretionary.</i>		
	.... Discretionary	\$ 47.46	
2353	<u>District Wide - Portable Repairs & Relocations</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 74,314.09
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	4315 Technology & Seat Mgmt. Lease	(45,000.00)	4325 Stadium Repairs-District Wide (6,285.46)
	4321 Inspections - Gas - District Wide	(9,000.00)	7343 Intercom Upgrade - District Wide (14,028.63)
			Total Projects transferred to/(from), \$ (74,314.09)
2393	<u>Band Instrument Replacement</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (782.78)
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	782.78
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2395	<u>Safety/ADA - District Wide</u>		
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	\$ (4,036.50)
	0682 Heating/Cooling/Air Conditioning	7400 Facilities Acquisition and Construction	(2,564.20)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	6,600.70
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
3311	<u>Air Hand Dryer</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 96.18
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	(352.45)
			\$ (256.27)
	<i>Explanation: Close out residual balances from completed projects to discretionary.</i>		
	.... Discretionary	\$ 256.27	
3315	<u>Richbourg/Northwood - FF&E - P4/TO27</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (8,000.00)
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	(107.79)
			\$ (8,107.79)
	<i>Explanation: Project closed by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ 8,107.79	

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 10
Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
3319	<u>Drainage - BD</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ (0.75)
	<i>Explanation: Project closed by transferring to/(from) the following project(s):</i>		
	2303 Board Projects	\$ 0.75	
3320	<u>Bruner - Replace A/C Tower</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (649.00)
	<i>Explanation: Close out residual balances from completed projects to discretionary.</i>		
	.... Discretionary	\$ 649.00	
3323	<u>Ruckel Eagle Ram Tennis Court Phase II</u>		
	0671 Land Improvements	7400 Facilities Acquisition and Construction	\$ (4,780.00)
	0675 Fence & Underground Tanks	7400 Facilities Acquisition and Construction	8,332.00
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	(3,552.00)
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
4007	<u>Safety & Safety Awareness</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (83,571.60)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	4315 Technology & Seat Mgmt. Lease	\$ 83,571.60	
4033	<u>Flood Event - 2014</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 140,000.00
	<i>Explanation: Appropriate Edwins's casework to Flood Event - 2014.</i>		
	4315 Technology & Seat Mgmt. Lease	\$ (140,000.00)	
4306	<u>Baker - School Office Renovation - BD</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 4,850.00
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	(4,850.00)
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
4315	<u>Technology & Seat Mgmt. Lease</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 29,379.98
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary	(130,808.38)	4007 Safety & Safety Awareness (83,571.60)
	2353 District Wide - Portable Repairs & Relocations	45,000.00	4033 Flood Event - 2014 140,000.00
			Total Projects transferred to/(from), \$ (29,379.98)
4321	<u>Inspections - Gas - District Wide</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (9,000.00)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2353 District Wide - Portable Repairs & Relocations	\$ 9,000.00	

Explanation of Budget Amendment as Follows:
 Part III - Capital Project Funds
 Amendment Number 10
 Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
4325	<u>Stadium Repairs-District Wide</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (6,285.46)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2353 District Wide - Portable Repairs & Relocations	\$ 6,285.46	
4340	<u>Middle & High School Maintenance</u>		
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	\$ 40,000.00
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	59,344.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	131,308.10
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	69,347.90
			<u>\$ 300,000.00</u>
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ (300,000.00)	
6363	<u>Bob Sikes ES - Equip & Systems - BD</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ (157.80)
	<i>Explanation: Project closed by transferring to/(from) the following project(s):</i>		
	2303 Board Projects	\$ 157.80	
7343	<u>Intercom Upgrade - District Wide</u>		
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	\$ (14,028.63)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2353 District Wide - Portable Repairs & Relocations	\$ 14,028.63	
ADOPTED BY SCHOOL BOARD:		AUGUST 11, 2014	

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 5/31/2014	INCREASE	DECREASE	BUDGET AS OF 6/30/2014	
3199 MISCELLANEOUS FEDERAL DIRECT	\$ 618,519.78	\$ 1,448,162.69	\$ 5,361.18	\$ -	\$ 1,453,523.87	
3201 VOCATIONAL EDUCATIONAL ARTS	218,849.21	225,853.75	-	-	225,853.75	
3211 ARRA - STABILIZATION - WORKFORCE	-	-	-	-	-	
3213 ARRA - STABILIZATION - K12	-	-	-	-	-	
3214 ARRA - SFSF - D. HICKHAM	-	-	-	-	-	
3215 EDUCATION JOBS FUND	-	-	-	-	-	
3216 RACE TO THE TOP	736,163.68	816,163.68	55,355.92	-	871,519.60	
3231 IDEA - INDIVIDUALS WITH DISABILITIES ACT	8,902,221.52	7,851,103.53	-	-	7,851,103.53	
3241 TITLE I	7,298,677.44	6,622,746.91	-	-	6,622,746.91	
3251 ADULT BASIC EDUCATION	4,841.45	75,509.96	-	-	75,509.96	
3269 OTHER FOOD SERVICES	-	-	-	-	-	
3274 TITLE III - ENGLISH LANGUAGE LEARNERS	202,287.82	147,287.82	-	-	147,287.82	
3275 TITLE V - INNOVATIVE EDUCATION	-	-	-	-	-	
3277 TITLE II - PART A	2,496,986.09	1,713,865.38	-	-	1,713,865.38	
3280 DRUG FREE SCHOOLS PROGRAM	-	-	-	-	-	
3299 MISCELLANEOUS FEDERAL THROUGH STATE	19,920.15	52,596.56	-	-	52,596.56	
3480 TECH PREP	-	-	-	-	-	
3490 MISCELLANEOUS REVENUE	-	-	-	-	-	
3905 RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	-	-	-	-	-	
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 20,498,467.14	\$ 18,953,290.28	\$ 60,717.10	\$ -	\$ 19,014,007.38	

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 5/31/2014	INCREASE	DECREASE	BUDGET AS OF 6/30/2014	
5100 BASIC EDUCATION (K-12)	\$ 5,567,442.88	\$ 5,537,367.82	\$ 83,888.02	\$ -	\$ 5,621,255.84	
5200 EXCEPTIONAL STUDENT EDUCATION	5,919,960.92	5,417,442.52	6,363.20	-	5,423,805.72	
5300 VOCATIONAL AND TECHNICAL EDUCATION	490,213.34	521,279.38	-	235.57	521,043.81	
5400 ADULT GENERAL EDUCATION	-	-	-	-	-	
5500 PRE-KINDERGARTEN	163,107.40	160,375.00	365.21	-	160,740.21	
5900 OTHER INSTRUCTION	-	829,642.91	5,361.18	-	835,004.09	
6100 PUPIL PERSONNEL SERVICES	127,175.09	128,386.05	-	95.51	128,290.54	
6110 ATTENDANCE AND SOCIAL WORK	223,976.00	234,699.64	11.78	-	234,711.42	
6120 GUIDANCE SERVICES	-	25,013.42	3.98	-	25,017.40	
6130 HEALTH SERVICES	970.00	350.00	-	-	350.00	
6140 PSYCHOLOGICAL SERVICES	-	-	-	-	-	
6150 PARENTAL INVOLVEMENT	195,508.52	162,819.49	2,102.83	-	164,922.32	
6200 INSTRUCTIONAL MEDIA SERVICE	22,657.00	20,269.50	2,815.71	-	23,085.21	
6300 INSTR & CURR DEVEL SERVICE (SUPT)	3,859,069.92	3,116,370.85	5,348.49	-	3,121,719.34	
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	899,938.81	890,110.46	-	9,190.04	880,920.42	
6500 INSTRUCTION RELATED TECHNOLOGY	155,930.93	139,935.26	-	35,282.18	104,653.08	
7200 GENERAL ADMINISTRATION (SUPT)	2,648,319.03	1,623,154.94	192.00	-	1,623,346.94	
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	-	-	-	-	-	
7400 FACILITIES ACQUISITION & CONSTRUCTION	-	-	-	-	-	
7500 FISCAL SERVICES	-	-	-	-	-	
7600 FOOD SERVICE (SCHOOLS)	-	-	-	-	-	
7700 CENTRAL SERVICES (PURCH/WAREHOUSE)	-	-	-	-	-	
7720 INFORMATION SERVICES	-	-	-	-	-	
7730 STAFF SERVICES	-	-	-	-	-	
7800 PUPIL TRANSP SERVICES - SCHOOL	72,224.00	19,882.24	-	-	19,882.24	
7801 TRANSPORTATION - NORTH	3,650.00	1,247.50	-	50.00	1,197.50	
7802 TRANSPORTATION - CENTRAL	1,600.00	767.00	50.00	-	817.00	
7803 TRANSPORTATION - SOUTH	3,350.00	1,803.00	-	932.00	871.00	
7900 OPERATION OF PLANT	-	-	-	-	-	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	143,373.30	122,373.30	-	-	122,373.30	
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 20,498,467.14	\$ 18,953,290.28	\$ 106,502.40	\$ 45,785.30	\$ 19,014,007.38	

Explanation of Budget Amendment as Follows:
 Part IV - Other Special Revenue Funds
 Amendment Number 10
 Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3199	<u>Miscellaneous Federal Direct</u>		\$ 5,361.18
	0790 Miscellaneous Expense	5900 Other Instruction	\$ 5,361.18
<i>Explanation: To appropriate revenue for Pell Grant based on actual collections.</i>			
	4481 Pell Grant		\$ 5,361.18
3216	<u>Race To The Top</u>		\$ 55,355.92
	0117 Workshops	6400 Instructional Staff Training Services	\$ 31,769.62
	0220 Social Security	6400 Instructional Staff Training Services	2,430.38
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	15,750.00
	0390 Other Purchased Service	6400 Instructional Staff Training Services	2,405.92
	0510 Supplies	6400 Instructional Staff Training Services	3,000.00
			\$ 55,355.92
<i>Explanation: To appropriate revenue for RTTT - FSPDAP Grant per PAN.</i>			
	4477 RTTT - FSPDAP		\$ 55,355.92
II. Amendments Between Appropriations & Reserves			
2486	<u>DoDEA - Promoting K-12 Student Achievement</u>		
	0220 Social Security	5100 Basic Education (K-12)	\$ (20.74)
	0510 Supplies	5100 Basic Education (K-12)	(10,684.28)
	0520 Textbooks	5100 Basic Education (K-12)	(1,250.00)
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	(44,761.98)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	(2,392.31)
	0643 Computer Hardware (Over \$1,000)	5100 Basic Education (K-12)	189,065.56
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	(8,622.84)
	0691 Software (Over \$1,000)	5100 Basic Education (K-12)	(19,085.15)
	0750 Other Personnel Services	5100 Basic Education (K-12)	(3,190.12)
	0131 Salary - Instructional	6300 Instruction & Curriculum	0.65
	0210 Florida Retirement System	6300 Instruction & Curriculum	0.14
	0220 Social Security	6300 Instruction & Curriculum	(0.26)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	0.01
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(0.50)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(10.37)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	(13,001.24)
	0310 Professional & Technical Service	6300 Instruction & Curriculum	17,349.00
	0330 In County Travel	6300 Instruction & Curriculum	305.64
	0331 Out of County Travel	6300 Instruction & Curriculum	(152.61)
	0390 Other Purchased Service	6300 Instruction & Curriculum	(10.00)
	0510 Supplies	6300 Instruction & Curriculum	1,942.55
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	(70,198.97)
	0310 Professional & Technical Service	6500 Instruction Related Technology	(35,282.18)
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2013-2014.</i>			
4401	<u>Title I</u>		
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 4,724.52
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	5,131.46
	0131 Salary - Instructional	5100 Basic Education (K-12)	(1,781.66)
	0210 Florida Retirement System	5100 Basic Education (K-12)	428.55
	0220 Social Security	5100 Basic Education (K-12)	509.47
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(229.34)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	3.55
	0234 Group Insurance - Other	5100 Basic Education (K-12)	33.66
	0370 Postage	5100 Basic Education (K-12)	15.00
	0510 Supplies	5100 Basic Education (K-12)	(31,166.79)
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	6,590.38
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	9.94
	0750 Other Personnel Services	5100 Basic Education (K-12)	936.94

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 10
Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)	
	0210	Florida Retirement System	5200 Exceptional Child	0.01
	0220	Social Security	5200 Exceptional Child	(0.02)
	0231	Group Insurance - Health	5200 Exceptional Child	0.04
	0232	Group Insurance - Life	5200 Exceptional Child	0.03
	0233	Group Insurance - Dental	5200 Exceptional Child	0.03
	0510	Supplies	5200 Exceptional Child	(0.09)
	0644	Computer Hardware (Under \$1,000)	5200 Exceptional Child	1.48
	0100	Salary - Non-Instructional	5500 Prekindergarten	(90.76)
	0210	Florida Retirement System	5500 Prekindergarten	35.80
	0220	Social Security	5500 Prekindergarten	54.84
	0231	Group Insurance - Health	5500 Prekindergarten	0.10
	0233	Group Insurance - Dental	5500 Prekindergarten	0.14
	0234	Group Insurance - Other	5500 Prekindergarten	0.02
	0510	Supplies	5500 Prekindergarten	90.76
	0750	Other Personnel Services	5500 Prekindergarten	274.31
	0100	Salary - Non-Instructional	6150 Parental Involvement	(134.85)
	0210	Florida Retirement System	6150 Parental Involvement	(9.38)
	0220	Social Security	6150 Parental Involvement	(10.34)
	0233	Group Insurance - Dental	6150 Parental Involvement	0.01
	0510	Supplies	6150 Parental Involvement	1,557.39
	0693	Software Subscriptions	6150 Parental Involvement	700.00
	0610	Library Books	6200 Instructional Media Services	2,815.71
	0100	Salary - Non-Instructional	6300 Instruction & Curriculum	18.81
	0111	Salary - Administrative Manager	6300 Instruction & Curriculum	0.01
	0130	Salary - Overtime	6300 Instruction & Curriculum	309.94
	0210	Florida Retirement System	6300 Instruction & Curriculum	22.86
	0220	Social Security	6300 Instruction & Curriculum	25.22
	0231	Group Insurance - Health	6300 Instruction & Curriculum	(0.02)
	0232	Group Insurance - Life	6300 Instruction & Curriculum	(0.01)
	0233	Group Insurance - Dental	6300 Instruction & Curriculum	0.01
	0310	Professional & Technical Service	6300 Instruction & Curriculum	(450.00)
	0330	In County Travel	6300 Instruction & Curriculum	113.48
	0331	Out of County Travel	6300 Instruction & Curriculum	660.73
	0390	Other Purchased Service	6300 Instruction & Curriculum	(130.77)
	0510	Supplies	6300 Instruction & Curriculum	(7.62)
	0220	Social Security	6400 Instructional Staff Training Services	(780.58)
	0331	Out of County Travel	6400 Instructional Staff Training Services	9,853.44
	0510	Supplies	6400 Instructional Staff Training Services	491.68
	0750	Other Personnel Services	6400 Instructional Staff Training Services	313.91
	0398	Field Trips	7803 Transportation - South	(932.00)
				\$ -

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2013-2014.

4405 Title II

	0131	Salary - Instructional	6300 Instruction & Curriculum	\$ (824.85)
	0210	Florida Retirement System	6300 Instruction & Curriculum	(29.34)
	0220	Social Security	6300 Instruction & Curriculum	(9.66)
	0231	Group Insurance - Health	6300 Instruction & Curriculum	1,113.36
	0232	Group Insurance - Life	6300 Instruction & Curriculum	(1.38)
	0233	Group Insurance - Dental	6300 Instruction & Curriculum	57.04
	0330	In County Travel	6300 Instruction & Curriculum	(283.42)
	0331	Out of County Travel	6300 Instruction & Curriculum	11,342.44
	0510	Supplies	6300 Instruction & Curriculum	(11,059.02)
	0100	Salary - Non-Instructional	6400 Instructional Staff Training Services	(204.02)
	0117	Workshops	6400 Instructional Staff Training Services	1,300.00
	0210	Florida Retirement System	6400 Instructional Staff Training Services	295.38
	0220	Social Security	6400 Instructional Staff Training Services	(105.17)
	0231	Group Insurance - Health	6400 Instructional Staff Training Services	(1,376.76)
	0232	Group Insurance - Life	6400 Instructional Staff Training Services	1.19
	0233	Group Insurance - Dental	6400 Instructional Staff Training Services	(51.92)
	0234	Group Insurance - Other	6400 Instructional Staff Training Services	9.26
	0510	Supplies	6400 Instructional Staff Training Services	1,226.32
	0750	Other Personnel Services	6400 Instructional Staff Training Services	(1,399.45)
				\$ -

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2013-2014.

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 10
Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
4407 Carl Perkins - Adult			
	0331 Out of County Travel	5300 Vocational	\$ (494.98)
	0370 Postage	5300 Vocational	(100.00)
	0510 Supplies	5300 Vocational	4,143.98
	0642 Equipment (Under \$1,000)	5300 Vocational	(3,549.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects to better utilize funds.</i>			
4408 Title I Part A Homeless Set-Aside			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 34.90
	0210 Florida Retirement System	5100 Basic Education (K-12)	104.45
	0220 Social Security	5100 Basic Education (K-12)	78.26
	0510 Supplies	5100 Basic Education (K-12)	(217.61)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects to better utilize funds.</i>			
4409 Title I - N & D			
	0220 Social Security	5100 Basic Education (K-12)	\$ 3.98
	0510 Supplies	5100 Basic Education (K-12)	(19.39)
	0210 Florida Retirement System	5300 Vocational	0.01
	0220 Social Security	5300 Vocational	11.42
	0131 Salary - Instructional	6120 Guidance Services	1.77
	0210 Florida Retirement System	6120 Guidance Services	1.27
	0220 Social Security	6120 Guidance Services	0.70
	0231 Group Insurance - Health	6120 Guidance Services	(0.04)
	0232 Group Insurance - Life	6120 Guidance Services	0.28
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2013-2014.</i>			
4412 Homeless Children & Youth			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 244.40
	0210 Florida Retirement System	5100 Basic Education (K-12)	81.94
	0330 In County Travel	5100 Basic Education (K-12)	(14.74)
	0730 Dues and Fees	5100 Basic Education (K-12)	(311.60)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects to better utilize funds.</i>			
4417 Title I - Special School Allocation			
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (261.17)
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	925.98
	0131 Salary - Instructional	5100 Basic Education (K-12)	(1,348.93)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(62.91)
	0220 Social Security	5100 Basic Education (K-12)	(73.83)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(465.90)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(5.96)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(456.95)
	0510 Supplies	5100 Basic Education (K-12)	1,749.67
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects to better utilize funds and adjust average salaries to actual for fiscal year 2013-2014.</i>			
4418 Title III - English Language Learners			
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	\$ 199.00
	0692 Software (Under \$1,000)	5100 Basic Education (K-12)	(199.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 10
Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
4475 <u>IDEA Part B</u>			
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ (143,517.21)
	0103 Salary - Supplements	5200 Exceptional Child	(0.01)
	0131 Salary - Instructional	5200 Exceptional Child	(23,407.72)
	0210 Florida Retirement System	5200 Exceptional Child	(10,680.87)
	0220 Social Security	5200 Exceptional Child	(11,965.21)
	0231 Group Insurance - Health	5200 Exceptional Child	(28,836.76)
	0232 Group Insurance - Life	5200 Exceptional Child	(129.77)
	0233 Group Insurance - Dental	5200 Exceptional Child	(1,326.31)
	0234 Group Insurance - Other	5200 Exceptional Child	(178.75)
	0310 Professional & Technical Service	5200 Exceptional Child	500.00
	0510 Supplies	5200 Exceptional Child	225,207.12
	0750 Other Personnel Services	5200 Exceptional Child	(661.80)
	0100 Salary - Non-Instructional	6100 Pupil Personnel Services	35.88
	0210 Florida Retirement System	6100 Pupil Personnel Services	(134.63)
	0220 Social Security	6100 Pupil Personnel Services	3.21
	0232 Group Insurance - Life	6100 Pupil Personnel Services	0.03
	0131 Salary - Instructional	6110 Attendance and Social Work	0.09
	0210 Florida Retirement System	6110 Attendance and Social Work	0.05
	0220 Social Security	6110 Attendance and Social Work	11.34
	0231 Group Insurance - Health	6110 Attendance and Social Work	0.15
	0232 Group Insurance - Life	6110 Attendance and Social Work	0.15
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	1,927.56
	0103 Salary - Supplements	6300 Instruction & Curriculum	(4,833.80)
	0131 Salary - Instructional	6300 Instruction & Curriculum	(107.25)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(253.72)
	0220 Social Security	6300 Instruction & Curriculum	(278.79)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	0.18
	0232 Group Insurance - Life	6300 Instruction & Curriculum	0.54
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(0.20)
	0331 Out of County Travel	6300 Instruction & Curriculum	326.91
	0370 Postage	6300 Instruction & Curriculum	(1,700.41)
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2013-2014.

4476 IDEA Part B Pre-K

	0102 Salary - Other Compensation	5200 Exceptional Child	\$ 279.70
	0210 Florida Retirement System	5200 Exceptional Child	19.43
	0220 Social Security	5200 Exceptional Child	31.83
	0330 In County Travel	5200 Exceptional Child	335.05
	0510 Supplies	5200 Exceptional Child	(30.89)
	0750 Other Personnel Services	5200 Exceptional Child	723.89
	0100 Salary - Non-Instructional	6300 Instruction & Curriculum	16.03
	0103 Salary - Supplements	6300 Instruction & Curriculum	(1,042.23)
	0131 Salary - Instructional	6300 Instruction & Curriculum	(195.35)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(133.32)
	0220 Social Security	6300 Instruction & Curriculum	(148.48)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	138.72
	0232 Group Insurance - Life	6300 Instruction & Curriculum	0.47
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	5.15
	0398 Field Trips	7801 Transportation - North	(50.00)
	0398 Field Trips	7802 Transportation - Central	50.00
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2013-2014.

4478 RTTT - District Evaluation Systems Monitoring

	0210 Florida Retirement System	6400 Instructional Staff Training Services	\$ (4.66)
	0220 Social Security	6400 Instructional Staff Training Services	62.48
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	5,583.76
	0390 Other Purchased Service	6400 Instructional Staff Training Services	110.25
	0510 Supplies	6400 Instructional Staff Training Services	(165.44)
	0692 Software (Under \$1,000)	6400 Instructional Staff Training Services	(3,400.00)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(2,186.39)
			<u>\$ -</u>

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

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 5/31/2014	INCREASE	DECREASE	BUDGET AS OF 6/30/2014	
3261	SCHOOL LUNCH REIMBURSEMENT	\$ 4,649,297.00	\$ 4,649,297.00	\$ 78,139.67	\$ -	\$ 4,727,436.67
3262	SCHOOL BREAKFAST REIMBURSEMENT	1,311,227.00	1,311,227.00	-	156,598.02	1,154,628.98
3263	FOOD SERVICE AFTER SCHOOL SNACK REIMBURSEMENT	87,427.00	87,427.00	-	805.40	86,621.60
3265	USDA DONATED COMMODITIES	639,692.00	639,692.00	171,311.03	-	811,003.03
3267	SUMMER FOOD SERVICE PROGRAM	110,744.37	479,155.85	-	223,402.48	255,753.37
3268	NUTRITION EDUC & TRNG PROGRAM	-	-	-	-	-
3269	OTHER FOOD SERVICES	-	-	-	-	-
3338	STATE LUNCH SUPPLEMENT - FS	58,927.00	58,927.00	5,175.00	-	64,102.00
3339	STATE BREAKFAST SUPPLEMENT - FS	42,890.00	42,890.00	9,238.00	-	52,128.00
3399	OTHER MISCELLANEOUS REVENUE	-	-	-	-	-
3431	INTEREST ON INVESTMENT	-	-	3,210.44	-	3,210.44
3451	STUDENT MEALS	4,176,682.00	4,176,682.00	-	240,590.83	3,936,091.17
3456	OTHER FOOD SALES	-	-	-	-	-
3457	CATERING	30,208.68	46,988.08	63,429.70	-	110,417.78
3459	SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-
3460	ONLINE CREDIT CARD FEES	4,132.00	75,110.00	2,442.00	-	77,552.00
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
3496	SOFT DRINK COMMISSIONS	20,000.00	24,282.07	2,574.84	-	26,856.91
3497	REFUND-PRIOR YEAR EXPENDITURES	-	7,746.86	31.56	-	7,778.42
3610	TRANSFERS FROM GENERAL OPERATING FUNDS	-	-	-	-	-
3901	RESERVE FOR ENCUMBRANCE	130,816.97	130,816.97	-	-	130,816.97
3902	RESERVE FOR INVENTORY	126,735.81	126,735.81	-	-	126,735.81
3905	RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	220,060.01	220,060.01	-	-	220,060.01
3925	FUND BALANCE - UNDESIGNATED	761,405.26	761,405.26	-	-	761,405.26
3999	TRANSFERS FROM BANK TO BANK	-	-	-	-	-
	TOTAL - FOOD SERVICE FUND	\$ 12,370,245.10	\$ 12,838,442.91	\$ 335,552.24	\$ 621,396.73	\$ 12,552,598.42

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 5/31/2014	INCREASE	DECREASE	BUDGET AS OF 6/30/2014	
0100 SALARY - NON-INSTRUCTIONAL	\$ 1,258,276.00	\$ 1,256,730.62	\$ -	\$ 11,300.27	\$ 1,245,430.35	
0102 SALARY - OTHER COMPENSATION	-	6,619.61	1,172.00	-	7,791.61	
0103 SALARY - SUPPLEMENTS	3,430.00	2,880.00	72.00	-	2,952.00	
0111 SALARY - ADMINISTRATIVE/MANAGERIAL	888,687.00	785,493.75	-	26,334.00	759,159.75	
0117 WORKSHOPS	42.00	9,711.17	6,326.50	-	16,037.67	
0121 SALARY - RETIREMENT BONUS	7,712.22	11,159.36	8,917.50	-	20,076.86	
0122 SALARY - SICK LEAVE PAYOFF	13,472.82	32,313.34	26,118.12	-	58,431.46	
0123 SALARY - ANNUAL LEAVE PAYOFF	-	-	13,125.74	-	13,125.74	
0130 SALARY - OVERTIME	-	4,767.85	761.12	-	5,528.97	
0161 SALARY - PROFESSIONAL/TECHNICAL	106,320.00	111,600.00	-	2,625.60	108,974.40	
0200 FRINGE BENEFITS	-	-	-	-	-	
0210 FLORIDA RETIREMENT SYSTEM	157,844.45	162,091.14	-	1,789.07	160,302.07	
0220 FICA (SOCIAL SECURITY)	175,632.14	168,519.32	-	860.30	167,659.02	
0231 GROUP INSURANCE - HEALTH & HOSPITAL	671,938.00	605,802.02	-	11,989.72	593,812.30	
0232 GROUP INSURANCE - LIFE	2,919.00	2,612.06	-	32.00	2,580.06	
0233 GROUP INSURANCE - DENTAL	22,407.00	25,480.39	-	316.00	25,164.39	
0234 GROUP INSURANCE - OTHER	1,313.00	1,400.40	-	-	1,400.40	
0310 PROFESSIONAL & TECHNICAL SERVICES	5,782,389.58	6,064,707.31	-	128,149.18	5,936,558.13	
0330 IN COUNTY TRAVEL	9,055.00	10,795.28	286.36	-	11,081.64	
0331 OUT OF COUNTY TRAVEL	4,131.00	12,132.90	-	3,730.96	8,401.94	
0350 REPAIR AND MAINTENANCE	-	108,774.23	-	29,593.01	79,181.22	
0354 MAINTENANCE / VEHICLE REPAIR	8,000.00	11,813.11	-	7,373.17	4,439.94	
0356 INSPECTION/REPAIR FIRE EXTINGUISHER	-	-	-	-	-	
0357 SUPPORT MANAGED - COMPUTERS	-	1,342.44	-	-	1,342.44	
0360 LEASE AND RENTAL AGREEMENTS	3,280.72	5,292.04	-	1,618.22	3,673.82	
0363 SEAT MANAGED - COMPUTERS	95,000.00	93,657.56	94.90	-	93,752.46	
0370 POSTAGE	650.00	1,285.70	506.69	-	1,792.39	
0371 TELEPHONE	16,400.00	16,810.19	-	1,716.81	15,093.38	
0372 TELEPHONE MAINTENANCE	250.00	250.00	-	250.00	-	
0373 TELEPHONE LONG DISTANCE	200.00	215.46	23.49	-	238.95	
0375 CELLULAR TELEPHONE	2,376.00	2,805.00	255.00	-	3,060.00	
0381 WATER AND SEWAGE	1,732.00	1,732.00	-	234.54	1,497.46	
0382 GARBAGE	10,663.00	10,663.00	-	314.86	10,348.14	
0390 OTHER PURCHASED SERVICE	11,138.20	12,739.20	-	8,603.55	4,135.65	
0392 SHIPPING CHARGES	-	-	-	-	-	
0393 CONTRACTS - NONPROFESSIONAL SERVICE	-	6,581.35	-	70.00	6,511.35	
0410 NATURAL GAS	5,160.00	5,160.00	161.22	-	5,321.22	
0430 ELECTRICITY	78,980.00	78,980.00	-	4,439.96	74,540.04	
0450 GASOLINE	15,801.54	20,150.54	-	5,008.83	15,141.71	
0460 DIESEL FUEL	14,493.14	14,493.14	-	3,971.88	10,521.26	
0510 SUPPLIES	204,379.41	215,706.83	43,454.25	-	259,161.08	
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	639,692.00	639,692.00	63,606.49	-	703,298.49	
0592 SMALL WARES	-	-	-	-	-	
0594 NON-FOOD SCHOOL DIRECT PURCHASES	-	-	-	-	-	
0595 NON-FOOD CENTRAL PURCHASES SCHOOLS	-	-	-	-	-	
0641 EQUIPMENT/FIXED ASSET (OVER \$1,000)	78,471.90	232,630.20	-	-	232,630.20	
0642 EQUIPMENT (UNDER \$1,000)	-	13,568.63	-	-	13,568.63	
0643 COMPUTER HARDWARE (OVER \$1,000)	-	-	-	-	-	
0644 COMPUTER HARDWARE (UNDER \$1,000)	2,124.00	3,893.58	-	-	3,893.58	
0652 OTHER MOTOR VEHICLES	41,518.80	41,518.80	26,185.00	-	67,703.80	
0671 LAND IMPROVEMENTS	4,879.00	-	-	-	-	
0676 OTHER PERMANENT IMPROVEMENTS	-	4,879.00	-	-	4,879.00	
0681 FIRE/SPRINKLER/ELECT/WATER SYSTEMS	-	-	-	-	-	
0682 HEATING/COOLING/AIR CONDITIO	-	3,382.64	849.07	-	4,231.71	
0684 REPLACEMENT ROOFING & SYSTEMS	15,839.73	37,225.12	-	16.25	37,208.87	
0685 FLOORING/STRUCTURAL ALTERATION	-	1,724.60	-	-	1,724.60	
0692 SOFTWARE (UNDER \$1,000)	861.28	1,361.28	-	-	1,361.28	
0693 SOFTWARE SUBSCRIPTIONS	3,000.00	1,207.47	-	707.47	500.00	

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 5/31/2014	INCREASE	DECREASE	BUDGET AS OF 6/30/2014	
0730 DUES AND FEES	40,000.00	40,000.00	-	14,724.26	25,275.74	
0731 ON-LINE CREDIT CARD FEES	4,132.00	77,402.53	-	3,806.91	73,595.62	
0732 MOTOR VEHICLE TAGS AND FEES	-	-	-	-	-	
0738 COMMISSION EXPENSE	-	-	-	-	-	
0750 OTHER PERSONNEL SERVICES (TEMP)	69,123.00	95,158.00	-	38,998.00	56,160.00	
0790 MISCELLANEOUS EXPENSE	-	-	-	-	-	
0791 INDIRECT COST	279,202.00	279,202.00	-	52,410.13	226,791.87	
0792 STATE SALES TAX	-	-	-	-	-	
0990 FUND BALANCE UNAPPROPRIATED	1,427,845.55	1,308,883.58	-	224,703.99	1,084,179.59	
0991 RESERVES - INVENTORY	126,735.81	126,735.81	107,704.54	-	234,440.35	
0997 RESERVES - PROJECTS	58,865.26	42,827.81	2,377.46	-	45,205.27	
TOTAL - FOOD SERVICE FUND	\$ 12,370,245.10	\$ 12,838,442.91	\$ 301,997.45	\$ 587,841.94	\$ 12,552,598.42	

Explanation of Budget Amendment as Follows:
Part IV - School Food Service Fund
Amendment Number 10
Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3261	<u>School Lunch Reimbursement</u>		<u>\$ 78,139.67</u>
	0310 Professional & Technical Service	7610 Food Service - Departments	<u>\$ 78,139.67</u>
	<i>Explanation: To appropriate revenue for School Lunch Reimbursement based on actual collections.</i>		
	.... Discretionary	\$ 78,139.67	
3262	<u>School Breakfast Reimbursement</u>		<u>\$ (156,598.02)</u>
	0310 Professional & Technical Service	7610 Food Service - Departments	<u>\$ (156,598.02)</u>
	<i>Explanation: To adjust revenue for School Breakfast Reimbursement based on actual collections.</i>		
	.... Discretionary	\$ (156,598.02)	
3263	<u>Food Service After School Snack Reimbursement</u>		<u>\$ (805.40)</u>
	0310 Professional & Technical Service	7610 Food Service - Departments	<u>\$ (805.40)</u>
	<i>Explanation: To adjust revenue for Food Service After School Snack Reimbursement based on actual collections.</i>		
	.... Discretionary	\$ (805.40)	
3265	<u>USDA Donated Commodities</u>		<u>\$ 171,311.03</u>
	0580 Commodities	7610 Food Service - Departments	<u>\$ 171,311.03</u>
	<i>Explanation: To appropriate revenue for USDA Donated Commodities.</i>		
	.... Discretionary	\$ 171,311.03	
3267	<u>Summer Food Service Program</u>		<u>\$ (223,402.48)</u>
	0310 Professional & Technical Service	7610 Food Service - Departments	<u>\$ (223,402.48)</u>
	<i>Explanation: To adjust revenue for Summer Food Service Program based on actual collections. Additional revenue will be budgeted in fiscal year 2014-2015.</i>		
	4501 Summer Food Service Program - 2014	\$ (223,402.48)	
3338	<u>State Lunch Supplement - FS</u>		<u>\$ 5,175.00</u>
	0310 Professional & Technical Service	7610 Food Service - Departments	<u>\$ 5,175.00</u>
	<i>Explanation: To appropriate revenue for State Lunch Supplement based on actual collections.</i>		
	.... Discretionary	\$ 5,175.00	
3339	<u>State Breakfast Supplement - FS</u>		<u>\$ 9,238.00</u>
	0310 Professional & Technical Service	7610 Food Service - Departments	<u>\$ 9,238.00</u>
	<i>Explanation: To appropriate revenue for State Breakfast Supplement based on actual collections.</i>		
	.... Discretionary	\$ 9,238.00	
3431	<u>Interest on Investments</u>		<u>\$ 3,210.44</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	<u>\$ 3,210.44</u>
	<i>Explanation: To appropriate revenue for Interest on Investments based on actual collections.</i>		
	.... Discretionary	\$ 3,210.44	

Explanation of Budget Amendment as Follows:
Part IV - School Food Service Fund
Amendment Number 10
Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)
3451	<u>Student Meals</u>		<u>\$ (240,590.83)</u>
	0310 Professional & Technical Service	7610 Food Service - Departments	<u>\$ (240,590.83)</u>
	<i>Explanation: To adjust revenue for Student Meals based on actual collections.</i>		
	.... Discretionary		\$ (240,590.83)
3457	<u>Catering</u>		<u>\$ 63,429.70</u>
	0510 Supplies	7610 Food Service - Departments	<u>\$ 63,429.70</u>
	<i>Explanation: To appropriate revenue for Catering based on actual collections.</i>		
	7502 Catering		\$ 63,429.70
3460	<u>On-Line Credit Card Fees</u>		<u>\$ 2,442.00</u>
	0731 On-Line Credit Card Fees	7610 Food Service - Departments	<u>\$ 2,442.00</u>
	<i>Explanation: To appropriate revenue for On-Line Credit Card Fees based on actual collections.</i>		
	3510 Sodexo Exclusions		\$ 2,442.00
3496	<u>Soft Drink Commissions</u>		<u>\$ 2,574.84</u>
	0997 Reserve - Projects	9890 Reserves	<u>\$ 2,574.84</u>
	<i>Explanation: To appropriate revenue for Soft Drink Commissions based on actual collections.</i>		
	5044 Soft Drink Commissions		\$ 2,574.84
3497	<u>Refund - Prior Year Expenditures</u>		<u>\$ 31.56</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	<u>\$ 31.56</u>
	<i>Explanation: To appropriate refund of a prior year expenditure based on actual collections.</i>		
	.... Discretionary		\$ 31.56

II. Amendments Between Appropriations & Reserves

.... Discretionary

0100	Salary - Non-Instructional	7600 Food Service (Schools)	\$ (13,085.33)
0111	Salary - Administrative Manager	7600 Food Service (Schools)	(26,334.00)
0117	Workshops	7600 Food Service (Schools)	5,942.00
0130	Salary - Overtime	7600 Food Service (Schools)	761.12
0210	Florida Retirement System	7600 Food Service (Schools)	(2,638.44)
0220	Social Security	7600 Food Service (Schools)	(2,414.23)
0231	Group Insurance - Health	7600 Food Service (Schools)	(12,151.18)
0232	Group Insurance - Life	7600 Food Service (Schools)	(34.33)
0233	Group Insurance - Dental	7600 Food Service (Schools)	(342.89)
0310	Professional & Technical Service	7600 Food Service (Schools)	2,913,759.12
0330	In County Travel	7600 Food Service (Schools)	123.40
0371	Telephone	7600 Food Service (Schools)	412.48
0393	Contracts - Nonprofessional	7600 Food Service (Schools)	(70.00)
0510	Supplies	7600 Food Service (Schools)	(2,694.73)
0682	Heating/Cooling/Air Conditioning	7600 Food Service (Schools)	374.80
0730	Dues and Fees	7600 Food Service (Schools)	(200.00)
0100	Salary - Non-Instructional	7610 Food Service - Departments	1,785.06
0102	Salary - Other Compensation	7610 Food Service - Departments	1,172.00
0103	Salary - Supplements	7610 Food Service - Departments	72.00
0121	Salary - Retirement Bonus	7610 Food Service - Departments	8,917.50
0122	Salary - Sick Leave Payoff	7610 Food Service - Departments	26,118.12
0123	Salary - Annual Leave Payoff	7610 Food Service - Departments	13,125.74
0161	Salary - Professional/Technical	7610 Food Service - Departments	(2,625.60)
0210	Florida Retirement System	7610 Food Service - Departments	849.37
0220	Social Security	7610 Food Service - Departments	1,551.35
0231	Group Insurance - Health	7610 Food Service - Departments	161.46
0232	Group Insurance - Life	7610 Food Service - Departments	2.33

Explanation of Budget Amendment as Follows:
Part IV - School Food Service Fund
Amendment Number 10
Board Meeting August 11, 2014

Account	Object	Function	Increase (Decrease)	
	0233	Group Insurance - Dental	7610 Food Service - Departments	26.89
	0310	Professional & Technical Service	7610 Food Service - Departments	(2,511,954.44)
	0330	In County Travel	7610 Food Service - Departments	162.96
	0331	Out of County Travel	7610 Food Service - Departments	(468.16)
	0350	Repair and Maintenance	7610 Food Service - Departments	(23,936.21)
	0354	Maintenance Vehicle Repair	7610 Food Service - Departments	(7,126.63)
	0360	Lease and Rental Agreements	7610 Food Service - Departments	(1,618.22)
	0363	Seat Managed - Computers	7610 Food Service - Departments	94.90
	0370	Postage	7610 Food Service - Departments	506.69
	0371	Telephone	7610 Food Service - Departments	(2,129.29)
	0372	Telephone Maintenance	7610 Food Service - Departments	(250.00)
	0373	Telephone Long Distance	7610 Food Service - Departments	23.49
	0375	Cellular Telephone	7610 Food Service - Departments	255.00
	0381	Water and Sewage	7610 Food Service - Departments	(234.54)
	0382	Garbage	7610 Food Service - Departments	(314.86)
	0390	Other Purchased Service	7610 Food Service - Departments	(8,983.80)
	0410	Natural Gas	7610 Food Service - Departments	161.22
	0430	Electricity	7610 Food Service - Departments	(4,439.96)
	0450	Gasoline	7610 Food Service - Departments	(5,008.83)
	0460	Diesel Fuel	7610 Food Service - Departments	(3,971.88)
	0510	Supplies	7610 Food Service - Departments	(15,215.15)
	0550	Repair Parts	7610 Food Service - Departments	(2,153.00)
	0580	Commodities	7610 Food Service - Departments	(107,704.54)
	0682	Heating/Cooling/Air Conditioning	7610 Food Service - Departments	474.27
	0730	Dues and Fees	7610 Food Service - Departments	(14,524.26)
	0750	Other Personnel Services	7610 Food Service - Departments	(38,998.00)
	0791	Indirect Costs	7610 Food Service - Departments	(52,410.13)
	0990	Fund Balance - Unappropriated	7610 Food Service - Departments	(639,692.00)
	0991	Reserves - Inventory	7610 Food Service - Departments	107,704.54
	0990	Fund Balance - Unappropriated	9890 Reserves	412,130.51
			<u>\$ (7,056.31)</u>	

Explanation: Changes between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2013-2014, and appropriation of excluded expenditures(s) per contract:

3510 Sodexo Exclusions \$ 7,056.31

3510 Sodexo Exclusions

	0350	Repair and Maintenance	7600 Food Service (Schools)	\$ (6,100.60)
	0684	Replacement Roofing & Systems	7600 Food Service (Schools)	(16.25)
	0220	Social Security	7610 Food Service - Departments	2.58
	0310	Professional & Technical Service	7610 Food Service - Departments	(2,992.50)
	0331	Out of County Travel	7610 Food Service - Departments	(3,262.80)
	0350	Repair and Maintenance	7610 Food Service - Departments	443.80
	0354	Maintenance Vehicle Repair	7610 Food Service - Departments	(246.54)
	0652	Other Motor Vehicles	7610 Food Service - Departments	26,185.00
	0693	Software Subscriptions	7610 Food Service - Departments	(707.47)
	0731	On-Line Credit Card Fees	7610 Food Service - Departments	(6,248.91)
			<u>\$ 7,056.31</u>	

Explanation: Changes between objects & functions to better utilize funds, and appropriation of excluded expenditure(s) per contract.

.... Discretionary \$ (7,056.31)

4501 Summer Food Service Program - 2014

	0117	Workshops	7610 Food Service - Departments	\$ 384.50
	0390	Other Purchased Service	7610 Food Service - Departments	380.25
	0510	Supplies	7610 Food Service - Departments	(380.25)
	0990	Fund Balance - Unappropriated	9890 Reserves	(384.50)
			<u>\$ -</u>	

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

7502 Catering

	0310	Professional & Technical Service	7610 Food Service - Departments	\$ 1,882.70
	0510	Supplies	7610 Food Service - Departments	(1,685.32)
	0997	Reserve - Projects	9890 Reserves	(197.38)
			<u>\$ -</u>	

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