



Agenda Item Details

Meeting	Jan 27, 2014 - Regular Meeting
Category	7. Consent Agenda
Subject	7.4 Budget Amendment #4 - 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	291,129.11
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #4 - 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 December 2013:

General Fund	\$227,379.10
Debt Service Funds	.12
Capital Projects Funds	48,742.19
Other Special Revenue Funds - Federal	8,149.00
Other Special Revenue Funds - Food Service	<u>6,858.70</u>
Total - All Funds	<u>\$291,129.11</u>

 [!B-A 4 - Dec 2013.pdf \(1,143 KB\)](#)

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, and item 7.15, United States Department of Labor Youth Career Connect Grant Application for CHOICE High School & Technical Center, be moved to the Discussion Agenda, at the request of Mrs. Frakes.

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 #4

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2013	INCREASE	DECREASE	BUDGET AS OF 12/31/2013
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	47,094.66	1,991.00	49,085.66
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	14,764.92	160,400.51
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	24,684.86	4,778.61	29,463.47
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	15,000.00	-	15,000.00
3429	TECHNOLOGY FEES - CHOICE HS & TECH. CNTR.	10,000.00	15,000.00	-	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	190.80	-	190.80
3448	DONATIONS	5,682.70	55,771.89	46,689.40	102,461.29
3449	STUDENT/PARENT IPAD/LAPTOP INSURANCE	5,600.00	6,950.00	50.00	7,000.00
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	332,441.64	11,325.40	343,767.04
3466	PURCHASED OTHER POSITIONS - EXTERNAL	73,276.94	81,276.94	1,598.87	82,875.81
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	15,000.00	-	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	15,000.00	-	15,000.00
3485	RESTITUTION PAYMENTS - OTHER	100.00	130.00	-	130.00
3487	CERTIFICATE FEES - SUBSTITUTES	7,000.00	11,000.00	-	11,000.00
3488	FINGERPRINT PROGRAM	25,000.00	40,000.00	8,000.00	48,000.00
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 11/30/2013	INCREASE	DECREASE	BUDGET AS OF 12/31/2013	
3490 MISCELLANEOUS REVENUE	2,608.14	21,595.89	5,642.27	-	27,238.16	
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	2,205.90	-	-	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	22,638.62	2,617.00	-	25,255.62	
3497 REFUND - PRIOR YEAR EXPENDITURES	3,630.35	3,856.52	6,573.02	-	10,429.54	
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	107,617.40	-	110,426.33	
3741 INSURANCE LOSS RECOVERY	-	1,989.00	1,267.24	-	3,256.24	
3746 HEALTH REIMBURSEMENT ARRANGEMENT	2,603.17	22,254.52	14,463.97	-	36,718.49	
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	\$ 289,480,336.81	\$ 227,379.10	\$ -	\$ 289,707,715.91	

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2013	INCREASE	DECREASE	BUDGET AS OF 12/31/2013
5100 BASIC EDUCATION (K-12)	\$ 132,902,972.01	\$ 135,284,385.70	\$ 54,386.77	\$ -	\$ 135,338,772.47
5101 CHARTER SCHOOL FEDERAL IMPACT	-	-	-	-	-
5102 NORTHWEST FLORIDA BALLET FACILITY	-	-	-	-	-
5103 BASIC INSTRUCTION	-	-	-	-	-
5200 EXCEPTIONAL CHILD	15,915,929.48	16,109,255.64	198,746.14	-	16,308,001.78
5300 VOCATIONAL AND TECHNICAL EDUCATION	4,792,305.72	4,941,258.27	-	69,751.79	4,871,506.48
5400 ADULT GENERAL EDUCATION	6,899.94	6,899.94	-	-	6,899.94
5500 PREKINDERGARTEN	413,646.58	413,359.78	48.82	-	413,408.60
5900 OTHER INSTRUCTION	1,310,453.42	1,606,170.95	7,324.77	-	1,613,495.72
6100 PUPIL PERSONNEL SERVICES	1,719,611.61	1,742,401.28	7,308.19	-	1,749,709.47
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	6,926.33	-	3,000,383.97
6130 HEALTH SERVICES	1,369,695.01	1,394,627.06	-	-	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	700.00	-	-	700.00
6200 INSTRUCTIONAL MEDIA SERVICE	1,284,179.48	1,332,848.18	1,873.87	-	1,334,722.05
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	7,430,901.16	7,276,484.69	32,117.67	-	7,308,602.36
6303 STAFF DEVELOPMENT - CURRICULUM	-	-	-	-	-
6400 INSTR STAFF TRAINING SERVICES	941,419.46	945,498.43	12,107.39	-	957,605.82
6500 INSTRUCTIONAL RELATED TECHNOLOGY	847,552.73	822,155.10	8,096.04	-	830,251.14
7100 SCHOOL BOARD	3,626,739.59	3,642,395.45	-	-	3,642,395.45
7200 GENERAL ADMINISTRATION (SUPT)	414,461.70	417,177.86	4,464.41	-	421,642.27
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	15,395,869.18	15,909,819.08	59,316.90	-	15,969,135.98
7400 FACILITIES ACQUISITION & CONSTRUCTION	456,968.74	470,690.38	2,032.95	-	472,723.33
7500 FISCAL SERVICES (FINANCE DEPT)	2,011,930.61	2,026,595.41	102,947.27	-	2,129,542.68
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	5,050,482.50	134,918.82	-	5,185,401.32
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	761,717.35	769,168.75	-	281.00	768,887.75
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	3,298.75	-	4,825,902.69
7802 TRANSPORTATION - CENTRAL	2,523,647.36	2,547,460.37	2,473.27	-	2,549,933.64
7803 TRANSPORTATION - SOUTH	3,841,835.13	3,872,407.79	7,711.94	-	3,880,119.73
7900 OPERATION OF PLANT	16,475,970.69	16,289,198.55	23,809.56	-	16,313,008.11
8100 MAINTENANCE ADMINISTRATION	1,162,238.97	1,169,287.81	11,250.99	-	1,180,538.80
8120 BUILDING AND GROUND MAINTENANCE	6,308,305.39	6,545,051.73	332,718.71	-	6,877,770.44
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	2,785,960.02	2,891,070.02	-	443.06	2,890,626.96
9100 COMMUNITY SERVICE	1,905,263.81	1,938,025.92	-	132.58	1,937,893.34
9700 TRANSFER FUNDS	-	25,000.00	43,339.40	-	68,339.40
9890 RESERVES	47,442,124.21	44,327,780.19	-	759,231.43	43,568,548.76
TOTAL - GENERAL FUND	\$ 288,428,943.75	\$ 289,480,336.81	\$ 1,057,218.96	\$ 829,839.86	\$ 289,707,715.91

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 4
Board Meeting January 27, 2014

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3370	<u>Voluntary Prekindergarten Program - Summer</u>		\$ 1,991.00
	0997 Reserve - Projects	9890 Reserves	\$ 1,991.00
<i>Explanation: To appropriate revenue for Summer Voluntary Prekindergarten Program based on actual collections.</i>			
	3131 VPK - Summer	\$ 1,991.00	
3399	<u>Other Miscellaneous State Revenue</u>		\$ 14,764.92
	0790 Miscellaneous Expense	5900 Other Instruction	\$ 6,852.00
	0510 Supplies	6500 Instruction Related Technology	7,912.92
<i>Explanation: To appropriate revenue for Florida Student Assistance Grant - Career Education (\$6,852.00) based on actual collections and Post-Secondary Education Readiness Test Grant (\$7,912.92) based on estimated revenue.</i>			
	3124 FSAG - CE	\$ 6,852.00	4055 Post-Secondary Education Readiness Test \$ 7,912.92
3425	<u>Rent/Use Of Facility</u>		\$ 4,778.61
	0430 Electricity	7900 Operation of Plant	\$ 450.00
	0987 Reserve Schools/Departments	9890 Reserves	4,328.61
<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>			
	.... Discretionary	\$ 4,328.61	0011 Utilities/Custodial - Other District Facilities \$ 450.00
3448	<u>Donations</u>		\$ 46,689.40
	0510 Supplies	5100 Basic Education (K-12)	\$ 50.00
	0510 Supplies	5300 Vocational	1,200.00
	0331 Out of County Travel	6300 Instruction & Curriculum	2,000.00
	0510 Supplies	7730 Staff Services	100.00
	0930 Transfer to Capital Improvement Fund	9700 Transfer Funds	43,339.40
<i>Explanation: To appropriate donations for Eagle Ram Tennis Center (\$43,339.40), CHOICE High School & Technical Center (\$1,200.00), Homes for Heroes (\$50.00), Educational Support Employee of the Year Brunch (\$100.00), and Curriculum (\$2,000.00) based on actual collections.</i>			
	.... Discretionary	\$ 43,339.40	4009 Donations - Unrestricted \$ 1,200.00
	4022 Donation - Homes for Heroes	\$ 50.00	4036 Ed. Support Brunch Donations \$ 100.00
	6024 Donations/Curriculum	\$ 2,000.00	
3449	<u>Student/Parent iPad/Laptop Insurance</u>		\$ 50.00
	0355 Computer Repairs	8200 Administrative Technology Services	\$ 50.00
<i>Explanation: To appropriate revenue for Student/Parent iPad/Laptop Insurance based on actual collections.</i>			
	3020 Student/Parent iPad/Laptop Insurance	\$ 50.00	
3465	<u>Purchased Positions - Other</u>		\$ 11,325.40
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 8,026.45
	0130 Salary - Overtime	5100 Basic Education (K-12)	92.12
	0210 Florida Retirement System	5100 Basic Education (K-12)	327.22
	0220 Social Security	5100 Basic Education (K-12)	423.01
	0750 Other Personnel Services	5100 Basic Education (K-12)	1,744.68
	0102 Salary - Other Compensation	5200 Exceptional Child	180.00
	0210 Florida Retirement System	5200 Exceptional Child	12.51
	0220 Social Security	5200 Exceptional Child	13.77
	0220 Social Security	5500 Prekindergarten	0.70
	0750 Other Personnel Services	5500 Prekindergarten	48.12
	0102 Salary - Other Compensation	7300 School Admin - Principal Office	400.00
	0210 Florida Retirement System	7300 School Admin - Principal Office	27.80
	0220 Social Security	7300 School Admin - Principal Office	29.02
<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	\$ 11,325.40	

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 4
Board Meeting January 27, 2014

Account	Object	Function	Increase (Decrease)
3466	<u>Purchased Other Positions - External</u>		\$ 1,598.87
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 436.30
	0210 Florida Retirement System	5100 Basic Education (K-12)	30.32
	0220 Social Security	5100 Basic Education (K-12)	33.38
	0220 Social Security	5100 Basic Education (K-12)	10.90
	0750 Other Personnel Services	5100 Basic Education (K-12)	751.65
	0220 Social Security	5200 Exceptional Child	4.81
	0750 Other Personnel Services	5200 Exceptional Child	331.51
			<u>\$ 1,598.87</u>
	<i>Explanation: To appropriate funds received for FDLRS reimbursement (\$500.00) and substitute reimbursements from outside sources (\$1,098.87) based on actual collections.</i>		
	7020 Purchased Positions - External	\$ 1,598.87	
3488	<u>Fingerprint Program</u>		\$ 8,000.00
	0730 Dues and Fees	7730 Staff Services	<u>\$ 8,000.00</u>
	<i>Explanation: To appropriate estimated revenue for Fingerprint Program based on actual collections.</i>		
	6006 Fingerprinting - Fees	\$ 8,000.00	
3490	<u>Miscellaneous Revenue</u>		\$ 5,642.27
	0510 Supplies	5100 Basic Education (K-12)	\$ 5,179.00
	0510 Supplies	7802 Transportation - Central	123.27
	0990 Fund Balance - Unappropriated	9890 Reserves	340.00
			<u>\$ 5,642.27</u>
	<i>Explanation: To appropriate revenue for record requests from State of Florida (\$340.00), soft drink commission (\$123.27), and NDIA Accelerator Grants (\$5,179.00) based on actual collections.</i>		
	.... Discretionary	\$ 340.00	3032 Vending Commission - Transportation - Central \$ 123.27
	4006 NDIA Accelerator Grant	\$ 5,179.00	
3495	<u>Transportation - Repairs Dept./Other</u>		\$ 2,617.00
	0550 Repair Parts	7801 Transportation - North	\$ 1,509.81
	0550 Repair Parts	7802 Transportation - Central	540.00
	0550 Repair Parts	7803 Transportation - South	567.19
			<u>\$ 2,617.00</u>
	<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>		
	.... Discretionary	\$ 2,617.00	
3497	<u>Refund - Prior Year Expenditures</u>		\$ 6,573.02
	0990 Fund Balance - Unappropriated	9890 Reserves	<u>\$ 6,573.02</u>
	<i>Explanation: To appropriate refund of a prior year expenditure based on actual collections.</i>		
	.... Discretionary	\$ 6,573.02	
3740	<u>Prior Year Insurance Loss Recovery</u>		\$ 107,617.40
	0990 Fund Balance - Unappropriated	9890 Reserves	<u>\$ 107,617.40</u>
	<i>Explanation: To appropriate revenue from prior year insurance loss recovery based on actual collections.</i>		
	.... Discretionary	\$ 107,617.40	
3741	<u>Insurance Loss Recovery</u>		\$ 1,267.24
	0990 Fund Balance - Unappropriated	9890 Reserves	<u>\$ 1,267.24</u>
	<i>Explanation: To appropriate revenue from insurance loss recovery based on actual collections.</i>		
	.... Discretionary	\$ 1,267.24	

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Amendment Number 4
 Board Meeting January 27, 2014

Account	Object	Function	Increase (Decrease)
3746	<u>Health Reimbursement Arrangement</u>		\$ 14,463.97
	0310 Professional & Technical Service	7730 Staff Services	\$ 14,463.97

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

5006 Health Reimbursement Arrangement \$ 14,463.97

II. Amendments Between Appropriations & Reserves

.... Discretionary

5100 Basic Education (K-12)	\$ (329,987.45)
5200 Exceptional Child	141,208.58
5300 Vocational	(35,662.39)
6100 Pupil Personnel Services	6,521.61
6120 Guidance Services	6,926.33
6200 Instructional Media Services	1,773.87
6300 Instruction & Curriculum	27,605.53
6400 Instructional Staff Training Services	6,249.39
6500 Instruction Related Technology	183.12
7200 General Administration	462.56
7300 School Admin - Principal Office	58,461.26
7400 Facilities Acquisition and Construction	2,032.95
7730 Staff Services	73,470.00
7801 Transportation - North	1,700.74
7802 Transportation - Central	1,810.00
7803 Transportation - South	7,144.75
7900 Operation of Plant	57,665.42
8100 Maintenance Administration	1,520.00
8120 Building and Ground Maintenance	(991.68)
9890 Reserves	1,108,405.91
	<u>\$ 1,136,500.50</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, appropriation of Innovative Program - All County Choir (Project 4057), appropriation of ESE non-gifted positions through IDEA Supplemental Support - General Fund (Project 4075), appropriation of HRA Debit Card fees (Project 5006), and mid-year adjustments due to increases/(decreases) in WFTE per October 2013 FTE (Projects 0015 and 3004).

0015 K-12 Florida Virtual Instruction	\$ 124,745.50	3004 Offset Decentralized FTE	(1,303,059.00)
4057 Innovative Program - All County Choir	2,755.00	4075 IDEA Supplemental Support - General Fund	36,400.00
5006 Health Reimbursement Arrangement	2,658.00	Total	<u>\$ (1,136,500.50)</u>

0015 K-12 Florida Virtual Instruction

0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ 124,745.50
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Explanation: Mid-year adjustment due to increase in WFTE per October 2013 FTE by transferring to/(from) the following project:

.... Discretionary \$ (124,745.50)

0120 SAI - High School Reading

0220 Social Security	5100 Basic Education (K-12)	\$ 14.56
0510 Supplies	5100 Basic Education (K-12)	(1,018.90)
0750 Other Personnel Services	5100 Basic Education (K-12)	1,004.34
		<u>\$ -</u>

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

1084 Medicaid Reimbursement

0131 Salary - Instructional	5200 Exceptional Child	\$ 24,543.00
0210 Florida Retirement System	5200 Exceptional Child	1,706.00
0220 Social Security	5200 Exceptional Child	1,878.00
0231 Group Insurance - Health	5200 Exceptional Child	1,995.00
0232 Group Insurance - Life	5200 Exceptional Child	7.00
0233 Group Insurance - Dental	5200 Exceptional Child	58.00
0997 Reserve - Projects	9890 Reserves	(30,187.00)
		<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)
2011 <u>Custodial Services</u>			
	0231 Group Insurance - Health	7900 Operation of Plant	\$ (64.82)
	0234 Group Insurance - Other	7900 Operation of Plant	64.82
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2039 <u>Career Education Equipment & Supplies</u>			
	0510 Supplies	5300 Vocational	\$ 864.78
	0520 Textbooks	5300 Vocational	6,309.00
	0642 Equipment (Under \$1,000)	5300 Vocational	(7,173.78)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2045 <u>ROTC</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (369.93)
	0750 Other Personnel Services	5100 Basic Education (K-12)	462.27
	0997 Reserve - Projects	9890 Reserves	(92.34)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2090 <u>Student Testing</u>			
	0210 Florida Retirement System	6300 Instruction & Curriculum	\$ 4.56
	0750 Other Personnel Services	6300 Instruction & Curriculum	(4.56)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2095 <u>Salary Resynching</u>			
	0997 Reserve - Projects	9890 Reserves	<u>\$ (261,810.75)</u>
<i>Explanation: Appropriation to replenish Fixed Charges due to insurance claims for telephone system replacements at Edwins Elementary, Meigs Middle School, and Choctawhatchee High School by transferring to/(from) the following project(s):</i>			
	9015 Fixed Charges	\$ 261,810.75	
2099 <u>Stadium Facilities</u>			
	0510 Supplies	8120 Building and Ground Maintenance	\$ (200.00)
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	200.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2120 <u>CSR - 7th Period Allocation</u>			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 23,422.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	1,609.00
	0220 Social Security	5100 Basic Education (K-12)	1,792.00
	0231 Group Insurance - Health	5100 Basic Education (K-12)	2,971.00
	0232 Group Insurance - Life	5100 Basic Education (K-12)	13.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	94.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	(29,901.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2154 <u>Advanced Placement</u>			
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 82,900.00
	0220 Social Security	5100 Basic Education (K-12)	6,338.07
	0510 Supplies	5100 Basic Education (K-12)	(69,258.48)
	0750 Other Personnel Services	5100 Basic Education (K-12)	942.67
	0997 Reserve - Projects	9890 Reserves	(20,922.26)
			<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)
2168 Child Care - Riverside Elementary School			
	0750 Other Personnel Services	5100 Basic Education (K-12)	\$ 32.00
	0610 Library Books	6200 Instructional Media Services	100.00
	0510 Supplies	9100 Community Service	(300.00)
	0610 Library Books	9100 Community Service	(100.00)
	0750 Other Personnel Services	9100 Community Service	348.00
	0997 Reserve - Projects	9890 Reserves	(80.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2170 Child Care - Northwood Elementary School			
	0750 Other Personnel Services	5100 Basic Education (K-12)	\$ 40.00
	0510 Supplies	9100 Community Service	(1,638.87)
	0642 Equipment (Under \$1,000)	9100 Community Service	978.00
	0644 Computer Hardware (Under \$1,000)	9100 Community Service	660.87
	0750 Other Personnel Services	9100 Community Service	(40.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2174 Child Care - Plew Elementary School			
	0220 Social Security	5100 Basic Education (K-12)	\$ 0.58
	0750 Other Personnel Services	5100 Basic Education (K-12)	40.00
	0220 Social Security	9100 Community Service	0.38
	0510 Supplies	9100 Community Service	(66.96)
	0750 Other Personnel Services	9100 Community Service	26.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2176 Child Care - Edge Elementary School			
	0750 Other Personnel Services	5100 Basic Education (K-12)	\$ 83.85
	0510 Supplies	7300 School Admin - Principal Office	(56.68)
	0642 Equipment (Under \$1,000)	7300 School Admin - Principal Office	(24.07)
	0372 Telephone Maintenance	7900 Operation of Plant	(0.14)
	0642 Equipment (Under \$1,000)	7900 Operation of Plant	(2.96)
			<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	\$ 45.02
	0510 Supplies	9100 Community Service	(97.02)
	0750 Other Personnel Services	9100 Community Service	52.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2181 Child Care - Bob Sikes Elementary School			
	0371 Telephone	9100 Community Service	\$ 100.00
	0510 Supplies	9100 Community Service	(100.00)
			<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	\$ (51,434.93)
	0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	1,050.00
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	1,730.01
	0510 Supplies	8120 Building and Ground Maintenance	42,430.53
	0641 Equipment (Over \$1,000)	8120 Building and Ground Maintenance	1,150.00
	0642 Equipment (Under \$1,000)	8120 Building and Ground Maintenance	1,228.24
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	82.48
	0681 Fire/Sprinkler/Elect.	8120 Building and Ground Maintenance	(285.00)
	0682 Heating/Cooling/Air Conditioning	8120 Building and Ground Maintenance	280.00
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	9,031.06
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	(5,262.39)
			<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)
3001	<u>ESE Guarantee - Gifted</u>		
	0220 Social Security	5200 Exceptional Child	\$ 10.89
	0231 Group Insurance - Health	5200 Exceptional Child	(43.40)
	0234 Group Insurance - Other	5200 Exceptional Child	43.40
	0510 Supplies	5200 Exceptional Child	(1,153.43)
	0644 Computer Hardware (Under \$1,000)	5200 Exceptional Child	(2.15)
	0692 Software (Under \$1,000)	5200 Exceptional Child	(300.50)
	0750 Other Personnel Services	5200 Exceptional Child	1,445.19
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3004	<u>Offset Decentralized FTE</u>		
	0994 Reserve - FTE/Schools	9890 Reserves	\$ (1,303,059.00)
	<i>Explanation: Mid-year adjustments due to increases/(decreases) in WFTE per October 2013 FTE by transferring to/(from) the following project:</i>		
	.... Discretionary	\$ 1,303,059.00	
3012	<u>STEMM Academy State Grant</u>		
	0681 Fire/Sprinkler/Elect.	7300 School Admin - Principal Office	\$ (44,850.00)
	0684 Replacement Roofing & Systems	7300 School Admin - Principal Office	44,850.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3018	<u>Plew ES PLA Donations</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ 2,796.00
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	(2,796.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3058	<u>Innovative Program - Science Fair</u>		
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	\$ 825.00
	0510 Supplies	5100 Basic Education (K-12)	(825.00)
			<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)	\$ 9,271.27
	0520 Textbooks	5100 Basic Education (K-12)	(9,271.27)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3106	<u>Instructional Materials - Media</u>		
	0510 Supplies	6200 Instructional Media Services	\$ 1,224.63
	0610 Library Books	6200 Instructional Media Services	(2,156.20)
	0622 Audio Visual (Under \$1,000)	6200 Instructional Media Services	1,457.20
	0642 Equipment (Under \$1,000)	6200 Instructional Media Services	(367.99)
	0644 Computer Hardware (Under \$1,000)	6200 Instructional Media Services	(856.64)
	0692 Software (Under \$1,000)	6200 Instructional Media Services	699.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3107	<u>Safe Schools</u>		
	0510 Supplies	6300 Instruction & Curriculum	\$ 1,000.00
	0997 Reserve - Projects	9890 Reserves	(1,000.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
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Account	Object	Function	Increase (Decrease)	
3109	<u>Instructional Materials - Science</u>			
	0510	Supplies	5100 Basic Education (K-12)	\$ (346.56)
	0641	Equipment (Over \$1,000)	5100 Basic Education (K-12)	(1,074.99)
	0642	Equipment (Under \$1,000)	5100 Basic Education (K-12)	346.56
	0643	Computer Hardware (Over \$1,000)	5100 Basic Education (K-12)	1,074.99
				<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3112	<u>School Enhancement Training</u>			
	0750	Other Personnel Services	5100 Basic Education (K-12)	\$ 240.00
	0310	Professional & Technical Service	6400 Instructional Staff Training Services	1,800.00
	0331	Out of County Travel	6400 Instructional Staff Training Services	336.00
	0510	Supplies	6400 Instructional Staff Training Services	(250.03)
	0750	Other Personnel Services	6400 Instructional Staff Training Services	(27.97)
	0997	Reserve - Projects	9890 Reserves	(2,098.00)
				<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3116	<u>Teacher Training Categorical</u>			
	0750	Other Personnel Services	6400 Instructional Staff Training Services	\$ 4,000.00
	0997	Reserve - Projects	9890 Reserves	(4,000.00)
				<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)	\$ (746.62)
	0510	Supplies	5100 Basic Education (K-12)	(5,835.38)
	0642	Equipment (Under \$1,000)	5100 Basic Education (K-12)	3,896.00
	0693	Software Subscriptions	5100 Basic Education (K-12)	2,686.00
				<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3161	<u>SAI - Supplemental Academic Instruction</u>			
	0107	Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 2,509.88
	0131	Salary - Instructional	5100 Basic Education (K-12)	85,578.12
	0132	Salary - Hourly Teachers	5100 Basic Education (K-12)	3,845.00
	0210	Florida Retirement System	5100 Basic Education (K-12)	6,316.00
	0220	Social Security	5100 Basic Education (K-12)	7,032.00
	0231	Group Insurance - Health	5100 Basic Education (K-12)	11,107.18
	0232	Group Insurance - Life	5100 Basic Education (K-12)	48.00
	0233	Group Insurance - Dental	5100 Basic Education (K-12)	352.00
	0234	Group Insurance - Other	5100 Basic Education (K-12)	64.82
	0997	Reserve - Projects	9890 Reserves	(116,853.00)
				<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4006	<u>NDIA Accelerator Grant</u>			
	0510	Supplies	5100 Basic Education (K-12)	\$ (897.00)
	0644	Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	897.00
				<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	\$ 1,890.00
	<i>Explanation: Appropriation of insurance claims by transferring to/(from) the following project(s):</i>			
	9015	Fixed Charges	\$ (1,890.00)	

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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	\$ 44,441.75
<i>Explanation: Appropriation of insurance claims by transferring to/(from) the following project(s):</i>			
	9015 Fixed Charges		\$ (44,441.75)
4013 Insurance Claims - Other			
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 8,458.09
<i>Explanation: Appropriation of insurance claims by transferring to/(from) the following project(s):</i>			
	9015 Fixed Charges		\$ (8,458.09)
4022 Donation - Homes for Heroes			
	0510 Supplies	5100 Basic Education (K-12)	\$ (3,362.00)
	0790 Miscellaneous Expense	7200 General Administration	3,362.00
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4057 Innovative Program - All County Choir			
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	\$ 2,755.00
<i>Explanation: Appropriation of Innovative Program - All County Choir by transferring to/(from) the following project(s):</i>			
	.... Discretionary		\$ (2,755.00)
4075 IDEA Supplemental Support - General Fund			
	0131 Salary - Instructional	5200 Exceptional Child	\$ 28,514.00
	0210 Florida Retirement System	5200 Exceptional Child	1,959.00
	0220 Social Security	5200 Exceptional Child	2,181.00
	0231 Group Insurance - Health	5200 Exceptional Child	3,551.18
	0232 Group Insurance - Life	5200 Exceptional Child	16.00
	0233 Group Insurance - Dental	5200 Exceptional Child	114.00
	0234 Group Insurance - Other	5200 Exceptional Child	64.82
			\$ 36,400.00
<i>Explanation: Appropriation of ESE non-gifted position(s) by transferring to/(from) the following project(s):</i>			
	.... Discretionary		\$ (36,400.00)
4113 Workforce Ed. Career Program Expansion			
	0510 Supplies	5300 Vocational	\$ 87.28
	0370 Postage	5900 Other Instruction	32.20
	0510 Supplies	5900 Other Instruction	(119.48)
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4123 Reading Instruction Textbook Allocation			
	0520 Textbooks	5100 Basic Education (K-12)	\$ (21,123.09)
	0997 Reserve - Projects	9890 Reserves	21,123.09
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4125 Class Size Reduction			
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 5,914.81
	0131 Salary - Instructional	5100 Basic Education (K-12)	41,509.19
	0210 Florida Retirement System	5100 Basic Education (K-12)	3,258.00
	0220 Social Security	5100 Basic Education (K-12)	3,628.00

Explanation of Budget Amendment as Follows:
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Account	Object	Function	Increase (Decrease)
	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
	0997 Reserve - Projects	9890 Reserves	(69,742.00)
			<u>\$ (8,742.00)</u>
<i>Explanation: Mid-year adjustments due to increases/(decreases) in UFTE per October 2013 FTE by transferring to/(from) the following project:</i>			
	5126 CSR - Class Size Equalization	\$ 8,742.00	
4150 <u>Teacher Salary Increase Allocation</u>			
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ 37.00
	0997 Reserve - Projects	9890 Reserves	(37.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5006 <u>Health Reimbursement Arrangement</u>			
	0730 Dues and Fees	7730 Staff Services	<u>\$ 2,658.00</u>
<i>Explanation: Appropriation of HRA debit card fees by transferring to/(from) the following project:</i>			
	.... Discretionary	\$ (2,658.00)	
5104 <u>Reading Endorsement - Bonus</u>			
	0793 Return Funds to DOE	7500 Fiscal Services	\$ 103,263.19
	0997 Reserve - Projects	9890 Reserves	(103,263.19)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5110 <u>Workforce Development</u>			
	0510 Supplies	5300 Vocational	\$ 363.35
	0510 Supplies	5900 Other Instruction	(363.35)
	0750 Other Personnel Services	5900 Other Instruction	1,000.00
	0371 Telephone	7900 Operation of Plant	4,000.00
	0382 Garbage	7900 Operation of Plant	(4,000.00)
	0371 Telephone	9890 Reserves	500.00
	0997 Reserve - Projects	9890 Reserves	(1,500.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5126 <u>CSR - Class Size Equalization</u>			
	0997 Reserve - Projects	9890 Reserves	<u>\$ 8,742.00</u>
<i>Explanation: Mid-year adjustments due to increases/(decreases) in UFTE per October 2013 FTE by transferring to/(from) the following project:</i>			
	4125 Class Size Reduction	\$ (8,742.00)	
6006 <u>Fingerprinting - Fees</u>			
	0730 Dues and Fees	7730 Staff Services	<u>\$ (4,075.50)</u>
<i>Explanation: Transfers to/(from) the following project(s):</i>			
	6007 Fingerprinting - Employees	\$ 4,075.50	
6007 <u>Fingerprinting - Employees</u>			
	0730 Dues and Fees	7730 Staff Services	<u>\$ 4,075.50</u>
<i>Explanation: Transfers to/(from) the following project(s):</i>			
	6006 Fingerprinting - Fees	\$ (4,075.50)	

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
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Account	Object	Function	Increase (Decrease)
6120 <u>CSR - Secondary Reading</u>			
	0220 Social Security	5100 Basic Education (K-12)	\$ 6.77
	0510 Supplies	5100 Basic Education (K-12)	(607.34)
	0750 Other Personnel Services	5100 Basic Education (K-12)	600.57
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7054 <u>AP Initiative - Set-Aside</u>			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 69.92
	0210 Florida Retirement System	5100 Basic Education (K-12)	4.85
	0220 Social Security	5100 Basic Education (K-12)	5.34
	0510 Supplies	5100 Basic Education (K-12)	(1,889.83)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	493.42
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	961.30
	0692 Software (Under \$1,000)	5100 Basic Education (K-12)	355.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7055 <u>International Baccalaureate</u>			
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 19,700.00
	0131 Salary - Instructional	5100 Basic Education (K-12)	35,772.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	2,487.00
	0220 Social Security	5100 Basic Education (K-12)	4,244.05
	0231 Group Insurance - Health	5100 Basic Education (K-12)	8,344.00
	0232 Group Insurance - Life	5100 Basic Education (K-12)	27.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	312.00
	0510 Supplies	5100 Basic Education (K-12)	44,510.18
	0750 Other Personnel Services	5100 Basic Education (K-12)	332.24
	0331 Out of County Travel	6100 Pupil Personnel Services	786.58
	0997 Reserve - Projects	9890 Reserves	(116,515.05)
			<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)	(480.00)
	0730 Dues and Fees	5100 Basic Education (K-12)	615.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8107 <u>CSR - Math Initiatives</u>			
	0330 In County Travel	6300 Instruction & Curriculum	\$ (500.00)
	0331 Out of County Travel	6300 Instruction & Curriculum	500.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8110 <u>DJJ Supplemental Allocation</u>			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (34,886.01)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(2,424.58)
	0220 Social Security	5100 Basic Education (K-12)	(2,668.77)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(24.30)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(192.30)
	0510 Supplies	5100 Basic Education (K-12)	(24.50)
	0750 Other Personnel Services	5100 Basic Education (K-12)	24.50
	0997 Reserve - Projects	9890 Reserves	40,195.96
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8111 <u>SAI - Best Chance</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ 325.63
	0520 Textbooks	5100 Basic Education (K-12)	(325.63)
	0750 Other Personnel Services	5100 Basic Education (K-12)	(83.07)

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 4
Board Meeting January 27, 2014

Account	Object	Function	Increase (Decrease)
	0220 Social Security	5300 Vocational	0.32
	0750 Other Personnel Services	5300 Vocational	21.88
	0220 Social Security	7300 School Admin - Principal Office	0.87
	0750 Other Personnel Services	7300 School Admin - Principal Office	60.00
			\$ -

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

9004 Advanced International Certificate of Education

	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 358.34
	0105 Salary - Bonus	5100 Basic Education (K-12)	24,800.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	24.90
	0220 Social Security	5100 Basic Education (K-12)	1,924.62
	0510 Supplies	5100 Basic Education (K-12)	(410.65)
	0997 Reserve - Projects	9890 Reserves	(26,697.21)
			\$ -

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

9007 Career and Professional Education

	0220 Social Security	5300 Vocational	\$ 28.27
	0510 Supplies	5300 Vocational	1,617.56
	0750 Other Personnel Services	5300 Vocational	813.03
	0997 Reserve - Projects	9890 Reserves	(2,458.86)
			\$ -

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

9015 Fixed Charges

	0122 Salary - Sick Leave Payoff	5100 Basic Education (K-12)	\$ 16,062.57
	0123 Salary - Annual Leave Payoff	5100 Basic Education (K-12)	(50,831.69)
	0220 Social Security	5100 Basic Education (K-12)	(2,256.48)
	0510 Supplies	5100 Basic Education (K-12)	(208.30)
	0122 Salary - Sick Leave Payoff	5200 Exceptional Child	(9,592.04)
	0121 Salary Retirement Bonus	5300 Vocational	(2,278.22)
	0122 Salary - Sick Leave Payoff	5300 Vocational	(34,102.39)
	0220 Social Security	5300 Vocational	(1,840.48)
	0510 Supplies	5900 Other Instruction	(76.60)
	0510 Supplies	6300 Instruction & Curriculum	1,512.14
	0123 Salary - Annual Leave Payoff	7200 General Administration	558.19
	0210 Florida Retirement System	7200 General Administration	34.39
	0220 Social Security	7200 General Administration	47.27
	0310 Professional & Technical Service	7200 General Administration	(7,081.00)
	0730 Dues and Fees	7200 General Administration	7,081.00
	0210 Florida Retirement System	7300 School Admin - Principal Office	490.70
	0641 Equipment (Over \$1,000)	7300 School Admin - Principal Office	(72.00)
	0510 Supplies	7500 Fiscal Services	(209.96)
	0642 Equipment (Under \$1,000)	7500 Fiscal Services	(96.96)
	0692 Software (Under \$1,000)	7500 Fiscal Services	(9.00)
	0122 Salary - Sick Leave Payoff	7730 Staff Services	9,921.02
	0123 Salary - Annual Leave Payoff	7730 Staff Services	24,593.54
	0210 Florida Retirement System	7730 Staff Services	1,687.13
	0220 Social Security	7730 Staff Services	25.16
	0641 Equipment (Over \$1,000)	7760 Internal Service	(281.00)
	0122 Salary - Sick Leave Payoff	7801 Transportation - North	88.20
	0121 Salary Retirement Bonus	7900 Operation of Plant	2,278.22
	0122 Salary - Sick Leave Payoff	7900 Operation of Plant	8,294.53
	0123 Salary - Annual Leave Payoff	7900 Operation of Plant	16,607.13
	0210 Florida Retirement System	7900 Operation of Plant	1,154.15
	0510 Supplies	7900 Operation of Plant	(7.26)
	0643 Computer Hardware (Over \$1,000)	7900 Operation of Plant	(58.00)
	0741 Insurance Claims Prior Year	7900 Operation of Plant	(62,571.53)
	0123 Salary - Annual Leave Payoff	8100 Maintenance Administration	9,072.83
	0210 Florida Retirement System	8100 Maintenance Administration	658.16

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Amendment Number 4
 Board Meeting January 27, 2014

Account	Object	Function	Increase (Decrease)
	0122 Salary - Sick Leave Payoff	8120 Building and Ground Maintenance	9,328.11
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	269,592.44
	0642 Equipment (Under \$1,000)	8200 Administrative Technology Services	(464.50)
	0692 Software (Under \$1,000)	8200 Administrative Technology Services	(28.56)
			<u>\$ 207,020.91</u>

Explanation: Appropriation to replenish Fixed Charges due to insurance claims for telephone system replacements at Edwins Elementary, Meigs Middle School, and Choctawhatchee High School (Project 2095) and appropriation of insurance claims (Projects 4011, 4012, and 4013) by transferring to/(from) the following project(s):

2095 Salary Resynching	\$ (261,810.75)	4011 Insurance Claims - Equipment	1,890.00
4012 Insurance Claims - Building & Fixed Equipment	44,441.75	4013 Insurance Claims - Other	8,458.09
			<u>Total \$ (207,020.91)</u>

9121 Print Shop

0360 Lease and Rental Agreements		7760 Internal Service	\$ 195.00
0510 Supplies		7760 Internal Service	(195.00)
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

JANUARY 27, 2014

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2013	INCREASE	DECREASE	BUDGET AS OF 12/31/2013	
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	1,000.85	0.12	-	1,000.97
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	\$ 9,123,474.15	\$ 0.12	\$ -	\$ 9,123,474.27

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 11/30/2013	INCREASE	DECREASE	BUDGET AS OF 12/31/2013
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	4,795.96	0.12	-	4,796.08
	0998	RESERVES - DEBT SERVICE	115,249.67	115,249.67	-	-	115,249.67
		TOTAL - DEBT SERVICE FUNDS	\$ 9,123,473.78	\$ 9,123,474.15	\$ 0.12	\$ -	\$ 9,123,474.27

Explanation of Budget Amendment as Follows:
 Part II - Debt Service Funds
 Amendment Number 4
 Board Meeting January 27, 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 27, 2014

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2013	INCREASE	DECREASE	BUDGET AS OF 12/31/2013	
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	-	22,646.92	4,783.59	-	27,430.51
3431	INTEREST ON INVESTMENT	-	4,523.55	619.20	-	5,142.75
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	-	-	-	-	-
3497	REFUND - PRIOR YEAR EXPENDITURES	-	-	-	-	-
3610	TRANSFERS FROM GENERAL OPERATING FUND	-	25,000.00	43,339.40	-	68,339.40
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	\$ 27,970,793.96	\$ 48,742.19	\$ -	\$ 28,019,536.15

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 11/30/2013	INCREASE	DECREASE	BUDGET AS OF 12/31/2013	
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	176,031.81	-	-	176,031.81
	0642	EQUIPMENT (UNDER \$1,000)	68,199.19	73,549.43	1,749.72	-	75,299.15
	0643	COMPUTER EQUIPMENT (OVER \$1,000)	22,830.99	33,792.84	-	9,968.05	23,824.79
	0644	COMPUTER HARDWARE (UNDER \$1,000)	52,343.94	70,588.79	35,286.15	-	105,874.94
	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	1,489.00	-	5,036.00
	0676	OTHER PERMANENT IMPROVEMENTS	129,190.65	180,184.25	43,339.40	-	223,523.65
	0677	REPLACEMENT SYSTEMS	139,490.46	150,881.46	5,983.75	-	156,865.21
	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	812,630.93	795,692.92	12,992.11	-	808,685.03
	0682	HEATING/COOLING/AIR CONDITIONING	-	12,108.00	12,395.89	-	24,503.89
	0683	ROOFING	-	-	3,673.00	-	3,673.00
	0684	REPLACEMENT ROOFING & SYSTEMS	5,420,862.68	5,325,986.32	33,059.83	-	5,359,046.15
	0685	FLOORING/STRUCTURAL ALTERATION	604,722.13	616,975.63	-	-	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	2,074.24	-	-	2,074.24
	0986	RESERVES - FUND B GAIN/LOSS	207,791.58	207,796.81	0.69	-	207,797.50
	0990	FUND BALANCE UNAPPROPRIATED	201,870.17	168,732.24	-	91,259.30	77,472.94
	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	\$ 27,970,793.96	\$ 149,969.54	\$ 101,227.35	\$ 28,019,536.15

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 4
Board Meeting January 27, 2014

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3421	<u>Tax Redemptions</u>		\$ 4,783.59
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 4,783.59
	<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>		
	.... Discretionary	\$ 4,783.59	
3431	<u>Interest on Investments</u>		\$ 619.20
	0986 Reserves - Fund B Gain/Loss	7400 Facilities Acquisition and Construction	\$ 0.69
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	618.51
			\$ 619.20
	<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>		
	.... Discretionary	\$ 619.20	
3610	<u>Transfers from General Operating Fund</u>		\$ 43,339.40
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	\$ 43,339.40
	<i>Explanation: To appropriate additional funding for Phase I of Eagle Ram Tennis Center.</i>		
	3322 Ruckel Eagle Ram Tennis Court Phase 1	\$ 43,339.40	
II. Amendments Between Appropriations & Reserves			
....	<u>Discretionary</u>		
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ (96,661.40)
	<i>Explanation: Appropriate Bay Area Office telephone replacement (Project 3321); adjust Baker ROTC building renovation to actual (Project 4305); appropriate remodeling of Destin Middle School 5th Grade (Project 4316); and appropriate handheld radios for Walker Elementary School (Project 6342) by transferring to/(from) the following project(s):</i>		
	3321 BAO - Telephone Replacement - SMT056	\$ 86,628.89	4316 Destin MS - 5th Grade Remodel 10,093.28
	4305 Baker - ROTC Building Renovations	(1,810.49)	6342 School Equipment 1,749.72
			<u>Total projects transferred to/(from) \$ 96,661.40</u>
1321	<u>Surveillance Equipment - BD</u>		
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	\$ 16,340.98
	0682 Heating/Cooling/Air Conditioning	7400 Facilities Acquisition and Construction	5,449.02
			\$ 21,790.00
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (21,790.00)	
1345	<u>Technology Equipment - BD</u>		
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 25,318.10
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (25,318.10)	
1391	<u>Computer Lab - BD</u>		
	0643 Computer Hardware (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (9,968.05)
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	9,968.05
			\$ -
	<i>Explanation: Changes by schools & departments between objects to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 4
Board Meeting January 27, 2014

Account	Object	Function	Increase (Decrease)
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (52,270.10)
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	1321 Surveillance Equipment - BD	\$ 21,790.00	3312 Capital Improvements - BD 5,162.00
	1345 Technology Equipment - BD	25,318.10	Total projects transferred to/(from) \$ 52,270.10
2310	<u>District Wide - Minor Repair/Maint.</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 5,983.75
	0682 Heating/Cooling/Air Conditioning	7400 Facilities Acquisition and Construction	3,598.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(9,581.75)
			\$ -
	<i>Explanation: Changes by schools & departments between objects to better utilize funds.</i>		
2395	<u>Safety/ADA - District Wide</u>		
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	\$ (2,431.90)
	0682 Heating/Cooling/Air Conditioning	7400 Facilities Acquisition and Construction	2,431.90
			\$ -
	<i>Explanation: Changes by schools & departments between objects to better utilize funds.</i>		
3312	<u>Capital Improvements - BD</u>		
	0675 Fence & Underground Tanks	7400 Facilities Acquisition and Construction	\$ 1,489.00
	0683 Roofing	7400 Facilities Acquisition and Construction	3,673.00
			\$ 5,162.00
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (5,162.00)	
3321	<u>BAO - Telephone Replacement - SMT056</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 86,628.89
	<i>Explanation: Appropriate Bay Area Office telephone replacement by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ (86,628.89)	
4305	<u>Baker - ROTC Building Renovations</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (1,810.49)
	<i>Explanation: Adjust Baker ROTC building renovation to actual by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ 1,810.49	
4316	<u>Destin MS - 5th Grade Remodel</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 10,093.28
	<i>Explanation: Appropriate remodeling of Destin Middle School 5th Grade by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ (10,093.28)	
6342	<u>School Equipment</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 1,749.72
	<i>Explanation: Appropriate handheld radios for Walker Elementary School by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ (1,749.72)	

Explanation of Budget Amendment as Follows:
 Part III - Capital Project Funds
 Amendment Number 4
 Board Meeting January 27, 2014

Account	Object	Function	Increase (Decrease)
7351	<u>Digital Classroom - Computers</u>		
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	\$ (916.97)
	0682 Heating/Cooling/Air Conditioning	7400 Facilities Acquisition and Construction	916.97
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

JANUARY 27, 2014

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2013	INCREASE	DECREASE	BUDGET AS OF 12/31/2013	
3199 MISCELLANEOUS FEDERAL DIRECT	\$ 618,519.78	\$ 1,053,012.30	\$ 5,385.00	\$ -	\$ 1,058,397.30	
3201 VOCATIONAL EDUCATIONAL ARTS	218,849.21	225,853.75	-	-	225,853.75	
3211 ARRA - STABILIZATION - WORKFORCE	-	-	-	-	-	
3213 ARRA - STABILIZATION - K12	-	-	-	-	-	
3214 ARRA - SFSF - D. HICKHAM	-	-	-	-	-	
3215 EDUCATION JOBS FUND	-	-	-	-	-	
3216 RACE TO THE TOP	736,163.68	816,163.68	-	-	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	2,764.00	-	75,844.45	
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	\$ 17,912,404.20	\$ 8,149.00	\$ -	\$ 17,920,553.20	

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2013	INCREASE	DECREASE	BUDGET AS OF 12/31/2013	
5100 BASIC EDUCATION (K-12)	\$ 5,567,442.88	\$ 5,332,207.24	\$ 123,395.49	\$ -	\$ 5,455,602.73	
5200 EXCEPTIONAL STUDENT EDUCATION	5,919,960.92	4,934,820.91	-	-	4,934,820.91	
5300 VOCATIONAL AND TECHNICAL EDUCATION	490,213.34	566,657.79	-	46,625.74	520,032.05	
5400 ADULT GENERAL EDUCATION	-	-	-	-	-	
5500 PRE-KINDERGARTEN	163,107.40	160,375.00	-	-	160,375.00	
5900 OTHER INSTRUCTION	-	434,492.52	5,385.00	-	439,877.52	
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	159,684.34	-	-	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	3,264,948.63	-	26,016.63	3,238,932.00	
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	899,938.81	737,873.59	-	31,489.12	706,384.47	
6500 INSTRUCTION RELATED TECHNOLOGY	155,930.93	155,930.93	-	6,500.00	149,430.93	
7200 GENERAL ADMINISTRATION (SUPT)	2,648,319.03	1,628,836.17	-	-	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	-	10,000.00	122,373.30	
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 20,498,467.14	\$ 17,912,404.20	\$ 128,780.49	\$ 120,631.49	\$ 17,920,553.20	

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 4
Board Meeting January 27, 2014

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3199	<u>Miscellaneous Federal Direct</u>		\$ 5,385.00
	0790 Miscellaneous Expense	5900 Other Instruction	\$ 5,385.00
<i>Explanation: To appropriate revenue for Pell Grant based on actual collections.</i>			
	4481 Pell Grant	\$ 5,385.00	
3251	<u>Adult Basic Education</u>		\$ 2,764.00
	0331 Out of County Travel	5300 Vocational	1,650.00
	0370 Postage	5300 Vocational	100.00
	0510 Supplies	5300 Vocational	139.00
	0730 Dues and Fees	5300 Vocational	875.00
			\$ 2,764.00
<i>Explanation: To appropriate Carl Perkins - Secondary Section 132 increase per project award notification.</i>			
	4407 Carl Perkins - Adult	\$ 2,764.00	
II. Amendments Between Appropriations & Reserves			
2486	<u>DoDEA - Promoting K-12 Student Achievement</u>		
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	\$ 3,000.00
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	(3,000.00)
	0510 Supplies	6300 Instruction & Curriculum	(1,397.00)
	0644 Computer Hardware (Under \$1,000)	6300 Instruction & Curriculum	1,397.00
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3479	<u>Common Core Standards</u>		
	0311 Subagreement (Under \$25,000)	6400 Instructional Staff Training Services	\$ (157.07)
	0331 Out of County Travel	6400 Instructional Staff Training Services	157.07
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4401	<u>Title I</u>		
	0220 Social Security	5100 Basic Education (K-12)	\$ 0.44
	0510 Supplies	5100 Basic Education (K-12)	(316.02)
	0693 Software Subscriptions	5100 Basic Education (K-12)	99.95
	0750 Other Personnel Services	5100 Basic Education (K-12)	215.63
	0510 Supplies	5200 Exceptional Child	(500.00)
	0692 Software (Under \$1,000)	5200 Exceptional Child	500.00
	0220 Social Security	5500 Prekindergarten	22.53
	0510 Supplies	5500 Prekindergarten	(11,576.52)
	0644 Computer Hardware (Under \$1,000)	5500 Prekindergarten	10,000.00
	0750 Other Personnel Services	5500 Prekindergarten	1,553.99
	0220 Social Security	6150 Parental Involvement	3.71
	0310 Professional & Technical Service	6150 Parental Involvement	110.00
	0390 Other Purchased Service	6150 Parental Involvement	90.00
	0510 Supplies	6150 Parental Involvement	(203.71)
	0510 Supplies	6300 Instruction & Curriculum	750.00
	0691 Software (Over \$1,000)	6300 Instruction & Curriculum	(750.00)
	0220 Social Security	6400 Instructional Staff Training Services	198.20
	0510 Supplies	6400 Instructional Staff Training Services	(4,867.37)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	4,669.17
			\$ -
<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 4
 Board Meeting January 27, 2014

Account	Object	Function	Increase (Decrease)
	0644 Computer Hardware (Under \$1,000)	6300 Instruction & Curriculum	2,960.00
	0693 Software Subscriptions	6300 Instruction & Curriculum	25,620.00
	0750 Other Personnel Services	6300 Instruction & Curriculum	36,170.45
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	5,684.16
	0210 Florida Retirement System	6400 Instructional Staff Training Services	37.66
	0220 Social Security	6400 Instructional Staff Training Services	303.70
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	20,500.00
	0330 In County Travel	6400 Instructional Staff Training Services	1,848.90
	0331 Out of County Travel	6400 Instructional Staff Training Services	13,296.00
	0390 Other Purchased Service	6400 Instructional Staff Training Services	4,716.00
	0510 Supplies	6400 Instructional Staff Training Services	26,023.70
	0642 Equipment (Under \$1,000)	6400 Instructional Staff Training Services	1,120.00
	0644 Computer Hardware (Under \$1,000)	6400 Instructional Staff Training Services	15,880.00
	0750 Other Personnel Services	6400 Instructional Staff Training Services	82,988.59
	0357 Support Managed Computers	6500 Instruction Related Technology	34,683.02
	0791 Indirect Costs	7200 General Administration	21,745.24
	0310 Professional & Technical Service	8200 Administrative Technology Services	82,000.00
			<u>\$ 533,816.42</u>

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

4471 Race To The Top Year 4 Quarter 1 \$ (533,816.42)

4475 IDEA Part B

0100 Salary - Non-Instructional	5200 Exceptional Child	\$ (19,409.70)
0210 Florida Retirement System	5200 Exceptional Child	(1,106.00)
0220 Social Security	5200 Exceptional Child	(1,212.31)
0231 Group Insurance - Health	5200 Exceptional Child	(4,650.00)
0232 Group Insurance - Life	5200 Exceptional Child	(20.00)
0233 Group Insurance - Dental	5200 Exceptional Child	(147.00)
0510 Supplies	5200 Exceptional Child	22,422.30
0750 Other Personnel Services	5200 Exceptional Child	4,122.71
		<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

JANUARY 27, 2014

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2013	INCREASE	DECREASE	BUDGET AS OF 12/31/2013	
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	37,663.44	1,388.70	-	39,052.14
3459	SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-
3460	ONLINE CREDIT CARD FEES	4,132.00	30,438.00	5,470.00	-	35,908.00
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	\$ 12,424,994.70	\$ 6,858.70	\$ -	\$ 12,431,853.40

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2013	INCREASE	DECREASE	BUDGET AS OF 12/31/2013	
0100 SALARY - NON-INSTRUCTIONAL	\$ 1,258,276.00	\$ 1,205,128.00	\$ -	\$ -	\$ 1,205,128.00	
0102 SALARY - OTHER COMPENSATION	-	4,526.00	276.58	-	4,802.58	
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	7,519.17	-	-	7,519.17	
0121 SALARY - RETIREMENT BONUS	7,712.22	11,159.36	-	-	11,159.36	
0122 SALARY - SICK LEAVE PAYOFF	13,472.82	30,524.74	1,788.60	-	32,313.34	
0123 SALARY - ANNUAL LEAVE PAYOFF	-	-	-	-	-	
0130 SALARY - OVERTIME	-	1,309.84	-	-	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	145,207.33	19.23	-	145,226.56	
0220 FICA (SOCIAL SECURITY)	175,632.14	163,298.61	21.16	-	163,319.77	
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	5,813,121.71	-	-	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	-	23,481.51	454.70	-	23,936.21	
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	1,238.24	43.65	-	1,281.89	
0371 TELEPHONE	16,400.00	15,811.76	-	43.65	15,768.11	
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	206,569.51	1,388.70	-	207,958.21	
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)	-	-	502.95	-	502.95	
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	19,275.33	-	-	19,275.33	
0685 FLOORING/STRUCTURAL ALTERATION	-	-	1,580.60	-	1,580.60	
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 11/30/2013	INCREASE	DECREASE	BUDGET AS OF 12/31/2013	
0730 DUES AND FEES	40,000.00	40,000.00	-	-	40,000.00	
0731 ON-LINE CREDIT CARD FEES	4,132.00	32,730.53	5,470.00	-	38,200.53	
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	1,605,013.63	-	3,063.22	1,601,950.41	
0991 RESERVES - INVENTORY	126,735.81	126,735.81	-	-	126,735.81	
0997 RESERVES - PROJECTS	58,865.26	55,429.66	-	1,580.60	53,849.06	
TOTAL - FOOD SERVICE FUND	\$ 12,370,245.10	\$ 12,424,994.70	\$ 11,546.17	\$ 4,687.47	\$ 12,431,853.40	

Explanation of Budget Amendment as Follows:

Part IV - School Food Service Fund

Amendment Number 4

Board Meeting January 27, 2014

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

3457 Catering \$ 1,388.70

0510 Supplies 7610 Food Service - Departments \$ 1,388.70

Explanation: To appropriate revenue for Catering based on actual collections.

7502 Catering \$ 1,388.70

3460 On-Line Credit Card Fees \$ 5,470.00

0731 On-Line Credit Card Fees 7610 Food Service - Departments \$ 5,470.00

Explanation: To appropriate revenue for On-Line Credit Card Fees based on actual collections.

3510 Sodexo Exclusions \$ 5,470.00

II. Amendments Between Appropriations & Reserves

.... Discretionary

0102 Salary - Other Compensation	7600 Food Service (Schools)	\$ 68.58
0210 Florida Retirement System	7600 Food Service (Schools)	4.77
0220 Social Security	7600 Food Service (Schools)	5.25
0330 In County Travel	7600 Food Service (Schools)	300.00
0363 Seat Managed - Computers	7600 Food Service (Schools)	19,805.50
0371 Telephone	7600 Food Service (Schools)	324.10
0510 Supplies	7600 Food Service (Schools)	2,748.69
0102 Salary - Other Compensation	7610 Food Service - Departments	208.00
0122 Salary - Sick Leave Payoff	7610 Food Service - Departments	1,788.60
0210 Florida Retirement System	7610 Food Service - Departments	14.46
0220 Social Security	7610 Food Service - Departments	15.91
0330 In County Travel	7610 Food Service - Departments	(300.00)
0350 Repair and Maintenance	7610 Food Service - Departments	454.70
0363 Seat Managed - Computers	7610 Food Service - Departments	(19,805.50)
0370 Postage	7610 Food Service - Departments	43.65
0371 Telephone	7610 Food Service - Departments	(367.75)
0510 Supplies	7610 Food Service - Departments	(2,748.69)
0642 Equipment (Under \$1,000)	7610 Food Service - Departments	502.95
0990 Fund Balance - Unappropriated	9890 Reserves	(3,063.22)
		<u>\$ -</u>

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

5044 Soft Drink Commissions

0685 Flooring/Structural Alteration 7610 Food Service - Departments \$ 1,580.60

0997 Reserve - Projects 9890 Reserves (1,580.60)

\$ -

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

ADOPTED BY SCHOOL BOARD:

JANUARY 27, 2014