



Agenda Item Details

Meeting	Jan 13, 2014 - Regular Meeting
Category	7. Consent Agenda
Subject	7.8 Budget Amendment #3 - 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	612,571.57
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #3 - 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 November 2013:

General Fund	\$ 76,383.80
Debt Service Funds	.12
Capital Projects Funds	2,999.03
Other Special Revenue Funds - Federal	522,919.52
Other Special Revenue Funds - Food Service	<u>10,269.10</u>
Total - All Funds	<u>\$612,571.57</u>

 [!B-A 3 Nov 2013.pdf \(1,126 KB\)](#)

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 #3

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2013	INCREASE	DECREASE	BUDGET AS OF 11/30/2013	
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	47,094.66	-	-	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	22,139.86	2,545.00	-	24,684.86
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	5,000.00	-	15,000.00
3429	TECHNOLOGY FEES - CHOICE HS & TECH. CNTR.	10,000.00	10,000.00	5,000.00	-	15,000.00
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	178.80	12.00	-	190.80
3448	DONATIONS	5,682.70	51,579.89	4,192.00	-	55,771.89
3449	STUDENT/PARENT IPAD/LAPTOP INSURANCE	5,600.00	6,950.00	-	-	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	318,125.26	14,316.38	-	332,441.64
3466	PURCHASED OTHER POSITIONS - EXTERNAL	73,276.94	73,276.94	8,000.00	-	81,276.94
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	5,000.00	-	15,000.00
3475	BLUEWATER CHILD CARE	311,000.00	311,000.00	-	-	311,000.00
3476	EDGE CHILD CARE	167,000.00	159,000.00	-	-	159,000.00
3477	PLEW CHILD CARE	222,000.00	222,000.00	-	-	222,000.00
3478	WRIGHT CHILD CARE	97,000.00	89,000.00	-	-	89,000.00
3484	FINANCIAL AID FEES	10,000.00	10,000.00	5,000.00	-	15,000.00
3485	RESTITUTION PAYMENTS - OTHER	100.00	100.00	30.00	-	130.00
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 10/31/2013	INCREASE	DECREASE	BUDGET AS OF 11/30/2013	
3490 MISCELLANEOUS REVENUE	2,608.14	8,404.85	13,191.04	-	21,595.89	
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	661.05	-	2,205.90	
3494 FEDERAL INDIRECT COST REIMBURSEMENT	300,000.00	300,000.00	-	-	300,000.00	
3495 TRANSPORTATION - REPAIRS DEPT./OTHER	7,102.92	16,341.75	6,296.87	-	22,638.62	
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	15,115.06	7,139.46	-	22,254.52	
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	\$ 289,403,953.01	\$ 76,383.80	\$ -	\$ 289,480,336.81	

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2013	INCREASE	DECREASE	BUDGET AS OF 11/30/2013
5100 BASIC EDUCATION (K-12)	\$ 132,902,972.01	\$ 134,709,216.69	\$ 575,169.01	\$ -	\$ 135,284,385.70
5101 CHARTER SCHOOL FEDERAL IMPACT	-	-	-	-	-
5102 NORTHWEST FLORIDA BALLET FACILITY	-	-	-	-	-
5103 BASIC INSTRUCTION	-	-	-	-	-
5200 EXCEPTIONAL CHILD	15,915,929.48	15,981,385.24	127,870.40	-	16,109,255.64
5300 VOCATIONAL AND TECHNICAL EDUCATION	4,792,305.72	4,928,262.03	12,996.24	-	4,941,258.27
5400 ADULT GENERAL EDUCATION	6,899.94	6,899.94	-	-	6,899.94
5500 PREKINDERGARTEN	413,646.58	413,359.78	-	-	413,359.78
5900 OTHER INSTRUCTION	1,310,453.42	1,583,863.95	22,307.00	-	1,606,170.95
6100 PUPIL PERSONNEL SERVICES	1,719,611.61	1,817,190.44	-	74,789.16	1,742,401.28
6110 ATTENDANCE AND SOCIAL WORK	323,195.20	332,337.40	-	-	332,337.40
6120 GUIDANCE SERVICES	2,746,982.64	2,993,457.64	-	-	2,993,457.64
6130 HEALTH SERVICES	1,369,695.01	1,381,185.87	13,441.19	-	1,394,627.06
6140 PSYCHOLOGICAL SERVICES	840,528.89	850,138.51	-	-	850,138.51
6141 TESTING	100,977.00	100,977.00	-	-	100,977.00
6150 PARENTAL INVOLVEMENT	900.00	900.00	-	200.00	700.00
6200 INSTRUCTIONAL MEDIA SERVICE	1,284,179.48	1,324,521.24	8,326.94	-	1,332,848.18
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	7,430,901.16	7,266,019.06	10,465.63	-	7,276,484.69
6303 STAFF DEVELOPMENT - CURRICULUM	-	-	-	-	-
6400 INSTR STAFF TRAINING SERVICES	941,419.46	953,758.93	-	8,260.50	945,498.43
6500 INSTRUCTIONAL RELATED TECHNOLOGY	847,552.73	883,832.10	-	61,677.00	822,155.10
7100 SCHOOL BOARD	3,626,739.59	3,641,695.45	700.00	-	3,642,395.45
7200 GENERAL ADMINISTRATION (SUPT)	414,461.70	414,859.09	2,318.77	-	417,177.86
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	15,395,869.18	15,885,346.06	24,473.02	-	15,909,819.08
7400 FACILITIES ACQUISITION & CONSTRUCTION	456,968.74	468,190.38	2,500.00	-	470,690.38
7500 FISCAL SERVICES (FINANCE DEPT)	2,011,930.61	2,026,595.41	-	-	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	141,431.21	-	-	141,431.21
7730 STAFF SERVICES	4,963,505.90	5,026,805.04	23,677.46	-	5,050,482.50
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	761,717.35	769,168.75	-	-	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	4,822,603.94	-	-	4,822,603.94
7802 TRANSPORTATION - CENTRAL	2,523,647.36	2,546,648.97	811.40	-	2,547,460.37
7803 TRANSPORTATION - SOUTH	3,841,835.13	3,859,279.31	13,128.48	-	3,872,407.79
7900 OPERATION OF PLANT	16,475,970.69	16,283,213.22	5,985.33	-	16,289,198.55
8100 MAINTENANCE ADMINISTRATION	1,162,238.97	1,159,065.26	10,222.55	-	1,169,287.81
8120 BUILDING AND GROUND MAINTENANCE	6,308,305.39	6,511,251.73	33,800.00	-	6,545,051.73
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	2,785,960.02	2,804,127.02	86,943.00	-	2,891,070.02
9100 COMMUNITY SERVICE	1,905,263.81	1,937,542.87	483.05	-	1,938,025.92
9700 TRANSFER FUNDS	-	25,000.00	-	-	25,000.00
9890 RESERVES	47,442,124.21	45,082,089.20	-	754,309.01	44,327,780.19
TOTAL - GENERAL FUND	\$ 288,428,943.75	\$ 289,403,953.01	\$ 975,619.47	\$ 899,235.67	\$ 289,480,336.81

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 3
Board Meeting January 13, 2014

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3425	<u>Rent/Use Of Facility</u>		\$ 2,545.00
	0987 Reserve Schools/Departments	9890 Reserves	\$ 2,545.00
	<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>		
	.... Discretionary	\$ 2,545.00	
3428	<u>Supply Fees - CHOICE HS & Technical Center</u>		\$ 5,000.00
	0510 Supplies	5900 Other Instruction	\$ 5,000.00
	<i>Explanation: To appropriate estimated revenue for supply fees at CHOICE HS & Technical Center based on actual collections.</i>		
	2015 Adult Student Fees	\$ 5,000.00	
3429	<u>Technology Fees - CHOICE HS & Technical Center</u>		\$ 5,000.00
	0510 Supplies	5900 Other Instruction	\$ 5,000.00
	<i>Explanation: To appropriate estimated revenue for technology fees at CHOICE HS & Technical Center based on actual collections.</i>		
	2016 Adult Technology Fees	\$ 5,000.00	
3445	<u>Tests & Books - CHOICE HS & Technical Center</u>		\$ 12.00
	0510 Supplies	5900 Other Instruction	\$ 12.00
	<i>Explanation: To appropriate estimated revenue for adult education tests and books at CHOICE HS & Technical Center based on actual collections.</i>		
	2039 Career Education Equipment & Supplies	\$ 12.00	
3448	<u>Donations</u>		\$ 4,192.00
	0510 Supplies	5100 Basic Education (K-12)	\$ 3,312.00
	0510 Supplies	7730 Staff Services	880.00
			\$ 4,192.00
	<i>Explanation: To appropriate donations for Homes for Heroes (\$3,312.00) and Educational Support Employee of the Year Brunch (\$880.00) based on actual collections.</i>		
	4022 Donation - Homes for Heroes	\$ 3,312.00	4036 Ed. Support Brunch Donations \$ 880.00
3465	<u>Purchased Positions - Other</u>		\$ 14,316.38
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 9,431.00
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	1,977.03
	0210 Florida Retirement System	5100 Basic Education (K-12)	785.40
	0220 Social Security	5100 Basic Education (K-12)	888.67
	0750 Other Personnel Services	5100 Basic Education (K-12)	1,176.97
	0102 Salary - Other Compensation	7300 School Admin - Principal Office	50.00
	0210 Florida Retirement System	7300 School Admin - Principal Office	3.48
	0220 Social Security	7300 School Admin - Principal Office	3.83
			\$ 14,316.38
	<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	\$ 14,316.38	
3466	<u>Purchased Other Positions - External</u>		\$ 8,000.00
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 6,980.80
	0210 Florida Retirement System	5100 Basic Education (K-12)	485.17
	0220 Social Security	5100 Basic Education (K-12)	534.03
			\$ 8,000.00
	<i>Explanation: To appropriate for NWFSC student teaching stipends based on actual collections.</i>		
	7020 Purchased Positions - External	\$ 8,000.00	

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 3
Board Meeting January 13, 2014

Account	Object	Function	Increase (Decrease)
3471	<u>Vocational Equipment - CHOICE HS & Technical Center</u>		\$ 5,000.00
	0642 Equipment (Under \$1,000)	5900 Other Instruction	\$ 5,000.00
	<i>Explanation: To appropriate estimated revenue for vocational equipment at CHOICE HS & Technical Center based on actual collections.</i>		
	2039 Career Education Equipment & Supplies		\$ 5,000.00
3484	<u>Financial Aid Fees</u>		\$ 5,000.00
	0790 Miscellaneous Expense	5900 Other Instruction	\$ 5,000.00
	<i>Explanation: To appropriate estimated revenue for Financial Aid Fees based on actual collections.</i>		
	3005 Financial Aid Trust Fund		\$ 5,000.00
3485	<u>Restitution Payments - Other</u>		\$ 30.00
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 30.00
	<i>Explanation: To appropriate revenue received for restitution based on actual collections.</i>		
	.... Discretionary		\$ 30.00
3490	<u>Miscellaneous Revenue</u>		\$ 13,191.04
	0510 Supplies	5100 Basic Education (K-12)	\$ 10,611.00
	0510 Supplies	7200 General Administration	26.77
	0510 Supplies	7802 Transportation - Central	75.76
	0510 Supplies	8100 Maintenance Administration	22.55
	0990 Fund Balance - Unappropriated	9890 Reserves	2,454.96
	<i>Explanation: To appropriate revenue for record requests from State of Florida (\$284.00), dealer's tax credit allowance (\$2,170.96), vending revenue (\$125.08), and NDIA Accelerator Grants (\$10,611.00) based on actual collections.</i>		
	.... Discretionary	1020 Maintenance - Vending Commission	\$ 22.55
	2042 BAO Social Fund	3032 Vending Commission - Transportation - Central	\$ 75.76
	4006 NDIA Accelerator Grant		\$ 10,611.00
3493	<u>Sale of Junk</u>		\$ 661.05
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 661.05
	<i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i>		
	.... Discretionary		\$ 661.05
3495	<u>Transportation - Repairs Dept./Other</u>		\$ 6,296.87
	0550 Repair Parts	7802 Transportation - Central	\$ 735.64
	0550 Repair Parts	7803 Transportation - South	5,561.23
	<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>		
	.... Discretionary		\$ 6,296.87
3746	<u>Health Reimbursement Arrangement</u>		\$ 7,139.46
	0310 Professional & Technical Service	7730 Staff Services	\$ 7,139.46
	<i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.</i>		
	5006 Health Reimbursement Arrangement		\$ 7,139.46

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 3
Board Meeting January 13, 2014

Account	Object	Function	Increase (Decrease)
II. Amendments Between Appropriations & Reserves			
.... <u>Discretionary</u>			
		5100 Basic Education (K-12)	\$ 458,143.00
		5200 Exceptional Child	37,500.37
		5300 Vocational	1,081.75
		6100 Pupil Personnel Services	(77,432.01)
		6130 Health Services	10.55
		6200 Instructional Media Services	5,095.98
		6300 Instruction & Curriculum	10,465.63
		6400 Instructional Staff Training Services	(8,073.68)
		6500 Instruction Related Technology	(61,677.00)
		7200 General Administration	2,292.00
		7300 School Admin - Principal Office	22,635.71
		7400 Facilities Acquisition and Construction	2,500.00
		7730 Staff Services	10,000.00
		7803 Transportation - South	7,567.25
		7900 Operation of Plant	46,685.33
		8100 Maintenance Administration	6,200.00
		8120 Building and Ground Maintenance	(6,200.00)
		8200 Administrative Technology Services	86,943.00
		9890 Reserves	(640,953.29)
			<u>\$ (97,215.41)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, appropriation of Educational Support Employee of the Year brunch (Project 4026), appropriation of Innovative Program - Spelling Bee (Project 4056), appropriation of ESE non-gifted positions through IDEA Supplemental Support - General Fund (Project 4075), appropriation of HRA Debit Card fees (Project 5006), and adjustment of stipends to actual benefit expenditures (Project 7020) by transferring to/(from) the following projects:

4026	E.R. - Ed. Support Brunch	\$ 3,000.00	4056	Innovative Program - Spelling Bee	2,500.00
4075	IDEA Supplemental Support - General Fund	89,049.00	5006	Health Reimbursement Arrangement	2,658.00
7020	Purchased Positions - External	8.41			
			Total		<u>\$ 97,215.41</u>

1084 Medicaid Reimbursement

0310	Professional & Technical Service	6130	Health Services	\$ 13,430.64
0997	Reserve - Projects	9890	Reserves	(13,430.64)
				<u>\$ -</u>

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

2002 Lottery - School Advisory Council

0644	Computer Hardware (Under \$1,000)	5100	Basic Education (K-12)	\$ 186.82
0331	Out of County Travel	6400	Instructional Staff Training Services	(186.82)
				<u>\$ -</u>

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

2011 Custodial Services

0391	Laundry / Linen	7900	Operation of Plant	\$ (3,652.42)
0642	Equipment (Under \$1,000)	7900	Operation of Plant	3,652.42
				<u>\$ -</u>

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

2013 Peer Evaluators

0231	Group Insurance - Health	6400	Instructional Staff Training Services	\$ (202.12)
0234	Group Insurance - Other	6400	Instructional Staff Training Services	202.12
				<u>\$ -</u>

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

2039 Career Education Equipment & Supplies

0330	In County Travel	5300	Vocational	\$ 710.06
0642	Equipment (Under \$1,000)	5300	Vocational	(710.06)
				<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
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Account	Object	Function	Increase (Decrease)
2051 Purchased - Other Positions			
	0210 Florida Retirement System	5100 Basic Education (K-12)	\$ (104.25)
	0220 Social Security	5100 Basic Education (K-12)	(93.00)
	0750 Other Personnel Services	5100 Basic Education (K-12)	197.25
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2088 Certification			
	0100 Salary - Non-Instructional	6400 Instructional Staff Training Services	\$ (196.61)
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	196.61
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2154 Advanced Placement			
	0331 Out of County Travel	5100 Basic Education (K-12)	\$ 1,690.00
	0510 Supplies	5100 Basic Education (K-12)	(690.00)
	0997 Reserve - Projects	9890 Reserves	(1,000.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2168 Child Care - Riverside Elementary School			
	0610 Library Books	6200 Instructional Media Services	\$ 2,736.95
	0130 Salary - Overtime	9100 Community Service	28.93
	0210 Florida Retirement System	9100 Community Service	2.01
	0220 Social Security	9100 Community Service	2.21
	0510 Supplies	9100 Community Service	(118.15)
	0610 Library Books	9100 Community Service	(2,736.95)
	0693 Software Subscriptions	9100 Community Service	85.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2170 Child Care - Northwood Elementary School			
	0510 Supplies	9100 Community Service	\$ 4,915.00
	0693 Software Subscriptions	9100 Community Service	85.00
	0997 Reserve - Projects	9890 Reserves	(5,000.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2174 Child Care - Plew Elementary School			
	0130 Salary - Overtime	9100 Community Service	\$ 72.93
	0210 Florida Retirement System	9100 Community Service	5.07
	0220 Social Security	9100 Community Service	8.02
	0510 Supplies	9100 Community Service	(426.17)
	0693 Software Subscriptions	9100 Community Service	85.00
	0730 Dues and Fees	9100 Community Service	87.00
	0750 Other Personnel Services	9100 Community Service	168.15
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2175 Child Care - Bluewater Elementary School			
	0510 Supplies	9100 Community Service	\$ (3,380.00)
	0693 Software Subscriptions	9100 Community Service	85.00
	0730 Dues and Fees	9100 Community Service	3,295.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2176 Child Care - Edge Elementary School			
	0510 Supplies	9100 Community Service	\$ (214.52)
	0693 Software Subscriptions	9100 Community Service	85.00
	0730 Dues and Fees	9100 Community Service	129.52
			<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
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Account	Object	Function	Increase (Decrease)
2178 <u>Child Care - Wright Elementary School</u>			
	0510 Supplies	9100 Community Service	\$ (85.00)
	0693 Software Subscriptions	9100 Community Service	85.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2179 <u>Child Care - Antioch Elementary School</u>			
	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
	0398 Field Trips	9100 Community Service	2,000.00
	0510 Supplies	9100 Community Service	(2,164.07)
	0693 Software Subscriptions	9100 Community Service	85.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2181 <u>Child Care - Bob Sikes Elementary School</u>			
	0360 Lease and Rental Agreements	7300 School Admin - Principal Office	\$ 1,780.00
	0130 Salary - Overtime	9100 Community Service	418.36
	0210 Florida Retirement System	9100 Community Service	29.08
	0220 Social Security	9100 Community Service	32.00
	0398 Field Trips	9100 Community Service	(564.44)
	0510 Supplies	9100 Community Service	(1,780.00)
	0693 Software Subscriptions	9100 Community Service	85.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2909 <u>School Maintenance</u>			
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (28,808.90)
	0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	364.28
	0370 Postage	8120 Building and Ground Maintenance	300.00
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	2,058.90
	0510 Supplies	8120 Building and Ground Maintenance	19,488.72
	0642 Equipment (Under \$1,000)	8120 Building and Ground Maintenance	300.00
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	1,000.00
	0681 Fire/Sprinkler/Elect.	8120 Building and Ground Maintenance	865.00
	0682 Heating/Cooling/Air Conditioning	8120 Building and Ground Maintenance	1,090.00
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	5,335.00
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	(1,993.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3001 <u>ESE Guarantee - Gifted</u>			
	0331 Out of County Travel	5200 Exceptional Child	\$ 1,950.00
	0510 Supplies	5200 Exceptional Child	(655.22)
	0750 Other Personnel Services	5200 Exceptional Child	26.25
	0997 Reserve - Projects	9890 Reserves	(1,321.03)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3012 <u>STEMM Academy State Grant</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (853.49)
	0521 Textbooks - Digital	5100 Basic Education (K-12)	465.98
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	387.51
			<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
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Board Meeting January 13, 2014

Account	Object	Function	Increase (Decrease)
3105	<u>Instructional Materials - Textbooks</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ 11,664.35
	0520 Textbooks	5100 Basic Education (K-12)	(11,664.35)
	0530 Periodicals	5100 Basic Education (K-12)	(494.01)
	0692 Software (Under \$1,000)	5100 Basic Education (K-12)	(51.74)
	0694 Software Apps - Tablets	5100 Basic Education (K-12)	51.74
	0530 Periodicals	6200 Instructional Media Services	494.01
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3106	<u>Instructional Materials - Media</u>		
	0310 Professional & Technical Service	6200 Instructional Media Services	\$ 750.00
	0350 Repair and Maintenance	6200 Instructional Media Services	281.04
	0510 Supplies	6200 Instructional Media Services	1,334.98
	0530 Periodicals	6200 Instructional Media Services	1,166.44
	0610 Library Books	6200 Instructional Media Services	(5,179.90)
	0622 Audio Visual (Under \$1,000)	6200 Instructional Media Services	61.04
	0642 Equipment (Under \$1,000)	6200 Instructional Media Services	367.99
	0643 Computer Hardware (Over \$1,000)	6200 Instructional Media Services	(31.05)
	0644 Computer Hardware (Under \$1,000)	6200 Instructional Media Services	(0.04)
	0693 Software Subscriptions	6200 Instructional Media Services	1,249.50
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3109	<u>Instructional Materials - Science</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (2,274.99)
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	1,174.99
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	1,100.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3160	<u>Lottery - School Recognition</u>		
	0234 Group Insurance - Other	5100 Basic Education (K-12)	\$ (826.17)
	0390 Other Purchased Service	5100 Basic Education (K-12)	(100.00)
	0510 Supplies	5100 Basic Education (K-12)	366.14
	0610 Library Books	5100 Basic Education (K-12)	(266.14)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	826.17
			<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	\$ (62,200.00)
	<i>Explanation: Appropriation of additional ESOL Interpreters by transferring to/(from) the following project:</i>		
	4110 SAI - ESOL	\$ 62,200.00	
4004	<u>Chorus Equipment & Repairs</u>		
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	\$ (1,198.00)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	1,198.00
			<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	\$ 1,514.39
	<i>Explanation: Appropriation of insurance claims by transferring to/(from) the following project(s):</i>		
	9015 Fixed Charges	\$ (1,514.39)	

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
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Account	Object	Function	Increase (Decrease)
4012 Insurance Claims - Building & Fixed Equipment			
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 53,458.97
<i>Explanation: Appropriation of insurance claims by transferring to/(from) the following project(s):</i>			
	9015 Fixed Charges		\$ (53,458.97)
4013 Insurance Claims - Other			
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 11,100.09
<i>Explanation: Appropriation of insurance claims by transferring to/(from) the following project(s):</i>			
	9015 Fixed Charges		\$ (11,100.09)
4016 SM - Administrative			
	0643 Computer Hardware (Over \$1,000)	6500 Instruction Related Technology	\$ (181.10)
	0644 Computer Hardware (Under \$1,000)	6500 Instruction Related Technology	(17.84)
	0692 Software (Under \$1,000)	6500 Instruction Related Technology	(453.02)
	0693 Software Subscriptions	6500 Instruction Related Technology	651.96
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4025 E.R. - Teacher of the Year			
	0360 Lease and Rental Agreements	7730 Staff Services	\$ 1,550.00
	0510 Supplies	7730 Staff Services	(1,550.00)
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4026 E.R. - Ed. Support Brunch			
	0360 Lease and Rental Agreements	7730 Staff Services	\$ 415.00
	0510 Supplies	7730 Staff Services	2,585.00
			\$ 3,000.00
<i>Explanation: Appropriation of Educational Support Employee of the Year brunch by transferring to/(from) the following project:</i>			
	.... Discretionary		\$ (3,000.00)
4056 Innovative Program - Spelling Bee			
	0510 Supplies	5100 Basic Education (K-12)	\$ 2,500.00
<i>Explanation: Appropriation of Innovative Program - Spelling Bee by transferring to/(from) the following project:</i>			
	.... Discretionary		\$ (2,500.00)
4075 IDEA Supplemental Support - General Fund			
	0131 Salary - Instructional	5200 Exceptional Child	\$ 69,755.00
	0210 Florida Retirement System	5200 Exceptional Child	4,793.00
	0220 Social Security	5200 Exceptional Child	5,335.00
	0231 Group Insurance - Health	5200 Exceptional Child	8,848.00
	0232 Group Insurance - Life	5200 Exceptional Child	38.00
	0233 Group Insurance - Dental	5200 Exceptional Child	280.00
			\$ 89,049.00
<i>Explanation: Appropriation of ESE non-gifted positions by transferring to/(from) the following project:</i>			
	.... Discretionary		\$ (89,049.00)

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
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Board Meeting January 13, 2014

Account	Object	Function	Increase (Decrease)
4110 SAI - ESOL			
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 42,630.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	2,928.00
	0220 Social Security	5100 Basic Education (K-12)	3,262.00
	0231 Group Insurance - Health	5100 Basic Education (K-12)	12,916.00
	0232 Group Insurance - Life	5100 Basic Education (K-12)	56.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	408.00
	0694 Software Apps - Tablets	5100 Basic Education (K-12)	200.00
	0510 Supplies	6150 Parental Involvement	(200.00)
			<u>\$ 62,200.00</u>
<i>Explanation: Appropriation of additional ESOL Interpreters by transferring to/(from) the following project:</i>			
	3161 SAI - Supplemental Academic Instruction		\$ (62,200.00)
4113 Workforce Ed. Career Program Expansion			
	0390 Other Purchased Service	5900 Other Instruction	\$ 220.00
	0750 Other Personnel Services	5900 Other Instruction	2,000.00
	0997 Reserve - Projects	9890 Reserves	(2,220.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4125 Class Size Reduction			
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (47,424.00)
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	7,946.46
	0131 Salary - Instructional	5100 Basic Education (K-12)	53,704.54
	0210 Florida Retirement System	5100 Basic Education (K-12)	979.00
	0220 Social Security	5100 Basic Education (K-12)	1,088.00
	0231 Group Insurance - Health	5100 Basic Education (K-12)	1,937.00
	0232 Group Insurance - Life	5100 Basic Education (K-12)	8.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	61.00
	0997 Reserve - Projects	9890 Reserves	(18,300.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4162 SAI - In-School Suspension Program			
	0231 Group Insurance - Health	5100 Basic Education (K-12)	\$ (101.07)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	101.07
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5006 Health Reimbursement Arrangement			
	0730 Dues and Fees	7730 Staff Services	\$ 2,658.00
<i>Explanation: Appropriation of HRA debit card fees by transferring to/(from) the following project:</i>			
	.... Discretionary		\$ (2,658.00)
5110 Workforce Development			
	0350 Repair and Maintenance	5900 Other Instruction	\$ 75.00
	0684 Replacement Roofing & Systems	8100 Maintenance Administration	4,000.00
	0997 Reserve - Projects	9890 Reserves	(4,075.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5126 CSR - Class Size Equalization			
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 1,477.34
	0131 Salary - Instructional	5100 Basic Education (K-12)	(1,477.34)
			<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
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Account	Object	Function	Increase (Decrease)
6006 <u>Fingerprinting - Fees</u>			
	0370 Postage	7730 Staff Services	\$ 2.42
	0510 Supplies	7730 Staff Services	(2.42)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
6013 <u>County Honors Banquet - Other</u>			
	0393 Contracts - Nonprofessional	5100 Basic Education (K-12)	\$ 320.00
	0510 Supplies	5100 Basic Education (K-12)	(320.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
6120 <u>CSR - Secondary Reading</u>			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (3,685.99)
	0510 Supplies	5100 Basic Education (K-12)	(1,097.54)
	0750 Other Personnel Services	5100 Basic Education (K-12)	4,783.53
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7020 <u>Purchased Positions - External</u>			
	0210 Florida Retirement System	5100 Basic Education (K-12)	\$ 25.60
	0220 Social Security	5100 Basic Education (K-12)	(17.19)
			<u>\$ 8.41</u>
<i>Explanation: Adjustment of stipends to actual benefit expenditures by transferring to/(from) the following project:</i>			
....	Discretionary	\$ 8.41	
7054 <u>AP Initiative - Set-Aside</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (969.32)
	0622 Audio Visual (Under \$1,000)	5100 Basic Education (K-12)	100.92
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	629.40
	0997 Reserve - Projects	9890 Reserves	239.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7055 <u>International Baccalaureate</u>			
	0730 Dues and Fees	5100 Basic Education (K-12)	\$ 3.31
	0997 Reserve - Projects	9890 Reserves	(3.31)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7059 <u>Innovative Program - Odyssey of the Mind</u>			
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ 135.00
	0331 Out of County Travel	5100 Basic Education (K-12)	(135.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8111 <u>SAI - Best Chance</u>			
	0390 Other Purchased Service	5100 Basic Education (K-12)	\$ 64.00
	0510 Supplies	5100 Basic Education (K-12)	(1,540.42)
	0520 Textbooks	5100 Basic Education (K-12)	(56.15)
	0750 Other Personnel Services	5100 Basic Education (K-12)	(1,110.28)
	0102 Salary - Other Compensation	6100 Pupil Personnel Services	2,306.15
	0210 Florida Retirement System	6100 Pupil Personnel Services	160.28
	0220 Social Security	6100 Pupil Personnel Services	176.42
			<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
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 Board Meeting January 13, 2014

Account	Object	Function	Increase (Decrease)
9007 <u>Career and Professional Education</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (678.74)
	0132 Salary - Hourly Teachers	5300 Vocational	6,333.00
	0210 Florida Retirement System	5300 Vocational	435.00
	0220 Social Security	5300 Vocational	484.00
	0510 Supplies	5300 Vocational	1,670.45
	0642 Equipment (Under \$1,000)	5300 Vocational	552.98
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	(1,244.70)
	0693 Software Subscriptions	5300 Vocational	4,183.76
	0997 Reserve - Projects	9890 Reserves	(11,735.75)
			<u>\$ -</u>

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

9015 <u>Fixed Charges</u>			
	0210 Florida Retirement System	5100 Basic Education (K-12)	\$ 500.00
	0220 Social Security	5300 Vocational	(500.00)
	0730 Dues and Fees	7100 School Board	700.00
	0741 Insurance Claims Prior Year	7900 Operation of Plant	(40,700.00)
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	(26,073.45)
			<u>\$ (66,073.45)</u>

Explanation: Appropriation of insurance claims by transferring to/(from) the following project(s):

4011 Insurance Claims - Equipment	\$ 1,514.39	4012 Insurance Claims - Building & Fixed Equipment	\$ 53,458.97
4013 Insurance Claims - Other	\$ 11,100.09		

ADOPTED BY SCHOOL BOARD:

JANUARY 13, 2014

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2013	INCREASE	DECREASE	BUDGET AS OF 11/30/2013	
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	1,000.73	0.12	-	1,000.85
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	\$ 9,123,474.03	\$ 0.12	\$ -	\$ 9,123,474.15

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 10/31/2013	INCREASE	DECREASE	BUDGET AS OF 11/30/2013
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	4,795.84	0.12	-	4,795.96
	0998	RESERVES - DEBT SERVICE	115,249.67	115,249.67	-	-	115,249.67
		TOTAL - DEBT SERVICE FUNDS	\$ 9,123,473.78	\$ 9,123,474.03	\$ 0.12	\$ -	\$ 9,123,474.15

Explanation of Budget Amendment as Follows:
 Part II - Debt Service Funds
 Amendment Number 3
 Board Meeting January 13, 2014

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:

JANUARY 13, 2014

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2013	INCREASE	DECREASE	BUDGET AS OF 11/30/2013
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	-	20,504.90	2,142.02	-	22,646.92
3431 INTEREST ON INVESTMENT	-	3,666.54	857.01	-	4,523.55
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	\$ 27,967,794.93	\$ 2,999.03	\$ -	\$ 27,970,793.96

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 10/31/2013	INCREASE	DECREASE	BUDGET AS OF 11/30/2013
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	176,031.81	-	-	176,031.81
	0642	EQUIPMENT (UNDER \$1,000)	68,199.19	72,768.67	780.76	-	73,549.43
	0643	COMPUTER EQUIPMENT (OVER \$1,000)	22,830.99	33,792.84	-	-	33,792.84
	0644	COMPUTER HARDWARE (UNDER \$1,000)	52,343.94	62,210.79	8,378.00	-	70,588.79
	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	180,120.65	63.60	-	180,184.25
	0677	REPLACEMENT SYSTEMS	139,490.46	147,496.46	3,385.00	-	150,881.46
	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	812,630.93	793,863.97	1,828.95	-	795,692.92
	0682	HEATING/COOLING/AIR CONDITIONING	-	8,000.00	4,108.00	-	12,108.00
	0684	REPLACEMENT ROOFING & SYSTEMS	5,420,862.68	5,374,540.92	-	48,554.60	5,325,986.32
	0685	FLOORING/STRUCTURAL ALTERATION	604,722.13	614,768.13	2,207.50	-	616,975.63
	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	850.00	-	2,074.24
	0986	RESERVES - FUND B GAIN/LOSS	207,791.58	207,796.17	0.64	-	207,796.81
	0990	FUND BALANCE UNAPPROPRIATED	201,870.17	138,781.06	29,951.18	-	168,732.24
	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	\$ 27,967,794.93	\$ 51,553.63	\$ 48,554.60	\$ 27,970,793.96

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 3
Board Meeting January 13, 2014

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3421	<u>Tax Redemptions</u>		\$ 2,142.02
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 2,142.02
<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>			
	.... Discretionary	\$ 2,142.02	
3431	<u>Interest on Investments</u>		\$ 857.01
	0986 Reserves - Fund B Gain/Loss	7400 Facilities Acquisition and Construction	\$ 0.64
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	856.37
			\$ 857.01
<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>			
	.... Discretionary	\$ 857.01	
II. Amendments Between Appropriations & Reserves			
	.... <u>Discretionary</u>		
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 26,952.79
<i>Explanation: Close Task Order #24 (Project 2357) and Task Order #25 (Projects 3301, 3302, and 3304); and appropriate renovation of Baker ROTC building by transferring to/(from) the following projects:</i>			
	2357 Niceville/Lewis - Roofing - ODP - P4/TO24	\$ (15,447.76)	3304 FWBHS - HVAC/Roofing - F&G - P4/TO25 (58.50)
	3301 FWBHS - HVAC/Roofing - FF&E - P4/TO25	(4,449.64)	4305 Baker - ROTC Building Renovations 47,159.11
	3302 FWBHS - HVAC/Roofing - ODP - P4/TO25	(54,156.00)	Total projects transferred to/(from) \$ (26,952.79)
1345	<u>Technology Equipment - BD</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 1,322.45
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	(2,172.45)
	0693 Software Subscriptions	7400 Facilities Acquisition and Construction	850.00
			\$ -
<i>Explanation: Changes by schools & departments between objects to better utilize funds.</i>			
1362	<u>Furniture - BD</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 3,907.95
<i>Explanation: Transferred to/(from) the following project(s):</i>			
	2303 Board Projects	\$ (3,907.95)	
1391	<u>Computer Lab - BD</u>		
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 8,378.00
<i>Explanation: Transferred to/(from) the following project(s):</i>			
	2303 Board Projects	\$ (8,378.00)	
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (12,285.95)
<i>Explanation: Transferred to/(from) the following project(s):</i>			
	1362 Furniture - BD	\$ 3,907.95	1391 Computer Lab - BD 8,378.00
			Total projects transferred to/(from) \$ 12,285.95

**Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 3
Board Meeting January 13, 2014**

Account	Object	Function	Increase (Decrease)
2353	<u>District Wide - Portable Repairs & Relocations</u>		
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	\$ 4,065.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(4,065.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects to better utilize funds.</i>		
2357	<u>Niceville/Lewis - Roofing - ODP - P4/TO24</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (15,447.76)
	<i>Explanation: Close Task Order #24 by transferring to/(from) the following project:</i>		
	.... Discretionary	\$ 15,447.76	
2395	<u>Safety/ADA - District Wide</u>		
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	\$ 63.60
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	1,175.00
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	(63.60)
	0682 Heating/Cooling/Air Conditioning	7400 Facilities Acquisition and Construction	4,108.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(5,283.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects to better utilize funds.</i>		
3301	<u>FWBHS - HVAC/Roofing - FF&E - P4/TO25</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ (4,449.64)
	<i>Explanation: Close Task Order #25 by transferring to/(from) the following project:</i>		
	.... Discretionary	\$ 4,449.64	
3302	<u>FWBHS - HVAC/Roofing - ODP - P4/TO25</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (54,156.00)
	<i>Explanation: Close Task Order #25 by transferring to/(from) the following project:</i>		
	.... Discretionary	\$ 54,156.00	
3304	<u>FWBHS - HVAC/Roofing - F&G - P4/TO25</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (58.50)
	<i>Explanation: Close Task Order #25 by transferring to/(from) the following project:</i>		
	.... Discretionary	\$ 58.50	
4305	<u>Baker - ROTC Building Renovations</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 2,210.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	42,741.61
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	2,207.50
			<u>\$ 47,159.11</u>
	<i>Explanation: Appropriate renovation of Baker ROTC building by transferring to/(from) the following project:</i>		
	.... Discretionary	\$ (47,159.11)	

ADOPTED BY SCHOOL BOARD:

JANUARY 13, 2014

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2013	INCREASE	DECREASE	BUDGET AS OF 11/30/2013	
3199	MISCELLANEOUS FEDERAL DIRECT	\$ 618,519.78	\$ 618,519.78	\$ 434,492.52	\$ -	\$ 1,053,012.30
3201	VOCATIONAL EDUCATIONAL ARTS	218,849.21	217,426.75	8,427.00	-	225,853.75
3211	ARRA - STABILIZATION - WORKFORCE	-	-	-	-	-
3213	ARRA - STABILIZATION - K12	-	-	-	-	-
3214	ARRA - SFSF - D. HICKHAM	-	-	-	-	-
3215	EDUCATION JOBS FUND	-	-	-	-	-
3216	RACE TO THE TOP	736,163.68	736,163.68	80,000.00	-	816,163.68
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	6,490,290.44	-	-	6,490,290.44
3251	ADULT BASIC EDUCATION	4,841.45	73,080.45	-	-	73,080.45
3269	OTHER FOOD SERVICES	-	-	-	-	-
3274	TITLE III NO CHILD LEFT BEHIND	202,287.82	136,218.79	-	-	136,218.79
3275	TITLE V INNOVATIVE EDUCATION	-	-	-	-	-
3277	TITLE II - PART A	2,496,986.09	1,706,162.88	-	-	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	\$ 17,389,484.68	\$ 522,919.52	\$ -	\$ 17,912,404.20

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2013	INCREASE	DECREASE	BUDGET AS OF 11/30/2013	
5100 BASIC EDUCATION (K-12)	\$ 5,567,442.88	\$ 5,207,498.94	\$ 124,708.30	\$ -	\$ 5,332,207.24	
5200 EXCEPTIONAL STUDENT EDUCATION	5,919,960.92	4,934,820.91	-	-	4,934,820.91	
5300 VOCATIONAL AND TECHNICAL EDUCATION	490,213.34	561,380.79	5,277.00	-	566,657.79	
5400 ADULT GENERAL EDUCATION	-	-	-	-	-	
5500 PRE-KINDERGARTEN	163,107.40	160,375.00	-	-	160,375.00	
5900 OTHER INSTRUCTION	-	-	434,492.52	-	434,492.52	
6100 PUPIL PERSONNEL SERVICES	127,175.09	122,516.24	-	-	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	158,855.04	829.30	-	159,684.34	
6200 INSTRUCTIONAL MEDIA SERVICE	22,657.00	19,200.00	-	-	19,200.00	
6300 INSTR & CURR DEVEL SERVICE (SUPT)	3,859,069.92	3,256,960.30	7,988.33	-	3,264,948.63	
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	899,938.81	641,199.52	96,674.07	-	737,873.59	
6500 INSTRUCTION RELATED TECHNOLOGY	155,930.93	155,930.93	-	-	155,930.93	
7200 GENERAL ADMINISTRATION (SUPT)	2,648,319.03	1,775,886.17	-	147,050.00	1,628,836.17	
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	20,816.24	-	-	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	\$ 17,389,484.68	\$ 669,969.52	\$ 147,050.00	\$ 17,912,404.20	

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 3
Board Meeting January 13, 2013

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3199	<u>Miscellaneous Federal Direct</u>		\$ 434,492.52
	0790 Miscellaneous Expense	5900 Other Instruction	\$ 434,492.52
	<i>Explanation: To appropriate revenue for Pell Grant per project award notification.</i>		
	4481 Pell Grant		\$ 434,492.52
3201	<u>Vocational Educational Arts</u>		\$ 8,427.00
	0220 Social Security	5300 Vocational	\$ 15.00
	0510 Supplies	5300 Vocational	1,417.00
	0693 Software Subscriptions	5300 Vocational	2,860.00
	0750 Other Personnel Services	5300 Vocational	985.00
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	3,150.00
			\$ 8,427.00
	<i>Explanation: To appropriate Carl Perkins - Secondary Section 131 roll forward increase per project award notification.</i>		
	4422 Secondary Ed (Carl Perkins)		\$ 8,427.00
3216	<u>Vocational Educational Arts</u>		\$ 80,000.00
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	\$ 52,500.00
	0510 Supplies	6400 Instructional Staff Training Services	3,103.44
	0692 Software (Under \$1,000)	6400 Instructional Staff Training Services	15,400.00
	0750 Other Personnel Services	6400 Instructional Staff Training Services	6,500.00
	0791 Indirect Costs	7200 General Administration	2,496.56
			\$ 80,000.00
	<i>Explanation: To appropriate Race to the Top - District Evaluation Systems Monitoring Grant per project award notification.</i>		
	4478 RTTT - District Evaluation Systems Monitoring		\$ 80,000.00
II. Amendments Between Appropriations & Reserves			
2486	<u>DoDEA - Promoting K-12 Student Achievement</u>		
	0330 In County Travel	6300 Instruction & Curriculum	\$ (1,572.21)
	0331 Out of County Travel	6300 Instruction & Curriculum	(524.03)
	0510 Supplies	6300 Instruction & Curriculum	2,096.24
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4401	<u>Title I</u>		
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 11,220.00
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	10,000.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	1,467.00
	0220 Social Security	5100 Basic Education (K-12)	1,624.10
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(131.31)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	131.31
	0390 Other Purchased Service	5100 Basic Education (K-12)	13.95
	0510 Supplies	5100 Basic Education (K-12)	37,595.78
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	5,000.00
	0693 Software Subscriptions	5100 Basic Education (K-12)	63,700.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	75.80
	0220 Social Security	5500 Prekindergarten	4.62
	0510 Supplies	5500 Prekindergarten	(323.08)
	0750 Other Personnel Services	5500 Prekindergarten	318.46
	0510 Supplies	6150 Parental Involvement	(388.81)
	0750 Other Personnel Services	6150 Parental Involvement	1,218.11
	0130 Salary - Overtime	6300 Instruction & Curriculum	336.98
	0210 Florida Retirement System	6300 Instruction & Curriculum	23.42
	0220 Social Security	6300 Instruction & Curriculum	25.78
	0390 Other Purchased Service	6300 Instruction & Curriculum	2,000.00
	0641 Equipment (Over \$1,000)	6300 Instruction & Curriculum	(386.18)
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	24,256.09
	0510 Supplies	6400 Instructional Staff Training Services	(8,235.46)
	0510 Supplies	7200 General Administration	(149,546.56)
			\$ -
	<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 3
Board Meeting January 13, 2013

Account	Object	Function	Increase (Decrease)
4405 Title II			
	0510 Supplies	5100 Basic Education (K-12)	\$ (5,988.33)
	0100 Salary - Non-Instructional	6300 Instruction & Curriculum	(196.61)
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	196.61
	0231 Group Insurance - Health	6300 Instruction & Curriculum	5,988.33
	0360 Lease and Rental Agreements	6300 Instruction & Curriculum	8,000.00
	0510 Supplies	6300 Instruction & Curriculum	(8,000.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4407 Carl Perkins - Adult			
	0331 Out of County Travel	5300 Vocational	\$ 50.00
	0510 Supplies	5300 Vocational	(50.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4412 Homeless Children & Youth			
	0331 Out of County Travel	6300 Instruction & Curriculum	\$ 300.00
	0390 Other Purchased Service	6300 Instruction & Curriculum	(300.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4417 Title I - Special School Allocation			
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 20,875.00
	0131 Salary - Instructional	5100 Basic Education (K-12)	28,795.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	3,452.00
	0220 Social Security	5100 Basic Education (K-12)	3,799.00
	0231 Group Insurance - Health	5100 Basic Education (K-12)	12,110.00
	0232 Group Insurance - Life	5100 Basic Education (K-12)	45.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	479.00
	0510 Supplies	5100 Basic Education (K-12)	(69,555.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4471 Race To The Top Year 4 Quarter 1			
	0220 Social Security	6300 Instruction & Curriculum	\$ 70.81
	0750 Other Personnel Services	6300 Instruction & Curriculum	(70.81)
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	(53.90)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	25.72
	0220 Social Security	6400 Instructional Staff Training Services	152.39
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(124.21)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4472 Race To The Top Year 4 Quarter 2			
	0220 Social Security	6400 Instructional Staff Training Services	\$ 23.12
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(23.12)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4475 IDEA Part B			
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ (16,323.00)
	0131 Salary - Instructional	5200 Exceptional Child	55,531.00
	0210 Florida Retirement System	5200 Exceptional Child	2,877.00
	0220 Social Security	5200 Exceptional Child	3,008.31
	0231 Group Insurance - Health	5200 Exceptional Child	4,972.00
	0232 Group Insurance - Life	5200 Exceptional Child	21.00
	0233 Group Insurance - Dental	5200 Exceptional Child	157.00
	0310 Professional & Technical Service	5200 Exceptional Child	131.00
	0510 Supplies	5200 Exceptional Child	(50,374.31)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2013	INCREASE	DECREASE	BUDGET AS OF 11/30/2013	
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	35,888.34	1,775.10	-	37,663.44
3459	SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-
3460	ONLINE CREDIT CARD FEES	4,132.00	21,944.00	8,494.00	-	30,438.00
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	\$ 12,414,725.60	\$ 10,269.10	\$ -	\$ 12,424,994.70

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2013	INCREASE	DECREASE	BUDGET AS OF 11/30/2013	
0100 SALARY - NON-INSTRUCTIONAL	\$ 1,258,276.00	\$ 1,205,128.00	\$ -	\$ -	\$ 1,205,128.00	
0102 SALARY - OTHER COMPENSATION	-	4,503.14	22.86	-	4,526.00	
0103 SALARY - SUPPLEMENTS	3,430.00	2,880.00	-	-	2,880.00	
0111 SALARY - ADMINISTRATIVE/MANAGERIAL	888,687.00	760,585.34	-	-	760,585.34	
0117 WORKSHOPS	42.00	5,943.42	1,575.75	-	7,519.17	
0121 SALARY - RETIREMENT BONUS	7,712.22	11,159.36	-	-	11,159.36	
0122 SALARY - SICK LEAVE PAYOFF	13,472.82	27,077.60	3,447.14	-	30,524.74	
0123 SALARY - ANNUAL LEAVE PAYOFF	-	-	-	-	-	
0130 SALARY - OVERTIME	-	571.44	738.40	-	1,309.84	
0161 SALARY - PROFESSIONAL/TECHNICAL	106,320.00	106,320.00	-	-	106,320.00	
0200 FRINGE BENEFITS	-	-	-	-	-	
0210 FLORIDA RETIREMENT SYSTEM	157,844.45	145,154.42	52.91	-	145,207.33	
0220 FICA (SOCIAL SECURITY)	175,632.14	163,119.84	178.77	-	163,298.61	
0231 GROUP INSURANCE - HEALTH & HOSPITAL	671,938.00	622,637.47	-	-	622,637.47	
0232 GROUP INSURANCE - LIFE	2,919.00	2,909.00	-	-	2,909.00	
0233 GROUP INSURANCE - DENTAL	22,407.00	20,626.00	-	-	20,626.00	
0234 GROUP INSURANCE - OTHER	1,313.00	1,335.53	-	-	1,335.53	
0310 PROFESSIONAL & TECHNICAL SERVICES	5,782,389.58	5,812,682.67	439.04	-	5,813,121.71	
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	194.01	-	23,481.51	
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	4,779.04	-	-	4,779.04	
0363 SEAT MANAGED - COMPUTERS	95,000.00	93,657.56	-	-	93,657.56	
0370 POSTAGE	650.00	650.00	588.24	-	1,238.24	
0371 TELEPHONE	16,400.00	16,400.00	-	588.24	15,811.76	
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	205,427.46	1,142.05	-	206,569.51	
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	88,132.60	-	-	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	3,435.60	-	19,275.33	
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 10/31/2013	INCREASE	DECREASE	BUDGET AS OF 11/30/2013	
0730 DUES AND FEES	40,000.00	40,000.00	-	-	40,000.00	
0731 ON-LINE CREDIT CARD FEES	4,132.00	24,236.53	8,494.00	-	32,730.53	
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	1,611,029.46	-	6,015.83	1,605,013.63	
0991 RESERVES - INVENTORY	126,735.81	126,735.81	-	-	126,735.81	
0997 RESERVES - PROJECTS	58,865.26	58,865.26	-	3,435.60	55,429.66	
TOTAL - FOOD SERVICE FUND	\$ 12,370,245.10	\$ 12,414,725.60	\$ 20,308.77	\$ 10,039.67	\$ 12,424,994.70	

Explanation of Budget Amendment as Follows:
Part IV - School Food Service Fund
Amendment Number 3
Board Meeting January 13, 2014

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3457	<u>Catering</u>		\$ 1,775.10
	0510 Supplies	7610 Food Service - Departments	\$ 1,775.10
<i>Explanation: To appropriate revenue for Catering based on actual collections.</i>			
	7502 Catering		\$ 1,775.10
3460	<u>On-Line Credit Card Fees</u>		\$ 8,494.00
	0731 On-Line Credit Card Fees	7610 Food Service - Departments	\$ 8,494.00
<i>Explanation: To appropriate revenue for On-Line Credit Card Fees based on actual collections.</i>			
	3510 Sodexo Exclusions		\$ 8,494.00
II. Amendments Between Appropriations & Reserves			
....	<u>Discretionary</u>		
	0102 Salary - Other Compensation	7600 Food Service (Schools)	\$ 22.86
	0117 Workshops	7600 Food Service (Schools)	1,575.75
	0130 Salary - Overtime	7600 Food Service (Schools)	738.40
	0210 Florida Retirement System	7600 Food Service (Schools)	52.91
	0220 Social Security	7600 Food Service (Schools)	178.77
	0310 Professional & Technical Service	7600 Food Service (Schools)	2,216,451.20
	0330 In County Travel	7600 Food Service (Schools)	208.63
	0371 Telephone	7600 Food Service (Schools)	226.68
	0510 Supplies	7600 Food Service (Schools)	22.02
	0122 Salary - Sick Leave Payoff	7610 Food Service - Departments	3,447.14
	0310 Professional & Technical Service	7610 Food Service - Departments	(2,216,451.20)
	0330 In County Travel	7610 Food Service - Departments	(208.63)
	0350 Repair and Maintenance	7610 Food Service - Departments	194.01
	0370 Postage	7610 Food Service - Departments	588.24
	0371 Telephone	7610 Food Service - Departments	(814.92)
	0510 Supplies	7610 Food Service - Departments	(216.03)
	0990 Fund Balance - Unappropriated	9890 Reserves	(6,015.83)
			\$ -
<i>Explanation: Changes between objects & functions to better utilize funds.</i>			
5044	<u>Soft Drink Commissions</u>		
	0684 Replacement Roofing & Systems	7610 Food Service - Departments	\$ 3,435.60
	0997 Reserve - Projects	9890 Reserves	(3,435.60)
			\$ -
<i>Explanation: Changes between objects & functions to better utilize funds.</i>			
7502	<u>Catering</u>		
	0310 Professional & Technical Service	7610 Food Service - Departments	\$ 439.04
	0510 Supplies	7610 Food Service - Departments	(439.04)
			\$ -
<i>Explanation: Changes between objects to better utilize funds.</i>			

ADOPTED BY SCHOOL BOARD:

JANUARY 13, 2014