



Agenda Item Details

Meeting	Dec 09, 2013 - Regular Meeting
Category	7. Consent Agenda
Subject	7.10 Budget Amendment #2 - 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	351,489.74
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #2 - 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 Appropriated During the Month of October 2013:

General Fund	\$ 64,762.47
Debt Service Funds	0.12
Capital Projects Funds	53,167.32
Other Special Revenue Funds - Federal	222,325.06
Other Special Revenue Funds - Food Service	<u>11,234.77</u>
Total - All Funds	<u>\$351,489.74</u>

[!B-A 2 Oct 2013.pdf \(1,173 KB\)](#)

Administrative Content

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

Motion & Voting

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

Motion by Cathy Thigpen, second by Cindy Frakes.

Final Resolution: Motion Carries

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



School District of Okaloosa County

BUDGET AMENDMENT #2

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2013	INCREASE	DECREASE	BUDGET AS OF 10/31/2013	
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	-	-	280,000.00
3192	DOD SECTION 386 PL 102-484	675,000.00	675,000.00	-	-	675,000.00
3193	DOD SECTION 363 PL 106-398	-	-	-	-	-
3199	MISCELLANEOUS FEDERAL DIRECT	95.00	95.00	-	-	95.00
3203	MEDICAID REIMBURSEMENT	466,000.00	466,000.00	-	-	466,000.00
3299	MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
3301	CLASS SIZE REDUCTION	32,433,963.00	32,433,963.00	-	-	32,433,963.00
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	-	-	44,929,432.00
3311	SAFE SCHOOLS	597,470.00	597,470.00	-	-	597,470.00
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	-	-	1,437,253.00
3315	WORKFORCE DEVELOPMENT	1,732,003.00	1,732,003.00	-	-	1,732,003.00
3316	SPECIAL TEACHER COMPENSATION	-	-	-	-	-
3317	WORKFORCE EDUCATION PERFORMANCE INCENTIVE	-	-	-	-	-
3318	DJJ SUPPLEMENTAL ALLOCATION	283,467.00	283,467.00	-	-	283,467.00
3319	VIRTUAL EDUCATION CONTRIBUTION	41,106.00	41,106.00	-	-	41,106.00
3320	TEACHER SALARY INCREASE ALLOCATION	5,229,095.00	5,229,095.00	-	-	5,229,095.00
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	-	-	2,382,905.00
3343	STATE LICENSE TAX	40,000.00	40,000.00	-	-	40,000.00
3344	DISCRETIONARY LOTTERY	-	-	-	-	-
3349	INTANGIBLE PROPERTY TAX	-	-	-	-	-
3354	TRANSPORTATION	5,776,937.00	5,776,937.00	-	-	5,776,937.00
3362	SCHOOL RECOGNITION	2,344,974.00	2,344,974.00	-	-	2,344,974.00
3370	VOLUNTARY PREKINDERGARTEN PROGRAM - SUMMER	47,651.90	47,208.60	-	113.94	47,094.66
3371	VOLUNTARY PREKINDERGARTEN PROGRAM	380,000.00	380,000.00	-	-	380,000.00
3379	FUEL TAX REFUND	40,000.00	40,000.00	-	-	40,000.00
3399	OTHER MISCELLANEOUS STATE REVENUE	145,635.59	145,635.59	-	-	145,635.59
3401	PRINT SHOP POSTAGE	26,000.00	26,000.00	-	-	26,000.00
3402	PRINT SHOP PRINTING	274,000.00	274,000.00	-	-	274,000.00
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	-	-	300,000.00
3425	RENT/USE OF FACILITY	13,522.06	17,549.39	4,590.47	-	22,139.86
3426	COURSE FEES - CHOICE HS & TECH. CNTR.	310,000.00	310,000.00	-	-	310,000.00
3428	SUPPLY FEES - CHOICE HS & TECH. CNTR.	10,000.00	10,000.00	-	-	10,000.00
3429	TECHNOLOGY FEES - CHOICE HS & TECH. CNTR.	10,000.00	10,000.00	-	-	10,000.00
3431	INTEREST ON INVESTMENTS	250,000.00	250,000.00	-	-	250,000.00
3434	COMMUNITY EDUCATION ENRICHMENT PROGRAM	2,337.00	2,487.00	-	-	2,487.00
3445	TESTS & BOOKS - CHOICE HS & TECH. CNTR.	24.00	130.80	48.00	-	178.80
3448	DONATIONS	5,682.70	6,128.20	45,451.69	-	51,579.89
3449	STUDENT/PARENT IPAD/LAPTOP INSURANCE	5,600.00	5,600.00	1,350.00	-	6,950.00
3462	PURCHASED CUSTODIAL SERVICE	-	64.00	-	-	64.00
3463	BOB SIKES CHILD CARE	168,000.00	168,000.00	-	-	168,000.00
3465	PURCHASED POSITIONS - OTHER	168,156.73	300,963.67	17,161.59	-	318,125.26
3466	PURCHASED OTHER POSITIONS - EXTERNAL	73,276.94	73,276.94	-	-	73,276.94
3467	PURCHASED - SCHOOLS - OTHER	2,024.38	16,043.96	-	-	16,043.96
3468	RIVERSIDE CHILD CARE	148,000.00	148,000.00	-	-	148,000.00
3469	ANTIOCH CHILD CARE	179,000.00	179,000.00	-	-	179,000.00
3470	NORTHWOOD CHILD CARE	136,000.00	136,000.00	-	-	136,000.00
3471	VOCATIONAL EQUIPMENT - CHOICE HS & TECH. CNTR.	10,000.00	10,000.00	-	-	10,000.00
3475	BLUEWATER CHILD CARE	311,000.00	311,000.00	-	-	311,000.00
3476	EDGE CHILD CARE	167,000.00	167,000.00	-	8,000.00	159,000.00
3477	PLEW CHILD CARE	222,000.00	222,000.00	-	-	222,000.00
3478	WRIGHT CHILD CARE	97,000.00	97,000.00	-	8,000.00	89,000.00
3484	FINANCIAL AID FEES	10,000.00	10,000.00	-	-	10,000.00
3485	RESTITUTION PAYMENTS - OTHER	100.00	100.00	-	-	100.00
3487	CERTIFICATE FEES - SUBSTITUTES	7,000.00	11,000.00	-	-	11,000.00
3488	FINGERPRINT PROGRAM	25,000.00	40,000.00	-	-	40,000.00
3489	CERTIFICATE FEES	31,100.00	31,100.00	-	-	31,100.00

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2013	INCREASE	DECREASE	BUDGET AS OF 10/31/2013	
3490 MISCELLANEOUS REVENUE	2,608.14	7,794.14	610.71	-	8,404.85	
3491 E-RATE REFUNDS	38,677.81	38,677.81	-	-	38,677.81	
3492 TRANSPORTATION - SCHOOL ACTIVITIES	350,000.00	350,000.00	-	-	350,000.00	
3493 SALE OF JUNK	1,544.85	1,544.85	-	-	1,544.85	
3494 FEDERAL INDIRECT COST REIMBURSEMENT	300,000.00	300,000.00	-	-	300,000.00	
3495 TRANSPORTATION - REPAIRS DEPT./OTHER	7,102.92	13,812.77	2,528.98	-	16,341.75	
3497 REFUND - PRIOR YEAR EXPENDITURES	3,630.35	3,856.52	-	-	3,856.52	
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	-	-	12,199,097.00	
3740 PRIOR YEAR INSURANCE LOSS RECOVERY	2,808.93	2,808.93	-	-	2,808.93	
3741 INSURANCE LOSS RECOVERY	-	-	1,989.00	-	1,989.00	
3746 HEALTH REIMBURSEMENT ARRANGEMENT	2,603.17	7,969.09	7,145.97	-	15,115.06	
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	-	-	22,138,527.98	
3907 RESERVE - RETIREMENT	512,323.58	512,323.58	-	-	512,323.58	
3910 RESERVE - CLAIMS LIABILITY	3,835,000.00	3,835,000.00	-	-	3,835,000.00	
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	\$ 289,339,190.54	\$ 80,876.41	\$ 16,113.94	\$ 289,403,953.01	

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2013	INCREASE	DECREASE	BUDGET AS OF 10/31/2013
5100 BASIC EDUCATION (K-12)	\$ 132,902,972.01	\$ 134,985,598.18	\$ -	\$ 276,381.49	\$ 134,709,216.69
5101 CHARTER SCHOOL FEDERAL IMPACT	-	-	-	-	-
5102 NORTHWEST FLORIDA BALLET FACILITY	-	-	-	-	-
5103 BASIC INSTRUCTION	-	-	-	-	-
5200 EXCEPTIONAL CHILD	15,915,929.48	15,973,669.87	7,715.37	-	15,981,385.24
5300 VOCATIONAL AND TECHNICAL EDUCATION	4,792,305.72	4,869,970.89	58,291.14	-	4,928,262.03
5400 ADULT GENERAL EDUCATION	6,899.94	6,899.94	-	-	6,899.94
5500 PREKINDERGARTEN	413,646.58	413,716.11	-	356.33	413,359.78
5900 OTHER INSTRUCTION	1,310,453.42	1,596,119.07	-	12,255.12	1,583,863.95
6100 PUPIL PERSONNEL SERVICES	1,719,611.61	1,769,442.74	47,747.70	-	1,817,190.44
6110 ATTENDANCE AND SOCIAL WORK	323,195.20	324,857.20	7,480.20	-	332,337.40
6120 GUIDANCE SERVICES	2,746,982.64	2,976,491.37	16,966.27	-	2,993,457.64
6130 HEALTH SERVICES	1,369,695.01	1,381,185.87	-	-	1,381,185.87
6140 PSYCHOLOGICAL SERVICES	840,528.89	842,744.89	7,393.62	-	850,138.51
6141 TESTING	100,977.00	100,977.00	-	-	100,977.00
6150 PARENTAL INVOLVEMENT	900.00	900.00	-	-	900.00
6200 INSTRUCTIONAL MEDIA SERVICE	1,284,179.48	1,304,226.48	20,294.76	-	1,324,521.24
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	7,430,901.16	7,264,313.55	1,705.51	-	7,266,019.06
6303 STAFF DEVELOPMENT - CURRICULUM	-	-	-	-	-
6400 INSTR STAFF TRAINING SERVICES	941,419.46	950,537.85	3,221.08	-	953,758.93
6500 INSTRUCTIONAL RELATED TECHNOLOGY	847,552.73	858,103.49	25,728.61	-	883,832.10
7100 SCHOOL BOARD	3,626,739.59	3,628,394.99	13,300.46	-	3,641,695.45
7200 GENERAL ADMINISTRATION (SUPT)	414,461.70	414,461.70	397.39	-	414,859.09
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	15,395,869.18	15,612,792.28	272,553.78	-	15,885,346.06
7400 FACILITIES ACQUISITION & CONSTRUCTION	456,968.74	460,175.38	8,015.00	-	468,190.38
7500 FISCAL SERVICES (FINANCE DEPT)	2,011,930.61	2,010,707.21	15,888.20	-	2,026,595.41
7600 FOOD SERVICE (SCHOOLS)	-	-	-	-	-
7610 FOOD SERVICE - DEPARTMENT	-	-	-	-	-
7700 CENTRAL SERVICES	-	-	-	-	-
7710 PLAN, RESEARCH, DEVELOP, & EVALUATE	-	-	-	-	-
7720 INFORMATION SERVICES	138,151.00	138,151.00	3,280.21	-	141,431.21
7730 STAFF SERVICES	4,963,505.90	4,993,491.82	33,313.22	-	5,026,805.04
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	761,717.35	761,717.35	7,451.40	-	769,168.75
7762 FURNITURE SHOP	3,254.65	3,254.65	-	-	3,254.65
7800 PUPIL TRANSP SERVICES - SCHOOL	468,479.63	468,479.63	-	-	468,479.63
7801 TRANSPORTATION - NORTH	4,794,369.49	4,821,780.28	823.66	-	4,822,603.94
7802 TRANSPORTATION - CENTRAL	2,523,647.36	2,541,238.36	5,410.61	-	2,546,648.97
7803 TRANSPORTATION - SOUTH	3,841,835.13	3,856,437.35	2,841.96	-	3,859,279.31
7900 OPERATION OF PLANT	16,475,970.69	16,395,612.26	-	112,399.04	16,283,213.22
8100 MAINTENANCE ADMINISTRATION	1,162,238.97	1,155,274.48	3,790.78	-	1,159,065.26
8120 BUILDING AND GROUND MAINTENANCE	6,308,305.39	6,380,983.75	130,267.98	-	6,511,251.73
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	2,785,960.02	2,796,660.02	7,467.00	-	2,804,127.02
9100 COMMUNITY SERVICE	1,905,263.81	1,942,365.21	-	4,822.34	1,937,542.87
9700 TRANSFER FUNDS	-	-	25,000.00	-	25,000.00
9890 RESERVES	47,442,124.21	45,337,458.32	-	255,369.12	45,082,089.20
TOTAL - GENERAL FUND	\$ 288,428,943.75	\$ 289,339,190.54	\$ 726,345.91	\$ 661,583.44	\$ 289,403,953.01

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 9, 2013

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3370	<u>Voluntary Prekindergarten Program - Summer</u>		<u>\$ (113.94)</u>
	0997 Reserve - Projects	9890 Reserves	<u>\$ (113.94)</u>
<i>Explanation: To adjust revenue for Summer Voluntary Prekindergarten Program based on actual collections.</i>			
	3131 VPK - Summer	\$ (113.94)	
3425	<u>Rent/Use Of Facility</u>		<u>\$ 4,590.47</u>
	0430 Electricity	7900 Operation of Plant	\$ 600.00
	0987 Reserve Schools/Departments	9890 Reserves	2,690.47
	0990 Fund Balance - Unappropriated	9890 Reserves	1,300.00
<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>			
	.... Discretionary	\$ 3,990.47	0011 Utilities/Custodial - Other District Facilities \$ 600.00
3445	<u>Tests & Books - CHOICE HS & Technical Center</u>		<u>\$ 48.00</u>
	0510 Supplies	5900 Other Instruction	<u>\$ 48.00</u>
<i>Explanation: To appropriate estimated revenue for adult education tests and books at CHOICE HS & Technical Center based on actual collections.</i>			
	2039 Career Education Equipment & Supplies	\$ 48.00	
3448	<u>Donations</u>		<u>\$ 45,451.69</u>
	0510 Supplies	5100 Basic Education (K-12)	\$ 23.00
	0510 Supplies	6100 Pupil Personnel Services	17,044.40
	0610 Library Books	6200 Instructional Media Services	3,334.29
	0510 Supplies	7730 Staff Services	50.00
	0930 Transfer to Capital Improvement Fund	9700 Transfer Funds	25,000.00
<i>Explanation: To appropriate donations for self-help project (Niceville High baseball batting cage roof - \$25,000), safety and safety awareness (\$17,044.40), library books (\$3,334.29), Veterans Memorial Fund (\$23.00), and educational support personnel brunch (\$50.00) based on actual collections.</i>			
	.... Discretionary	\$ 25,000.00	4007 Safety & Safety Awareness \$ 17,044.40
	4009 Donations - Unrestricted	\$ 3,334.29	4010 Donation - Veterans Memorial Fund \$ 23.00
	4036 Ed. Support Brunch Donations	\$ 50.00	
3449	<u>Student/Parent iPad/Laptop Insurance</u>		<u>\$ 1,350.00</u>
	0355 Computer Repairs	8200 Administrative Technology Services	<u>\$ 1,350.00</u>
<i>Explanation: To appropriate revenue for Student/Parent iPad/Laptop Insurance based on actual collections.</i>			
	3020 Student/Parent iPad/Laptop Insurance	\$ 1,350.00	
3465	<u>Purchased Positions - Other</u>		<u>\$ 17,161.59</u>
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 3,586.32
	0103 Salary - Supplements	5100 Basic Education (K-12)	4,989.00
	0131 Salary - Instructional	5100 Basic Education (K-12)	3,922.32
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	1,823.96
	0210 Florida Retirement System	5100 Basic Education (K-12)	986.79
	0220 Social Security	5100 Basic Education (K-12)	1,095.38
	0232 Group Insurance - Life	5100 Basic Education (K-12)	4.86
	0234 Group Insurance - Other	5100 Basic Education (K-12)	16.84
	0750 Other Personnel Services	5100 Basic Education (K-12)	607.02
	0102 Salary - Other Compensation	7900 Operation of Plant	112.66
	0210 Florida Retirement System	7900 Operation of Plant	7.84
	0220 Social Security	7900 Operation of Plant	8.60
<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	\$ 17,161.59	

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 9, 2013

Account	Object	Function	Increase (Decrease)
3476	<u>Edge Child Care</u>		\$ (8,000.00)
	0510 Supplies	9100 Community Service	\$ (8,000.00)
	<i>Explanation: To adjust estimated revenue for Edge Child Care based on actual collections.</i>		
	2176 Child Care - Edge Elementary School	\$ (8,000.00)	
3478	<u>Wright Child Care</u>		\$ (8,000.00)
	0510 Supplies	9100 Community Service	\$ (8,000.00)
	<i>Explanation: To adjust estimated revenue for Wright Child Care based on actual collections.</i>		
	2178 Child Care - Wright Elementary School	\$ (8,000.00)	
3490	<u>Miscellaneous Revenue</u>		\$ 610.71
	0510 Supplies	7200 General Administration	\$ 148.19
	0510 Supplies	7803 Transportation - South	50.96
	0987 Reserve Schools/Departments	9890 Reserves	37.54
	0990 Fund Balance - Unappropriated	9890 Reserves	374.02
	<i>Explanation: To appropriate revenue for surplus book sale (\$37.54), abandoned property (\$2.02), record requests from State of Florida (\$372.00), and vending commission (\$199.15) based on actual collections.</i>		
	.... Discretionary	\$ 411.56	2042 BAO Social Fund \$ 148.19
	3033 Vending Commission - Transportation - South	\$ 50.96	
3495	<u>Transportation - Repairs Dept./Other</u>		\$ 2,528.98
	0550 Repair Parts	7801 Transportation - North	\$ 923.66
	0550 Repair Parts	7802 Transportation - Central	1,605.32
	<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>		
	.... Discretionary	\$ 2,528.98	
3741	<u>Insurance Loss Recovery</u>		\$ 1,989.00
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 1,989.00
	<i>Explanation: To appropriate revenue from insurance loss recovery based on actual collections.</i>		
	.... Discretionary	\$ 1,989.00	
3746	<u>Health Reimbursement Arrangement</u>		\$ 7,145.97
	0310 Professional & Technical Service	7730 Staff Services	\$ 7,145.97
	<i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.</i>		
	5006 Health Reimbursement Arrangement	\$ 7,145.97	

II. Amendments Between Appropriations & Reserves

.... Discretionary			
	5100 Basic Education (K-12)		\$ (247,482.19)
	5200 Exceptional Child		13,740.33
	5300 Vocational		42,709.73
	5900 Other Instruction		891.34
	6100 Pupil Personnel Services		4,227.71
	6120 Guidance Services		(7,310.29)
	6130 Health Services		10,877.86
	6200 Instructional Media Services		16,960.47
	6300 Instruction & Curriculum		385.00
	6400 Instructional Staff Training Services		3,053.00
	7300 School Admin - Principal Office		102,813.26
	7400 Facilities Acquisition and Construction		8,015.00

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 9, 2013

Account	Object	Function	Increase (Decrease)
		7801 Transportation - North	(100.00)
		7802 Transportation - Central	2,731.00
		7900 Operation of Plant	(31,938.99)
		8100 Maintenance Administration	(3,730.00)
		8120 Building and Ground Maintenance	3,830.00
		9890 Reserves	(97,359.87)
			<u>\$ (177,686.64)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, appropriation of K-12 Florida Virtual Instruction based on projected WFTE (Project 0015), recalculation of AICE, AP, and IB appropriations based on actual fiscal year 2012-2013 scores (Projects 1004, 2154, 7054, 7055, and 9004), appropriation for secondary chorus equipment and repairs (Project 4004), appropriation of HRA Debit Card fees (Project 5006), and reimbursement of health services buy up option due to revenue received from school internal funds (Project 6004).

0015 K-12 Florida Virtual Instruction	\$ 32,212.50	6004 Nursing Contract - Schools	(10,877.86)
1004 AICE - Set-Aside	872.00	7054 AP Initiative - Set-Aside	915.00
2154 Advanced Placement	11,289.00	7055 International Baccalaureate	100,057.00
4004 Chorus Equipment & Repairs	24,000.00	9004 Advanced International Certificate of Education	16,569.00
5006 Health Reimbursement Arrangement	2,650.00	Total	<u>\$ 177,686.64</u>

0011 Utilities/Custodial - Other District Facilities

0410 Natural Gas		7900 Operation of Plant	\$ 6,014.00
0430 Electricity		7900 Operation of Plant	15,226.50
0997 Reserve - Projects		9890 Reserves	(21,240.50)
			<u>\$ -</u>

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

0015 K-12 Florida Virtual Instruction

0310 Professional & Technical Service		5100 Basic Education (K-12)	\$ 32,212.50
---------------------------------------	--	-----------------------------	--------------

Explanation: Appropriation of K-12 Florida Virtual Instruction based on projected WFTE.

.... Discretionary	\$ (32,212.50)		
--------------------	----------------	--	--

0120 SAI - High School Reading

0510 Supplies		5100 Basic Education (K-12)	\$ (819.83)
0644 Computer Hardware (Under \$1,000)		5100 Basic Education (K-12)	349.99
0750 Other Personnel Services		5100 Basic Education (K-12)	469.84
			<u>\$ -</u>

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

1004 AICE - Set-Aside

0997 Reserve - Projects		9890 Reserves	\$ 872.00
-------------------------	--	---------------	-----------

Explanation: Recalculation of AICE appropriations based on actual fiscal year 2012-2013 scores.

.... Discretionary	\$ (872.00)		
--------------------	-------------	--	--

1084 Medicaid Reimbursement

0331 Out of County Travel		7500 Fiscal Services	\$ 10.66
0642 Equipment (Under \$1,000)		7500 Fiscal Services	(10.66)
			<u>\$ -</u>

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

2006 NDIA Accelerator Grant

0510 Supplies		5100 Basic Education (K-12)	\$ 56.35
0644 Computer Hardware (Under \$1,000)		5100 Basic Education (K-12)	(56.35)
			<u>\$ -</u>

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

2011 Custodial Services

0102 Salary - Other Compensation		7900 Operation of Plant	\$ 300.00
0210 Florida Retirement System		7900 Operation of Plant	20.85
0220 Social Security		7900 Operation of Plant	22.95

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 9, 2013

Account	Object	Function	Increase (Decrease)
	0232 Group Insurance - Life	7900 Operation of Plant	(101.00)
	0233 Group Insurance - Dental	7900 Operation of Plant	101.00
	0510 Supplies	7900 Operation of Plant	(79.92)
	0694 Software Apps - Tablets	7900 Operation of Plant	79.92
	0750 Other Personnel Services	7900 Operation of Plant	(343.80)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2016 <u>Adult Technology Fees</u>			
	0510 Supplies	5900 Other Instruction	\$ (5,967.52)
	0357 Support Managed Computers	6500 Instruction Related Technology	5,967.52
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2019 <u>Itinerant Teachers - OT/PT</u>			
	0310 Professional & Technical Service	5200 Exceptional Child	\$ (294.79)
	0510 Supplies	5200 Exceptional Child	294.79
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2027 <u>School Psychologists</u>			
	0510 Supplies	6140 Psychological Services	\$ (500.00)
	0692 Software (Under \$1,000)	6140 Psychological Services	500.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2039 <u>Career Education Equipment & Supplies</u>			
	0350 Repair and Maintenance	5300 Vocational	\$ (156.30)
	0510 Supplies	5300 Vocational	489.32
	0642 Equipment (Under \$1,000)	5300 Vocational	(922.82)
	0643 Computer Hardware (Over \$1,000)	5300 Vocational	(94.04)
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	683.84
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2051 <u>Purchased - Other Positions</u>			
	0210 Florida Retirement System	5100 Basic Education (K-12)	\$ (0.02)
	0220 Social Security	5100 Basic Education (K-12)	(0.01)
	0210 Florida Retirement System	7900 Operation of Plant	0.02
	0220 Social Security	7900 Operation of Plant	0.01
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2086 <u>SAI - Teenage Parenting Program</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ 40.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	(40.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2088 <u>Certification</u>			
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	\$ 2,994.00
	0510 Supplies	6400 Instructional Staff Training Services	(2,994.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2099 <u>Stadium Facilities</u>			
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (100.00)
	0370 Postage	8120 Building and Ground Maintenance	100.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 9, 2013

Account	Object	Function	Increase (Decrease)
2120 <u>CSR - 7th Period Allocation</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (113.00)
	0750 Other Personnel Services	5100 Basic Education (K-12)	113.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2154 <u>Advanced Placement</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (920.72)
	0730 Dues and Fees	5100 Basic Education (K-12)	690.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	983.96
	0331 Out of County Travel	6300 Instruction & Curriculum	920.72
	0997 Reserve - Projects	9890 Reserves	9,615.04
			<u>\$ 11,289.00</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and recalculation of AP appropriations based on actual fiscal year 2012-2013 scores.</i>			
	.... Discretionary	\$ (11,289.00)	
2166 <u>Adult Enrichment</u>			
	0102 Salary - Other Compensation	9100 Community Service	\$ 200.00
	0210 Florida Retirement System	9100 Community Service	13.90
	0220 Social Security	9100 Community Service	15.30
	0750 Other Personnel Services	9100 Community Service	(229.20)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2168 <u>Child Care - Riverside Elementary School</u>			
	0750 Other Personnel Services	5100 Basic Education (K-12)	\$ 64.00
	0510 Supplies	7300 School Admin - Principal Office	1,000.00
	0130 Salary - Overtime	9100 Community Service	11.57
	0210 Florida Retirement System	9100 Community Service	0.80
	0220 Social Security	9100 Community Service	0.89
	0510 Supplies	9100 Community Service	(13.26)
	0750 Other Personnel Services	9100 Community Service	16.00
	0997 Reserve - Projects	9890 Reserves	(1,080.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2170 <u>Child Care - Northwood Elementary School</u>			
	0520 Textbooks	5100 Basic Education (K-12)	\$ 733.47
	0750 Other Personnel Services	5100 Basic Education (K-12)	89.58
	0130 Salary - Overtime	9100 Community Service	647.41
	0210 Florida Retirement System	9100 Community Service	44.99
	0220 Social Security	9100 Community Service	122.03
	0330 In County Travel	9100 Community Service	360.00
	0331 Out of County Travel	9100 Community Service	360.00
	0510 Supplies	9100 Community Service	(1,559.16)
	0520 Textbooks	9100 Community Service	839.16
	0750 Other Personnel Services	9100 Community Service	4,910.42
	0997 Reserve - Projects	9890 Reserves	(6,547.90)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2174 <u>Child Care - Plew Elementary School</u>			
	0130 Salary - Overtime	9100 Community Service	\$ 470.34
	0210 Florida Retirement System	9100 Community Service	32.69
	0220 Social Security	9100 Community Service	41.29
	0510 Supplies	9100 Community Service	(910.32)
	0750 Other Personnel Services	9100 Community Service	366.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 9, 2013

Account	Object	Function	Increase (Decrease)
2175 Child Care - Bluewater Elementary School			
	0130 Salary - Overtime	9100 Community Service	\$ 1,277.57
	0210 Florida Retirement System	9100 Community Service	88.79
	0220 Social Security	9100 Community Service	97.74
	0510 Supplies	9100 Community Service	(1,464.10)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2176 Child Care - Edge Elementary School			
	0100 Salary - Non-Instructional	9100 Community Service	\$ (1,044.00)
	0130 Salary - Overtime	9100 Community Service	1,200.00
	0210 Florida Retirement System	9100 Community Service	10.40
	0220 Social Security	9100 Community Service	12.80
	0231 Group Insurance - Health	9100 Community Service	(8,704.00)
	0232 Group Insurance - Life	9100 Community Service	(29.00)
	0233 Group Insurance - Dental	9100 Community Service	(231.00)
	0510 Supplies	9100 Community Service	8,784.80
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2178 Child Care - Wright Elementary School			
	0371 Telephone	9100 Community Service	\$ 22.51
	0510 Supplies	9100 Community Service	(46.51)
	0750 Other Personnel Services	9100 Community Service	24.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2179 Child Care - Antioch Elementary School			
	0130 Salary - Overtime	9100 Community Service	\$ 69.00
	0210 Florida Retirement System	9100 Community Service	4.79
	0220 Social Security	9100 Community Service	5.28
	0510 Supplies	9100 Community Service	(79.07)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2181 Child Care - Bob Sikes Elementary School			
	0130 Salary - Overtime	9100 Community Service	\$ 298.31
	0210 Florida Retirement System	9100 Community Service	20.73
	0220 Social Security	9100 Community Service	22.81
	0510 Supplies	9100 Community Service	(341.85)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2909 School Maintenance			
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (70,530.38)
	0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	2,619.38
	0370 Postage	8120 Building and Ground Maintenance	369.00
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	8,930.00
	0510 Supplies	8120 Building and Ground Maintenance	44,801.92
	0642 Equipment (Under \$1,000)	8120 Building and Ground Maintenance	3,454.00
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	3,370.80
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	4,093.58
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	2,891.70
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3001 ESE Guarantee - Gifted			
	0510 Supplies	5200 Exceptional Child	\$ (2,333.76)
	0642 Equipment (Under \$1,000)	5200 Exceptional Child	1,114.62
	0750 Other Personnel Services	5200 Exceptional Child	1,219.14
			<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 2
Board Meeting December 9, 2013

Account	Object	Function	Increase (Decrease)
3018 <u>Plew ES PLA Donations</u>			
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	\$ (267.54)
	0693 Software Subscriptions	5100 Basic Education (K-12)	267.54
			<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	\$ 6,295.00
	0510 Supplies	7730 Staff Services	(6,295.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3105 <u>Instructional Materials - Textbooks</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ 7,614.19
	0520 Textbooks	5100 Basic Education (K-12)	(12,609.06)
	0521 Textbooks - Digital	5100 Basic Education (K-12)	(5.00)
	0693 Software Subscriptions	5100 Basic Education (K-12)	(404.09)
	0510 Supplies	5300 Vocational	5,403.96
	0997 Reserve - Projects	9890 Reserves	(24,000.00)
			<u>\$ (24,000.00)</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and appropriation for secondary chorus program music.</i>			
	4106 Instructional Materials - Chorus Music	\$ 24,000.00	
3106 <u>Instructional Materials - Media</u>			
	0510 Supplies	6200 Instructional Media Services	\$ 1,769.21
	0520 Textbooks	6200 Instructional Media Services	(345.59)
	0530 Periodicals	6200 Instructional Media Services	10.00
	0610 Library Books	6200 Instructional Media Services	2,411.37
	0611 Library Books - Digital	6200 Instructional Media Services	29.00
	0642 Equipment (Under \$1,000)	6200 Instructional Media Services	(8,112.01)
	0644 Computer Hardware (Under \$1,000)	6200 Instructional Media Services	308.02
	0693 Software Subscriptions	6200 Instructional Media Services	3,930.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3127 <u>SAI - Summer Intensive Studies</u>			
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	\$ (3,115.95)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(216.56)
	0220 Social Security	5100 Basic Education (K-12)	(238.37)
	0510 Supplies	5100 Basic Education (K-12)	(850.00)
			<u>\$ (4,420.88)</u>
<i>Explanation: Close SAI - Summer Intensive Studies for Summer 2013.</i>			
	3161 SAI - Supplemental Academic Instruction	\$ 4,420.88	
3129 <u>SAI - Supplemental Educational Svcs.</u>			
	0997 Reserve - Projects	9890 Reserves	\$ (29,788.41)
<i>Explanation: Close SAI - Supplemental Educational Services for Summer 2013.</i>			
	3161 SAI - Supplemental Academic Instruction	\$ 29,788.41	
3131 <u>VPK - Summer</u>			
	0100 Salary - Non-Instructional	5500 Prekindergarten	\$ (31.22)
	0117 Workshops	5500 Prekindergarten	(64.00)
	0132 Salary - Hourly Teachers	5500 Prekindergarten	(261.11)
	0997 Reserve - Projects	9890 Reserves	356.33
			<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 2
Board Meeting December 9, 2013

Account	Object	Function	Increase (Decrease)
3151	<u>SAI - ESE Extended School Year</u>		
	0310 Professional & Technical Service	5200 Exceptional Child	\$ (6,024.96)
	0997 Reserve - Projects	9890 Reserves	(61,471.62)
			<u>\$ (67,496.58)</u>
	<i>Explanation: Close SAI - ESE Extended School Year for Summer 2013.</i>		
	3161 SAI - Supplemental Academic Instruction	\$ 67,496.58	
3160	<u>Lottery - School Recognition</u>		
	0390 Other Purchased Service	5100 Basic Education (K-12)	\$ 100.00
	0510 Supplies	5100 Basic Education (K-12)	(100.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3161	<u>SAI - Supplemental Academic Instruction</u>		
	0997 Reserve - Projects	9890 Reserves	<u>\$ 132,847.69</u>
	<i>Explanation: Close SAI - Summer Intensive Studies (Project 3127), SAI - Supplemental Educational Services (Project 3129), and SAI - ESE Extended School Year (Project 3151) for Summer 2013; adjust appropriation of ESOL - Interpreters (Project 4110), and close SAI - ECCI North & South (Project 8119).</i>		
	3127 SAI - Summer Intensive Studies	\$ (4,420.88)	4110 SAI - ESOL (31,100.00)
	3129 SAI - Supplemental Educational Svcs.	(29,788.41)	8119 SAI - ECCI North & South (41.82)
	3151 SAI - ESE Extended School Year	(67,496.58)	Total <u>\$ (132,847.69)</u>
3180	<u>Florida Teachers Classroom Supply Asst. Prg.</u>		
	0510 Supplies	5100 Basic Education (K-12)	<u>\$ (277.00)</u>
	<i>Explanation: Unexpended Florida Teachers Classroom Supply Assistance Program funds returned to District and transferred to Lottery - School Advisory Council per F.S. 1012.71.</i>		
	4002 Lottery - School Advisory Council	\$ 277.00	
4002	<u>Lottery - School Advisory Council</u>		
	0510 Supplies	5100 Basic Education (K-12)	<u>\$ 277.00</u>
	<i>Explanation: Unexpended Florida Teachers Classroom Supply Assistance Program funds returned to District and transferred to Lottery - School Advisory Council per F.S. 1012.71.</i>		
	3180 Florida Teachers Classroom Supply Asst. Prg.	\$ (277.00)	
4004	<u>Chorus Equipment & Repairs</u>		
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	<u>\$ 24,000.00</u>
	<i>Explanation: Appropriation for secondary chorus equipment and repairs.</i>		
	.... Discretionary	\$ (24,000.00)	
4010	<u>Donation - Veterans Memorial Fund</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (249.20)
	0790 Miscellaneous Expense	7200 General Administration	249.20
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4011	<u>Insurance Claims - Equipment</u>		
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ (6,944.57)</u>
	<i>Explanation: Adjustment to appropriation of insurance claims.</i>		
	9015 Fixed Charges	\$ 6,944.57	

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 9, 2013

Account	Object	Function	Increase (Decrease)
4012 Insurance Claims - Building & Fixed Equipment			
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 69,717.37
<i>Explanation: Appropriation of insurance claims.</i>			
	9015 Fixed Charges		\$ (69,717.37)
4013 Insurance Claims - Other			
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 43,254.26
<i>Explanation: Appropriation of insurance claims.</i>			
	9015 Fixed Charges		\$ (43,254.26)
4016 SM - Administrative			
	0355 Computer Repairs	6500 Instruction Related Technology	\$ 87.00
	0692 Software (Under \$1,000)	6500 Instruction Related Technology	(87.00)
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4075 IDEA Supplemental Support - General Fund			
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ (52.32)
	0130 Salary - Overtime	5200 Exceptional Child	52.32
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4106 Instructional Materials - Chorus Music			
	0510 Supplies	5100 Basic Education (K-12)	\$ 24,000.00
<i>Explanation: Appropriation for secondary chorus program music.</i>			
	3105 Instructional Materials - Textbooks		\$ (24,000.00)
4110 SAI - ESOL			
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (21,315.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(1,464.00)
	0220 Social Security	5100 Basic Education (K-12)	(1,631.00)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(6,458.00)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(28.00)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(204.00)
<i>Explanation: Adjust appropriation of ESOL - Interpreters.</i>			
	3161 SAI - Supplemental Academic Instruction		\$ 31,100.00
4113 Workforce Ed. Career Program Expansion			
	0510 Supplies	5100 Basic Education (K-12)	\$ (25.00)
	0107 Salary - Extended Substitute	5900 Other Instruction	(1,402.53)
	0131 Salary - Instructional	5900 Other Instruction	(18,963.47)
	0210 Florida Retirement System	5900 Other Instruction	(1,400.00)
	0220 Social Security	5900 Other Instruction	(1,558.00)
	0231 Group Insurance - Health	5900 Other Instruction	(2,583.00)
	0232 Group Insurance - Life	5900 Other Instruction	(11.00)
	0233 Group Insurance - Dental	5900 Other Instruction	(82.00)
	0510 Supplies	5900 Other Instruction	25.00
	0641 Equipment (Over \$1,000)	5900 Other Instruction	(500.00)
	0644 Computer Hardware (Under \$1,000)	5900 Other Instruction	500.00
	0997 Reserve - Projects	9890 Reserves	26,000.00
<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 2
Board Meeting December 9, 2013

Account	Object	Function	Increase (Decrease)
<u>4125 Class Size Reduction</u>			
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 4,889.84
	0131 Salary - Instructional	5100 Basic Education (K-12)	184,804.16
	0210 Florida Retirement System	5100 Basic Education (K-12)	13,034.00
	0220 Social Security	5100 Basic Education (K-12)	14,512.00
	0231 Group Insurance - Health	5100 Basic Education (K-12)	25,730.96
	0232 Group Insurance - Life	5100 Basic Education (K-12)	112.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	816.00
	0234 Group Insurance - Other	5100 Basic Education (K-12)	101.04
	0997 Reserve - Projects	9890 Reserves	(244,000.00)
			<u>\$ -</u>

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

5006 Health Reimbursement Arrangement

	0730 Dues and Fees	7730 Staff Services	<u>\$ 2,650.00</u>
--	--------------------	---------------------	--------------------

Explanation: Appropriation of HRA debit card fees.

.... Discretionary \$ (2,650.00)

5110 Workforce Development

	0510 Supplies	5300 Vocational	\$ 219.90
	0102 Salary - Other Compensation	5900 Other Instruction	400.00
	0103 Salary - Supplements	5900 Other Instruction	850.00
	0107 Salary - Extended Substitute	5900 Other Instruction	1,505.93
	0131 Salary - Instructional	5900 Other Instruction	(1,505.93)
	0210 Florida Retirement System	5900 Other Instruction	86.80
	0220 Social Security	5900 Other Instruction	95.60
	0510 Supplies	5900 Other Instruction	10,000.00
	0750 Other Personnel Services	5900 Other Instruction	1,000.00
	0111 Salary - Administrative Manager	7300 School Admin - Principal Office	30,928.00
	0210 Florida Retirement System	7300 School Admin - Principal Office	2,125.00
	0220 Social Security	7300 School Admin - Principal Office	2,366.00
	0231 Group Insurance - Health	7300 School Admin - Principal Office	2,635.00
	0232 Group Insurance - Life	7300 School Admin - Principal Office	11.00
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	83.00
	0371 Telephone	7900 Operation of Plant	1,500.00
	0510 Supplies	7900 Operation of Plant	1,072.16
	0997 Reserve - Projects	9890 Reserves	(53,372.46)
			<u>\$ -</u>

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

5126 CSR - Class Size Equalization

	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 1,772.81
	0131 Salary - Instructional	5100 Basic Education (K-12)	(1,772.81)
			<u>\$ -</u>

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

6004 Nursing Contract - Schools

	0310 Professional & Technical Service	6130 Health Services	<u>\$ (10,877.86)</u>
--	---------------------------------------	----------------------	-----------------------

Explanation: Reimbursement of health services buy up option due to revenue received from school internal funds.

.... Discretionary \$ 10,877.86

6006 Fingerprinting - Fees

	0730 Dues and Fees	7730 Staff Services	<u>\$ (8,563.50)</u>
--	--------------------	---------------------	----------------------

Explanation: Transfers to/(from) the following project(s):

6007 Fingerprinting - Employees \$ 8,563.50

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 9, 2013

Account	Object	Function	Increase (Decrease)
6007	<u>Fingerprinting - Employees</u>		
	0730 Dues and Fees	7730 Staff Services	\$ 8,563.50
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	6006 Fingerprinting - Fees	\$ (8,563.50)	
6120	<u>CSR - Secondary Reading</u>		
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (20,616.00)
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	1,298.76
	0131 Salary - Instructional	5100 Basic Education (K-12)	29,251.24
	0210 Florida Retirement System	5100 Basic Education (K-12)	683.00
	0220 Social Security	5100 Basic Education (K-12)	759.00
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(2,583.00)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(11.00)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(82.00)
	0390 Other Purchased Service	5100 Basic Education (K-12)	80.00
	0510 Supplies	5100 Basic Education (K-12)	(12,539.75)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	129.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	3,630.75
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6123	<u>Reading Instruction</u>		
	0510 Supplies	6300 Instruction & Curriculum	\$ 10,000.00
	0520 Textbooks	6300 Instruction & Curriculum	(10,000.00)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7054	<u>AP Initiative - Set-Aside</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (843.08)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	(1,895.00)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	1,895.00
	0730 Dues and Fees	5100 Basic Education (K-12)	125.00
	0331 Out of County Travel	6300 Instruction & Curriculum	142.00
	0331 Out of County Travel	6400 Instructional Staff Training Services	168.08
	0997 Reserve - Projects	9890 Reserves	1,323.00
			\$ 915.00
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and recalculation of AP appropriations based on actual fiscal year 2012-2013 scores.</i>		
	.... Discretionary	\$ (915.00)	
7055	<u>International Baccalaureate</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (257.79)
	0750 Other Personnel Services	5100 Basic Education (K-12)	594.73
	0331 Out of County Travel	6300 Instruction & Curriculum	257.79
	0997 Reserve - Projects	9890 Reserves	99,462.27
			\$ 100,057.00
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and recalculation of IB appropriations based on actual fiscal year 2012-2013 scores.</i>		
	.... Discretionary	\$ (100,057.00)	
8106	<u>CSR - Okaloosa On-Line</u>		
	0331 Out of County Travel	7300 School Admin - Principal Office	\$ (20.00)
	0390 Other Purchased Service	7300 School Admin - Principal Office	20.00
			\$ -
	<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 2
Board Meeting December 9, 2013

Account	Object	Function	Increase (Decrease)
8110 DJJ Supplemental Allocation			
	0510 Supplies	5100 Basic Education (K-12)	\$ (464.05)
	0750 Other Personnel Services	5100 Basic Education (K-12)	101.79
	0997 Reserve - Projects	9890 Reserves	362.26
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8111 SAI - Best Chance			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 237.12
	0210 Florida Retirement System	5100 Basic Education (K-12)	16.48
	0220 Social Security	5100 Basic Education (K-12)	18.14
	0510 Supplies	5100 Basic Education (K-12)	(85.73)
	0220 Social Security	5300 Vocational	0.36
	0750 Other Personnel Services	5300 Vocational	24.50
	0220 Social Security	7300 School Admin - Principal Office	0.87
	0360 Lease and Rental Agreements	7300 School Admin - Principal Office	(271.74)
	0750 Other Personnel Services	7300 School Admin - Principal Office	60.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8119 SAI - ECCI North & South			
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	\$ (0.01)
	0360 Lease and Rental Agreements	7300 School Admin - Principal Office	(41.81)
			<u>\$ (41.82)</u>
<i>Explanation: Close SAI - ECCI North & South.</i>			
	3161 SAI - Supplemental Academic Instruction	\$ 41.82	
9004 Advanced International Certificate of Education			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 218.50
	0210 Florida Retirement System	5100 Basic Education (K-12)	15.19
	0220 Social Security	5100 Basic Education (K-12)	16.72
	0997 Reserve - Projects	9890 Reserves	16,318.59
			<u>\$ 16,569.00</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and recalculation of AICE appropriations based on actual fiscal year 2012-2013 scores.</i>			
	.... Discretionary	\$ (16,569.00)	
9007 Career and Professional Education			
	0510 Supplies	5100 Basic Education (K-12)	\$ 678.74
	0750 Other Personnel Services	5100 Basic Education (K-12)	(668.80)
	0220 Social Security	5300 Vocational	6.51
	0510 Supplies	5300 Vocational	5,754.31
	0642 Equipment (Under \$1,000)	5300 Vocational	1,147.45
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	683.84
	0693 Software Subscriptions	5300 Vocational	1,581.55
	0750 Other Personnel Services	5300 Vocational	759.03
	0997 Reserve - Projects	9890 Reserves	(9,942.63)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
9015 Fixed Charges			
	0121 Salary Retirement Bonus	5100 Basic Education (K-12)	\$ (463,508.05)
	0122 Salary - Sick Leave Payoff	5100 Basic Education (K-12)	132,899.23
	0210 Florida Retirement System	5100 Basic Education (K-12)	297.36
	0122 Salary - Sick Leave Payoff	5900 Other Instruction	6,315.66
	0122 Salary - Sick Leave Payoff	6100 Pupil Personnel Services	10,847.75
	0123 Salary - Annual Leave Payoff	6100 Pupil Personnel Services	14,196.85
	0210 Florida Retirement System	6100 Pupil Personnel Services	1,430.99
	0122 Salary - Sick Leave Payoff	6110 Attendance and Social Work	7,480.20
	0122 Salary - Sick Leave Payoff	6120 Guidance Services	23,499.51
	0123 Salary - Annual Leave Payoff	6120 Guidance Services	658.03
	0210 Florida Retirement System	6120 Guidance Services	45.73
	0220 Social Security	6120 Guidance Services	73.29

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Amendment Number 2
 Board Meeting December 9, 2013

Account	Object	Function	Increase (Decrease)
	0122 Salary - Sick Leave Payoff	6140 Psychological Services	7,393.62
	0123 Salary - Annual Leave Payoff	6500 Instruction Related Technology	18,465.06
	0210 Florida Retirement System	6500 Instruction Related Technology	1,296.03
	0122 Salary - Sick Leave Payoff	7100 School Board	9,050.46
	0730 Dues and Fees	7100 School Board	4,250.00
	0122 Salary - Sick Leave Payoff	7300 School Admin - Principal Office	130,126.92
	0210 Florida Retirement System	7300 School Admin - Principal Office	718.28
	0122 Salary - Sick Leave Payoff	7500 Fiscal Services	4,785.96
	0123 Salary - Annual Leave Payoff	7500 Fiscal Services	10,334.30
	0210 Florida Retirement System	7500 Fiscal Services	646.77
	0220 Social Security	7500 Fiscal Services	121.17
	0122 Salary - Sick Leave Payoff	7720 Information Services	3,272.56
	0220 Social Security	7720 Information Services	7.65
	0122 Salary - Sick Leave Payoff	7730 Staff Services	23,467.25
	0122 Salary - Sick Leave Payoff	7760 Internal Service	7,451.40
	0121 Salary Retirement Bonus	7802 Transportation - Central	393.84
	0122 Salary - Sick Leave Payoff	7802 Transportation - Central	672.80
	0220 Social Security	7802 Transportation - Central	7.65
	0122 Salary - Sick Leave Payoff	7803 Transportation - South	2,791.00
	0122 Salary - Sick Leave Payoff	7900 Operation of Plant	5,253.50
	0123 Salary - Annual Leave Payoff	7900 Operation of Plant	20.31
	0210 Florida Retirement System	7900 Operation of Plant	1.41
	0741 Insurance Claims Prior Year	7900 Operation of Plant	(110,277.06)
	0122 Salary - Sick Leave Payoff	8100 Maintenance Administration	7,520.78
	0122 Salary - Sick Leave Payoff	8120 Building and Ground Maintenance	20,410.92
	0122 Salary - Sick Leave Payoff	8200 Administrative Technology Services	4,566.97
	0123 Salary - Annual Leave Payoff	8200 Administrative Technology Services	1,449.31
	0210 Florida Retirement System	8200 Administrative Technology Services	100.72
	0122 Salary - Sick Leave Payoff	9100 Community Service	5,429.16
	0220 Social Security	9100 Community Service	7.65
			<u>\$ (106,027.06)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and appropriation of insurance claims.

4011 Insurance Claims - Equipment	\$ (6,944.57)	4012 Insurance Claims - Building & Fixed Equipment	<u>69,717.37</u>
4013 Insurance Claims - Other	43,254.26	Total	<u>\$ 106,027.06</u>

9121 Print Shop

0360 Lease and Rental Agreements	7760 Internal Service	\$ 309.84
0510 Supplies	7760 Internal Service	(309.84)
		<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

DECEMBER 9, 2013

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2013	INCREASE	DECREASE	BUDGET AS OF 10/31/2013	
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	1,000.61	0.12	-	1,000.73
3630	TRANSFERS FROM CAPITAL IMP FUNDS	7,824,500.00	7,824,500.00	-	-	7,824,500.00
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	\$ 9,123,473.91	\$ 0.12	\$ -	\$ 9,123,474.03

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 9/30/2013	INCREASE	DECREASE	BUDGET AS OF 10/31/2013
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	-	-	2,236,845.00
	0730	DUES & FEES	32,000.00	32,000.00	-	-	32,000.00
	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	4,795.72	0.12	-	4,795.84
	0998	RESERVES - DEBT SERVICE	115,249.67	115,249.67	-	-	115,249.67
		TOTAL - DEBT SERVICE FUNDS	\$ 9,123,473.78	\$ 9,123,473.91	\$ 0.12	\$ -	\$ 9,123,474.03

Explanation of Budget Amendment as Follows:
 Part II - Debt Service Funds
 Amendment Number 2
 Board Meeting December 9, 2013

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3431	<u>Interest on Investments</u>		\$ 0.12
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 0.12
<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>			
	.... Discretionary	\$ 0.12	

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

DECEMBER 9, 2013

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2013	INCREASE	DECREASE	BUDGET AS OF 10/31/2013
3209	FEMA - CLAIMS	\$ -	\$ -	\$ -	\$ -
3210	FEMA - ADMINISTRATIVE	-	-	-	-
3321	CO & DS DISTRIBUTED	100,253.00	100,253.00	-	100,253.00
3325	INTEREST ON UNDIST CO & DS	11,161.00	11,161.00	-	11,161.00
3341	RACING COMMISSION FUNDS	-	-	-	-
3391	PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	-	-	-	-
3394	CAPITAL OUTLAY CHARTER SCHOOLS	-	722,582.00	-	722,582.00
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	-	21,373,641.00
3421	TAX REDEMPTIONS	-	17,294.67	3,210.23	20,504.90
3431	INTEREST ON INVESTMENT	-	2,709.45	957.09	3,666.54
3490	MISCELLANEOUS REVENUE	-	-	-	-
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	-	-	-	-
3497	REFUND - PRIOR YEAR EXPENDITURES	-	-	-	-
3610	TRANSFERS FROM GENERAL OPERATING FUND	-	-	25,000.00	25,000.00
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	\$ 27,914,627.61	\$ 53,167.32	\$ 27,967,794.93

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 9/30/2013	INCREASE	DECREASE	BUDGET AS OF 10/31/2013	
7400		FACILITIES ACQUISITION & CONSTRUCTION					
	0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -	\$ -
	0630	BUILDING & FIXED EQUIPMENT	-	-	-	-	-
	0631	ARCHITECTURAL DESIGN / ENGINEERING	-	-	-	-	-
	0632	CONTRACTOR SERVICES	81.21	81.21	-	-	81.21
	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-	-
	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	154,800.81	152,231.81	23,800.00	-	176,031.81
	0642	EQUIPMENT (UNDER \$1,000)	68,199.19	67,564.69	5,203.98	-	72,768.67
	0643	COMPUTER EQUIPMENT (OVER \$1,000)	22,830.99	22,554.99	11,237.85	-	33,792.84
	0644	COMPUTER HARDWARE (UNDER \$1,000)	52,343.94	52,813.94	9,396.85	-	62,210.79
	0651	BUSES	-	-	-	-	-
	0652	OTHER MOTOR VEHICLES	49,440.51	52,174.01	-	-	52,174.01
	0660	LAND	-	-	-	-	-
	0671	LAND IMPROVEMENTS	-	-	-	-	-
	0672	NEW SIDEWALKS & RETAINING WALL	-	-	-	-	-
	0673	PARKING LOTS AND DRIVEWAYS - NEW	-	-	-	-	-
	0674	SEWAGE TREATMENT PLANT	-	-	75,000.00	-	75,000.00
	0675	FENCE & UNDERGROUND TANKS	3,547.00	3,547.00	-	-	3,547.00
	0676	OTHER PERMANENT IMPROVEMENTS	129,190.65	131,120.65	49,000.00	-	180,120.65
	0677	REPLACEMENT SYSTEMS	139,490.46	143,845.46	3,651.00	-	147,496.46
	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	812,630.93	796,906.93	-	3,042.96	793,863.97
	0682	HEATING/COOLING/AIR CONDITIONING	-	8,000.00	-	-	8,000.00
	0684	REPLACEMENT ROOFING & SYSTEMS	5,420,862.68	5,427,577.68	-	53,036.76	5,374,540.92
	0685	FLOORING/STRUCTURAL ALTERATION	604,722.13	599,722.13	15,046.00	-	614,768.13
	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	1,224.24	-	-	1,224.24
	0986	RESERVES - FUND B GAIN/LOSS	207,791.58	207,795.53	0.64	-	207,796.17
	0990	FUND BALANCE UNAPPROPRIATED	201,870.17	221,870.34	-	83,089.28	138,781.06
	0997	RESERVES - PROJECTS	-	-	-	-	-
9200	0730	DUES & FEES	-	-	-	-	-
9700		TRANSFER FUNDS					
	0910	TRANSFERS TO GENERAL OPERATING FUND	11,476,515.00	12,199,097.00	-	-	12,199,097.00
	0920	TRANSFERS TO DEBT SERVICE FUND	7,824,500.00	7,824,500.00	-	-	7,824,500.00
	0960	TRANSFERS TO INTERBUDGETARY FUND	-	-	-	-	-
		TOTAL - CAPITAL PROJECT FUNDS	\$ 27,172,041.49	\$ 27,914,627.61	\$ 192,336.32	\$ 139,169.00	\$ 27,967,794.93

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 2
Board Meeting December 9, 2013

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3421	<u>Tax Redemptions</u>		<u>\$ 3,210.23</u>
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>\$ 3,210.23</u>
	<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>		
	.... Discretionary	\$ 3,210.23	
3431	<u>Interest on Investments</u>		<u>\$ 957.09</u>
	0986 Reserves - Fund B Gain/Loss	7400 Facilities Acquisition and Construction	\$ 0.64
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	956.45
			<u>\$ 957.09</u>
	<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>		
	.... Discretionary	\$ 957.09	
3610	<u>Transfers from General Operating Fund</u>		<u>\$ 25,000.00</u>
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	<u>\$ 25,000.00</u>
	<i>Explanation: To appropriate transfer for Self Help Project - Niceville HS baseball batting cage roof.</i>		
	4303 Niceville HS - Baseball Roof	\$ 25,000.00	
3731	<u>Sale of Land</u>		<u>\$ 24,000.00</u>
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	<u>\$ 24,000.00</u>
	<i>Explanation: To appropriate revenue for sale of land based on actual collections.</i>		
	4302 Baker School - School Sign	\$ 24,000.00	
II. Amendments Between Appropriations & Reserves			
	.... <u>Discretionary</u>		
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>\$ (87,255.96)</u>
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	2326 Wireless Infrastructure	\$ 12,255.96	4308 Baker - Replace Sewer Plant - P5/T01 <u>75,000.00</u>
			Total Projects transferred to/(from) <u>\$ 87,255.96</u>
1321	<u>Surveillance Equipment - BD</u>		
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	<u>\$ 8,500.00</u>
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (8,500.00)	
1345	<u>Technology Equipment - BD</u>		
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 9,257.75
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	2,172.45
			<u>\$ 11,430.20</u>
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (11,430.20)	
1391	<u>Computer Lab - BD</u>		
	0643 Computer Hardware (Over \$1,000)	7400 Facilities Acquisition and Construction	<u>\$ 11,376.95</u>
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (11,376.95)	

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 2
Board Meeting December 9, 2013

Account	Object	Function	Increase (Decrease)
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (69,001.13)
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	1321 Surveillance Equipment - BD	\$ 8,500.00	2394 Band Instruments - BD 4,003.98
	1345 Technology Equipment - BD	11,430.20	3312 Capital Improvements - BD 8,690.00
	1391 Computer Lab - BD	11,376.95	4304 Bus Security Cameras - BD 25,000.00
			<i>Total Projects transferred to/(from) \$ 69,001.13</i>
2310	<u>District Wide - Minor Repair/Maint.</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 3,651.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(3,651.00)
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2326	<u>Wireless Infrastructure</u>		
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	\$ 12,255.96
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	.... Discretionary	\$ (12,255.96)	
2353	<u>District Wide - Portable Repairs & Relocations</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (6,356.00)
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	6,356.00
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2393	<u>Band Instrument Replacement</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (1,200.00)
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	1,200.00
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2394	<u>Band Instruments - BD</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 4,003.98
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (4,003.98)	
2395	<u>Safety/ADA - District Wide</u>		
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	\$ (20,000.00)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	20,000.00
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
3312	<u>Capital Improvements - BD</u>		
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	\$ 8,690.00
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (8,690.00)	
4304	<u>Bus Security Cameras - BD</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 25,000.00
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (25,000.00)	

Explanation of Budget Amendment as Follows:
 Part III - Capital Project Funds
 Amendment Number 2
 Board Meeting December 9, 2013

Account	Object	Function	Increase (Decrease)
4308	<u>Baker - Replace Sewer Plant - P5/T01</u>		
	0674 Sewage Treatment Plant	7400 Facilities Acquisition and Construction	\$ 75,000.00
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	.... Discretionary	\$ (75,000.00)	
7343	<u>Intercom Upgrade - District Wide</u>		
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	\$ (5,971.37)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	5,971.37
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
7351	<u>Digital Classroom - Computers</u>		
	0643 Computer Hardware (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (139.10)
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	139.10
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		

ADOPTED BY SCHOOL BOARD:

DECEMBER 9, 2013

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2013	INCREASE	DECREASE	BUDGET AS OF 10/31/2013	
3199	MISCELLANEOUS FEDERAL DIRECT	\$ 618,519.78	\$ 618,519.78	\$ -	\$ -	\$ 618,519.78
3201	VOCATIONAL EDUCATIONAL ARTS	218,849.21	218,849.21	-	1,422.46	217,426.75
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	736,163.68	-	-	736,163.68
3231	IDEA - INDIVIDUALS WITH DISABILITIES ACT	8,902,221.52	7,360,525.35	-	-	7,360,525.35
3241	TITLE I	7,298,677.44	6,247,466.89	242,823.55	-	6,490,290.44
3251	ADULT BASIC EDUCATION	4,841.45	4,841.45	68,239.00	-	73,080.45
3269	OTHER FOOD SERVICES	-	-	-	-	-
3274	TITLE III NO CHILD LEFT BEHIND	202,287.82	202,287.82	-	66,069.03	136,218.79
3275	TITLE V INNOVATIVE EDUCATION	-	-	-	-	-
3277	TITLE II - PART A	2,496,986.09	1,727,408.88	-	21,246.00	1,706,162.88
3280	DRUG FREE SCHOOLS PROGRAM	-	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	19,920.15	51,096.56	-	-	51,096.56
3480	TECH PREP	-	-	-	-	-
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
3905	RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	-	-	-	-	-
TOTAL - OTHER SPECIAL REVENUE FUNDS		\$ 20,498,467.14	\$ 17,167,159.62	\$ 311,062.55	\$ 88,737.49	\$ 17,389,484.68

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2013	INCREASE	DECREASE	BUDGET AS OF 10/31/2013	
5100 BASIC EDUCATION (K-12)	\$ 5,567,442.88	\$ 5,295,164.56	\$ -	\$ 87,665.62	\$ 5,207,498.94	
5200 EXCEPTIONAL STUDENT EDUCATION	5,919,960.92	5,000,596.59	-	65,775.68	4,934,820.91	
5300 VOCATIONAL AND TECHNICAL EDUCATION	490,213.34	495,140.72	66,240.07	-	561,380.79	
5400 ADULT GENERAL EDUCATION	-	-	-	-	-	
5500 PRE-KINDERGARTEN	163,107.40	160,375.00	-	-	160,375.00	
5900 OTHER INSTRUCTION	-	-	-	-	-	
6100 PUPIL PERSONNEL SERVICES	127,175.09	131,505.33	-	8,989.09	122,516.24	
6110 ATTENDANCE AND SOCIAL WORK	223,976.00	237,021.30	-	-	237,021.30	
6120 GUIDANCE SERVICES	-	-	-	-	-	
6130 HEALTH SERVICES	970.00	-	-	-	-	
6140 PSYCHOLOGICAL SERVICES	-	-	-	-	-	
6150 PARENTAL INVOLVEMENT	195,508.52	172,989.58	-	14,134.54	158,855.04	
6200 INSTRUCTIONAL MEDIA SERVICE	22,657.00	21,657.00	-	2,457.00	19,200.00	
6300 INSTR & CURR DEVEL SERVICE (SUPT)	3,859,069.92	3,202,729.40	54,230.90	-	3,256,960.30	
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	899,938.81	641,332.13	-	132.61	641,199.52	
6500 INSTRUCTION RELATED TECHNOLOGY	155,930.93	155,930.93	-	-	155,930.93	
7200 GENERAL ADMINISTRATION (SUPT)	2,648,319.03	1,495,877.54	280,008.63	-	1,775,886.17	
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	19,816.24	1,000.00	-	20,816.24	
7801 TRANSPORTATION - NORTH	3,650.00	2,200.00	-	-	2,200.00	
7802 TRANSPORTATION - CENTRAL	1,600.00	600.00	-	-	600.00	
7803 TRANSPORTATION - SOUTH	3,350.00	1,850.00	-	-	1,850.00	
7900 OPERATION OF PLANT	-	-	-	-	-	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	143,373.30	132,373.30	-	-	132,373.30	
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 20,498,467.14	\$ 17,167,159.62	\$ 401,479.60	\$ 179,154.54	\$ 17,389,484.68	

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 2
Board Meeting December 9, 2013

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3201	<u>Vocational Educational Arts</u>		<u>\$ (1,422.46)</u>
	0510 Supplies	5300 Vocational	\$ (1,361.31)
	0791 Indirect Costs	7200 General Administration	(61.15)
			<u>\$ (1,422.46)</u>
<i>Explanation: To close fiscal year 2012-2013 Carl Perkins - Secondary Section 131.</i>			
	3422 Secondary Ed (Carl Perkins)		\$ (1,422.46)
3241	<u>Title I</u>		<u>\$ 242,823.55</u>
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 1,000.00
	0310 Professional & Technical Service	5100 Basic Education (K-12)	(23,154.92)
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	(2,250.00)
	0510 Supplies	5100 Basic Education (K-12)	(64,874.16)
	0643 Computer Hardware (Over \$1,000)	5100 Basic Education (K-12)	(3,900.00)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	47,384.59
	0693 Software Subscriptions	5100 Basic Education (K-12)	(48.95)
	0510 Supplies	7200 General Administration	301,865.00
	0791 Indirect Costs	7200 General Administration	(14,198.01)
	0390 Other Purchased Service	7800 Pupil Transp Services - School	1,000.00
			<u>\$ 242,823.55</u>
<i>Explanation: To close fiscal year 2012-2013 Title I N&D and Title I SES 15% Set-Aside and appropriate fiscal year 2013-2014 Title I per project award notifications.</i>			
	3409 Title I - N & D	4401 Title I	\$ 345,735.00
	3410 Title I SES 15% Set-Aside	4408 Title I Part A Homeless Set-Aside	\$ 11,900.00
3251	<u>Adult Basic Education</u>		<u>\$ 68,239.00</u>
	0331 Out of County Travel	5300 Vocational	\$ 800.00
	0510 Supplies	5300 Vocational	18,671.61
	0641 Equipment (Over \$1,000)	5300 Vocational	30,156.00
	0642 Equipment (Under \$1,000)	5300 Vocational	8,181.04
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	4,200.00
	0693 Software Subscriptions	5300 Vocational	5,502.50
	0791 Indirect Costs	7200 General Administration	727.85
			<u>\$ 68,239.00</u>
<i>Explanation: To appropriate fiscal year 2013-2014 Carl Perkins - Adult per project award notification.</i>			
	4407 Carl Perkins - Adult		\$ 68,239.00
3274	<u>Title III No Child Left Behind</u>		<u>\$ (66,069.03)</u>
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (3,285.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(170.00)
	0220 Social Security	5100 Basic Education (K-12)	(251.00)
	0310 Professional & Technical Service	5100 Basic Education (K-12)	(3,571.00)
	0510 Supplies	5100 Basic Education (K-12)	(17,264.14)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	(262.93)
	0692 Software (Under \$1,000)	5100 Basic Education (K-12)	(500.00)
	0102 Salary - Other Compensation	6100 Pupil Personnel Services	(3,978.11)
	0210 Florida Retirement System	6100 Pupil Personnel Services	(206.08)
	0220 Social Security	6100 Pupil Personnel Services	(304.90)
	0350 Repair and Maintenance	6100 Pupil Personnel Services	(1,000.00)
	0370 Postage	6100 Pupil Personnel Services	(500.00)
	0390 Other Purchased Service	6100 Pupil Personnel Services	(2,000.00)
	0693 Software Subscriptions	6100 Pupil Personnel Services	(1,000.00)
	0102 Salary - Other Compensation	6150 Parental Involvement	(2,716.09)
	0210 Florida Retirement System	6150 Parental Involvement	(140.70)
	0220 Social Security	6150 Parental Involvement	(208.59)
	0310 Professional & Technical Service	6150 Parental Involvement	(6,030.00)
	0510 Supplies	6150 Parental Involvement	(2,339.16)
	0610 Library Books	6200 Instructional Media Services	(2,457.00)
	0730 Dues and Fees	6300 Instruction & Curriculum	(300.00)
	0220 Social Security	6400 Instructional Staff Training Services	(29.00)
	0330 In County Travel	6400 Instructional Staff Training Services	(2,000.00)
	0331 Out of County Travel	6400 Instructional Staff Training Services	(5,222.00)

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 2
Board Meeting December 9, 2013

Account	Object	Function	Increase (Decrease)
	0510 Supplies	6400 Instructional Staff Training Services	(8.27)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(2,000.00)
	0510 Supplies	7200 General Administration	(7,401.00)
	0791 Indirect Costs	7200 General Administration	(924.06)
			<u>\$ (66,069.03)</u>

Explanation: To close fiscal year 2012-2013 Title III - English Language.

3418 Title III - English Language \$ (66,069.03)

3277	Title II - Part A		<u>\$ (21,246.00)</u>
	0510 Supplies	6300 Instruction & Curriculum	<u>\$ (21,246.00)</u>

Explanation: To adjust fiscal year 2013-2014 Title II grant per project award notification.

4405 Title II \$ (21,246.00)

II. Amendments Between Appropriations & Reserves

2486 DoDEA - Promoting K-12 Student Achievement

0131	Salary - Instructional	6300 Instruction & Curriculum	\$ 126,135.00
0210	Florida Retirement System	6300 Instruction & Curriculum	12,710.00
0220	Social Security	6300 Instruction & Curriculum	9,648.00
0231	Group Insurance - Health	6300 Instruction & Curriculum	18,605.00
0232	Group Insurance - Life	6300 Instruction & Curriculum	60.00
0233	Group Insurance - Dental	6300 Instruction & Curriculum	460.00
0234	Group Insurance - Other	6300 Instruction & Curriculum	(109,388.92)
0310	Professional & Technical Service	6300 Instruction & Curriculum	(58,229.08)
			<u>\$ -</u>

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

2487 AFRL/RWK STEM Explorer Center

0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ (955.50)
0210	Florida Retirement System	5100 Basic Education (K-12)	454.84
0220	Social Security	5100 Basic Education (K-12)	500.66
			<u>\$ -</u>

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

4401 Title I

0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (21,131.00)
0131	Salary - Instructional	5100 Basic Education (K-12)	(31,779.90)
0210	Florida Retirement System	5100 Basic Education (K-12)	(3,677.72)
0220	Social Security	5100 Basic Education (K-12)	(3,890.53)
0231	Group Insurance - Health	5100 Basic Education (K-12)	(12,626.36)
0232	Group Insurance - Life	5100 Basic Education (K-12)	(42.12)
0233	Group Insurance - Dental	5100 Basic Education (K-12)	(334.84)
0310	Professional & Technical Service	5100 Basic Education (K-12)	(3,605.50)
0390	Other Purchased Service	5100 Basic Education (K-12)	49.72
0510	Supplies	5100 Basic Education (K-12)	38,399.89
0641	Equipment (Over \$1,000)	5100 Basic Education (K-12)	7,905.00
0644	Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	13,738.00
0692	Software (Under \$1,000)	5100 Basic Education (K-12)	1,768.70
0750	Other Personnel Services	5100 Basic Education (K-12)	(5,000.00)
0510	Supplies	5200 Exceptional Child	(1,500.00)
0694	Software Apps. - Tablets	5200 Exceptional Child	1,500.00
0220	Social Security	5500 Prekindergarten	1.57
0510	Supplies	5500 Prekindergarten	(109.58)
0750	Other Personnel Services	5500 Prekindergarten	108.01
0310	Professional & Technical Service	6150 Parental Involvement	775.00
0390	Other Purchased Service	6150 Parental Involvement	125.00
0510	Supplies	6150 Parental Involvement	(1,055.20)
0693	Software Subscriptions	6150 Parental Involvement	155.20
0130	Salary - Overtime	6300 Instruction & Curriculum	237.03
0210	Florida Retirement System	6300 Instruction & Curriculum	16.47
0220	Social Security	6300 Instruction & Curriculum	18.14
0310	Professional & Technical Service	6300 Instruction & Curriculum	10,000.00
0370	Postage	6300 Instruction & Curriculum	(271.64)

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 2
Board Meeting December 9, 2013

Account	Object	Function	Increase (Decrease)
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	(17.78)
	0331 Out of County Travel	6400 Instructional Staff Training Services	780.00
	0510 Supplies	6400 Instructional Staff Training Services	395.44
	0730 Dues and Fees	6400 Instructional Staff Training Services	69.00
	0750 Other Personnel Services	6400 Instructional Staff Training Services	9,000.00
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4405	<u>Title II</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (1.22)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	1.22
	0360 Lease and Rental Agreements	6300 Instruction & Curriculum	752.00
	0644 Computer Hardware (Under \$1,000)	6300 Instruction & Curriculum	(752.00)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4409	<u>Title I - N & D</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (90.23)
	0750 Other Personnel Services	5300 Vocational	90.23
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4412	<u>Homeless Children & Youth</u>		
	0331 Out of County Travel	6300 Instruction & Curriculum	\$ 272.70
	0390 Other Purchased Service	6300 Instruction & Curriculum	(272.70)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4417	<u>Title I - Special School Allocation</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 14,830.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	1,031.00
	0220 Social Security	5100 Basic Education (K-12)	1,134.00
	0390 Other Purchased Service	5100 Basic Education (K-12)	42.73
	0510 Supplies	5100 Basic Education (K-12)	(17,110.99)
	0520 Textbooks	5100 Basic Education (K-12)	7.63
	0750 Other Personnel Services	5100 Basic Education (K-12)	65.63
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4418	<u>Title III - English Language</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (4,600.00)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	5,400.00
	0693 Software Subscriptions	5100 Basic Education (K-12)	3,000.00
	0693 Software Subscriptions	6150 Parental Involvement	(2,700.00)
	0390 Other Purchased Service	6300 Instruction & Curriculum	194.50
	0730 Dues and Fees	6300 Instruction & Curriculum	(194.50)
	0331 Out of County Travel	6400 Instructional Staff Training Services	(1,100.00)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4475	<u>IDEA Part B</u>		
	0102 Salary - Other Compensation	5200 Exceptional Child	\$ 391.76
	0210 Florida Retirement System	5200 Exceptional Child	27.54
	0220 Social Security	5200 Exceptional Child	7.55
	0231 Group Insurance - Health	5200 Exceptional Child	(37.40)
	0234 Group Insurance - Other	5200 Exceptional Child	37.40
	0510 Supplies	5200 Exceptional Child	(66,202.53)
	0131 Salary - Instructional	6300 Instruction & Curriculum	47,606.26
	0210 Florida Retirement System	6300 Instruction & Curriculum	4,888.78
	0220 Social Security	6300 Instruction & Curriculum	3,641.99
	0231 Group Insurance - Health	6300 Instruction & Curriculum	9,400.70
	0232 Group Insurance - Life	6300 Instruction & Curriculum	26.95
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	211.00
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:
 Part IV - Other Special Revenue Funds
 Amendment Number 2
 Board Meeting December 9, 2013

Account	Object	Function	Increase (Decrease)
4470	<u>Race to the Top - LUIS - Year 3</u>		
	0643 Computer Hardware (Over \$1,000)	8200 Administrative Technology Services	\$ 40,373.30
	0691 Software (Over \$1,000)	8200 Administrative Technology Services	(40,373.30)
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

DECEMBER 9, 2013

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2013	INCREASE	DECREASE	BUDGET AS OF 10/31/2013	
3261	SCHOOL LUNCH REIMBURSEMENT	\$ 4,649,297.00	\$ 4,649,297.00	\$ -	\$ -	\$ 4,649,297.00
3262	SCHOOL BREAKFAST REIMBURSEMENT	1,311,227.00	1,311,227.00	-	-	1,311,227.00
3263	FOOD SERVICE AFTER SCHOOL SNACK REIMBURSEMENT	87,427.00	87,427.00	-	-	87,427.00
3265	USDA DONATED COMMODITIES	639,692.00	639,692.00	-	-	639,692.00
3267	SUMMER FOOD SERVICE PROGRAM	110,744.37	131,655.85	-	-	131,655.85
3268	NUTRITION EDUC & TRNG PROGRAM	-	-	-	-	-
3269	OTHER FOOD SERVICES	-	-	-	-	-
3338	STATE LUNCH SUPPLEMENT - FS	58,927.00	58,927.00	-	-	58,927.00
3339	STATE BREAKFAST SUPPLEMENT - FS	42,890.00	42,890.00	-	-	42,890.00
3399	OTHER MISCELLANEOUS REVENUE	-	-	-	-	-
3431	INTEREST ON INVESTMENT	-	-	-	-	-
3451	STUDENT MEALS	4,176,682.00	4,176,682.00	-	-	4,176,682.00
3456	OTHER FOOD SALES	-	-	-	-	-
3457	CATERING	30,208.68	33,638.93	2,249.41	-	35,888.34
3459	SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-
3460	ONLINE CREDIT CARD FEES	4,132.00	13,036.00	8,908.00	-	21,944.00
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
3496	SOFT DRINK COMMISSIONS	20,000.00	20,000.00	-	-	20,000.00
3497	REFUND-PRIOR YEAR EXPENDITURES	-	-	77.36	-	77.36
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	\$ 12,403,490.83	\$ 11,234.77	\$ -	\$ 12,414,725.60

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2013	INCREASE	DECREASE	BUDGET AS OF 10/31/2013	
0100 SALARY - NON-INSTRUCTIONAL	\$ 1,258,276.00	\$ 1,211,605.00	\$ -	\$ 6,477.00	\$ 1,205,128.00	
0102 SALARY - OTHER COMPENSATION	-	4,399.74	103.40	-	4,503.14	
0103 SALARY - SUPPLEMENTS	3,430.00	3,430.00	-	550.00	2,880.00	
0111 SALARY - ADMINISTRATIVE/MANAGERIAL	888,687.00	888,687.00	-	128,101.66	760,585.34	
0117 WORKSHOPS	42.00	4,683.42	1,260.00	-	5,943.42	
0121 SALARY - RETIREMENT BONUS	7,712.22	7,712.22	3,447.14	-	11,159.36	
0122 SALARY - SICK LEAVE PAYOFF	13,472.82	13,472.82	13,604.78	-	27,077.60	
0123 SALARY - ANNUAL LEAVE PAYOFF	-	-	-	-	-	
0130 SALARY - OVERTIME	-	-	571.44	-	571.44	
0161 SALARY - PROFESSIONAL/TECHNICAL	106,320.00	106,320.00	-	-	106,320.00	
0200 FRINGE BENEFITS	-	-	-	-	-	
0210 FLORIDA RETIREMENT SYSTEM	157,844.45	154,945.22	-	9,790.80	145,154.42	
0220 FICA (SOCIAL SECURITY)	175,632.14	172,754.80	-	9,634.96	163,119.84	
0231 GROUP INSURANCE - HEALTH & HOSPITAL	671,938.00	655,126.47	-	32,489.00	622,637.47	
0232 GROUP INSURANCE - LIFE	2,919.00	2,861.00	48.00	-	2,909.00	
0233 GROUP INSURANCE - DENTAL	22,407.00	21,945.00	-	1,319.00	20,626.00	
0234 GROUP INSURANCE - OTHER	1,313.00	1,436.53	-	101.00	1,335.53	
0310 PROFESSIONAL & TECHNICAL SERVICES	5,782,389.58	5,803,301.06	9,381.61	-	5,812,682.67	
0330 IN COUNTY TRAVEL	9,055.00	9,055.00	-	-	9,055.00	
0331 OUT OF COUNTY TRAVEL	4,131.00	4,131.00	-	-	4,131.00	
0350 REPAIR AND MAINTENANCE	-	-	23,287.50	-	23,287.50	
0354 MAINTENANCE / VEHICLE REPAIR	8,000.00	8,000.00	-	-	8,000.00	
0356 INSPECTION/REPAIR FIRE EXTINGUISHER	-	-	-	-	-	
0357 SUPPORT MANAGED - COMPUTERS	-	1,342.44	-	-	1,342.44	
0360 LEASE AND RENTAL AGREEMENTS	3,280.72	3,280.72	1,498.32	-	4,779.04	
0363 SEAT MANAGED - COMPUTERS	95,000.00	93,657.56	-	-	93,657.56	
0370 POSTAGE	650.00	650.00	-	-	650.00	
0371 TELEPHONE	16,400.00	16,400.00	-	-	16,400.00	
0372 TELEPHONE MAINTENANCE	250.00	250.00	-	-	250.00	
0373 TELEPHONE LONG DISTANCE	200.00	200.00	-	-	200.00	
0375 CELLULAR TELEPHONE	2,376.00	2,376.00	-	-	2,376.00	
0381 WATER AND SEWAGE	1,732.00	1,732.00	-	-	1,732.00	
0382 GARBAGE	10,663.00	10,663.00	-	-	10,663.00	
0390 OTHER PURCHASED SERVICE	11,138.20	11,138.20	-	-	11,138.20	
0392 SHIPPING CHARGES	-	-	-	-	-	
0393 CONTRACTS - NONPROFESSIONAL SERVICE	-	-	4,620.00	-	4,620.00	
0410 NATURAL GAS	5,160.00	5,160.00	-	-	5,160.00	
0430 ELECTRICITY	78,980.00	78,980.00	-	-	78,980.00	
0450 GASOLINE	15,801.54	15,801.54	-	-	15,801.54	
0460 DIESEL FUEL	14,493.14	14,493.14	-	-	14,493.14	
0510 SUPPLIES	204,379.41	207,809.66	-	2,382.20	205,427.46	
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	-	-	639,692.00	
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	78,471.90	9,660.70	-	88,132.60	
0642 EQUIPMENT (UNDER \$1,000)	-	-	-	-	-	
0643 COMPUTER HARDWARE (OVER \$1,000)	-	-	-	-	-	
0644 COMPUTER HARDWARE (UNDER \$1,000)	2,124.00	2,124.00	-	-	2,124.00	
0652 OTHER MOTOR VEHICLES	41,518.80	41,518.80	-	-	41,518.80	
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	-	3,120.00	-	-	3,120.00	
0684 REPLACEMENT ROOFING & SYSTEMS	15,839.73	15,839.73	-	-	15,839.73	
0685 FLOORING/STRUCTURAL ALTERATION	-	-	-	-	-	
0692 SOFTWARE (UNDER \$1,000)	861.28	861.28	-	-	861.28	
0693 SOFTWARE SUBSCRIPTIONS	3,000.00	707.47	-	-	707.47	

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2013	INCREASE	DECREASE	BUDGET AS OF 10/31/2013	
0730 DUES AND FEES	40,000.00	40,000.00	-	-	40,000.00	
0731 ON-LINE CREDIT CARD FEES	4,132.00	15,328.53	8,908.00	-	24,236.53	
0732 MOTOR VEHICLE TAGS AND FEES	-	-	-	-	-	
0738 COMMISSION EXPENSE	-	-	-	-	-	
0750 OTHER PERSONNEL SERVICES (TEMP)	69,123.00	69,123.00	-	-	69,123.00	
0790 MISCELLANEOUS EXPENSE	-	-	-	-	-	
0791 INDIRECT COST	279,202.00	279,202.00	-	-	279,202.00	
0792 STATE SALES TAX	-	-	-	-	-	
0990 FUND BALANCE UNAPPROPRIATED	1,427,845.55	1,485,339.96	125,689.50	-	1,611,029.46	
0991 RESERVES - INVENTORY	126,735.81	126,735.81	-	-	126,735.81	
0997 RESERVES - PROJECTS	58,865.26	58,865.26	-	-	58,865.26	
TOTAL - FOOD SERVICE FUND	\$ 12,370,245.10	\$ 12,403,490.83	\$ 202,080.39	\$ 190,845.62	\$ 12,414,725.60	

Explanation of Budget Amendment as Follows:

Part IV - School Food Service Fund

Amendment Number 2

Board Meeting December 9, 2013

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3457	<u>Catering</u>		<u>\$ 2,249.41</u>
	0510 Supplies	7610 Food Service - Departments	<u>\$ 2,249.41</u>
	<i>Explanation: To appropriate revenue for Catering based on actual collections.</i>		
	7502 Catering		\$ 2,249.41
3460	<u>On-Line Credit Card Fees</u>		<u>\$ 8,908.00</u>
	0731 On-Line Credit Card Fees	7610 Food Service - Departments	<u>\$ 8,908.00</u>
	<i>Explanation: To appropriate revenue for On-Line Credit Card Fees based on actual collections.</i>		
	3510 Sodexo Exclusions		\$ 8,908.00
3497	<u>Refund - Prior Year Expenditures</u>		<u>\$ 77.36</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	<u>\$ 77.36</u>
	<i>Explanation: To appropriate refund of a prior year expenditure based on actual collections.</i>		
	.... Discretionary		\$ 77.36

II. Amendments Between Appropriations & Reserves

.... Discretionary

0100	Salary - Non-Instructional	7600 Food Service (Schools)	\$ (6,477.00)
0102	Salary - Other Compensation	7600 Food Service (Schools)	103.40
0103	Salary - Supplements	7600 Food Service (Schools)	(550.00)
0111	Salary - Administrative Manager	7600 Food Service (Schools)	(128,101.66)
0117	Workshops	7600 Food Service (Schools)	1,260.00
0130	Salary - Overtime	7600 Food Service (Schools)	571.44
0210	Florida Retirement System	7600 Food Service (Schools)	(9,790.80)
0220	Social Security	7600 Food Service (Schools)	(9,634.96)
0231	Group Insurance - Health	7600 Food Service (Schools)	(32,489.00)
0232	Group Insurance - Life	7600 Food Service (Schools)	48.00
0233	Group Insurance - Dental	7600 Food Service (Schools)	(1,319.00)
0234	Group Insurance - Other	7600 Food Service (Schools)	(101.00)
0371	Telephone	7600 Food Service (Schools)	2.37
0393	Contracts - Nonprofessional	7600 Food Service (Schools)	4,480.00
0510	Supplies	7600 Food Service (Schools)	19.96
0121	Salary - Retirement Bonus	7610 Food Service - Departments	3,447.14
0122	Salary - Sick Leave Payoff	7610 Food Service - Departments	13,604.78
0350	Repair and Maintenance	7610 Food Service - Departments	23,287.50
0360	Lease and Rental Agreements	7610 Food Service - Departments	1,498.32
0371	Telephone	7610 Food Service - Departments	(2.37)
0393	Contracts - Nonprofessional	7610 Food Service - Departments	140.00
0510	Supplies	7610 Food Service - Departments	(19.96)
0990	Fund Balance - Unappropriated	9890 Reserves	<u>125,612.14</u>
			<u>\$ (14,410.70)</u>

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

3510 Sodexo Exclusions \$ 14,410.70

3510 Sodexo Exclusions

0641	Equipment (Over \$1,000)	7600 Food Service (Schools)	\$ 9,660.70
0310	Professional & Technical Service	7610 Food Service - Departments	<u>4,750.00</u>
			<u>\$ 14,410.70</u>

Explanation: Appropriation of excluded expenditure(s) per contract.

.... Discretionary \$ (14,410.70)

Explanation of Budget Amendment as Follows:

Part IV - School Food Service Fund

Amendment Number 2

Board Meeting December 9, 2013

Account	Object	Function	Increase (Decrease)
7502	<u>Catering</u>		
	0310 Professional & Technical Service	7610 Food Service - Departments	\$ 4,631.61
	0510 Supplies	7610 Food Service - Departments	<u>(4,631.61)</u>
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

DECEMBER 9, 2013