



### Agenda Item Details

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Meeting	Mar 10, 2014 - Regular Meeting
Category	7. Consent Agenda
Subject	7.10 Budget Amendment #5 - 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	566,797.35
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #5 - Fiscal Year 2013-2014

### Public Content

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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 January 2014:

General Fund	\$ 64,377.29
Debt Service Funds	0.00
Capital Projects Funds	4,249.32
Other Special Revenue Funds - Federal	490,243.69
Other Special Revenue Funds - Food Service	<u>7,927.05</u>
Total - All Funds	<u>\$566,797.35</u>

 [B-A 5 - Jan 2014.pdf \(1,385 KB\)](#)

**Administrative Content**

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

**Motion & Voting**

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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 Dewey Destin.

Final Resolution: Motion Carries

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



# **School District of Okaloosa County**

## **BUDGET AMENDMENT #5**

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2013	INCREASE	DECREASE	BUDGET AS OF 1/31/2014	
3121	PL 81-874, FEDERAL IMPACT, CURRENT OPERATIONS	\$ 2,595,459.00	\$ 2,595,459.00	\$ -	\$ -	\$ 2,595,459.00
3122	PL 81-874 FEDERAL IMPACT, HANDICAP	100,000.00	100,000.00	-	-	100,000.00
3191	ROTC	280,000.00	280,000.00	-	-	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	49,085.66	-	-	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	160,400.51	-	-	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	-	28,308.00	245,692.00
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	29,463.47	3,820.00	-	33,283.47
3426	COURSE FEES - CHOICE HS & TECH. CNTR.	310,000.00	310,000.00	17,721.08	-	327,721.08
3428	SUPPLY FEES - CHOICE HS & TECH. CNTR.	10,000.00	15,000.00	3,000.00	-	18,000.00
3429	TECHNOLOGY FEES - CHOICE HS & TECH. CNTR.	10,000.00	15,000.00	3,000.00	-	18,000.00
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	91.00	-	281.80
3448	DONATIONS	5,682.70	102,461.29	2,000.00	-	104,461.29
3449	STUDENT/PARENT IPAD/LAPTOP INSURANCE	5,600.00	7,000.00	-	-	7,000.00
3462	PURCHASED CUSTODIAL SERVICE	-	64.00	-	-	64.00
3463	BOB SIKES CHILD CARE	168,000.00	168,000.00	14,000.00	-	182,000.00
3465	PURCHASED POSITIONS - OTHER	168,156.73	343,767.04	10,949.85	-	354,716.89
3466	PURCHASED OTHER POSITIONS - EXTERNAL	73,276.94	82,875.81	1,821.03	-	84,696.84
3467	PURCHASED - SCHOOLS - OTHER	2,024.38	16,043.96	-	-	16,043.96
3468	RIVERSIDE CHILD CARE	148,000.00	148,000.00	20,500.00	-	168,500.00
3469	ANTIOCH CHILD CARE	179,000.00	179,000.00	-	9,000.00	170,000.00
3470	NORTHWOOD CHILD CARE	136,000.00	136,000.00	9,500.00	-	145,500.00
3471	VOCATIONAL EQUIPMENT - CHOICE HS & TECH. CNTR.	10,000.00	15,000.00	3,000.00	-	18,000.00
3475	BLUEWATER CHILD CARE	311,000.00	311,000.00	-	5,000.00	306,000.00
3476	EDGE CHILD CARE	167,000.00	159,000.00	5,500.00	-	164,500.00
3477	PLEW CHILD CARE	222,000.00	222,000.00	-	3,000.00	219,000.00
3478	WRIGHT CHILD CARE	97,000.00	89,000.00	-	8,000.00	81,000.00
3484	FINANCIAL AID FEES	10,000.00	15,000.00	3,000.00	-	18,000.00
3485	RESTITUTION PAYMENTS - OTHER	100.00	130.00	-	-	130.00
3487	CERTIFICATE FEES - SUBSTITUTES	7,000.00	11,000.00	3,000.00	-	14,000.00
3488	FINGERPRINT PROGRAM	25,000.00	48,000.00	5,000.00	-	53,000.00
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 12/31/2013	INCREASE	DECREASE	BUDGET AS OF 1/31/2014	
3490 MISCELLANEOUS REVENUE	2,608.14	27,238.16	7,691.76	-	34,929.92	
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	25,255.62	2,109.48	-	27,365.10	
3497 REFUND - PRIOR YEAR EXPENDITURES	3,630.35	10,429.54	-	-	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	110,426.33	-	-	110,426.33	
3741 INSURANCE LOSS RECOVERY	-	3,256.24	679.49	-	3,935.73	
3746 HEALTH REIMBURSEMENT ARRANGEMENT	2,603.17	36,718.49	1,301.60	-	38,020.09	
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	
<b>TOTAL - GENERAL FUND</b>	<b>\$ 288,428,943.75</b>	<b>\$ 289,707,715.91</b>	<b>\$ 117,685.29</b>	<b>\$ 53,308.00</b>	<b>\$ 289,772,093.20</b>	

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2013	INCREASE	DECREASE	BUDGET AS OF 1/31/2014
5100 BASIC EDUCATION (K-12)	\$ 132,902,972.01	\$ 135,338,772.47	\$ 2,566,455.26	\$ -	\$ 137,905,227.73
5101 CHARTER SCHOOL FEDERAL IMPACT	-	-	58,282.99	-	58,282.99
5102 NORTHWEST FLORIDA BALLET FACILITY	-	-	-	-	-
5103 BASIC INSTRUCTION	-	-	-	-	-
5200 EXCEPTIONAL CHILD	15,915,929.48	16,308,001.78	513,893.50	-	16,821,895.28
5300 VOCATIONAL AND TECHNICAL EDUCATION	4,792,305.72	4,871,506.48	203,244.70	-	5,074,751.18
5400 ADULT GENERAL EDUCATION	6,899.94	6,899.94	-	-	6,899.94
5500 PREKINDERGARTEN	413,646.58	413,408.60	-	12,075.30	401,333.30
5900 OTHER INSTRUCTION	1,310,453.42	1,613,495.72	106,336.93	-	1,719,832.65
6100 PUPIL PERSONNEL SERVICES	1,719,611.61	1,749,709.47	345,741.37	-	2,095,450.84
6110 ATTENDANCE AND SOCIAL WORK	323,195.20	332,337.40	13,918.36	-	346,255.76
6120 GUIDANCE SERVICES	2,746,982.64	3,000,383.97	-	210,341.54	2,790,042.43
6130 HEALTH SERVICES	1,369,695.01	1,394,627.06	8,650.00	-	1,403,277.06
6140 PSYCHOLOGICAL SERVICES	840,528.89	850,138.51	37,428.32	-	887,566.83
6141 TESTING	100,977.00	100,977.00	5,790.08	-	106,767.08
6150 PARENTAL INVOLVEMENT	900.00	700.00	-	-	700.00
6200 INSTRUCTIONAL MEDIA SERVICE	1,284,179.48	1,334,722.05	3,708.25	-	1,338,430.30
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	7,430,901.16	7,308,602.36	241,933.05	-	7,550,535.41
6303 STAFF DEVELOPMENT - CURRICULUM	-	-	-	-	-
6400 INSTR STAFF TRAINING SERVICES	941,419.46	957,605.82	44,370.65	-	1,001,976.47
6500 INSTRUCTIONAL RELATED TECHNOLOGY	847,552.73	830,251.14	18,959.60	-	849,210.74
7100 SCHOOL BOARD	3,626,739.59	3,642,395.45	72,198.71	-	3,714,594.16
7200 GENERAL ADMINISTRATION (SUPT)	414,461.70	421,642.27	21,211.64	-	442,853.91
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	15,395,869.18	15,969,135.98	613,986.62	-	16,583,122.60
7400 FACILITIES ACQUISITION & CONSTRUCTION	456,968.74	472,723.33	10,848.64	-	483,571.97
7500 FISCAL SERVICES (FINANCE DEPT)	2,011,930.61	2,129,542.68	88,753.55	-	2,218,296.23
7600 FOOD SERVICE (SCHOOLS)	-	-	-	-	-
7610 FOOD SERVICE - DEPARTMENT	-	-	-	-	-
7700 CENTRAL SERVICES	-	-	33,026.00	-	33,026.00
7710 PLAN, RESEARCH, DEVELOP, & EVALUATE	-	-	-	-	-
7720 INFORMATION SERVICES	138,151.00	141,431.21	2,378.41	-	143,809.62
7730 STAFF SERVICES	4,963,505.90	5,185,401.32	51,421.90	-	5,236,823.22
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	761,717.35	768,887.75	-	4,532.06	764,355.69
7762 FURNITURE SHOP	3,254.65	3,254.65	-	-	3,254.65
7800 PUPIL TRANSP SERVICES - SCHOOL	468,479.63	468,479.63	127,625.00	-	596,104.63
7801 TRANSPORTATION - NORTH	4,794,369.49	4,825,902.69	160,305.99	-	4,986,208.68
7802 TRANSPORTATION - CENTRAL	2,523,647.36	2,549,933.64	108,338.05	-	2,658,271.69
7803 TRANSPORTATION - SOUTH	3,841,835.13	3,880,119.73	137,116.28	-	4,017,236.01
7900 OPERATION OF PLANT	16,475,970.69	16,313,008.11	472,035.50	-	16,785,043.61
8100 MAINTENANCE ADMINISTRATION	1,162,238.97	1,180,538.80	73,092.48	-	1,253,631.28
8120 BUILDING AND GROUND MAINTENANCE	6,308,305.39	6,877,770.44	138,921.24	-	7,016,691.68
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	2,785,960.02	2,890,626.96	152,359.65	-	3,042,986.61
9100 COMMUNITY SERVICE	1,905,263.81	1,937,893.34	68,295.73	-	2,006,189.07
9700 TRANSFER FUNDS	-	68,339.40	-	-	68,339.40
9890 RESERVES	47,442,124.21	43,568,548.76	-	6,209,302.26	37,359,246.50
<b>TOTAL - GENERAL FUND</b>	<b>\$ 288,428,943.75</b>	<b>\$ 289,707,715.91</b>	<b>\$ 6,500,628.45</b>	<b>\$ 6,436,251.16</b>	<b>\$ 289,772,093.20</b>

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 5  
Board Meeting March 10, 2014

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3402	<u>Print Shop Printing</u>		<u>\$ (28,308.00)</u>
	0510 Supplies	7760 Internal Service	<u>\$ (28,308.00)</u>
	<i>Explanation: To adjust revenue for Print Shop Printing based on actual collections.</i>		
	9121 Print Shop	\$ (28,308.00)	
3425	<u>Rent/Use Of Facility</u>		<u>\$ 3,820.00</u>
	0430 Electricity	7900 Operation of Plant	\$ 450.00
	0987 Reserve Schools/Departments	9890 Reserves	3,370.00
			<u>\$ 3,820.00</u>
	<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>		
	.... Discretionary	\$ 3,370.00	0011 Utilities/Custodial - Other District Facilities \$ 450.00
3426	<u>Course Fees - CHOICE HS &amp; Technical Center</u>		<u>\$ 17,721.08</u>
	0510 Supplies	5900 Other Instruction	\$ 709.00
	0691 Software (Over \$1,000)	5900 Other Instruction	886.00
	0790 Miscellaneous Expense	5900 Other Instruction	1,772.00
	0990 Fund Balance - Unappropriated	9890 Reserves	14,354.08
			<u>\$ 17,721.08</u>
	<i>Explanation: To appropriate revenue for course fees at CHOICE HS &amp; Technical Center based on actual collections.</i>		
	.... Discretionary	\$ 14,354.08	2015 Adult Student Fees \$ 709.00
	2039 Career Education Equipment & Supplies	\$ 886.00	3005 Financial Aid Trust Fund \$ 1,772.00
3428	<u>Supply Fees - CHOICE HS &amp; Technical Center</u>		<u>\$ 3,000.00</u>
	0510 Supplies	5900 Other Instruction	<u>\$ 3,000.00</u>
	<i>Explanation: To appropriate estimated revenue for supply fees at CHOICE HS &amp; Technical Center based on actual collections.</i>		
	2015 Adult Student Fees	\$ 3,000.00	
3429	<u>Technology Fees - CHOICE HS &amp; Technical Center</u>		<u>\$ 3,000.00</u>
	0510 Supplies	5900 Other Instruction	<u>\$ 3,000.00</u>
	<i>Explanation: To appropriate estimated revenue for technology fees at CHOICE HS &amp; Technical Center based on actual collections.</i>		
	2016 Adult Technology Fees	\$ 3,000.00	
3445	<u>Tests &amp; Books - CHOICE HS &amp; Technical Center</u>		<u>\$ 91.00</u>
	0510 Supplies	5900 Other Instruction	<u>\$ 91.00</u>
	<i>Explanation: To appropriate estimated revenue for adult education tests and books at CHOICE HS &amp; Technical Center based on actual collections.</i>		
	2039 Career Education Equipment & Supplies	\$ 91.00	
3448	<u>Donations</u>		<u>\$ 2,000.00</u>
	0390 Other Purchased Service	7300 School Admin - Principal Office	\$ 500.00
	0510 Supplies	7730 Staff Services	1,500.00
			<u>\$ 2,000.00</u>
	<i>Explanation: To appropriate donations for the Teacher of the Year Banquet (\$1,500.00) and curriculum catalogs (\$500.00) based on actual collections.</i>		
	4025 E.R. - Teacher of the Year	\$ 1,500.00	6024 Donations/Curriculum \$ 500.00
3463	<u>Bob Sikes Child Care</u>		<u>\$ 14,000.00</u>
	0510 Supplies	9100 Community Service	<u>\$ 14,000.00</u>
	<i>Explanation: To appropriate estimated revenue for Bob Sikes Child Care based on actual collections.</i>		
	2181 Child Care - Bob Sikes Elementary School	\$ 14,000.00	

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 5  
Board Meeting March 10, 2014

Account	Object	Function	Increase (Decrease)
3465	<u>Purchased Positions - Other</u>		<u>\$ 10,949.85</u>
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 7,970.96
	0210 Florida Retirement System	5100 Basic Education (K-12)	553.96
	0220 Social Security	5100 Basic Education (K-12)	620.14
	0750 Other Personnel Services	5100 Basic Education (K-12)	1,536.24
	0102 Salary - Other Compensation	7900 Operation of Plant	234.34
	0210 Florida Retirement System	7900 Operation of Plant	16.30
	0220 Social Security	7900 Operation of Plant	17.91
			<u>\$ 10,949.85</u>
	<i>Explanation: To appropriate funds received from schools to purchase positions and/or pay for other compensation based on actual collections.</i>		
	2051 Purchased - Other Positions	\$ 10,949.85	
3466	<u>Purchased Other Positions - External</u>		<u>\$ 1,821.03</u>
	0220 Social Security	5100 Basic Education (K-12)	\$ 26.03
	0750 Other Personnel Services	5100 Basic Education (K-12)	1,795.00
			<u>\$ 1,821.03</u>
	<i>Explanation: To appropriate estimated revenue for substitute reimbursements from outside sources based on actual collections.</i>		
	7020 Purchased Positions - External	\$ 1,821.03	
3468	<u>Riverside Child Care</u>		<u>\$ 20,500.00</u>
	0510 Supplies	9100 Community Service	<u>\$ 20,500.00</u>
	<i>Explanation: To appropriate estimated revenue for Riverside Child Care based on actual collections.</i>		
	2168 Child Care - Riverside Elementary School	\$ 20,500.00	
3469	<u>Antioch Child Care</u>		<u>\$ (9,000.00)</u>
	0510 Supplies	9100 Community Service	<u>\$ (9,000.00)</u>
	<i>Explanation: To adjust estimated revenue for Antioch Child Care based on actual collections.</i>		
	2179 Child Care - Antioch Elementary School	\$ (9,000.00)	
3470	<u>Northwood Child Care</u>		<u>\$ 9,500.00</u>
	0510 Supplies	9100 Community Service	<u>\$ 9,500.00</u>
	<i>Explanation: To appropriate estimated revenue for Northwood Child Care based on actual collections.</i>		
	2170 Child Care - Northwood Elementary School	\$ 9,500.00	
3471	<u>Vocational Equipment - CHOICE HS &amp; Technical Center</u>		<u>\$ 3,000.00</u>
	0642 Equipment (Under \$1,000)	5900 Other Instruction	<u>\$ 3,000.00</u>
	<i>Explanation: To appropriate estimated revenue for vocational equipment at CHOICE HS &amp; Technical Center based on actual collections.</i>		
	2039 Career Education Equipment & Supplies	\$ 3,000.00	
3475	<u>Bluewater Child Care</u>		<u>\$ (5,000.00)</u>
	0510 Supplies	9100 Community Service	<u>\$ (5,000.00)</u>
	<i>Explanation: To adjust estimated revenue for Bluewater Child Care based on actual collections.</i>		
	2175 Child Care - Bluewater Elementary School	\$ (5,000.00)	
3476	<u>Edge Child Care</u>		<u>\$ 5,500.00</u>
	0510 Supplies	9100 Community Service	<u>\$ 5,500.00</u>
	<i>Explanation: To appropriate estimated revenue for Edge Child Care based on actual collections.</i>		
	2176 Child Care - Edge Elementary School	\$ 5,500.00	



Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 5  
Board Meeting March 10, 2014

Account	Object	Function	Increase (Decrease)
3477	<u>Plew Child Care</u>		<u>\$ (3,000.00)</u>
	0510 Supplies	9100 Community Service	<u>\$ (3,000.00)</u>
	<i>Explanation: To adjust estimated revenue for Plew Child Care based on actual collections.</i>		
	2174 Child Care - Plew Elementary School	\$ (3,000.00)	
3478	<u>Wright Child Care</u>		<u>\$ (8,000.00)</u>
	0510 Supplies	9100 Community Service	<u>\$ (8,000.00)</u>
	<i>Explanation: To adjust estimated revenue for Wright Child Care based on actual collections.</i>		
	2178 Child Care - Wright Elementary School	\$ (8,000.00)	
3484	<u>Financial Aid Fees</u>		<u>\$ 3,000.00</u>
	0790 Miscellaneous Expense	5900 Other Instruction	<u>\$ 3,000.00</u>
	<i>Explanation: To appropriate estimated revenue for Financial Aid Fees based on actual collections.</i>		
	3005 Financial Aid Trust Fund	\$ 3,000.00	
3487	<u>Certificate Fees - Substitutes</u>		<u>\$ 3,000.00</u>
	0730 Dues and Fees	7730 Staff Services	<u>\$ 3,000.00</u>
	<i>Explanation: To appropriate estimated revenue for Certification Fees - Substitutes based on actual collections.</i>		
	2088 Certification	\$ 3,000.00	
3488	<u>Fingerprint Program</u>		<u>\$ 5,000.00</u>
	0730 Dues and Fees	7730 Staff Services	<u>\$ 5,000.00</u>
	<i>Explanation: To appropriate estimated revenue for Fingerprint Program based on actual collections.</i>		
	6006 Fingerprinting - Fees	\$ 5,000.00	
3490	<u>Miscellaneous Revenue</u>		<u>\$ 7,691.76</u>
	0510 Supplies	5100 Basic Education (K-12)	\$ 500.00
	0510 Supplies	7200 General Administration	68.84
	0510 Supplies	7803 Transportation - South	43.47
	0990 Fund Balance - Unappropriated	9890 Reserves	7,079.45
			<u>\$ 7,691.76</u>
	<i>Explanation: To appropriate revenue for record requests from the State of Florida (\$420.00), Prudential dividends (\$6,659.45), soft drink commissions (\$112.31), and ACS Science Coaches Grant (\$500.00) based on actual collections.</i>		
	.... Discretionary	\$ 7,079.45	2042 BAO Social Fund \$ 68.84
	3033 Vending Commission - Transportation - South	\$ 43.47	3068 ACS Science Coaches Program \$ 500.00
3495	<u>Transportation - Repairs Dept./Other</u>		<u>\$ 2,109.48</u>
	0550 Repair Parts	7801 Transportation - North	\$ 772.13
	0550 Repair Parts	7802 Transportation - Central	1,337.35
			<u>\$ 2,109.48</u>
	<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>		
	.... Discretionary	\$ 2,109.48	
3741	<u>Insurance Loss Recovery</u>		<u>\$ 679.49</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	<u>\$ 679.49</u>
	<i>Explanation: To appropriate revenue from insurance loss recovery based on actual collections.</i>		
	.... Discretionary	\$ 679.49	

Explanation of Budget Amendment as Follows:  
 Part I - General Operating Fund  
 Amendment Number 5  
 Board Meeting March 10, 2014

Account	Object	Function	Increase (Decrease)
3746	<u>Health Reimbursement Arrangement</u>		\$ 1,301.60
	0310 Professional & Technical Service	7730 Staff Services	\$ 1,301.60

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

5006 Health Reimbursement Arrangement \$ 1,301.60

II. Amendments Between Appropriations & Reserves

.... Discretionary

5100 Basic Education (K-12)	\$ 721,399.50
5101 Charter School - Federal Impact	57,797.00
5200 Exceptional Child	629,925.41
5300 Vocational	189,497.91
5500 Prekindergarten	(300.00)
6100 Pupil Personnel Services	280,100.97
6120 Guidance Services	(173,141.54)
6130 Health Services	300.00
6141 Testing	5,790.08
6200 Instructional Media Services	5,879.23
6300 Instruction & Curriculum	162,070.92
6400 Instructional Staff Training Services	(31,064.20)
6500 Instruction Related Technology	18,684.07
7100 School Board	24,920.71
7200 General Administration	22,364.80
7300 School Admin - Principal Office	668,755.01
7400 Facilities Acquisition and Construction	11,909.64
7500 Fiscal Services	88,050.11
7720 Information Services	4,778.41
7730 Staff Services	59,735.87
7760 Internal Service	34,875.94
7801 Transportation - North	217,690.86
7802 Transportation - Central	138,800.70
7803 Transportation - South	185,072.81
7900 Operation of Plant	197,067.28
8100 Maintenance Administration	82,481.48
8120 Building and Ground Maintenance	211,046.10
8200 Administrative Technology Services	155,014.65
9890 Reserves	(2,650,136.54)
	<u>\$ 1,319,367.18</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, appropriate funds to double-fill three (3.00) principal positions (Niceville High, Crestview High, and Baker - Project 2031), adjust average salaries to actual for fiscal year 2013-2014 (Projects 2095 and 4150), re-appropriate ESE non-gifted positions from IDEA Supplemental Support - General Fund to IDEA - Federal Fund (Project 4075), transfer of projected school excess Discretionary funds (Project 4099), and appropriate HRA Debit Card fees (Project 5006).

2031 District Transfers	\$ 108,467.00	4099 Discretionary Set-Aside - Schools	2,270,345.00
2095 Salary Resynching	(976,510.01)	4150 Teacher Salary Increase Allocation	(2,588,166.00)
4075 IDEA Supplemental Support - General Fund	(136,161.17)	5006 Health Reimbursement Arrangement	2,658.00
		Total	<u>\$ (1,319,367.18)</u>

0110 SAI - Response to Intervention

0131 Salary - Instructional	6300 Instruction & Curriculum	\$ 63,021.40
0210 Florida Retirement System	6300 Instruction & Curriculum	8,984.31
0220 Social Security	6300 Instruction & Curriculum	3,487.71
0231 Group Insurance - Health	6300 Instruction & Curriculum	(2,118.22)
0232 Group Insurance - Life	6300 Instruction & Curriculum	(7.68)
0233 Group Insurance - Dental	6300 Instruction & Curriculum	336.79
0234 Group Insurance - Other	6300 Instruction & Curriculum	(6.98)
		<u>\$ 73,697.33</u>

Explanation: Adjust average salaries to actual for fiscal year 2013-2014 and transfers to/(from) the following project(s):

3161 SAI - Supplemental Academic Instruction \$ (73,697.33)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting March 10, 2014

Account	Object	Function	Increase (Decrease)	
0120	<u>SAI - High School Reading</u>			
	0131	Salary - Instructional	5100 Basic Education (K-12)	\$ 46,149.33
	0210	Florida Retirement System	5100 Basic Education (K-12)	7,175.10
	0220	Social Security	5100 Basic Education (K-12)	1,614.51
	0231	Group Insurance - Health	5100 Basic Education (K-12)	8,879.66
	0232	Group Insurance - Life	5100 Basic Education (K-12)	(3.48)
	0233	Group Insurance - Dental	5100 Basic Education (K-12)	330.35
	0234	Group Insurance - Other	5100 Basic Education (K-12)	6.72
	0510	Supplies	5100 Basic Education (K-12)	(652.97)
	0750	Other Personnel Services	5100 Basic Education (K-12)	643.64
	0131	Salary - Instructional	5200 Exceptional Child	1,722.60
	0210	Florida Retirement System	5200 Exceptional Child	136.24
	0220	Social Security	5200 Exceptional Child	131.86
	0231	Group Insurance - Health	5200 Exceptional Child	706.65
	0232	Group Insurance - Life	5200 Exceptional Child	0.08
	0233	Group Insurance - Dental	5200 Exceptional Child	31.83
				<u>\$ 66,872.12</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2013-2014, and transfers to/(from) the following project(s):

3161 SAI - Supplemental Academic Instruction \$ (66,872.12)

0132 VPK - Year Long Program

	0100	Salary - Non-Instructional	5500 Prekindergarten	\$ 4,354.05
	0210	Florida Retirement System	5500 Prekindergarten	311.46
	0220	Social Security	5500 Prekindergarten	201.55
	0231	Group Insurance - Health	5500 Prekindergarten	(4,639.46)
	0232	Group Insurance - Life	5500 Prekindergarten	(20.85)
	0233	Group Insurance - Dental	5500 Prekindergarten	518.11
	0234	Group Insurance - Other	5500 Prekindergarten	(0.43)
	0310	Professional & Technical Service	5500 Prekindergarten	200.00
	0510	Supplies	5500 Prekindergarten	(200.00)
	0111	Salary - Administrative Manager	7300 School Admin - Principal Office	0.01
	0220	Social Security	7300 School Admin - Principal Office	(2.66)
	0231	Group Insurance - Health	7300 School Admin - Principal Office	(113.58)
	0232	Group Insurance - Life	7300 School Admin - Principal Office	(0.70)
	0233	Group Insurance - Dental	7300 School Admin - Principal Office	26.39
	0234	Group Insurance - Other	7300 School Admin - Principal Office	1.82
	0997	Reserve - Projects	9890 Reserves	(635.71)
				<u>\$ -</u>

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

1004 AICE - Set-Aside

	0331	Out of County Travel	5100 Basic Education (K-12)	\$ 339.32
	0510	Supplies	5100 Basic Education (K-12)	(2,727.85)
	0642	Equipment (Under \$1,000)	5100 Basic Education (K-12)	2,727.85
	0997	Reserve - Projects	9890 Reserves	(339.32)
				<u>\$ -</u>

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

1084 Medicaid Reimbursement

	0131	Salary - Instructional	5200 Exceptional Child	\$ (2,202.36)
	0210	Florida Retirement System	5200 Exceptional Child	(114.83)
	0220	Social Security	5200 Exceptional Child	(126.57)
	0231	Group Insurance - Health	5200 Exceptional Child	2,872.31
	0232	Group Insurance - Life	5200 Exceptional Child	8.75
	0233	Group Insurance - Dental	5200 Exceptional Child	(58.00)
	0693	Software Subscriptions	6130 Health Services	8,000.00
	0100	Salary - Non-Instructional	7500 Fiscal Services	2,736.00
	0210	Florida Retirement System	7500 Fiscal Services	230.79
	0220	Social Security	7500 Fiscal Services	152.72
	0231	Group Insurance - Health	7500 Fiscal Services	(149.84)
	0232	Group Insurance - Life	7500 Fiscal Services	(1.10)
	0233	Group Insurance - Dental	7500 Fiscal Services	46.87
	0997	Reserve - Projects	9890 Reserves	(11,394.74)
				<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 5  
Board Meeting March 10, 2014

Account	Object	Function	Increase (Decrease)
2004 <u>Itinerant - Visually Impaired</u>			
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ 1,165.16
	0131 Salary - Instructional	5200 Exceptional Child	10,113.00
	0210 Florida Retirement System	5200 Exceptional Child	4,790.51
	0220 Social Security	5200 Exceptional Child	863.14
	0231 Group Insurance - Health	5200 Exceptional Child	(119.88)
	0232 Group Insurance - Life	5200 Exceptional Child	(2.56)
	0233 Group Insurance - Dental	5200 Exceptional Child	107.18
	0234 Group Insurance - Other	5200 Exceptional Child	6.79
			<u>\$ 16,923.34</u>

Explanation: Adjust average salaries to actual for fiscal year 2013-2014 and transfers to/(from) the following project(s):

2095 Salary Resynching \$ (16,923.34)

2008 Itinerant Teachers - Hearing Impaired

	0131 Salary - Instructional	5200 Exceptional Child	\$ (14,283.64)
	0210 Florida Retirement System	5200 Exceptional Child	(914.63)
	0220 Social Security	5200 Exceptional Child	(1,186.78)
	0231 Group Insurance - Health	5200 Exceptional Child	(1,015.24)
	0232 Group Insurance - Life	5200 Exceptional Child	(8.85)
	0233 Group Insurance - Dental	5200 Exceptional Child	57.28
			<u>\$ (17,351.86)</u>

Explanation: Adjust average salaries to actual for fiscal year 2013-2014 and transfers to/(from) the following project(s):

2095 Salary Resynching \$ 17,351.86

2011 Custodial Services

	0100 Salary - Non-Instructional	7900 Operation of Plant	\$ 63,401.86
	0103 Salary - Supplements	7900 Operation of Plant	52,800.00
	0111 Salary - Administrative Manager	7900 Operation of Plant	(14,032.78)
	0130 Salary - Overtime	7900 Operation of Plant	15,137.33
	0210 Florida Retirement System	7900 Operation of Plant	21,702.81
	0220 Social Security	7900 Operation of Plant	5,673.02
	0231 Group Insurance - Health	7900 Operation of Plant	4,635.83
	0232 Group Insurance - Life	7900 Operation of Plant	(126.29)
	0233 Group Insurance - Dental	7900 Operation of Plant	5,201.85
	0234 Group Insurance - Other	7900 Operation of Plant	(47.60)
	0641 Equipment (Over \$1,000)	7900 Operation of Plant	1,320.00
	0642 Equipment (Under \$1,000)	7900 Operation of Plant	(1,320.00)
	0750 Other Personnel Services	7900 Operation of Plant	1,476.75
			<u>\$ 155,822.78</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2013-2014, and transfers to/(from) the following project(s):

2095 Salary Resynching \$ (155,822.78)

2013 Peer Evaluators

	0131 Salary - Instructional	6400 Instructional Staff Training Services	\$ 65,968.00
	0210 Florida Retirement System	6400 Instructional Staff Training Services	7,936.59
	0220 Social Security	6400 Instructional Staff Training Services	3,887.67
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	(11,307.52)
	0232 Group Insurance - Life	6400 Instructional Staff Training Services	(7.68)
	0233 Group Insurance - Dental	6400 Instructional Staff Training Services	321.60
	0234 Group Insurance - Other	6400 Instructional Staff Training Services	(53.92)
			<u>\$ 66,744.74</u>

Explanation: Adjust average salaries to actual for fiscal year 2013-2014 and transfers to/(from) the following project(s):

2095 Salary Resynching \$ (66,744.74)

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 5  
Board Meeting March 10, 2014

Account	Object	Function	Increase (Decrease)
2017 <u>Itinerant Teachers - Adaptive P. E.</u>			
	0131 Salary - Instructional	5200 Exceptional Child	\$ 4,877.00
	0210 Florida Retirement System	5200 Exceptional Child	4,603.21
	0220 Social Security	5200 Exceptional Child	2.63
	0231 Group Insurance - Health	5200 Exceptional Child	7,176.72
	0232 Group Insurance - Life	5200 Exceptional Child	(2.56)
	0233 Group Insurance - Dental	5200 Exceptional Child	391.80
			<u>\$ 17,048.80</u>

Explanation: Adjust average salaries to actual for fiscal year 2013-2014 and transfers to/(from) the following project(s):

2095 Salary Resynching \$ (17,048.80)

2018 <u>Itinerant Teachers - Autistic</u>			
	0131 Salary - Instructional	5200 Exceptional Child	\$ 3,169.60
	0210 Florida Retirement System	5200 Exceptional Child	327.52
	0220 Social Security	5200 Exceptional Child	288.56
	0231 Group Insurance - Health	5200 Exceptional Child	(149.84)
	0232 Group Insurance - Life	5200 Exceptional Child	(1.10)
	0233 Group Insurance - Dental	5200 Exceptional Child	46.87
			<u>\$ 3,681.61</u>

Explanation: Adjust average salaries to actual for fiscal year 2013-2014 and transfers to/(from) the following project(s):

2095 Salary Resynching \$ (3,681.61)

2019 <u>Itinerant Teachers - OT/PT</u>			
	0131 Salary - Instructional	5200 Exceptional Child	\$ 22,090.23
	0210 Florida Retirement System	5200 Exceptional Child	1,800.36
	0220 Social Security	5200 Exceptional Child	215.02
	0231 Group Insurance - Health	5200 Exceptional Child	4,277.08
	0232 Group Insurance - Life	5200 Exceptional Child	(6.27)
	0233 Group Insurance - Dental	5200 Exceptional Child	231.23
	0234 Group Insurance - Other	5200 Exceptional Child	(58.06)
			<u>\$ 28,549.59</u>

Explanation: Adjust average salaries to actual for fiscal year 2013-2014 and transfers to/(from) the following project(s):

2095 Salary Resynching \$ (28,549.59)

2027 <u>School Psychologists</u>			
	0100 Salary - Non-Instructional	6140 Psychological Services	\$ 4,212.00
	0131 Salary - Instructional	6140 Psychological Services	38,687.96
	0210 Florida Retirement System	6140 Psychological Services	9,539.86
	0220 Social Security	6140 Psychological Services	3,057.63
	0231 Group Insurance - Health	6140 Psychological Services	(2,688.72)
	0232 Group Insurance - Life	6140 Psychological Services	(16.76)
	0233 Group Insurance - Dental	6140 Psychological Services	217.75
	0234 Group Insurance - Other	6140 Psychological Services	18.60
			<u>\$ 53,028.32</u>

Explanation: Adjust average salaries to actual for fiscal year 2013-2014 and transfers to/(from) the following project(s):

2095 Salary Resynching \$ (53,028.32)

2031 <u>District Transfers</u>			
	0111 Salary - Administrative Manager	7300 School Admin - Principal Office	\$ 5,682.82
	0210 Florida Retirement System	7300 School Admin - Principal Office	452.64
	0220 Social Security	7300 School Admin - Principal Office	(202.72)
	0231 Group Insurance - Health	7300 School Admin - Principal Office	3,300.45
	0232 Group Insurance - Life	7300 School Admin - Principal Office	0.36
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	70.92
	0997 Reserve - Projects	9890 Reserves	107,216.03
			<u>\$ 116,520.50</u>

Explanation: Adjust average salaries to actual for fiscal year 2013-2014 (Project 2095), appropriate funds to double-fill three (3.00) principal positions (Niceville High, Crestview High, and Baker), and transfers to/(from) the following project(s):

.... Discretionary \$ (108,467.00) 2095 Salary Resynching (8,053.50)  
Total \$ (116,520.50)

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 5  
Board Meeting March 10, 2014

Account	Object	Function	Increase (Decrease)
<b>2039 Career Education Equipment &amp; Supplies</b>			
	0510 Supplies	5300 Vocational	\$ 3,407.20
	0642 Equipment (Under \$1,000)	5300 Vocational	(3,407.20)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2045 ROTC</b>			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 15,198.87
	0210 Florida Retirement System	5100 Basic Education (K-12)	4,263.64
	0220 Social Security	5100 Basic Education (K-12)	1,045.09
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(16,771.41)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	0.77
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	81.77
	0234 Group Insurance - Other	5100 Basic Education (K-12)	18.44
	0997 Reserve - Projects	9890 Reserves	(3,837.17)
			<u>\$ -</u>
<i>Explanation: Adjust average salaries to actual for fiscal year 2013-2014.</i>			
<b>2051 Purchased - Other Positions</b>			
	0210 Florida Retirement System	5100 Basic Education (K-12)	\$ (17.72)
	0220 Social Security	5100 Basic Education (K-12)	(54.19)
	0750 Other Personnel Services	5100 Basic Education (K-12)	71.91
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2064 Wells Fargo Grant</b>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (350.00)
	0310 Professional & Technical Service	6130 Health Services	350.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2086 SAI - Teenage Parenting Program</b>			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 13,713.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	4,353.73
	0220 Social Security	5100 Basic Education (K-12)	1,034.87
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(4,590.84)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(0.56)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	161.20
	0234 Group Insurance - Other	5100 Basic Education (K-12)	6.72
			<u>\$ 14,678.12</u>
<i>Explanation: Adjust average salaries to actual for fiscal year 2013-2014 and transfers to/(from) the following project(s):</i>			
	3161 SAI - Supplemental Academic Instruction	\$ (14,678.12)	
<b>2088 Certification</b>			
	0100 Salary - Non-Instructional	6400 Instructional Staff Training Services	\$ (2,391.41)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	(152.98)
	0220 Social Security	6400 Instructional Staff Training Services	(195.00)
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	105.01
	0232 Group Insurance - Life	6400 Instructional Staff Training Services	(2.18)
	0233 Group Insurance - Dental	6400 Instructional Staff Training Services	(5.09)
	0234 Group Insurance - Other	6400 Instructional Staff Training Services	(42.21)
	0510 Supplies	6400 Instructional Staff Training Services	2,683.86
			<u>\$ -</u>
<i>Explanation: Adjust average salaries to actual for fiscal year 2013-2014.</i>			
<b>2093 Fuel System Repairs</b>			
	0350 Repair and Maintenance	7800 Pupil Transp Services - School	\$ (1,176.00)
	0510 Supplies	7800 Pupil Transp Services - School	1,176.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting March 10, 2014

Account	Object	Function	Increase (Decrease)
2095	<u>Salary Resynching</u>		
0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 7,870.31
0131	Salary - Instructional	5100 Basic Education (K-12)	611,526.51
0210	Florida Retirement System	5100 Basic Education (K-12)	51,314.69
0220	Social Security	5100 Basic Education (K-12)	36,368.16
0100	Salary - Non-Instructional	5200 Exceptional Child	(1,112.52)
0131	Salary - Instructional	5200 Exceptional Child	(33,325.31)
0210	Florida Retirement System	5200 Exceptional Child	1,851.81
0220	Social Security	5200 Exceptional Child	(2,634.98)
0100	Salary - Non-Instructional	5300 Vocational	(86.55)
0131	Salary - Instructional	5300 Vocational	(6,920.31)
0210	Florida Retirement System	5300 Vocational	557.41
0220	Social Security	5300 Vocational	(535.55)
0100	Salary - Non-Instructional	5500 Prekindergarten	(389.96)
0210	Florida Retirement System	5500 Prekindergarten	58.09
0220	Social Security	5500 Prekindergarten	(30.13)
0100	Salary - Non-Instructional	5900 Other Instruction	(21.89)
0131	Salary - Instructional	5900 Other Instruction	(1,071.84)
0210	Florida Retirement System	5900 Other Instruction	267.58
0220	Social Security	5900 Other Instruction	(82.85)
0100	Salary - Non-Instructional	6100 Pupil Personnel Services	358.68
0111	Salary - Administrative Manager	6100 Pupil Personnel Services	1,047.91
0131	Salary - Instructional	6100 Pupil Personnel Services	63,505.34
0161	Salary - Professional/Technical	6100 Pupil Personnel Services	1,221.00
0210	Florida Retirement System	6100 Pupil Personnel Services	4,925.90
0220	Social Security	6100 Pupil Personnel Services	5,058.17
0131	Salary - Instructional	6110 Attendance and Social Work	(5,849.51)
0210	Florida Retirement System	6110 Attendance and Social Work	(303.00)
0220	Social Security	6110 Attendance and Social Work	(447.49)
0131	Salary - Instructional	6120 Guidance Services	(32,969.95)
0210	Florida Retirement System	6120 Guidance Services	(1,707.84)
0220	Social Security	6120 Guidance Services	(2,522.21)
0100	Salary - Non-Instructional	6140 Psychological Services	(797.66)
0131	Salary - Instructional	6140 Psychological Services	(13,028.45)
0210	Florida Retirement System	6140 Psychological Services	(716.19)
0220	Social Security	6140 Psychological Services	(1,057.70)
0100	Salary - Non-Instructional	6200 Instructional Media Services	1,482.74
0131	Salary - Instructional	6200 Instructional Media Services	(3,450.28)
0210	Florida Retirement System	6200 Instructional Media Services	131.94
0220	Social Security	6200 Instructional Media Services	(150.40)
0100	Salary - Non-Instructional	6300 Instruction & Curriculum	(1,963.39)
0111	Salary - Administrative Manager	6300 Instruction & Curriculum	1,707.95
0131	Salary - Instructional	6300 Instruction & Curriculum	7,734.74
0210	Florida Retirement System	6300 Instruction & Curriculum	1,654.72
0220	Social Security	6300 Instruction & Curriculum	570.98
0100	Salary - Non-Instructional	6400 Instructional Staff Training Services	(640.21)
0111	Salary - Administrative Manager	6400 Instructional Staff Training Services	(418.09)
0131	Salary - Instructional	6400 Instructional Staff Training Services	7,571.00
0210	Florida Retirement System	6400 Instructional Staff Training Services	523.41
0220	Social Security	6400 Instructional Staff Training Services	497.89
0100	Salary - Non-Instructional	6500 Instruction Related Technology	(531.77)
0111	Salary - Administrative Manager	6500 Instruction Related Technology	(1,014.53)
0131	Salary - Instructional	6500 Instruction Related Technology	135.57
0161	Salary - Professional/Technical	6500 Instruction Related Technology	(1,394.09)
0210	Florida Retirement System	6500 Instruction Related Technology	(62.64)
0220	Social Security	6500 Instruction Related Technology	(214.54)
0100	Salary - Non-Instructional	7100 School Board	179.34
0111	Salary - Administrative Manager	7100 School Board	(899.85)
0210	Florida Retirement System	7100 School Board	53.99
0220	Social Security	7100 School Board	(55.48)
0100	Salary - Non-Instructional	7200 General Administration	(42.77)
0111	Salary - Administrative Manager	7200 General Administration	(1,101.07)
0210	Florida Retirement System	7200 General Administration	10.31
0220	Social Security	7200 General Administration	(88.47)
0100	Salary - Non-Instructional	7300 School Admin - Principal Office	(11,054.52)
0111	Salary - Administrative Manager	7300 School Admin - Principal Office	(4,169.56)
0210	Florida Retirement System	7300 School Admin - Principal Office	2,885.28
0220	Social Security	7300 School Admin - Principal Office	(1,164.20)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting March 10, 2014

Account	Object	Function	Increase (Decrease)
0100	Salary - Non-Instructional	7400 Facilities Acquisition and Construction	(330.55)
0111	Salary - Administrative Manager	7400 Facilities Acquisition and Construction	(1,861.21)
0161	Salary - Professional/Technical	7400 Facilities Acquisition and Construction	1,221.00
0210	Florida Retirement System	7400 Facilities Acquisition and Construction	(15.50)
0220	Social Security	7400 Facilities Acquisition and Construction	(74.74)
0100	Salary - Non-Instructional	7500 Fiscal Services	(2,054.09)
0111	Salary - Administrative Manager	7500 Fiscal Services	(1,707.90)
0210	Florida Retirement System	7500 Fiscal Services	237.07
0220	Social Security	7500 Fiscal Services	(287.08)
0100	Salary - Non-Instructional	7700 Central Services (Purch/Warehouse)	15,874.00
0111	Salary - Administrative Manager	7700 Central Services (Purch/Warehouse)	12,944.00
0210	Florida Retirement System	7700 Central Services (Purch/Warehouse)	2,003.00
0220	Social Security	7700 Central Services (Purch/Warehouse)	2,205.00
0100	Salary - Non-Instructional	7720 Information Services	(1,063.55)
0111	Salary - Administrative Manager	7720 Information Services	(1,063.55)
0210	Florida Retirement System	7720 Information Services	(110.18)
0220	Social Security	7720 Information Services	(162.72)
0100	Salary - Non-Instructional	7730 Staff Services	(13,294.34)
0111	Salary - Administrative Manager	7730 Staff Services	(7,178.94)
0210	Florida Retirement System	7730 Staff Services	(1,060.52)
0220	Social Security	7730 Staff Services	(1,566.20)
0100	Salary - Non-Instructional	7760 Internal Service	(7,444.83)
0111	Salary - Administrative Manager	7760 Internal Service	(2,392.98)
0210	Florida Retirement System	7760 Internal Service	(509.60)
0220	Social Security	7760 Internal Service	(752.59)
0100	Salary - Non-Instructional	7800 Pupil Transp Services - School	103,551.00
0111	Salary - Administrative Manager	7800 Pupil Transp Services - School	7,815.00
0210	Florida Retirement System	7800 Pupil Transp Services - School	7,740.00
0220	Social Security	7800 Pupil Transp Services - School	8,519.00
0100	Salary - Non-Instructional	7801 Transportation - North	(48,391.39)
0111	Salary - Administrative Manager	7801 Transportation - North	(3,190.64)
0210	Florida Retirement System	7801 Transportation - North	(2,671.95)
0220	Social Security	7801 Transportation - North	(3,946.02)
0100	Salary - Non-Instructional	7802 Transportation - Central	(24,727.47)
0111	Salary - Administrative Manager	7802 Transportation - Central	(3,456.53)
0210	Florida Retirement System	7802 Transportation - Central	(1,459.93)
0220	Social Security	7802 Transportation - Central	(2,156.07)
0100	Salary - Non-Instructional	7803 Transportation - South	(39,617.12)
0111	Salary - Administrative Manager	7803 Transportation - South	(2,924.75)
0210	Florida Retirement System	7803 Transportation - South	(2,203.67)
0220	Social Security	7803 Transportation - South	(3,254.46)
0100	Salary - Non-Instructional	7900 Operation of Plant	69,722.93
0111	Salary - Administrative Manager	7900 Operation of Plant	2,512.91
0210	Florida Retirement System	7900 Operation of Plant	5,137.68
0220	Social Security	7900 Operation of Plant	5,527.48
0100	Salary - Non-Instructional	8100 Maintenance Administration	(7,387.42)
0111	Salary - Administrative Manager	8100 Maintenance Administration	(1,864.36)
0210	Florida Retirement System	8100 Maintenance Administration	571.58
0220	Social Security	8100 Maintenance Administration	(708.80)
0100	Salary - Non-Instructional	8200 Administrative Technology Services	(547.41)
0111	Salary - Administrative Manager	8200 Administrative Technology Services	(2,337.72)
0161	Salary - Professional/Technical	8200 Administrative Technology Services	84.50
0210	Florida Retirement System	8200 Administrative Technology Services	360.79
0220	Social Security	8200 Administrative Technology Services	(215.16)
0100	Salary - Non-Instructional	9100 Community Service	(644.36)
0210	Florida Retirement System	9100 Community Service	148.31
0220	Social Security	9100 Community Service	(48.95)
0997	Reserve - Projects	9890 Reserves	261,810.75
			<u>\$ 990,344.42</u>

Explanation: Transfers to/(from) the following project(s) to facilitate adjustment of average salaries to actual for fiscal year 2013-2014:

....	Discretionary	\$ 976,510.01	2031 District Transfers	8,053.50
2004	Itinerant - Visually Impaired	16,923.34	2099 Stadium Facilities	5,906.40
2008	Itinerant Teachers - Hearing Impaired	(17,351.86)	3001 ESE Guarantee - Gifted	38,200.19
2011	Custodial Services	155,822.78	3010 School Assistant Principal - District Funded	37,560.08
2013	Peer Evaluators	66,744.74	4016 SM - Administrative	3,357.53
2017	Itinerant Teachers - Adaptive P. E.	17,048.80	4021 Itinerant - Social Workers	2,815.20
2018	Itinerant Teachers - Autistic	3,681.61	4075 IDEA Supplemental Support - General Fund	20,705.27
2019	Itinerant Teachers - OT/PT	28,549.59	4150 Teacher Salary Increase Allocation	(2,400,000.00)
2027	School Psychologists	53,028.32	5012 Itinerant - Staffing Specialist	(7,899.92)
				Total \$ <u>(990,344.42)</u>



Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 5  
Board Meeting March 10, 2014

Account	Object	Function	Increase (Decrease)
2099	<u>Stadium Facilities</u>		
	0100	Salary - Non-Instructional	
	0210	Florida Retirement System	
	0220	Social Security	
	0231	Group Insurance - Health	
	0232	Group Insurance - Life	
	0233	Group Insurance - Dental	
		8120 Building and Ground Maintenance	\$ 3,809.21
		8120 Building and Ground Maintenance	2,363.11
		8120 Building and Ground Maintenance	150.36
		8120 Building and Ground Maintenance	(599.36)
		8120 Building and Ground Maintenance	(4.40)
		8120 Building and Ground Maintenance	187.48
			<u>\$ 5,906.40</u>

Explanation: Adjust average salaries to actual for fiscal year 2013-2014.

2095 Salary Resynching \$ (5,906.40)

2120 CSR - 7th Period Allocation

	0131	Salary - Instructional	5100 Basic Education (K-12)	\$ 9,870.53
	0210	Florida Retirement System	5100 Basic Education (K-12)	10,816.37
	0220	Social Security	5100 Basic Education (K-12)	(2,146.93)
	0231	Group Insurance - Health	5100 Basic Education (K-12)	21,112.92
	0232	Group Insurance - Life	5100 Basic Education (K-12)	(5.75)
	0233	Group Insurance - Dental	5100 Basic Education (K-12)	763.80
	0234	Group Insurance - Other	5100 Basic Education (K-12)	(84.20)
				<u>\$ 40,326.74</u>

Explanation: Adjust average salaries to actual for fiscal year 2013-2014 and transfers to/(from) the following project(s):

4125 Class Size Reduction \$ (40,326.74)

2154 Advanced Placement

	0105	Salary - Bonus	5100 Basic Education (K-12)	\$ 9,476.72
	0131	Salary - Instructional	5100 Basic Education (K-12)	0.02
	0210	Florida Retirement System	5100 Basic Education (K-12)	0.29
	0220	Social Security	5100 Basic Education (K-12)	37.26
	0231	Group Insurance - Health	5100 Basic Education (K-12)	(7,201.10)
	0232	Group Insurance - Life	5100 Basic Education (K-12)	(18.91)
	0233	Group Insurance - Dental	5100 Basic Education (K-12)	717.21
	0234	Group Insurance - Other	5100 Basic Education (K-12)	21.21
	0510	Supplies	5100 Basic Education (K-12)	29,350.00
	0750	Other Personnel Services	5100 Basic Education (K-12)	361.16
	0997	Reserve - Projects	9890 Reserves	(32,743.86)
				<u>\$ -</u>

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

2166 Adult Enrichment

	0350	Repair and Maintenance	9100 Community Service	\$ 412.46
	0750	Other Personnel Services	9100 Community Service	(412.46)
				<u>\$ -</u>

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

2168 Child Care - Riverside Elementary School

	0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 100.04
	0130	Salary - Overtime	5100 Basic Education (K-12)	100.04
	0210	Florida Retirement System	5100 Basic Education (K-12)	13.87
	0220	Social Security	5100 Basic Education (K-12)	13.35
	0231	Group Insurance - Health	5100 Basic Education (K-12)	(1,117.60)
	0232	Group Insurance - Life	5100 Basic Education (K-12)	(2.88)
	0233	Group Insurance - Dental	5100 Basic Education (K-12)	107.64
	0750	Other Personnel Services	5100 Basic Education (K-12)	88.00
	0610	Library Books	6200 Instructional Media Services	321.00
	0100	Salary - Non-Instructional	9100 Community Service	(809.13)
	0130	Salary - Overtime	9100 Community Service	125.53
	0210	Florida Retirement System	9100 Community Service	(22.58)
	0220	Social Security	9100 Community Service	(25.21)

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 5  
Board Meeting March 10, 2014

Account	Object	Function	Increase (Decrease)
	0231 Group Insurance - Health	9100 Community Service	(455.28)
	0232 Group Insurance - Life	9100 Community Service	(1.26)
	0233 Group Insurance - Dental	9100 Community Service	47.11
	0510 Supplies	9100 Community Service	2,114.30
	0610 Library Books	9100 Community Service	(321.00)
	0997 Reserve - Projects	9890 Reserves	(275.94)
			\$ -

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

2170 Child Care - Northwood Elementary School

0210 Florida Retirement System	5100 Basic Education (K-12)	\$ 0.02
0220 Social Security	5100 Basic Education (K-12)	2.46
0231 Group Insurance - Health	5100 Basic Education (K-12)	(558.74)
0232 Group Insurance - Life	5100 Basic Education (K-12)	(1.44)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	53.82
0750 Other Personnel Services	5100 Basic Education (K-12)	60.00
0220 Social Security	7300 School Admin - Principal Office	(0.50)
0100 Salary - Non-Instructional	9100 Community Service	371.04
0210 Florida Retirement System	9100 Community Service	233.14
0220 Social Security	9100 Community Service	162.40
0231 Group Insurance - Health	9100 Community Service	(1,050.96)
0232 Group Insurance - Life	9100 Community Service	(2.52)
0233 Group Insurance - Dental	9100 Community Service	94.22
0510 Supplies	9100 Community Service	547.06
0622 Audio Visual (Under \$1,000)	9100 Community Service	150.00
0750 Other Personnel Services	9100 Community Service	(60.00)
		\$ -

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

2174 Child Care - Plew Elementary School

0210 Florida Retirement System	5100 Basic Education (K-12)	\$ (0.01)
0220 Social Security	5100 Basic Education (K-12)	(0.05)
0210 Florida Retirement System	6200 Instructional Media Services	(0.02)
0220 Social Security	6200 Instructional Media Services	(0.04)
0231 Group Insurance - Health	6200 Instructional Media Services	(558.30)
0232 Group Insurance - Life	6200 Instructional Media Services	(1.44)
0233 Group Insurance - Dental	6200 Instructional Media Services	53.82
0100 Salary - Non-Instructional	7300 School Admin - Principal Office	(33,252.00)
0210 Florida Retirement System	7300 School Admin - Principal Office	(2,311.01)
0220 Social Security	7300 School Admin - Principal Office	(2,494.94)
0231 Group Insurance - Health	7300 School Admin - Principal Office	(846.00)
0232 Group Insurance - Life	7300 School Admin - Principal Office	(29.16)
0233 Group Insurance - Dental	7300 School Admin - Principal Office	(249.99)
0234 Group Insurance - Other	7300 School Admin - Principal Office	(101.04)
0100 Salary - Non-Instructional	9100 Community Service	91.51
0130 Salary - Overtime	9100 Community Service	181.57
0210 Florida Retirement System	9100 Community Service	29.70
0220 Social Security	9100 Community Service	(49.88)
0231 Group Insurance - Health	9100 Community Service	(7,109.61)
0232 Group Insurance - Life	9100 Community Service	(5.04)
0233 Group Insurance - Dental	9100 Community Service	141.33
0234 Group Insurance - Other	9100 Community Service	93.42
0510 Supplies	9100 Community Service	46,403.18
0750 Other Personnel Services	9100 Community Service	14.00
		\$ -

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

2175 Child Care - Bluewater Elementary School

0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (1,591.91)
0210 Florida Retirement System	5100 Basic Education (K-12)	(110.66)
0220 Social Security	5100 Basic Education (K-12)	(124.40)
0100 Salary - Non-Instructional	9100 Community Service	(29.39)
0130 Salary - Overtime	9100 Community Service	536.61
0210 Florida Retirement System	9100 Community Service	28.57
0220 Social Security	9100 Community Service	(5.33)

**Explanation of Budget Amendment as Follows:**  
**Part I - General Operating Fund**  
**Amendment Number 5**  
**Board Meeting March 10, 2014**

Account	Object	Function	Increase (Decrease)
	0231 Group Insurance - Health	9100 Community Service	(11,324.53)
	0232 Group Insurance - Life	9100 Community Service	(32.60)
	0233 Group Insurance - Dental	9100 Community Service	(56.95)
	0510 Supplies	9100 Community Service	12,710.59
			\$ -

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

**2176 Child Care - Edge Elementary School**

0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (541.38)
0210 Florida Retirement System	5100 Basic Education (K-12)	(24.28)
0220 Social Security	5100 Basic Education (K-12)	(29.60)
0231 Group Insurance - Health	5100 Basic Education (K-12)	(558.30)
0232 Group Insurance - Life	5100 Basic Education (K-12)	(1.44)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	53.82
0750 Other Personnel Services	5100 Basic Education (K-12)	100.00
0220 Social Security	7300 School Admin - Principal Office	(0.57)
0331 Out of County Travel	7300 School Admin - Principal Office	(17.35)
0350 Repair and Maintenance	7900 Operation of Plant	(12.21)
0510 Supplies	7900 Operation of Plant	(70.44)
0100 Salary - Non-Instructional	9100 Community Service	9.70
0210 Florida Retirement System	9100 Community Service	113.55
0220 Social Security	9100 Community Service	21.73
0231 Group Insurance - Health	9100 Community Service	(1,572.88)
0232 Group Insurance - Life	9100 Community Service	(5.58)
0233 Group Insurance - Dental	9100 Community Service	157.29
0234 Group Insurance - Other	9100 Community Service	6.72
0510 Supplies	9100 Community Service	2,371.22
\$ -		

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

**2178 Child Care - Wright Elementary School**

0220 Social Security	9100 Community Service	\$ (6.52)
0231 Group Insurance - Health	9100 Community Service	(911.56)
0232 Group Insurance - Life	9100 Community Service	(2.52)
0233 Group Insurance - Dental	9100 Community Service	94.22
0371 Telephone	9100 Community Service	22.51
0510 Supplies	9100 Community Service	719.87
0750 Other Personnel Services	9100 Community Service	84.00
\$ -		

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

**2179 Child Care - Antioch Elementary School**

0100 Salary - Non-Instructional	9100 Community Service	\$ 69.00
0210 Florida Retirement System	9100 Community Service	149.12
0220 Social Security	9100 Community Service	(202.24)
0231 Group Insurance - Health	9100 Community Service	(3,370.29)
0232 Group Insurance - Life	9100 Community Service	(4.56)
0233 Group Insurance - Dental	9100 Community Service	148.04
0510 Supplies	9100 Community Service	3,210.93
\$ -		

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

**2181 Child Care - Bob Sikes Elementary School**

0220 Social Security	5100 Basic Education (K-12)	\$ (19.05)
0231 Group Insurance - Health	5100 Basic Education (K-12)	(558.30)
0232 Group Insurance - Life	5100 Basic Education (K-12)	(1.44)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	53.82
0100 Salary - Non-Instructional	9100 Community Service	135.63
0130 Salary - Overtime	9100 Community Service	483.96
0210 Florida Retirement System	9100 Community Service	165.50
0220 Social Security	9100 Community Service	166.98

**Explanation of Budget Amendment as Follows:**  
**Part I - General Operating Fund**  
**Amendment Number 5**  
**Board Meeting March 10, 2014**

Account	Object	Function	Increase (Decrease)
	0231 Group Insurance - Health	9100 Community Service	(1,469.86)
	0232 Group Insurance - Life	9100 Community Service	(5.22)
	0233 Group Insurance - Dental	9100 Community Service	148.04
	0330 In County Travel	9100 Community Service	(399.19)
	0510 Supplies	9100 Community Service	1,030.63
	0750 Other Personnel Services	9100 Community Service	268.50
			\$ -

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

2909 School Maintenance

	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (30,120.00)
	0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	1,150.00
	0370 Postage	8120 Building and Ground Maintenance	35.00
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	1,750.00
	0510 Supplies	8120 Building and Ground Maintenance	25,787.99
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	436.61
	0682 Heating/Cooling/Air Conditioning	8120 Building and Ground Maintenance	1,245.00
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	(9.60)
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	(275.00)
			\$ -

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

3001 ESE Guarantee - Gifted

	0131 Salary - Instructional	5200 Exceptional Child	\$ 73,063.82
	0210 Florida Retirement System	5200 Exceptional Child	8,360.31
	0220 Social Security	5200 Exceptional Child	3,372.01
	0231 Group Insurance - Health	5200 Exceptional Child	4,488.92
	0232 Group Insurance - Life	5200 Exceptional Child	15.45
	0233 Group Insurance - Dental	5200 Exceptional Child	624.03
	0234 Group Insurance - Other	5200 Exceptional Child	276.58
	0355 Computer Repairs	5200 Exceptional Child	(1,000.00)
	0363 Seat Managed - Computers	5200 Exceptional Child	(2,000.00)
	0510 Supplies	5200 Exceptional Child	(17,509.97)
	0643 Computer Hardware (Over \$1,000)	5200 Exceptional Child	(27,000.00)
	0750 Other Personnel Services	5200 Exceptional Child	266.04
	0398 Field Trips	7801 Transportation - North	43.00
	0997 Reserve - Projects	9890 Reserves	(4,800.00)
			\$ 38,200.19

*Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2013-2014, and transfers to/(from) the following project(s):*

2095 Salary Resynching \$ (38,200.19)

3010 School Assistant Principal - District Funded

	0111 Salary - Administrative Manager	7300 School Admin - Principal Office	\$ 21,569.12
	0210 Florida Retirement System	7300 School Admin - Principal Office	7,251.53
	0220 Social Security	7300 School Admin - Principal Office	(556.38)
	0231 Group Insurance - Health	7300 School Admin - Principal Office	8,314.16
	0232 Group Insurance - Life	7300 School Admin - Principal Office	(24.09)
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	1,005.74
			\$ 37,560.08

*Explanation: Adjust average salaries to actual for fiscal year 2013-2014 and transfers to/(from) the following project(s):*

2095 Salary Resynching \$ (37,560.08)

3018 Plew ES PLA Donations

	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	\$ 2,994.00
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	(2,994.00)
			\$ -

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

3102 SAI - Student Assessment

	0310 Professional & Technical Service	6141 Testing	\$ (2,000.00)
	0370 Postage	6141 Testing	2,000.00
			\$ -

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

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 5  
Board Meeting March 10, 2014

Account	Object	Function	Increase (Decrease)
<b>3105 Instructional Materials - Textbooks</b>			
	0510 Supplies	5100 Basic Education (K-12)	\$ 47,988.24
	0520 Textbooks	5100 Basic Education (K-12)	(49,769.53)
	0693 Software Subscriptions	5100 Basic Education (K-12)	1,731.08
	0510 Supplies	5300 Vocational	50.21
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>3106 Instructional Materials - Media</b>			
	0530 Periodicals	6200 Instructional Media Services	\$ 412.89
	0610 Library Books	6200 Instructional Media Services	(1,012.05)
	0644 Computer Hardware (Under \$1,000)	6200 Instructional Media Services	125.48
	0693 Software Subscriptions	6200 Instructional Media Services	473.68
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>3112 School Enhancement Training</b>			
	0331 Out of County Travel	6400 Instructional Staff Training Services	\$ 679.45
	0510 Supplies	6400 Instructional Staff Training Services	1.00
	0730 Dues and Fees	6400 Instructional Staff Training Services	(1.00)
	0997 Reserve - Projects	9890 Reserves	(679.45)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>3130 CSR - STEMM Academy Initiative</b>			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (28,576.51)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(1,894.95)
	0220 Social Security	5100 Basic Education (K-12)	(2,185.98)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(12,104.50)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(0.62)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(387.84)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(154.96)
			<u>\$ (45,305.36)</u>
<i>Explanation: Adjust average salaries to actual for fiscal year 2013-2014 and transfers to/(from) the following project(s):</i>			
	4125 Class Size Reduction	\$ 45,305.36	
<b>3131 VPK - Summer</b>			
	0430 Electricity	5500 Prekindergarten	\$ (6,000.00)
	0750 Other Personnel Services	5500 Prekindergarten	(6,137.73)
	0430 Electricity	7900 Operation of Plant	15,017.78
	0997 Reserve - Projects	9890 Reserves	(2,880.05)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>3160 Lottery - School Recognition</b>			
	0234 Group Insurance - Other	5100 Basic Education (K-12)	\$ (549.44)
	0510 Supplies	5100 Basic Education (K-12)	(3,662.42)
	0610 Library Books	5100 Basic Education (K-12)	(391.02)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	3,795.01
	0693 Software Subscriptions	5100 Basic Education (K-12)	258.43
	0750 Other Personnel Services	5100 Basic Education (K-12)	549.44
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>3161 SAI - Supplemental Academic Instruction</b>			
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 19,792.00
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	3,179.18
	0131 Salary - Instructional	5100 Basic Education (K-12)	78,520.03
	0210 Florida Retirement System	5100 Basic Education (K-12)	12,846.15
	0220 Social Security	5100 Basic Education (K-12)	2,786.31

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 5  
Board Meeting March 10, 2014

Account	Object	Function	Increase (Decrease)
0231	Group Insurance - Health	5100 Basic Education (K-12)	32,252.71
0232	Group Insurance - Life	5100 Basic Education (K-12)	14.69
0233	Group Insurance - Dental	5100 Basic Education (K-12)	2,080.52
0234	Group Insurance - Other	5100 Basic Education (K-12)	(83.04)
0131	Salary - Instructional	5200 Exceptional Child	11,924.03
0210	Florida Retirement System	5200 Exceptional Child	2,122.27
0220	Social Security	5200 Exceptional Child	526.27
0231	Group Insurance - Health	5200 Exceptional Child	(1,941.63)
0232	Group Insurance - Life	5200 Exceptional Child	(0.95)
0233	Group Insurance - Dental	5200 Exceptional Child	282.12
0234	Group Insurance - Other	5200 Exceptional Child	6.72
0111	Salary - Administrative Manager	6300 Instruction & Curriculum	2,164.00
0210	Florida Retirement System	6300 Instruction & Curriculum	219.57
0220	Social Security	6300 Instruction & Curriculum	165.84
0231	Group Insurance - Health	6300 Instruction & Curriculum	(149.84)
0232	Group Insurance - Life	6300 Instruction & Curriculum	(1.10)
0233	Group Insurance - Dental	6300 Instruction & Curriculum	46.87
0997	Reserve - Projects	9890 Reserves	(94,093.20)
			<u>\$ 72,659.52</u>

Explanation: Adjust average salaries to actual for fiscal year 2013-2014 and transfers to/(from) the following project(s):

0110	SAI - Response to Intervention	\$ 73,697.33	3171 SAI - North High Supplement	\$ (69,026.19)
0120	SAI - High School Reading	66,872.12	4110 SAI - ESOL	(118,011.13)
2086	SAI - Teenage Parenting Program	14,678.12	4162 SAI - In-School Suspension Program	(102,043.87)
3162	SAI - Attendance Officers	17,703.16	8111 SAI - Best Chance	43,470.94
				Total \$ (72,659.52)

3162 SAI - Attendance Officers

0131	Salary - Instructional	6110 Attendance and Social Work	\$ 4,189.00
0210	Florida Retirement System	6110 Attendance and Social Work	4,950.15
0220	Social Security	6110 Attendance and Social Work	(510.95)
0231	Group Insurance - Health	6110 Attendance and Social Work	8,685.72
0232	Group Insurance - Life	6110 Attendance and Social Work	(2.56)
0233	Group Insurance - Dental	6110 Attendance and Social Work	391.80
			<u>\$ 17,703.16</u>

Explanation: Adjust average salaries to actual for fiscal year 2013-2014 and transfers to/(from) the following project(s):

3161	SAI - Supplemental Academic Instruction	\$ (17,703.16)
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3171 SAI - North High Supplement

0131	Salary - Instructional	5100 Basic Education (K-12)	\$ (52,026.71)
0210	Florida Retirement System	5100 Basic Education (K-12)	(3,485.81)
0220	Social Security	5100 Basic Education (K-12)	(4,021.29)
0231	Group Insurance - Health	5100 Basic Education (K-12)	(9,538.08)
0232	Group Insurance - Life	5100 Basic Education (K-12)	(4.82)
0233	Group Insurance - Dental	5100 Basic Education (K-12)	(6.69)
0234	Group Insurance - Other	5100 Basic Education (K-12)	57.21
			<u>\$ (69,026.19)</u>

Explanation: Adjust average salaries to actual for fiscal year 2013-2014 and transfers to/(from) the following project(s):

3161	SAI - Supplemental Academic Instruction	\$ 69,026.19
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4004 Chorus Equipment & Repairs

0350	Repair and Maintenance	5100 Basic Education (K-12)	\$ 250.00
0642	Equipment (Under \$1,000)	5100 Basic Education (K-12)	(2,753.40)
0644	Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	2,503.40
			<u>\$ -</u>

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

4011 Insurance Claims - Equipment

0742	Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 1,290.00
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Explanation: Appropriate insurance claims by transferring to/(from) the following project(s):

9015	Fixed Charges	\$ (1,290.00)
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Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 5  
Board Meeting March 10, 2014

Account	Object	Function	Increase (Decrease)
<b>4012 Insurance Claims - Building &amp; Fixed Equipment</b>			
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 106,153.46
<i>Explanation: Appropriate insurance claims by transferring to/(from) the following project(s):</i>			
	9015 Fixed Charges		\$ (106,153.46)
<b>4013 Insurance Claims - Other</b>			
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 12,845.16
<i>Explanation: Appropriate insurance claims by transferring to/(from) the following project(s):</i>			
	9015 Fixed Charges		\$ (12,845.16)
<b>4016 SM - Administrative</b>			
	0111 Salary - Administrative Manager	6500 Instruction Related Technology	\$ 2,950.00
	0210 Florida Retirement System	6500 Instruction Related Technology	251.99
	0220 Social Security	6500 Instruction Related Technology	259.61
	0231 Group Insurance - Health	6500 Instruction Related Technology	(149.84)
	0232 Group Insurance - Life	6500 Instruction Related Technology	(1.10)
	0233 Group Insurance - Dental	6500 Instruction Related Technology	46.87
	0510 Supplies	6500 Instruction Related Technology	(249.91)
	0642 Equipment (Under \$1,000)	6500 Instruction Related Technology	249.91
			\$ 3,357.53
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, adjust average salaries to actual for fiscal year 2013-2014, and transfers to/(from) the following project(s):</i>			
	2095 Salary Resynching		\$ (3,357.53)
<b>4020 Donation - Baseball - Ft. Walton Beach High</b>			
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 4,917.94
	0671 Land Improvements	7400 Facilities Acquisition and Construction	(4,917.94)
			\$ -
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>4021 Itinerant - Social Workers</b>			
	0131 Salary - Instructional	6110 Attendance and Social Work	\$ 3,935.52
	0210 Florida Retirement System	6110 Attendance and Social Work	353.34
	0220 Social Security	6110 Attendance and Social Work	(263.17)
	0231 Group Insurance - Health	6110 Attendance and Social Work	(1,259.69)
	0232 Group Insurance - Life	6110 Attendance and Social Work	(7.06)
	0233 Group Insurance - Dental	6110 Attendance and Social Work	102.57
	0234 Group Insurance - Other	6110 Attendance and Social Work	(46.31)
			\$ 2,815.20
<i>Explanation: Adjust average salaries to actual for fiscal year 2013-2014 and transfers to/(from) the following project(s):</i>			
	2095 Salary Resynching		\$ (2,815.20)
<b>4056 Innovative Program - Spelling Bee</b>			
	0370 Postage	5100 Basic Education (K-12)	\$ 52.00
	0390 Other Purchased Service	5100 Basic Education (K-12)	500.00
	0510 Supplies	5100 Basic Education (K-12)	(552.00)
			\$ -
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>4075 IDEA Supplemental Support - General Fund</b>			
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ (44,146.48)
	0130 Salary - Overtime	5200 Exceptional Child	(579.52)
	0131 Salary - Instructional	5200 Exceptional Child	(39,092.78)
	0210 Florida Retirement System	5200 Exceptional Child	(5,682.38)
	0220 Social Security	5200 Exceptional Child	(6,477.95)

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 5  
Board Meeting March 10, 2014

Account	Object	Function	Increase (Decrease)
	0231 Group Insurance - Health	5200 Exceptional Child	(18,869.86)
	0232 Group Insurance - Life	5200 Exceptional Child	(75.82)
	0233 Group Insurance - Dental	5200 Exceptional Child	(540.37)
	0234 Group Insurance - Other	5200 Exceptional Child	9.26
			<u>\$ (115,455.90)</u>
<i>Explanation: Re-appropriate ESE non-gifted positions from IDEA Supplemental Support - General Fund to IDEA - Federal Fund, adjust average salaries to actual for fiscal year 2013-2014, and transfers to/(from) the following project(s):</i>			
....	Discretionary	\$ 136,161.17 2095 Salary Resynching	(20,705.27)
			Total <u>\$ 115,455.90</u>
4099	<u>Discretionary Set-Aside - Schools</u>		
	0997 Reserve - Projects	9890 Reserves	\$ 2,270,345.00
<i>Explanation: Transfer of projected school excess Discretionary funds to/(from) the following project(s):</i>			
....	Discretionary	\$ (2,270,345.00)	
4104	<u>CSR - Instructional Coaches</u>		
	0131 Salary - Instructional	6300 Instruction & Curriculum	\$ (13,124.27)
	0210 Florida Retirement System	6300 Instruction & Curriculum	3,999.31
	0220 Social Security	6300 Instruction & Curriculum	1,490.01
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(16,836.94)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(18.03)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	487.70
	0234 Group Insurance - Other	6300 Instruction & Curriculum	(11.84)
	0210 Florida Retirement System	7900 Operation of Plant	(4,176.00)
	0220 Social Security	7900 Operation of Plant	(4,650.00)
			<u>\$ (32,840.06)</u>
<i>Explanation: Adjust average salaries to actual for fiscal year 2013-2014, correct function, and transfers to/(from) the following project(s):</i>			
4125	Class Size Reduction	\$ 32,840.06	
4105	<u>Instructional Materials - Band Programs</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (485.99)
	0510 Supplies	5101 Charter School - Federal Impact	485.99
			<u>\$ -</u>
<i>Explanation: Function error corrected in February.</i>			
4110	<u>SAI - ESOL</u>		
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (54,362.00)
	0131 Salary - Instructional	5100 Basic Education (K-12)	8,751.60
	0210 Florida Retirement System	5100 Basic Education (K-12)	(2,634.17)
	0220 Social Security	5100 Basic Education (K-12)	(4,060.27)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(65,247.51)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(40.13)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	13.69
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(165.24)
	0220 Social Security	6100 Pupil Personnel Services	(71.95)
	0220 Social Security	6300 Instruction & Curriculum	22.85
	0220 Social Security	6400 Instructional Staff Training Services	(218.00)
			<u>\$ (118,011.13)</u>
<i>Explanation: Adjust average salaries to actual for fiscal year 2013-2014 and transfers to/(from) the following project(s):</i>			
3161	SAI - Supplemental Academic Instruction	\$ 118,011.13	
4113	<u>Workforce Ed. Career Program Expansion</u>		
	0102 Salary - Other Compensation	5900 Other Instruction	\$ 2,885.80
	0131 Salary - Instructional	5900 Other Instruction	10,269.11
	0210 Florida Retirement System	5900 Other Instruction	4,210.05
	0220 Social Security	5900 Other Instruction	961.29



Explanation of Budget Amendment as Follows:  
**Part I - General Operating Fund**  
**Amendment Number 5**  
**Board Meeting March 10, 2014**

Account	Object	Function	Increase (Decrease)
	0231 Group Insurance - Health	5900 Other Instruction	(2,295.46)
	0232 Group Insurance - Life	5900 Other Instruction	(1.51)
	0233 Group Insurance - Dental	5900 Other Instruction	266.19
	0234 Group Insurance - Other	5900 Other Instruction	6.72
	0997 Reserve - Projects	9890 Reserves	(16,302.19)
			\$ -

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

4125 Class Size Reduction

0107	Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 5,824.38
0131	Salary - Instructional	5100 Basic Education (K-12)	705,776.62
0210	Florida Retirement System	5100 Basic Education (K-12)	145,678.85
0220	Social Security	5100 Basic Education (K-12)	22,696.40
0231	Group Insurance - Health	5100 Basic Education (K-12)	(74,212.81)
0232	Group Insurance - Life	5100 Basic Education (K-12)	44.29
0233	Group Insurance - Dental	5100 Basic Education (K-12)	13,930.15
0234	Group Insurance - Other	5100 Basic Education (K-12)	575.38
0997	Reserve - Projects	9890 Reserves	(920,147.73)
			\$ (99,834.47)

*Explanation: Adjust average salaries to actual for fiscal year 2013-2014 and transfers to/(from) the following project(s):*

2120	CSR - 7th Period Allocation	\$ 40,326.74	6120 CSR - Secondary Reading	101,171.02
3130	CSR - STEMM Academy Initiative	(45,305.36)	8105 CSR - Science Initiatives	4,623.99
4104	CSR - Instructional Coaches	(32,840.06)	8106 CSR - Okaloosa On-Line	2,535.68
5126	CSR - Class Size Equalization	29,322.46		
			Total	\$ 99,834.47

4150 Teacher Salary Increase Allocation

0997	Reserve - Projects	9890 Reserves	\$ (4,988,166.00)
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*Explanation: Appropriate funds to adjust average salaries to actual for fiscal year 2013-2014 by transferring to/(from) the following project(s):*

....	Discretionary	\$ 2,588,166.00	2095 Salary Resynching	\$ 2,400,000.00
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4162 SAI - In-School Suspension Program

0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (42,617.16)
0210	Florida Retirement System	5100 Basic Education (K-12)	(1,182.44)
0220	Social Security	5100 Basic Education (K-12)	(4,070.33)
0231	Group Insurance - Health	5100 Basic Education (K-12)	(54,653.01)
0232	Group Insurance - Life	5100 Basic Education (K-12)	(14.39)
0233	Group Insurance - Dental	5100 Basic Education (K-12)	736.54
0234	Group Insurance - Other	5100 Basic Education (K-12)	(243.08)
			\$ (102,043.87)

*Explanation: Adjust average salaries to actual for fiscal year 2013-2014 and transfers to/(from) the following project(s):*

3161	SAI - Supplemental Academic Instruction	\$ 102,043.87
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5006 Health Reimbursement Arrangement

0730	Dues and Fees	7730 Staff Services	\$ 2,658.00
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*Explanation: Appropriate HRA debit card fees by transferring to/(from) the following project:*

....	Discretionary	\$ 2,658.00
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5012 Itinerant - Staffing Specialist

0131	Salary - Instructional	6300 Instruction & Curriculum	\$ (6,150.59)
0210	Florida Retirement System	6300 Instruction & Curriculum	(140.72)
0220	Social Security	6300 Instruction & Curriculum	(3,089.21)
0231	Group Insurance - Health	6300 Instruction & Curriculum	1,617.36
0232	Group Insurance - Life	6300 Instruction & Curriculum	(9.92)
0233	Group Insurance - Dental	6300 Instruction & Curriculum	213.48
0234	Group Insurance - Other	6300 Instruction & Curriculum	(340.32)
			\$ (7,899.92)

*Explanation: Adjust average salaries to actual for fiscal year 2013-2014 and transfers to/(from) the following project(s):*

2095	Salary Resynching	\$ 7,899.92
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Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 5  
Board Meeting March 10, 2014

Account	Object	Function	Increase (Decrease)
5110 <u>Workforce Development</u>			
	0100 Salary - Non-Instructional	5900 Other Instruction	\$ 223.81
	0131 Salary - Instructional	5900 Other Instruction	53,237.91
	0210 Florida Retirement System	5900 Other Instruction	7,998.03
	0220 Social Security	5900 Other Instruction	1,055.12
	0231 Group Insurance - Health	5900 Other Instruction	11,458.01
	0232 Group Insurance - Life	5900 Other Instruction	(1.18)
	0233 Group Insurance - Dental	5900 Other Instruction	1,466.07
	0234 Group Insurance - Other	5900 Other Instruction	47.97
	0684 Replacement Roofing & Systems	5900 Other Instruction	(1,000.00)
	0750 Other Personnel Services	5900 Other Instruction	1,000.00
	0100 Salary - Non-Instructional	7300 School Admin - Principal Office	(11,524.68)
	0111 Salary - Administrative Manager	7300 School Admin - Principal Office	7,488.58
	0210 Florida Retirement System	7300 School Admin - Principal Office	2,338.95
	0220 Social Security	7300 School Admin - Principal Office	(343.02)
	0231 Group Insurance - Health	7300 School Admin - Principal Office	(1,766.96)
	0232 Group Insurance - Life	7300 School Admin - Principal Office	(2.60)
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	213.99
	0234 Group Insurance - Other	7300 School Admin - Principal Office	3.55
	0997 Reserve - Projects	9890 Reserves	(71,893.55)
			<u>\$ -</u>

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

5126 CSR - Class Size Equalization

	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 18,873.67
	0210 Florida Retirement System	5100 Basic Education (K-12)	35,233.71
	0220 Social Security	5100 Basic Education (K-12)	(5,695.69)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	4,860.90
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(6.15)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	2,767.30
	0234 Group Insurance - Other	5100 Basic Education (K-12)	64.72
	0750 Other Personnel Services	5100 Basic Education (K-12)	(2,755.00)
	0997 Reserve - Projects	9890 Reserves	(24,021.00)
			<u>\$ 29,322.46</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2013-2014, and transfers to/(from) the following project(s):

4125 Class Size Reduction \$ (29,322.46)

6006 Fingerprinting - Fees

	0730 Dues and Fees	7730 Staff Services	\$ (1,701.00)
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Explanation: Transfers to/(from) the following project(s):

6007 Fingerprinting - Employees \$ 1,701.00

6007 Fingerprinting - Employees

	0730 Dues and Fees	7730 Staff Services	\$ 1,701.00
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Explanation: Transfers to/(from) the following project(s):

6006 Fingerprinting - Fees \$ (1,701.00)

6120 CSR - Secondary Reading

	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 2,867.84
	0131 Salary - Instructional	5100 Basic Education (K-12)	107,974.08
	0210 Florida Retirement System	5100 Basic Education (K-12)	20,839.48
	0220 Social Security	5100 Basic Education (K-12)	3,723.45
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(17,047.61)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(41.34)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	870.90
	0234 Group Insurance - Other	5100 Basic Education (K-12)	9.77
	0100 Salary - Non-Instructional	5200 Exceptional Child	300.42
	0131 Salary - Instructional	5200 Exceptional Child	(16,460.00)
	0210 Florida Retirement System	5200 Exceptional Child	(1,056.36)
	0220 Social Security	5200 Exceptional Child	(1,312.48)

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 5  
Board Meeting March 10, 2014

Account	Object	Function	Increase (Decrease)
	0231 Group Insurance - Health	5200 Exceptional Child	312.37
	0232 Group Insurance - Life	5200 Exceptional Child	(0.54)
	0233 Group Insurance - Dental	5200 Exceptional Child	198.94
	0234 Group Insurance - Other	5200 Exceptional Child	(7.90)
			\$ 101,171.02

Explanation: Adjust average salaries to actual for fiscal year 2013-2014 and transfers to/(from) the following project(s):

4125 Class Size Reduction \$ (101,171.02)

6123 Reading Instruction

0131 Salary - Instructional	6300 Instruction & Curriculum	\$ 23,932.60
0210 Florida Retirement System	6300 Instruction & Curriculum	6,182.72
0220 Social Security	6300 Instruction & Curriculum	983.66
0231 Group Insurance - Health	6300 Instruction & Curriculum	(10,851.41)
0232 Group Insurance - Life	6300 Instruction & Curriculum	14.62
0233 Group Insurance - Dental	6300 Instruction & Curriculum	574.40
0234 Group Insurance - Other	6300 Instruction & Curriculum	21.01
0310 Professional & Technical Service	6300 Instruction & Curriculum	7,875.00
0510 Supplies	6300 Instruction & Curriculum	22,125.00
0520 Textbooks	6300 Instruction & Curriculum	(30,000.00)
0997 Reserve - Projects	9890 Reserves	(20,857.60)
		\$ -

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

7008 Curriculum Development

0102 Salary - Other Compensation	6300 Instruction & Curriculum	\$ (3,054.10)
0210 Florida Retirement System	6300 Instruction & Curriculum	(212.26)
0220 Social Security	6300 Instruction & Curriculum	(233.64)
0693 Software Subscriptions	6300 Instruction & Curriculum	3,500.00
		\$ -

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

7016 Professional Development Training - GF

0643 Computer Hardware (Over \$1,000)	6400 Instructional Staff Training Services	\$ 1,449.00
0644 Computer Hardware (Under \$1,000)	6400 Instructional Staff Training Services	(1,449.00)
		\$ -

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

7054 AP Initiative - Set-Aside

0510 Supplies	5100 Basic Education (K-12)	\$ (7,893.59)
0622 Audio Visual (Under \$1,000)	5100 Basic Education (K-12)	25.89
0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	178.30
0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	629.40
0693 Software Subscriptions	5100 Basic Education (K-12)	6,636.00
0331 Out of County Travel	6300 Instruction & Curriculum	424.00
		\$ -

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

7055 International Bacculaureate

0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (145.87)
0210 Florida Retirement System	5100 Basic Education (K-12)	(10.85)
0220 Social Security	5100 Basic Education (K-12)	(22.63)
0231 Group Insurance - Health	5100 Basic Education (K-12)	(612.20)
0232 Group Insurance - Life	5100 Basic Education (K-12)	(2.51)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	93.74
0234 Group Insurance - Other	5100 Basic Education (K-12)	3.36
0750 Other Personnel Services	5100 Basic Education (K-12)	315.82
0997 Reserve - Projects	9890 Reserves	381.14
		\$ -

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

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting March 10, 2014

Account	Object	Function	Increase (Decrease)	
7059	<u>Innovative Program - Odyssey of the Mind</u>			
	0331	Out of County Travel	5100 Basic Education (K-12)	\$ (135.00)
	0730	Dues and Fees	5100 Basic Education (K-12)	135.00
				\$ -
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
8105	<u>CSR - Science Initiatives</u>			
	0111	Salary - Administrative Manager	6300 Instruction & Curriculum	\$ 2,164.00
	0131	Salary - Instructional	6300 Instruction & Curriculum	3,104.00
	0210	Florida Retirement System	6300 Instruction & Curriculum	485.75
	0220	Social Security	6300 Instruction & Curriculum	(891.10)
	0231	Group Insurance - Health	6300 Instruction & Curriculum	(330.20)
	0232	Group Insurance - Life	6300 Instruction & Curriculum	(2.20)
	0233	Group Insurance - Dental	6300 Instruction & Curriculum	93.74
				\$ 4,623.99
	<i>Explanation: Adjust average salaries to actual for fiscal year 2013-2014 and transfers to/(from) the following project(s):</i>			
	4125	Class Size Reduction		\$ (4,623.99)
8106	<u>CSR - Okaloosa On-Line</u>			
	0310	Professional & Technical Service	5100 Basic Education (K-12)	\$ 45,000.00
	0111	Salary - Administrative Manager	7300 School Admin - Principal Office	2,337.01
	0210	Florida Retirement System	7300 School Admin - Principal Office	199.87
	0220	Social Security	7300 School Admin - Principal Office	71.91
	0231	Group Insurance - Health	7300 School Admin - Principal Office	(105.13)
	0232	Group Insurance - Life	7300 School Admin - Principal Office	(0.48)
	0233	Group Insurance - Dental	7300 School Admin - Principal Office	32.50
	0310	Professional & Technical Service	7300 School Admin - Principal Office	(45,000.00)
				\$ 2,535.68
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, adjust average salaries to actual for fiscal year 2013-2014, and transfers to/(from) the following project(s):</i>			
	4125	Class Size Reduction		\$ (2,535.68)
8107	<u>CSR - Math Initiatives</u>			
	0310	Professional & Technical Service	6300 Instruction & Curriculum	\$ 260.00
	0331	Out of County Travel	6300 Instruction & Curriculum	700.00
	0390	Other Purchased Service	6300 Instruction & Curriculum	(260.00)
	0730	Dues and Fees	6300 Instruction & Curriculum	(700.00)
				\$ -
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
8110	<u>DJJ Supplemental Allocation</u>			
	0131	Salary - Instructional	5100 Basic Education (K-12)	\$ (21,864.58)
	0210	Florida Retirement System	5100 Basic Education (K-12)	(3,336.48)
	0220	Social Security	5100 Basic Education (K-12)	(1,038.99)
	0231	Group Insurance - Health	5100 Basic Education (K-12)	(287.47)
	0232	Group Insurance - Life	5100 Basic Education (K-12)	(7.72)
	0233	Group Insurance - Dental	5100 Basic Education (K-12)	55.60
	0234	Group Insurance - Other	5100 Basic Education (K-12)	(25.81)
	0132	Salary - Hourly Teachers	5300 Vocational	1,857.00
	0210	Florida Retirement System	5300 Vocational	129.00
	0220	Social Security	5300 Vocational	142.00
	0997	Reserve - Projects	9890 Reserves	24,377.45
				\$ -
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds and adjust average salaries to actual for fiscal year 2013-2014.</i>			
8111	<u>SAI - Best Chance</u>			
	0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 497.57
	0102	Salary - Other Compensation	5100 Basic Education (K-12)	200.00
	0131	Salary - Instructional	5100 Basic Education (K-12)	21,862.41
	0210	Florida Retirement System	5100 Basic Education (K-12)	1,753.12
	0220	Social Security	5100 Basic Education (K-12)	1,152.98

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 5  
Board Meeting March 10, 2014

Account	Object	Function	Increase (Decrease)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	13,014.24
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(0.87)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	495.39
	0510 Supplies	5100 Basic Education (K-12)	(941.81)
	0750 Other Personnel Services	5100 Basic Education (K-12)	900.00
	0100 Salary - Non-Instructional	5200 Exceptional Child	1,290.05
	0210 Florida Retirement System	5200 Exceptional Child	106.52
	0220 Social Security	5200 Exceptional Child	94.02
	0231 Group Insurance - Health	5200 Exceptional Child	1,766.14
	0232 Group Insurance - Life	5200 Exceptional Child	(0.28)
	0233 Group Insurance - Dental	5200 Exceptional Child	80.58
	0131 Salary - Instructional	5300 Vocational	7,881.81
	0210 Florida Retirement System	5300 Vocational	564.30
	0220 Social Security	5300 Vocational	603.01
	0231 Group Insurance - Health	5300 Vocational	706.65
	0232 Group Insurance - Life	5300 Vocational	0.08
	0233 Group Insurance - Dental	5300 Vocational	31.83
	0131 Salary - Instructional	6100 Pupil Personnel Services	(9,204.95)
	0210 Florida Retirement System	6100 Pupil Personnel Services	(616.63)
	0220 Social Security	6100 Pupil Personnel Services	(704.45)
	0231 Group Insurance - Health	6100 Pupil Personnel Services	93.37
	0232 Group Insurance - Life	6100 Pupil Personnel Services	(0.29)
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	28.30
	0100 Salary - Non-Instructional	7300 School Admin - Principal Office	1,565.49
	0111 Salary - Administrative Manager	7300 School Admin - Principal Office	(59.90)
	0210 Florida Retirement System	7300 School Admin - Principal Office	133.28
	0220 Social Security	7300 School Admin - Principal Office	(2.51)
	0231 Group Insurance - Health	7300 School Admin - Principal Office	(4,764.45)
	0232 Group Insurance - Life	7300 School Admin - Principal Office	(15.95)
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	(79.92)
	0360 Lease and Rental Agreements	7300 School Admin - Principal Office	41.81
	0997 Reserve - Projects	9890 Reserves	5,000.00
			<u>\$ 43,470.94</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2013-2014, and transfers to/(from) the following project(s):

3161 SAI - Supplemental Academic Instruction \$ (43,470.94)

9004 Advanced International Certificate of Education

	0210 Florida Retirement System	5100 Basic Education (K-12)	\$ 0.05
	0220 Social Security	5100 Basic Education (K-12)	(24.49)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(1,364.11)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(5.43)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	149.14
	0234 Group Insurance - Other	5100 Basic Education (K-12)	6.72
	0510 Supplies	5100 Basic Education (K-12)	52,489.16
	0331 Out of County Travel	6400 Instructional Staff Training Services	694.66
	0997 Reserve - Projects	9890 Reserves	(51,945.70)
			<u>\$ -</u>

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

9007 Career and Professional Education

	0390 Other Purchased Service	5300 Vocational	\$ 120.00
	0510 Supplies	5300 Vocational	3,019.90
	0643 Computer Hardware (Over \$1,000)	5300 Vocational	4,865.31
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	760.69
	0997 Reserve - Projects	9890 Reserves	(8,765.90)
			<u>\$ -</u>

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)	\$ 56,298.27
	0210 Florida Retirement System	5100 Basic Education (K-12)	1,714.28
	0220 Social Security	5100 Basic Education (K-12)	(1,721.93)
	0122 Salary - Sick Leave Payoff	5200 Exceptional Child	(58,502.55)
	0730 Dues and Fees	7100 School Board	48,000.00
	0730 Dues and Fees	7500 Fiscal Services	1,500.00

Explanation of Budget Amendment as Follows:  
 Part I - General Operating Fund  
 Amendment Number 5  
 Board Meeting March 10, 2014

Account	Object	Function	Increase (Decrease)
	0122 Salary - Sick Leave Payoff	7730 Staff Services	1,318.78
	0220 Social Security	7730 Staff Services	7.65
	0122 Salary - Sick Leave Payoff	7900 Operation of Plant	885.50
	0741 Insurance Claims Prior Year	7900 Operation of Plant	30,031.26
	0742 Insurance Claims Current Year	7900 Operation of Plant	(1,500.00)
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	(198,319.88)
			<u>\$ (120,288.62)</u>

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

4011 Insurance Claims - Equipment	\$ 1,290.00	4013 Insurance Claims - Other	12,845.16
4012 Insurance Claims - Building & Fixed Equipment	106,153.46	Total	<u>\$ 120,288.62</u>

9121 Print Shop

0100 Salary - Non-Instructional	7760 Internal Service	\$ 2,220.00
0111 Salary - Administrative Manager	7760 Internal Service	1,576.98
0210 Florida Retirement System	7760 Internal Service	2,618.23
0220 Social Security	7760 Internal Service	312.67
0231 Group Insurance - Health	7760 Internal Service	(375.63)
0232 Group Insurance - Life	7760 Internal Service	(3.28)
0233 Group Insurance - Dental	7760 Internal Service	116.65
0360 Lease and Rental Agreements	7760 Internal Service	87.00
0510 Supplies	7760 Internal Service	(6,552.62)
		<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

MARCH 10, 2014

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2013	INCREASE	DECREASE	BUDGET AS OF 1/31/2014	
3322	CO & DS WITHHELD FOR SBE/COBI	\$ 988,800.00	\$ 988,800.00	\$ -	\$ -	\$ 988,800.00
3326	SBE/COBI BOND INTEREST	-	-	-	-	-
3341	RACING COMMISSION FUNDS	190,750.00	190,750.00	-	-	190,750.00
3431	INTEREST ON INVESTMENTS	1,000.48	1,000.97	-	-	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
<b>TOTAL - DEBT SERVICE FUNDS</b>		<b>\$ 9,123,473.78</b>	<b>\$ 9,123,474.27</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,123,474.27</b>

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 12/31/2013	INCREASE	DECREASE	BUDGET AS OF 1/31/2014
9200		DEBT SERVICE					
	0710	REDEMPTION OF PRINCIPAL	\$ 6,733,000.00	\$ 6,733,000.00	\$ -	\$ -	\$ 6,733,000.00
	0720	INTEREST	2,236,845.00	2,236,845.00	-	-	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	4,796.08	-	-	4,796.08
	0998	RESERVES - DEBT SERVICE	115,249.67	115,249.67	-	-	115,249.67
		<b>TOTAL - DEBT SERVICE FUNDS</b>	<b>\$ 9,123,473.78</b>	<b>\$ 9,123,474.27</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,123,474.27</b>



Explanation of Budget Amendment as Follows:  
Part II - Debt Service Funds  
Amendment Number 5  
Board Meeting March 10, 2014

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

N/A

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

MARCH 10, 2014

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2013	INCREASE	DECREASE	BUDGET AS OF 1/31/2014
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	-	27,430.51	603.23	28,033.74
3431	INTEREST ON INVESTMENT	-	5,142.75	3,646.09	8,788.84
3490	MISCELLANEOUS REVENUE	-	-	-	-
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	-	-	-	-
3497	REFUND - PRIOR YEAR EXPENDITURES	-	-	-	-
3610	TRANSFERS FROM GENERAL OPERATING FUND	-	68,339.40	-	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
	<b>TOTAL - CAPITAL PROJECT FUNDS</b>	<b>\$ 27,172,041.49</b>	<b>\$ 28,019,536.15</b>	<b>\$ 4,249.32</b>	<b>\$ 28,023,785.47</b>

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2013	INCREASE	DECREASE	BUDGET AS OF 1/31/2014		
7400		FACILITIES ACQUISITION & CONSTRUCTION					
	0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -	
	0630	BUILDING & FIXED EQUIPMENT	-	-	-	-	
	0631	ARCHITECTURAL DESIGN / ENGINEERING	-	-	-	-	
	0632	CONTRACTOR SERVICES	81.21	81.21	-	81.21	
	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-	
	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	154,800.81	176,031.81	-	175,784.18	
	0642	EQUIPMENT (UNDER \$1,000)	68,199.19	75,299.15	-	74,394.55	
	0643	COMPUTER EQUIPMENT (OVER \$1,000)	22,830.99	23,824.79	-	23,824.79	
	0644	COMPUTER HARDWARE (UNDER \$1,000)	52,343.94	105,874.94	23,257.29	129,132.23	
	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	1,182,094.00	1,257,094.00	
	0675	FENCE & UNDERGROUND TANKS	3,547.00	5,036.00	-	5,036.00	
	0676	OTHER PERMANENT IMPROVEMENTS	129,190.65	223,523.65	-	223,523.65	
	0677	REPLACEMENT SYSTEMS	139,490.46	156,865.21	-	156,865.21	
	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	812,630.93	808,685.03	8,500.00	817,185.03	
	0682	HEATING/COOLING/AIR CONDITIONING	-	24,503.89	1,670.00	26,173.89	
	0683	ROOFING	-	3,673.00	-	3,673.00	
	0684	REPLACEMENT ROOFING & SYSTEMS	5,420,862.68	5,359,046.15	-	4,146,900.34	
	0685	FLOORING/STRUCTURAL ALTERATION	604,722.13	616,975.63	2,187.56	619,163.19	
	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	79.00	2,153.24	
	0986	RESERVES - FUND B GAIN/LOSS	207,791.58	207,797.50	-	207,797.50	
	0990	FUND BALANCE UNAPPROPRIATED	201,870.17	77,472.94	-	77,232.45	
	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	-	-	-	-	
		<b>TOTAL - CAPITAL PROJECT FUNDS</b>	<b>\$ 27,172,041.49</b>	<b>\$ 28,019,536.15</b>	<b>\$ 1,217,787.85</b>	<b>\$ 1,213,538.53</b>	<b>\$ 28,023,785.47</b>

Explanation of Budget Amendment as Follows:  
Part III - Capital Project Funds  
Amendment Number 5  
Board Meeting March 10, 2014

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3421	<u>Tax Redemptions</u>		\$ 603.23
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 603.23
	<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>		
	.... Discretionary	\$ 603.23	
3431	<u>Interest on Investments</u>		\$ 3,646.09
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 3,646.09
	<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>		
	.... Discretionary	\$ 3,646.09	
<b>II. Amendments Between Appropriations &amp; Reserves</b>			
	.... <u>Discretionary</u>		
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ (4,489.81)
	<i>Explanation: Close Baker - Sewer Plant Project 2916 and appropriate Baker Water Treatment F&amp;G P5/TO1 Project 4309 by transferring to/from the following project(s):</i>		
	2916 Baker - Sewer Plant	\$ (6,032.19)	4309 Baker - Water Treatment F & G P5/TO1
			10,522.00
			Total \$ 4,489.81
1321	<u>Surveillance Equipment - BD</u>		
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	\$ 8,500.00
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (8,500.00)	
1345	<u>Technology Equipment - BD</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ (904.60)
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	18,257.29
	0693 Software Subscriptions	7400 Facilities Acquisition and Construction	79.00
			\$ 17,431.69
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (17,431.69)	
1346	<u>Network Equipment - BD</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (247.63)
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	5,000.00
			\$ 4,752.37
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (4,752.37)	
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (39,184.06)
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	1321 Surveillance Equipment - BD	8,500.00	1346 Network Equipment - BD
	1345 Technology Equipment - BD	17,431.69	3312 Capital Improvements - BD
			4,752.37
			8,500.00
			Total \$ 39,184.06

**Explanation of Budget Amendment as Follows:**  
**Part III - Capital Project Funds**  
**Amendment Number 5**  
**Board Meeting March 10, 2014**

Account	Object	Function	Increase (Decrease)
2336	<u>District Wide - Emergency Maintenance</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (2,187.56)
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	2,187.56
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2353	<u>District Wide - Portable Repairs &amp; Relocations</u>		
	0682 Heating/Cooling/Air Conditioning	7400 Facilities Acquisition and Construction	\$ 1,670.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(1,670.00)
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2916	<u>Baker - Sewer Plant</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (6,032.19)</u>
	<i>Explanation: Close Baker - Sewer Plant by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ 6,032.19	
3312	<u>Capital Improvements - BD</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 8,500.00</u>
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (8,500.00)	
4308	<u>Baker - Replace Sewer Plant - P5/TO1</u>		
	0674 Sewage Treatment Plant	7400 Facilities Acquisition and Construction	<u>\$ 1,171,572.00</u>
	<i>Explanation: Appropriate GMP Baker-Replace Sewer Plant - P5/TO1 by transferring to/(from) the following project(s):</i>		
	4315 Technology & Seat Mgmt. Lease	\$ (23,483.58)	
	8342 Class Size Project Contingency		<u>(1,148,088.42)</u>
		Total Projects transferred to/(from)	<u>\$ (1,171,572.00)</u>
4309	<u>Baker - Water Treatment F &amp; G P5/TO1</u>		
	0674 Sewage Treatment Plant	7400 Facilities Acquisition and Construction	<u>\$ 10,522.00</u>
	<i>Explanation: Appropriate Baker - Water Treatment Sewer Plant F &amp; G P5/TO1 by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ (10,522.00)	
4315	<u>Technology &amp; Seat Mgmt. Lease</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (23,483.58)</u>
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	4308 Baker - Replace Sewer Plant - P5/TO1	\$ 23,483.58	
8342	<u>Class Size Project Contingency</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$(1,148,088.42)</u>
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	4308 Baker - Replace Sewer Plant - P5/TO1	\$ 1,148,088.42	

**ADOPTED BY SCHOOL BOARD:**

**MARCH 10, 2014**

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2013	INCREASE	DECREASE	BUDGET AS OF 1/31/2014	
3199	MISCELLANEOUS FEDERAL DIRECT	\$ 618,519.78	\$ 1,058,397.30	\$ -	\$ -	\$ 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	490,578.18	-	7,851,103.53
3241	TITLE I	7,298,677.44	6,490,290.44	-	-	6,490,290.44
3251	ADULT BASIC EDUCATION	4,841.45	75,844.45	-	334.49	75,509.96
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	-	-	-	-	-
<b>TOTAL - OTHER SPECIAL REVENUE FUNDS</b>		<b>\$ 20,498,467.14</b>	<b>\$ 17,920,553.20</b>	<b>\$ 490,578.18</b>	<b>\$ 334.49</b>	<b>\$ 18,410,796.89</b>

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2013	INCREASE	DECREASE	BUDGET AS OF 1/31/2014	
5100 BASIC EDUCATION (K-12)	\$ 5,567,442.88	\$ 5,455,602.73	\$ 16,842.31	\$ -	\$ 5,472,445.04	
5200 EXCEPTIONAL STUDENT EDUCATION	5,919,960.92	4,934,820.91	489,332.36	-	5,424,153.27	
5300 VOCATIONAL AND TECHNICAL EDUCATION	490,213.34	520,032.05	-	1,797.53	518,234.52	
5400 ADULT GENERAL EDUCATION	-	-	-	-	-	
5500 PRE-KINDERGARTEN	163,107.40	160,375.00	-	-	160,375.00	
5900 OTHER INSTRUCTION	-	439,877.52	-	-	439,877.52	
6100 PUPIL PERSONNEL SERVICES	127,175.09	122,516.24	1,504.81	-	124,021.05	
6110 ATTENDANCE AND SOCIAL WORK	223,976.00	237,021.30	-	2,321.66	234,699.64	
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	3,238,932.00	-	17,816.56	3,221,115.44	
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	899,938.81	706,384.47	4,700.83	-	711,085.30	
6500 INSTRUCTION RELATED TECHNOLOGY	155,930.93	149,430.93	-	-	149,430.93	
7200 GENERAL ADMINISTRATION (SUPT)	2,648,319.03	1,628,836.17	-	200.87	1,628,635.30	
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	122,373.30	-	-	122,373.30	
<b>TOTAL - OTHER SPECIAL REVENUE FUNDS</b>	<b>\$ 20,498,467.14</b>	<b>\$ 17,920,553.20</b>	<b>\$ 512,380.31</b>	<b>\$ 22,136.62</b>	<b>\$ 18,410,796.89</b>	

Explanation of Budget Amendment as Follows:  
Part IV - Other Special Revenue Funds  
Amendment Number 5  
Board Meeting March 10, 2014

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3231	<u>IDEA - Individuals With Disabilities Act</u>		\$ 490,578.18
	0510 Supplies	5200 Exceptional Child	\$ 490,578.18
<i>Explanation: To appropriate IDEA Part B and IDEA Pre-School Handicapped roll forward per project award notifications.</i>			
	4475 IDEA Part B	4476 IDEA Part B Pre-K	\$ 61,789.28
3251	<u>Adult Basic Education</u>		\$ (334.49)
	0370 Postage	5300 Vocational	\$ (0.03)
	0510 Supplies	5300 Vocational	(133.59)
	0791 Indirect Costs	7200 General Administration	(200.87)
<i>Explanation: To close fiscal year 2012-2013 Carl Perkins - Secondary Section 132.</i>			
	3407 Carl Perkins - Adult		\$ (334.49)
<b>II. Amendments Between Appropriations &amp; Reserves</b>			
2486	<u>DoDEA - Promoting K-12 Student Achievement</u>		
	0370 Postage	5100 Basic Education (K-12)	\$ 13.58
	0510 Supplies	5100 Basic Education (K-12)	(13.58)
	0131 Salary - Instructional	6300 Instruction & Curriculum	3,176.39
	0210 Florida Retirement System	6300 Instruction & Curriculum	188.93
	0220 Social Security	6300 Instruction & Curriculum	88.32
	0231 Group Insurance - Health	6300 Instruction & Curriculum	3,339.60
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(5.34)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	237.20
	0234 Group Insurance - Other	6300 Instruction & Curriculum	(7,025.10)
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds and adjust average salaries to actual for fiscal year 2013-2014.</i>			
			\$ -
4401	<u>Title I</u>		
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (17,530.31)
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	1,519.65
	0131 Salary - Instructional	5100 Basic Education (K-12)	(7,623.52)
	0210 Florida Retirement System	5100 Basic Education (K-12)	959.71
	0220 Social Security	5100 Basic Education (K-12)	(2,098.78)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(20,346.01)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(50.61)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	2,441.71
	0234 Group Insurance - Other	5100 Basic Education (K-12)	91.00
	0370 Postage	5100 Basic Education (K-12)	230.00
	0390 Other Purchased Service	5100 Basic Education (K-12)	150.00
	0510 Supplies	5100 Basic Education (K-12)	2,816.39
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	40,450.00
	0693 Software Subscriptions	5100 Basic Education (K-12)	149.93
	0750 Other Personnel Services	5100 Basic Education (K-12)	(6,077.84)
	0210 Florida Retirement System	5200 Exceptional Child	(0.22)
	0220 Social Security	5200 Exceptional Child	(0.28)
	0231 Group Insurance - Health	5200 Exceptional Child	(49.01)
	0232 Group Insurance - Life	5200 Exceptional Child	(0.14)
	0233 Group Insurance - Dental	5200 Exceptional Child	5.38
	0510 Supplies	5200 Exceptional Child	44.27
	0100 Salary - Non-Instructional	5500 Prekindergarten	245.71
	0210 Florida Retirement System	5500 Prekindergarten	24.80
	0220 Social Security	5500 Prekindergarten	(20.36)
	0231 Group Insurance - Health	5500 Prekindergarten	(1,396.70)
	0232 Group Insurance - Life	5500 Prekindergarten	(5.76)
	0233 Group Insurance - Dental	5500 Prekindergarten	215.38
	0234 Group Insurance - Other	5500 Prekindergarten	3.38
	0510 Supplies	5500 Prekindergarten	933.55



**Explanation of Budget Amendment as Follows:**  
**Part IV - Other Special Revenue Funds**  
**Amendment Number 5**  
**Board Meeting March 10, 2014**

Account	Object	Function	Increase (Decrease)		
	0100	Salary - Non-Instructional	6150	Parental Involvement	(123.80)
	0210	Florida Retirement System	6150	Parental Involvement	(8.60)
	0220	Social Security	6150	Parental Involvement	(4.67)
	0232	Group Insurance - Life	6150	Parental Involvement	(2.95)
	0233	Group Insurance - Dental	6150	Parental Involvement	46.30
	0234	Group Insurance - Other	6150	Parental Involvement	7.47
	0510	Supplies	6150	Parental Involvement	86.25
	0111	Salary - Administrative Manager	6300	Instruction & Curriculum	0.01
	0210	Florida Retirement System	6300	Instruction & Curriculum	0.01
	0220	Social Security	6300	Instruction & Curriculum	163.91
	0231	Group Insurance - Health	6300	Instruction & Curriculum	(569.86)
	0232	Group Insurance - Life	6300	Instruction & Curriculum	(3.22)
	0233	Group Insurance - Dental	6300	Instruction & Curriculum	73.50
	0234	Group Insurance - Other	6300	Instruction & Curriculum	7.70
	0510	Supplies	6300	Instruction & Curriculum	327.95
	0220	Social Security	6400	Instructional Staff Training Services	6.80
	0330	In County Travel	6400	Instructional Staff Training Services	500.00
	0331	Out of County Travel	6400	Instructional Staff Training Services	4,527.52
	0510	Supplies	6400	Instructional Staff Training Services	(1,549.62)
	0750	Other Personnel Services	6400	Instructional Staff Training Services	1,433.98
<u>\$ -</u>					

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

4405 Title II

	0510	Supplies	5100	Basic Education (K-12)	\$ 21,497.08
	0100	Salary - Non-Instructional	6300	Instruction & Curriculum	201.14
	0131	Salary - Instructional	6300	Instruction & Curriculum	(27,172.06)
	0210	Florida Retirement System	6300	Instruction & Curriculum	(1,899.99)
	0220	Social Security	6300	Instruction & Curriculum	(812.96)
	0231	Group Insurance - Health	6300	Instruction & Curriculum	(1,415.23)
	0232	Group Insurance - Life	6300	Instruction & Curriculum	(9.14)
	0233	Group Insurance - Dental	6300	Instruction & Curriculum	607.24
	0234	Group Insurance - Other	6300	Instruction & Curriculum	(55.23)
	0510	Supplies	6300	Instruction & Curriculum	9,277.00
	0210	Florida Retirement System	6400	Instructional Staff Training Services	0.01
	0220	Social Security	6400	Instructional Staff Training Services	(217.86)
<u>\$ -</u>					

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

4409 Title I - N & D

	0210	Florida Retirement System	5100	Basic Education (K-12)	\$ (0.01)
	0220	Social Security	5100	Basic Education (K-12)	(10.29)
	0231	Group Insurance - Health	5100	Basic Education (K-12)	(2,131.60)
	0232	Group Insurance - Life	5100	Basic Education (K-12)	(3.48)
	0233	Group Insurance - Dental	5100	Basic Education (K-12)	215.34
	0234	Group Insurance - Other	5100	Basic Education (K-12)	6.72
	0510	Supplies	5100	Basic Education (K-12)	3,587.23
	0210	Florida Retirement System	5300	Vocational	0.01
	0220	Social Security	5300	Vocational	98.88
	0231	Group Insurance - Health	5300	Vocational	(1,867.60)
	0232	Group Insurance - Life	5300	Vocational	(2.88)
	0233	Group Insurance - Dental	5300	Vocational	107.68
<u>\$ -</u>					

*Explanation: Adjust average salaries to actual for fiscal year 2013-2014.*

4417 Title I - Special School Allocation

	0100	Salary - Non-Instructional	5100	Basic Education (K-12)	\$ 8,207.30
	0131	Salary - Instructional	5100	Basic Education (K-12)	(1,095.11)
	0210	Florida Retirement System	5100	Basic Education (K-12)	493.31
	0220	Social Security	5100	Basic Education (K-12)	716.75
	0231	Group Insurance - Health	5100	Basic Education (K-12)	(8,308.68)
	0232	Group Insurance - Life	5100	Basic Education (K-12)	(22.69)
	0233	Group Insurance - Dental	5100	Basic Education (K-12)	708.78
	0234	Group Insurance - Other	5100	Basic Education (K-12)	26.88
	0510	Supplies	5100	Basic Education (K-12)	(726.54)
<u>\$ -</u>					

*Explanation: Adjust average salaries to actual for fiscal year 2013-2014.*

Explanation of Budget Amendment as Follows:  
**Part IV - Other Special Revenue Funds**  
**Amendment Number 5**  
**Board Meeting March 10, 2014**

Account	Object	Function	Increase (Decrease)
4418	<u>Title III - English Language</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (1,400.00)
	0350 Repair and Maintenance	6100 Pupil Personnel Services	(1,600.00)
	0357 Support Managed Computers	6100 Pupil Personnel Services	3,000.00
			\$ -

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

4475	<u>IDEA Part B</u>		
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ 9,662.60
	0130 Salary - Overtime	5200 Exceptional Child	579.52
	0131 Salary - Instructional	5200 Exceptional Child	65,699.99
	0210 Florida Retirement System	5200 Exceptional Child	10,310.36
	0220 Social Security	5200 Exceptional Child	4,514.50
	0231 Group Insurance - Health	5200 Exceptional Child	18,884.77
	0232 Group Insurance - Life	5200 Exceptional Child	130.46
	0233 Group Insurance - Dental	5200 Exceptional Child	8,182.25
	0234 Group Insurance - Other	5200 Exceptional Child	454.47
	0510 Supplies	5200 Exceptional Child	(121,801.32)
	0750 Other Personnel Services	5200 Exceptional Child	1,371.90
	0100 Salary - Non-Instructional	6100 Pupil Personnel Services	(9.06)
	0210 Florida Retirement System	6100 Pupil Personnel Services	(0.60)
	0220 Social Security	6100 Pupil Personnel Services	(9.01)
	0232 Group Insurance - Life	6100 Pupil Personnel Services	(3.13)
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	117.79
	0234 Group Insurance - Other	6100 Pupil Personnel Services	8.82
	0131 Salary - Instructional	6110 Attendance and Social Work	0.08
	0210 Florida Retirement System	6110 Attendance and Social Work	0.03
	0220 Social Security	6110 Attendance and Social Work	(52.69)
	0231 Group Insurance - Health	6110 Attendance and Social Work	(2,426.84)
	0232 Group Insurance - Life	6110 Attendance and Social Work	(4.76)
	0233 Group Insurance - Dental	6110 Attendance and Social Work	162.52
	0131 Salary - Instructional	6300 Instruction & Curriculum	571.32
	0210 Florida Retirement System	6300 Instruction & Curriculum	48.69
	0220 Social Security	6300 Instruction & Curriculum	2,049.75
	0231 Group Insurance - Health	6300 Instruction & Curriculum	791.30
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(20.36)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	774.52
	0234 Group Insurance - Other	6300 Instruction & Curriculum	12.13
			\$ -

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

4476	<u>IDEA Part B Pre-K</u>		
	0210 Florida Retirement System	5200 Exceptional Child	\$ 0.41
	0220 Social Security	5200 Exceptional Child	(19.96)
	0510 Supplies	5200 Exceptional Child	784.23
	0131 Salary - Instructional	6300 Instruction & Curriculum	(0.01)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(28.11)
	0220 Social Security	6300 Instruction & Curriculum	13.80
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(817.74)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(1.83)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	69.21
			\$ -

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

**ADOPTED BY SCHOOL BOARD:**

**MARCH 10, 2014**

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2013	INCREASE	DECREASE	BUDGET AS OF 1/31/2014	
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	39,052.14	1,207.05	-	40,259.19
3459	SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-
3460	ONLINE CREDIT CARD FEES	4,132.00	35,908.00	6,720.00	-	42,628.00
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	-	-	-	-	-
	<b>TOTAL - FOOD SERVICE FUND</b>	<b>\$ 12,370,245.10</b>	<b>\$ 12,431,853.40</b>	<b>\$ 7,927.05</b>	<b>\$ -</b>	<b>\$ 12,439,780.45</b>

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 12/31/2013	INCREASE	DECREASE	BUDGET AS OF 1/31/2014
0100	SALARY - NON-INSTRUCTIONAL		\$ 1,258,276.00	\$ 1,205,128.00	\$ 62,587.62	\$ -	\$ 1,267,715.62
0102	SALARY - OTHER COMPENSATION		-	4,802.58	-	-	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	24,908.41	-	785,493.75
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	32,313.34	-	-	32,313.34
0123	SALARY - ANNUAL LEAVE PAYOFF		-	-	-	-	-
0130	SALARY - OVERTIME		-	1,309.84	1,043.78	-	2,353.62
0161	SALARY - PROFESSIONAL/TECHNICAL		106,320.00	106,320.00	5,280.00	-	111,600.00
0200	FRINGE BENEFITS		-	-	-	-	-
0210	FLORIDA RETIREMENT SYSTEM		157,844.45	145,226.56	15,523.50	-	160,750.06
0220	FICA (SOCIAL SECURITY)		175,632.14	163,319.77	3,556.20	-	166,875.97
0231	GROUP INSURANCE - HEALTH & HOSPITAL		671,938.00	622,637.47	-	11,578.45	611,059.02
0232	GROUP INSURANCE - LIFE		2,919.00	2,909.00	-	278.94	2,630.06
0233	GROUP INSURANCE - DENTAL		22,407.00	20,626.00	5,000.39	-	25,626.39
0234	GROUP INSURANCE - OTHER		1,313.00	1,335.53	64.87	-	1,400.40
0310	PROFESSIONAL & TECHNICAL SERVICES		5,782,389.58	5,813,121.71	497.27	-	5,813,618.98
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		-	23,936.21	11,589.91	-	35,526.12
0354	MAINTENANCE / VEHICLE REPAIR		8,000.00	8,000.00	2,855.18	-	10,855.18
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	1,281.89	-	-	1,281.89
0371	TELEPHONE		16,400.00	15,768.11	-	-	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	90.00	-	4,710.00
0410	NATURAL GAS		5,160.00	5,160.00	-	-	5,160.00
0430	ELECTRICITY		78,980.00	78,980.00	-	-	78,980.00
0450	GASOLINE		15,801.54	15,801.54	-	-	15,801.54
0460	DIESEL FUEL		14,493.14	14,493.14	-	-	14,493.14
0510	SUPPLIES		204,379.41	207,958.21	709.78	-	208,667.99
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	1,769.58	-	3,893.58
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	536.00	-	19,811.33
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 12/31/2013	INCREASE	DECREASE	BUDGET AS OF 1/31/2014	
0730 DUES AND FEES	40,000.00	40,000.00	-	-	40,000.00	
0731 ON-LINE CREDIT CARD FEES	4,132.00	38,200.53	6,720.00	-	44,920.53	
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	1,601,950.41	-	120,642.47	1,481,307.94	
0991 RESERVES - INVENTORY	126,735.81	126,735.81	-	-	126,735.81	
0997 RESERVES - PROJECTS	58,865.26	53,849.06	-	2,305.58	51,543.48	
<b>TOTAL - FOOD SERVICE FUND</b>	<b>\$ 12,370,245.10</b>	<b>\$ 12,431,853.40</b>	<b>\$ 142,732.49</b>	<b>\$ 134,805.44</b>	<b>\$ 12,439,780.45</b>	

**Explanation of Budget Amendment as Follows:**

**Part IV - School Food Service Fund**

**Amendment Number 5**

**Board Meeting March 10, 2014**

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3457	<u>Catering</u>		\$ 1,207.05
	0510 Supplies	7610 Food Service - Departments	\$ 1,207.05
<i>Explanation: To appropriate revenue for Catering based on actual collections.</i>			
	7502 Catering		\$ 1,207.05
3460	<u>On-Line Credit Card Fees</u>		\$ 6,720.00
	0731 On-Line Credit Card Fees	7610 Food Service - Departments	\$ 6,720.00
<i>Explanation: To appropriate revenue for On-Line Credit Card Fees based on actual collections.</i>			
	3510 Sodexo Exclusions		\$ 6,720.00
<b>II. Amendments Between Appropriations &amp; Reserves</b>			
....	<u>Discretionary</u>		
	0100 Salary - Non-Instructional	7600 Food Service (Schools)	\$ 71,172.92
	0111 Salary - Administrative Manager	7600 Food Service (Schools)	22,308.78
	0130 Salary - Overtime	7600 Food Service (Schools)	1,043.78
	0210 Florida Retirement System	7600 Food Service (Schools)	10,460.24
	0220 Social Security	7600 Food Service (Schools)	3,273.17
	0231 Group Insurance - Health	7600 Food Service (Schools)	(5,743.64)
	0232 Group Insurance - Life	7600 Food Service (Schools)	(251.66)
	0233 Group Insurance - Dental	7600 Food Service (Schools)	4,651.16
	0234 Group Insurance - Other	7600 Food Service (Schools)	58.95
	0330 In County Travel	7600 Food Service (Schools)	800.00
	0100 Salary - Non-Instructional	7610 Food Service - Departments	(9,756.20)
	0111 Salary - Administrative Manager	7610 Food Service - Departments	1,279.00
	0161 Salary - Professional/Technical	7610 Food Service - Departments	5,280.00
	0210 Florida Retirement System	7610 Food Service - Departments	6,744.57
	0220 Social Security	7610 Food Service - Departments	253.23
	0231 Group Insurance - Health	7610 Food Service - Departments	(5,535.13)
	0232 Group Insurance - Life	7610 Food Service - Departments	(25.08)
	0233 Group Insurance - Dental	7610 Food Service - Departments	255.49
	0234 Group Insurance - Other	7610 Food Service - Departments	5.92
	0330 In County Travel	7610 Food Service - Departments	(800.00)
	0354 Maintenance Vehicle Repair	7610 Food Service - Departments	2,855.18
	0990 Fund Balance - Unappropriated	9890 Reserves	(120,642.47)
			<u>\$ (12,311.79)</u>
<i>Explanation: Changes between objects &amp; functions to better utilize funds, adjust average salaries to actual for fiscal year 2013-2014, and appropriate excluded expenditures(s) per contract:</i>			
	3510 Sodexo Exclusions		\$ 12,311.79
3510	<u>Sodexo Exclusions</u>		
	0350 Repair and Maintenance	7600 Food Service (Schools)	\$ 11,589.91
	0393 Contracts - Nonprofessional	7600 Food Service (Schools)	90.00
	0100 Salary - Non-Instructional	7610 Food Service - Departments	1,170.90
	0111 Salary - Administrative Manager	7610 Food Service - Departments	1,320.63
	0210 Florida Retirement System	7610 Food Service - Departments	(1,681.31)
	0220 Social Security	7610 Food Service - Departments	29.80
	0231 Group Insurance - Health	7610 Food Service - Departments	(299.68)
	0232 Group Insurance - Life	7610 Food Service - Departments	(2.20)
	0233 Group Insurance - Dental	7610 Food Service - Departments	93.74
			<u>\$ 12,311.79</u>
<i>Explanation: Changes between objects &amp; functions to better utilize funds, adjust average salaries to actual for fiscal year 2013-2014, and appropriate excluded expenditures(s) per contract:</i>			
....	<u>Discretionary</u>		\$ (12,311.79)

**Explanation of Budget Amendment as Follows:**

**Part IV - School Food Service Fund**

**Amendment Number 5**

**Board Meeting March 10, 2014**

<b>Account</b>	<b>Object</b>	<b>Function</b>	<b>Increase (Decrease)</b>
5044	<u>Soft Drink Commissions</u>		
	0644	Computer Hardware (Under \$1,000)	
	0684	Replacement Roofing & Systems	
	0997	Reserve - Projects	
		7610	Food Service - Departments
		7610	Food Service - Departments
		9890	Reserves
			\$ 1,769.58
			536.00
			(2,305.58)
			<u>\$ -</u>

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

7502 Catering

	0310	Professional & Technical Service	
	0510	Supplies	
		7610	Food Service - Departments
		7610	Food Service - Departments
			\$ 497.27
			(497.27)
			<u>\$ -</u>

*Explanation: Changes between objects to better utilize funds.*

**ADOPTED BY SCHOOL BOARD:**

**MARCH 10, 2014**