



Agenda Item Details

Meeting	Apr 28, 2014 - Regular Meeting
Category	7. Consent Agenda
Subject	7.4 Budget Amendment #7 - 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	687,432.85
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #7 - Fiscal Year 2013-2014.

Public Content

On September 9, 2013, the School Board adopted the budget for fiscal year 2013-2014. As the fiscal year progresses, we ask the School Board to amend the budget to more accurately reflect estimated revenues and appropriations. The amendments are results of various factors including: increases or decreases in estimated revenues to more accurately reflect revenues; and increases or decreases in appropriations to more accurately reflect estimated expenditures and/or better utilize funds for schools, departments, and projects. These amendments facilitate district operations to occur in a positive manner.

These amendments properly reflect the estimated revenue and appropriations. The amendments show the estimated revenue and appropriations for each fund and provide a description of the amendments.

Required by S.B.E. rule 6A-1.006.

New Revenue Appropriated During the Month of March 2014:

General Fund	\$346,862.27
Debt Service Funds	0.13
Capital Projects Funds	4,971.70
Other Special Revenue Funds - Federal	326,102.50
Other Special Revenue Funds - Food Service	<u>9,496.25</u>
Total - All Funds	<u>\$687,432.85</u>

 [B-A 7 - Mar 2014.pdf \(1,155 KB\)](#)

Administrative Content

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

Motion & Voting

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

Motion by Dewey Destin, second by Cathy Thigpen.

Final Resolution: Motion Carries

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



School District of Okaloosa County

BUDGET AMENDMENT #7

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 2/28/2014	INCREASE	DECREASE	BUDGET AS OF 3/31/2014	
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	980.00	-	1,075.00
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	-	-	3,000.00	-	3,000.00
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	122,021.66	-	-	122,021.66
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	245,692.00	-	-	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	42,678.84	4,234.83	-	46,913.67
3426	COURSE FEES - CHOICE HS & TECH. CNTR.	310,000.00	353,148.82	129,072.40	-	482,221.22
3428	SUPPLY FEES - CHOICE HS & TECH. CNTR.	10,000.00	18,000.00	10,000.00	-	28,000.00
3429	TECHNOLOGY FEES - CHOICE HS & TECH. CNTR.	10,000.00	18,000.00	10,000.00	-	28,000.00
3431	INTEREST ON INVESTMENTS	250,000.00	250,000.00	-	-	250,000.00
3434	COMMUNITY EDUCATION ENRICHMENT PROGRAM	2,337.00	2,487.00	2,250.00	-	4,737.00
3445	TESTS & BOOKS - CHOICE HS & TECH. CNTR.	24.00	371.80	15.00	-	386.80
3448	DONATIONS	5,682.70	203,216.60	71,668.65	-	274,885.25
3449	STUDENT/PARENT IPAD/LAPTOP INSURANCE	5,600.00	7,100.00	50.00	-	7,150.00
3462	PURCHASED CUSTODIAL SERVICE	-	64.00	-	-	64.00
3463	BOB SIKES CHILD CARE	168,000.00	182,000.00	-	-	182,000.00
3465	PURCHASED POSITIONS - OTHER	168,156.73	366,458.04	8,780.83	-	375,238.87
3466	PURCHASED OTHER POSITIONS - EXTERNAL	73,276.94	84,696.84	-	-	84,696.84
3467	PURCHASED - SCHOOLS - OTHER	2,024.38	16,043.96	403.70	-	16,447.66
3468	RIVERSIDE CHILD CARE	148,000.00	168,500.00	-	-	168,500.00
3469	ANTIOCH CHILD CARE	179,000.00	170,000.00	-	-	170,000.00
3470	NORTHWOOD CHILD CARE	136,000.00	145,500.00	-	-	145,500.00
3471	VOCATIONAL EQUIPMENT - CHOICE HS & TECH. CNTR.	10,000.00	18,000.00	10,000.00	-	28,000.00
3475	BLUEWATER CHILD CARE	311,000.00	306,000.00	-	-	306,000.00
3476	EDGE CHILD CARE	167,000.00	164,500.00	-	-	164,500.00
3477	PLEW CHILD CARE	222,000.00	219,000.00	-	-	219,000.00
3478	WRIGHT CHILD CARE	97,000.00	81,000.00	-	-	81,000.00
3484	FINANCIAL AID FEES	10,000.00	18,000.00	10,000.00	-	28,000.00
3485	RESTITUTION PAYMENTS - OTHER	100.00	130.00	50.00	-	180.00
3487	CERTIFICATE FEES - SUBSTITUTES	7,000.00	14,000.00	3,000.00	-	17,000.00
3488	FINGERPRINT PROGRAM	25,000.00	55,000.00	5,000.00	-	60,000.00
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 2/28/2014	INCREASE	DECREASE		BUDGET AS OF 3/31/2014
3490 MISCELLANEOUS REVENUE	2,608.14	55,118.86	61,896.47	-		117,015.33
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	270.00	-		2,475.90
3494 FEDERAL INDIRECT COST REIMBURSEMENT	300,000.00	300,000.00	-	-		300,000.00
3495 TRANSPORTATION - REPAIRS DEPT./OTHER	7,102.92	28,793.66	9,205.43	-		37,999.09
3497 REFUND - PRIOR YEAR EXPENDITURES	3,630.35	66,026.56	-	-		66,026.56
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	112,002.83	-	-		112,002.83
3741 INSURANCE LOSS RECOVERY	-	4,887.95	-	-		4,887.95
3746 HEALTH REIMBURSEMENT ARRANGEMENT	2,603.17	45,701.47	6,984.96	-		52,686.43
3901 RESERVE FOR ENCUMBRANCE	1,080,419.21	1,080,419.21	-	-		1,080,419.21
3902 RESERVE FOR INVENTORY	113,258.08	113,258.08	-	-		113,258.08
3903 RESERVE - CARRYOVER SCHOOL BUDGETS	7,146,679.60	7,146,679.60	-	-		7,146,679.60
3904 RESERVE - CATEGORICAL PROJECT CARRYOVER	11,859,132.06	11,859,132.06	-	-		11,859,132.06
3905 RESERVE - NON-CATEGORICAL PROJECT CARRYOVER	22,138,527.98	22,138,527.98	-	-		22,138,527.98
3907 RESERVE - RETIREMENT	512,323.58	512,323.58	-	-		512,323.58
3910 RESERVE - CLAIMS LIABILITY	3,835,000.00	3,835,000.00	-	-		3,835,000.00
3911 RESERVE - FTE	3,814,376.40	3,814,376.40	-	-		3,814,376.40
3913 RESERVE - CONTINGENCY	2,567,000.00	2,567,000.00	-	-		2,567,000.00
3925 FUND BALANCE - UNDESIGNATED	11,656,889.37	11,656,889.37	-	-		11,656,889.37
TOTAL - GENERAL FUND	\$ 288,428,943.75	\$ 290,079,963.39	\$ 346,862.27	\$ -		\$ 290,426,825.66

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 2/28/2014	INCREASE	DECREASE	BUDGET AS OF 3/31/2014
5100 BASIC EDUCATION (K-12)	\$ 132,902,972.01	\$ 138,089,580.98	\$ 834,791.53	\$ -	\$ 138,924,372.51
5101 CHARTER SCHOOL FEDERAL IMPACT	-	57,797.00	-	-	57,797.00
5102 NORTHWEST FLORIDA BALLET FACILITY	-	-	-	-	-
5103 BASIC INSTRUCTION	-	-	-	-	-
5200 EXCEPTIONAL CHILD	15,915,929.48	16,841,438.35	16,879.84	-	16,858,318.19
5300 VOCATIONAL AND TECHNICAL EDUCATION	4,792,305.72	5,009,827.16	29,261.75	-	5,039,088.91
5400 ADULT GENERAL EDUCATION	6,899.94	6,899.94	-	-	6,899.94
5500 PREKINDERGARTEN	413,646.58	463,269.30	16,000.00	-	479,269.30
5900 OTHER INSTRUCTION	1,310,453.42	1,806,890.52	75,318.97	-	1,882,209.49
6100 PUPIL PERSONNEL SERVICES	1,719,611.61	2,137,854.74	8,290.46	-	2,146,145.20
6110 ATTENDANCE AND SOCIAL WORK	323,195.20	346,255.76	-	-	346,255.76
6120 GUIDANCE SERVICES	2,746,982.64	2,790,190.56	11,123.86	-	2,801,314.42
6130 HEALTH SERVICES	1,369,695.01	1,007,247.20	5,456.45	-	1,012,703.65
6140 PSYCHOLOGICAL SERVICES	840,528.89	887,566.83	753.18	-	888,320.01
6141 TESTING	100,977.00	106,767.08	-	-	106,767.08
6150 PARENTAL INVOLVEMENT	900.00	700.00	-	-	700.00
6200 INSTRUCTIONAL MEDIA SERVICE	1,284,179.48	1,347,796.68	18,325.47	-	1,366,122.15
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	7,430,901.16	7,530,615.67	24,272.47	-	7,554,888.14
6303 STAFF DEVELOPMENT - CURRICULUM	-	-	-	-	-
6400 INSTR STAFF TRAINING SERVICES	941,419.46	1,007,676.14	-	70,031.90	937,644.24
6500 INSTRUCTIONAL RELATED TECHNOLOGY	847,552.73	843,442.30	-	46,808.92	796,633.38
7100 SCHOOL BOARD	3,626,739.59	3,714,594.16	-	-	3,714,594.16
7200 GENERAL ADMINISTRATION (SUPT)	414,461.70	447,781.91	1,695.49	-	449,477.40
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	15,395,869.18	16,661,068.41	44,906.29	-	16,705,974.70
7400 FACILITIES ACQUISITION & CONSTRUCTION	456,968.74	483,571.97	14,105.93	-	497,677.90
7500 FISCAL SERVICES (FINANCE DEPT)	2,011,930.61	2,272,539.23	-	-	2,272,539.23
7600 FOOD SERVICE (SCHOOLS)	-	-	17,980.65	-	17,980.65
7610 FOOD SERVICE - DEPARTMENT	-	-	-	-	-
7700 CENTRAL SERVICES	-	33,026.00	-	-	33,026.00
7710 PLAN, RESEARCH, DEVELOP, & EVALUATE	-	-	-	-	-
7720 INFORMATION SERVICES	138,151.00	143,809.62	-	-	143,809.62
7730 STAFF SERVICES	4,963,505.90	5,279,612.60	94,886.14	-	5,374,498.74
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	761,717.35	764,355.69	-	-	764,355.69
7762 FURNITURE SHOP	3,254.65	3,254.65	-	-	3,254.65
7800 PUPIL TRANSP SERVICES - SCHOOL	468,479.63	616,269.68	-	-	616,269.68
7801 TRANSPORTATION - NORTH	4,794,369.49	4,985,331.15	-	582.73	4,984,748.42
7802 TRANSPORTATION - CENTRAL	2,523,647.36	2,659,006.24	3,086.11	-	2,662,092.35
7803 TRANSPORTATION - SOUTH	3,841,835.13	4,022,533.30	6,719.87	-	4,029,253.17
7900 OPERATION OF PLANT	16,475,970.69	16,652,923.19	265,915.84	-	16,918,839.03
8100 MAINTENANCE ADMINISTRATION	1,162,238.97	1,253,443.70	2,656.63	-	1,256,100.33
8120 BUILDING AND GROUND MAINTENANCE	6,308,305.39	7,037,207.60	499,316.86	-	7,536,524.46
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	2,785,960.02	3,043,086.61	-	18,816.00	3,024,270.61
9100 COMMUNITY SERVICE	1,905,263.81	2,009,825.41	8,746.19	-	2,018,571.60
9700 TRANSFER FUNDS	-	122,366.71	-	-	122,366.71
9890 RESERVES	47,442,124.21	37,592,539.35	-	1,517,388.16	36,075,151.19
TOTAL - GENERAL FUND	\$ 288,428,943.75	\$ 290,079,963.39	\$ 2,000,489.98	\$ 1,653,627.71	\$ 290,426,825.66

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 7
Board Meeting April 28, 2014

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3199	<u>Miscellaneous Federal Direct</u>		\$ 980.00
	0790 Miscellaneous Expense	5900 Other Instruction	\$ 980.00
	<i>Explanation: To appropriate estimated revenue for Pell administrative fees based on actual collections.</i>		
	8001 Purchased - Schools - Other	\$ 980.00	
3317	<u>Workforce Education Performance Incentive</u>		\$ 3,000.00
	0510 Supplies	5900 Other Instruction	\$ 3,000.00
	<i>Explanation: To appropriate revenue for Workforce Education Performance Incentive based on actual collections.</i>		
	8113 Workforce Ed. Performance	\$ 3,000.00	
3425	<u>Rent/Use Of Facility</u>		\$ 4,234.83
	0430 Electricity	7900 Operation of Plant	\$ 450.00
	0987 Reserve Schools/Departments	9890 Reserves	3,784.83
			\$ 4,234.83
	<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>		
	.... Discretionary	\$ 3,784.83	0011 Utilities/Custodial - Other District Facilities \$ 450.00
3426	<u>Course Fees - CHOICE HS & Technical Center</u>		\$ 129,072.40
	0510 Supplies	5900 Other Instruction	\$ 5,163.00
	0691 Software (Over \$1,000)	5900 Other Instruction	6,454.00
	0790 Miscellaneous Expense	5900 Other Instruction	12,907.00
	0990 Fund Balance - Unappropriated	9890 Reserves	104,548.40
			\$ 129,072.40
	<i>Explanation: To appropriate revenue for course fees at CHOICE HS & Technical Center based on actual collections.</i>		
	.... Discretionary	\$ 104,548.40	2015 Adult Student Fees \$ 5,163.00
	2039 Career Education Equipment & Supplies	\$ 6,454.00	3005 Financial Aid Trust Fund \$ 12,907.00
3428	<u>Supply Fees - CHOICE HS & Technical Center</u>		\$ 10,000.00
	0510 Supplies	5900 Other Instruction	\$ 10,000.00
	<i>Explanation: To appropriate estimated revenue for supply fees at CHOICE HS & Technical Center based on actual collections.</i>		
	2015 Adult Student Fees	\$ 10,000.00	
3429	<u>Technology Fees - CHOICE HS & Technical Center</u>		\$ 10,000.00
	0510 Supplies	5900 Other Instruction	\$ 10,000.00
	<i>Explanation: To appropriate estimated revenue for technology fees at CHOICE HS & Technical Center based on actual collections.</i>		
	2016 Adult Technology Fees	\$ 10,000.00	
3434	<u>Community Education Enrichment Program</u>		\$ 2,250.00
	0750 Other Personnel Services	9100 Community Service	\$ 2,250.00
	<i>Explanation: To appropriate revenue for Community Education Enrichment Program based on actual collections.</i>		
	2166 Adult Enrichment	\$ 2,250.00	
3445	<u>Tests & Books - CHOICE HS & Technical Center</u>		\$ 15.00
	0510 Supplies	5900 Other Instruction	\$ 15.00
	<i>Explanation: To appropriate revenue for adult education tests and books at CHOICE HS & Technical Center based on actual collections.</i>		
	2039 Career Education Equipment & Supplies	\$ 15.00	

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 7
Board Meeting April 28, 2014

Account	Object	Function	Increase (Decrease)
3448	<u>Donations</u>		<u>\$ 71,668.65</u>
	0790 Miscellaneous Expense	7200 General Administration	\$ 1,668.65
	0997 Reserve - Projects	9890 Reserves	70,000.00
			<u>\$ 71,668.65</u>
	<i>Explanation: To appropriate donations for Homes for Heroes (\$1,668.65) and technology (\$70,000.00) based on actual collections.</i>		
	4022 Donation - Homes for Heroes	4030 Donation - Technology (Cooper Found.)	\$ 70,000.00
3449	<u>Student/Parent iPad/Laptop Insurance</u>		<u>\$ 50.00</u>
	0355 Computer Repairs	8200 Administrative Technology Services	\$ 50.00
	<i>Explanation: To appropriate revenue for Student/Parent iPad/Laptop Insurance based on actual collections.</i>		
	3020 Student/Parent iPad/Laptop Insurance		\$ 50.00
3465	<u>Purchased Positions - Other</u>		<u>\$ 8,780.83</u>
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 2,406.46
	0131 Salary - Instructional	5100 Basic Education (K-12)	3,922.32
	0210 Florida Retirement System	5100 Basic Education (K-12)	439.87
	0220 Social Security	5100 Basic Education (K-12)	496.79
	0232 Group Insurance - Life	5100 Basic Education (K-12)	4.86
	0234 Group Insurance - Other	5100 Basic Education (K-12)	16.84
	0750 Other Personnel Services	5100 Basic Education (K-12)	972.32
	0102 Salary - Other Compensation	7900 Operation of Plant	104.94
	0210 Florida Retirement System	7900 Operation of Plant	7.29
	0220 Social Security	7900 Operation of Plant	8.03
	0102 Salary - Other Compensation	8120 Building and Ground Maintenance	350.00
	0210 Florida Retirement System	8120 Building and Ground Maintenance	24.33
	0220 Social Security	8120 Building and Ground Maintenance	26.78
			<u>\$ 8,780.83</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		\$ 8,780.83
3467	<u>Purchased - Schools - Other</u>		<u>\$ 403.70</u>
	0220 Social Security	5100 Basic Education (K-12)	\$ 28.70
	0375 Cellular Telephone	5100 Basic Education (K-12)	375.00
			<u>\$ 403.70</u>
	<i>Explanation: To appropriate funds received from schools to pay cell phone stipends based on actual collections.</i>		
	8001 Purchased - Schools - Other		\$ 403.70
3471	<u>Vocational Equipment - CHOICE HS & Technical Center</u>		<u>\$ 10,000.00</u>
	0642 Equipment (Under \$1,000)	5900 Other Instruction	<u>\$ 10,000.00</u>
	<i>Explanation: To appropriate estimated revenue for vocational equipment at CHOICE HS & Technical Center based on actual collections.</i>		
	2039 Career Education Equipment & Supplies		\$ 10,000.00
3484	<u>Financial Aid Fees</u>		<u>\$ 10,000.00</u>
	0790 Miscellaneous Expense	5900 Other Instruction	<u>\$ 10,000.00</u>
	<i>Explanation: To appropriate estimated revenue for Financial Aid Fees based on actual collections.</i>		
	3005 Financial Aid Trust Fund		\$ 10,000.00
3485	<u>Restitution Payments - Other</u>		<u>\$ 50.00</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	<u>\$ 50.00</u>
	<i>Explanation: To appropriate revenue received for restitution based on actual collections.</i>		
	.... Discretionary		\$ 50.00

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 7
Board Meeting April 28, 2014

Account	Object	Function	Increase (Decrease)
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>\$ 61,896.47</u>
	0510 Supplies	5100 Basic Education (K-12)	\$ 8,811.29
	0520 Textbooks	5100 Basic Education (K-12)	869.55
	0643 Computer Hardware (Over \$1,000)	5100 Basic Education (K-12)	33,867.00
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	857.00
	0510 Supplies	7200 General Administration	26.84
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	10,228.93
	0510 Supplies	7802 Transportation - Central	228.41
	0990 Fund Balance - Unappropriated	9890 Reserves	7,007.45
			<u>\$ 61,896.47</u>
<i>Explanation: To appropriate revenue for dividends (\$6,659.45), record requests from State of Florida (\$348.00), vending commission (\$255.25), Driver Education Safety Program (\$48,168.56), and Okaloosa Public Schools Foundation STEM mini grants (\$6,465.21) based on actual collections.</i>			
	.... Discretionary	\$ 7,007.45	2042 BAO Social Fund \$ 26.84
	3032 Vending Commission - Transportation - Central	\$ 228.41	4003 Driver Ed. Safety Program \$ 48,168.56
	4024 Foundation STEM Mini Grants	\$ 6,465.21	
3493	<u>Sale of Junk</u>		<u>\$ 270.00</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	<u>\$ 270.00</u>
<i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i>			
	.... Discretionary	\$ 270.00	
3495	<u>Transportation - Repairs Dept./Other</u>		<u>\$ 9,205.43</u>
	0550 Repair Parts	7801 Transportation - North	\$ 2,209.27
	0550 Repair Parts	7802 Transportation - Central	1,398.95
	0550 Repair Parts	7803 Transportation - South	5,597.21
			<u>\$ 9,205.43</u>
<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>			
	.... Discretionary	\$ 9,205.43	
3746	<u>Health Reimbursement Arrangement</u>		<u>\$ 6,984.96</u>
	0310 Professional & Technical Service	7730 Staff Services	<u>\$ 6,984.96</u>
<i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.</i>			
	5006 Health Reimbursement Arrangement	\$ 6,984.96	

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Amendment Number 7
 Board Meeting April 28, 2014

Account	Object	Function	Increase (Decrease)
II. Amendments Between Appropriations & Reserves			
.... <u>Discretionary</u>			
		5100 Basic Education (K-12)	\$ 69,581.28
		5200 Exceptional Child	7,150.81
		5300 Vocational	4,572.31
		6130 Health Services	136.63
		6200 Instructional Media Services	8,360.95
		6300 Instruction & Curriculum	(69.00)
		6400 Instructional Staff Training Services	(65,383.68)
		6500 Instruction Related Technology	(49,454.92)
		7300 School Admin - Principal Office	(23,446.21)
		7400 Facilities Acquisition and Construction	3,877.00
		7730 Staff Services	2,492.18
		7801 Transportation - North	(2,792.00)
		7802 Transportation - Central	1,458.75
		7803 Transportation - South	439.00
		7900 Operation of Plant	212,912.42
		8100 Maintenance Administration	970.68
		8120 Building and Ground Maintenance	(970.68)
		8200 Administrative Technology Services	(16,220.00)
		9890 Reserves	(676,147.98)
			<u>\$ (522,532.46)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, appropriation for additional student testing (Project 2090), appropriation for repairs due to mold and/or asbestos (Project 4032), appropriation of additional ESE non-gifted position (Project 4075), and appropriation of HRA Debit Card fees (Project 5006).

2090 Student Testing	\$ 453.78	4075 IDEA Supplemental Support - General Fund	20,268.00
4032 Repairs - Mold & Asbestos	499,141.68	5006 Health Reimbursement Arrangement	2,669.00
		Total	<u>\$ 522,532.46</u>

0120 SAI - High School Reading

0510 Supplies		5100 Basic Education (K-12)	\$ (2,000.00)
0750 Other Personnel Services		5100 Basic Education (K-12)	2,000.00
			<u>\$ -</u>

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

0132 VPK - Year Long Program

0390 Other Purchased Service		5500 Prekindergarten	\$ 3,000.00
0398 Field Trips		5500 Prekindergarten	2,000.00
0510 Supplies		5500 Prekindergarten	3,000.00
0642 Equipment (Under \$1,000)		5500 Prekindergarten	8,000.00
0997 Reserve - Projects		9890 Reserves	(16,000.00)
			<u>\$ -</u>

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

1004 AICE - Set-Aside

0331 Out of County Travel		5100 Basic Education (K-12)	\$ 1,012.71
0331 Out of County Travel		6400 Instructional Staff Training Services	(297.19)
0997 Reserve - Projects		9890 Reserves	(715.52)
			<u>\$ -</u>

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

1020 Maintenance - Vending Commission

0360 Lease and Rental Agreements		8100 Maintenance Administration	\$ 300.00
0510 Supplies		8100 Maintenance Administration	(300.00)
			<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 7
Board Meeting April 28, 2014

Account	Object	Function	Increase (Decrease)
1084 Medicaid Reimbursement			
	0997 Reserve - Projects	5200 Exceptional Child	\$ 259.39
	0510 Supplies	7500 Fiscal Services	52.50
	0642 Equipment (Under \$1,000)	7500 Fiscal Services	(52.50)
	0997 Reserve - Projects	9890 Reserves	(259.39)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2008 Itinerant Teachers - Hearing Impaired			
	0310 Professional & Technical Service	5200 Exceptional Child	\$ (85,000.00)
	0997 Reserve - Projects	9890 Reserves	85,000.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2011 Custodial Services			
	0100 Salary - Non-Instructional	7900 Operation of Plant	\$ (2,842.56)
	0330 In County Travel	7900 Operation of Plant	(1,000.00)
	0642 Equipment (Under \$1,000)	7900 Operation of Plant	1,000.00
	0750 Other Personnel Services	7900 Operation of Plant	2,842.56
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2027 School Psychologists			
	0330 In County Travel	6140 Psychological Services	\$ (100.00)
	0510 Supplies	6140 Psychological Services	630.00
	0622 Audio Visual (Under \$1,000)	6140 Psychological Services	(100.00)
	0644 Computer Hardware (Under \$1,000)	6140 Psychological Services	(300.00)
	0692 Software (Under \$1,000)	6140 Psychological Services	(230.00)
	0730 Dues and Fees	6140 Psychological Services	100.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2031 District Transfers			
	0231 Group Insurance - Health	7300 School Admin - Principal Office	\$ 237.79
	0111 Salary - Administrative Manager	7730 Staff Services	21,545.00
	0210 Florida Retirement System	7730 Staff Services	1,497.00
	0220 Social Security	7730 Staff Services	1,648.00
	0232 Group Insurance - Life	7730 Staff Services	10.00
	0234 Group Insurance - Other	7730 Staff Services	40.00
	0997 Reserve - Projects	9890 Reserves	(24,977.79)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2039 Career Education Equipment & Supplies			
	0510 Supplies	5300 Vocational	\$ 1,449.69
	0642 Equipment (Under \$1,000)	5300 Vocational	(1,449.69)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2051 Purchased - Other Positions			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 842.54
	0210 Florida Retirement System	5100 Basic Education (K-12)	58.56
	0220 Social Security	5100 Basic Education (K-12)	64.45
	0750 Other Personnel Services	5100 Basic Education (K-12)	(965.63)
	0102 Salary - Other Compensation	7900 Operation of Plant	0.10
	0210 Florida Retirement System	7900 Operation of Plant	0.01
	0220 Social Security	7900 Operation of Plant	(0.03)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 7
Board Meeting April 28, 2014

Account	Object	Function	Increase (Decrease)
2062 Air Force Armament Museum Donation			
	0398 Field Trips	7800 Pupil Transp Services - School	\$ (100.00)
	0730 Dues and Fees	7800 Pupil Transp Services - School	100.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2070 Leave & Workers Comp Insurance			
	0231 Group Insurance - Health	7730 Staff Services	<u>\$ 50,000.00</u>
<i>Explanation: Appropriation of leave and workers comp insurance by transferring to/(from) the following project:</i>			
	2095 Salary Resynching	\$ (50,000.00)	
2090 Student Testing			
	0220 Social Security	6300 Instruction & Curriculum	\$ 10.44
	0750 Other Personnel Services	6300 Instruction & Curriculum	443.34
			<u>\$ 453.78</u>
<i>Explanation: Appropriation for additional student testing by transferring to/(from) the following project(s):</i>			
	.... Discretionary	\$ (453.78)	
2095 Salary Resynching			
	0997 Reserve - Projects	9890 Reserves	<u>\$ (50,000.00)</u>
<i>Explanation: Appropriation of leave and workers comp insurance by transferring to/(from) the following project:</i>			
	2070 Leave & Workers Comp Insurance	\$ 50,000.00	
2154 Advanced Placement			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (903.27)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(62.78)
	0220 Social Security	5100 Basic Education (K-12)	(69.14)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(164.48)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(0.54)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(5.70)
	0510 Supplies	5100 Basic Education (K-12)	3,231.08
	0750 Other Personnel Services	5100 Basic Education (K-12)	(319.54)
	0997 Reserve - Projects	9890 Reserves	(1,705.63)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2168 Child Care - Riverside Elementary School			
	0130 Salary - Overtime	5100 Basic Education (K-12)	\$ 5.58
	0210 Florida Retirement System	5100 Basic Education (K-12)	0.39
	0220 Social Security	5100 Basic Education (K-12)	0.43
	0750 Other Personnel Services	5100 Basic Education (K-12)	244.00
	0610 Library Books	6200 Instructional Media Services	3,068.51
	0130 Salary - Overtime	9100 Community Service	429.60
	0210 Florida Retirement System	9100 Community Service	29.86
	0220 Social Security	9100 Community Service	32.86
	0510 Supplies	9100 Community Service	(742.72)
	0610 Library Books	9100 Community Service	2,428.51
	0997 Reserve - Projects	9890 Reserves	(5,497.02)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2170 Child Care - Northwood Elementary School			
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	\$ 1,733.14
	0510 Supplies	9100 Community Service	(1,438.30)
	0644 Computer Hardware (Under \$1,000)	9100 Community Service	688.30
	0750 Other Personnel Services	9100 Community Service	750.00
	0997 Reserve - Projects	9890 Reserves	(1,733.14)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 7
Board Meeting April 28, 2014

Account	Object	Function	Increase (Decrease)
2174 Child Care - Plew Elementary School			
	0220 Social Security	5100 Basic Education (K-12)	\$ 0.87
	0750 Other Personnel Services	5100 Basic Education (K-12)	60.00
	0130 Salary - Overtime	9100 Community Service	132.45
	0210 Florida Retirement System	9100 Community Service	9.21
	0220 Social Security	9100 Community Service	11.70
	0510 Supplies	9100 Community Service	(361.05)
	0642 Equipment (Under \$1,000)	9100 Community Service	38.82
	0750 Other Personnel Services	9100 Community Service	108.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2178 Child Care - Wright Elementary School			
	0371 Telephone	9100 Community Service	\$ 157.90
	0510 Supplies	9100 Community Service	(157.90)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2179 Child Care - Antioch Elementary School			
	0130 Salary - Overtime	9100 Community Service	\$ 69.00
	0210 Florida Retirement System	9100 Community Service	4.79
	0220 Social Security	9100 Community Service	5.28
	0510 Supplies	9100 Community Service	(79.07)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2181 Child Care - Bob Sikes Elementary School			
	0371 Telephone	7900 Operation of Plant	\$ 207.90
	0130 Salary - Overtime	9100 Community Service	3,544.67
	0210 Florida Retirement System	9100 Community Service	246.36
	0220 Social Security	9100 Community Service	271.17
	0510 Supplies	9100 Community Service	(4,270.10)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2909 School Maintenance			
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (32,251.65)
	0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	(100.00)
	0370 Postage	8120 Building and Ground Maintenance	54.69
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	2,240.32
	0510 Supplies	8120 Building and Ground Maintenance	35,038.47
	0642 Equipment (Under \$1,000)	8120 Building and Ground Maintenance	840.95
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	4,868.09
	0681 Fire/Sprinkler/Elect.	8120 Building and Ground Maintenance	(865.00)
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	(8,757.53)
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	(1,068.34)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3001 ESE Guarantee - Gifted			
	0510 Supplies	5200 Exceptional Child	\$ (359.85)
	0750 Other Personnel Services	5200 Exceptional Child	359.85
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3018 Plew ES PLA Donations			
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	\$ 122.78
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	(122.78)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 7
Board Meeting April 28, 2014

Account	Object	Function	Increase (Decrease)
3058 <u>Innovative Program - Science Fair</u>			
	0331 Out of County Travel	5100 Basic Education (K-12)	\$ (15.00)
	0510 Supplies	5100 Basic Education (K-12)	15.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3105 <u>Instructional Materials - Textbooks</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ 11,360.64
	0520 Textbooks	5100 Basic Education (K-12)	(11,360.64)
	0510 Supplies	5200 Exceptional Child	4,351.03
	0510 Supplies	6400 Instructional Staff Training Services	(4,351.03)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3106 <u>Instructional Materials - Media</u>			
	0510 Supplies	6200 Instructional Media Services	\$ (476.39)
	0610 Library Books	6200 Instructional Media Services	(23.61)
	0693 Software Subscriptions	6200 Instructional Media Services	500.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3109 <u>Instructional Materials - Science</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (550.44)
	0610 Library Books	5100 Basic Education (K-12)	3,400.00
	0510 Supplies	5200 Exceptional Child	550.44
	0610 Library Books	6200 Instructional Media Services	(3,400.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3112 <u>School Enhancement Training</u>			
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	\$ (6,100.00)
	0117 Workshops	6400 Instructional Staff Training Services	(500.00)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	(418.60)
	0220 Social Security	6400 Instructional Staff Training Services	(511.20)
	0331 Out of County Travel	6400 Instructional Staff Training Services	(126.85)
	0390 Other Purchased Service	6400 Instructional Staff Training Services	(100.00)
	0510 Supplies	6400 Instructional Staff Training Services	4,219.25
	0693 Software Subscriptions	6400 Instructional Staff Training Services	4,037.40
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(500.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3160 <u>Lottery - School Recognition</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (3,424.17)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	1,392.00
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	2,032.17
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3161 <u>SAI - Supplemental Academic Instruction</u>			
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 3,346.50
	0131 Salary - Instructional	5100 Basic Education (K-12)	(3,346.50)
	0107 Salary - Extended Substitute	5200 Exceptional Child	2,844.53
	0131 Salary - Instructional	5200 Exceptional Child	(2,844.53)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 7
Board Meeting April 28, 2014

Account	Object	Function	Increase (Decrease)
<u>4003 Driver Ed. Safety Program</u>			
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	\$ 7,588.00
	0643 Computer Hardware (Over \$1,000)	5100 Basic Education (K-12)	(12,387.96)
	0692 Software (Under \$1,000)	5100 Basic Education (K-12)	4,799.96
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	(4,438.00)
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	4,438.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
<u>4004 Chorus Equipment & Repairs</u>			
	0350 Repair and Maintenance	5100 Basic Education (K-12)	\$ 250.00
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	(250.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
<u>4006 NDIA Accelerator Grant</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (1,000.00)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	1,000.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
<u>4012 Insurance Claims - Building & Fixed Equipment</u>			
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ (475,853.36)
<i>Explanation: Appropriation of insurance claims (\$1,897.00) and re-classification of expenditures from insurance to maintenance due to mold and/or asbestos (-\$477,750.36) by transferring to/(from) the following project(s): (Also see Project 4032)</i>			
	9015 Fixed Charges	\$ 475,853.36	
<u>4013 Insurance Claims - Other</u>			
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 12,536.12
<i>Explanation: Appropriation of insurance claims by transferring to/(from) the following project(s):</i>			
	9015 Fixed Charges	\$ (12,536.12)	
<u>4016 SM - Administrative</u>			
	0682 Heating/Cooling/Air Conditioning	6500 Instruction Related Technology	\$ 2,646.00
	0550 Repair Parts	8200 Administrative Technology Services	(2,646.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
<u>4032 Repairs - Mold & Asbestos</u>			
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 499,141.68
<i>Explanation: Appropriation for maintenance due to mold and/or asbestos by transferring to/(from) the following project(s):</i>			
	.... Discretionary	\$ (499,141.68)	
<u>4075 IDEA Supplemental Support - General Fund</u>			
	0131 Salary - Instructional	6300 Instruction & Curriculum	\$ 14,542.00
	0210 Florida Retirement System	6300 Instruction & Curriculum	1,011.00
	0220 Social Security	6300 Instruction & Curriculum	1,112.00
	0231 Group Insurance - Health	6300 Instruction & Curriculum	3,491.00
	0232 Group Insurance - Life	6300 Instruction & Curriculum	9.00
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	103.00
			<u>\$ 20,268.00</u>
<i>Explanation: Appropriation of additional ESE non-gifted position by transferring to/(from) the following project(s):</i>			
	.... Discretionary	\$ (20,268.00)	

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 7
Board Meeting April 28, 2014

Account	Object	Function	Increase (Decrease)
4105 <u>Instructional Materials - Band Programs</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (375.45)
	0693 Software Subscriptions	5100 Basic Education (K-12)	375.45
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4113 <u>Workforce Ed. Career Program Expansion</u>			
	0693 Software Subscriptions	5900 Other Instruction	\$ (2,000.00)
	0510 Supplies	7900 Operation of Plant	2,000.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4125 <u>Class Size Reduction</u>			
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 3,996.62
	0131 Salary - Instructional	5100 Basic Education (K-12)	5,488.38
	0210 Florida Retirement System	5100 Basic Education (K-12)	652.00
	0220 Social Security	5100 Basic Education (K-12)	724.00
	0231 Group Insurance - Health	5100 Basic Education (K-12)	1,292.00
	0232 Group Insurance - Life	5100 Basic Education (K-12)	6.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	41.00
	0997 Reserve - Projects	9890 Reserves	(12,200.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4160 <u>Lottery - School Recognition</u>			
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 530,133.76
	0220 Social Security	5100 Basic Education (K-12)	40,510.55
	0310 Professional & Technical Service	5100 Basic Education (K-12)	110,238.00
	0510 Supplies	5100 Basic Education (K-12)	18,382.59
	0105 Salary - Bonus	5200 Exceptional Child	83,202.85
	0220 Social Security	5200 Exceptional Child	6,365.32
	0105 Salary - Bonus	5300 Vocational	17,589.83
	0220 Social Security	5300 Vocational	1,345.65
	0105 Salary - Bonus	6100 Pupil Personnel Services	7,585.19
	0220 Social Security	6100 Pupil Personnel Services	580.27
	0105 Salary - Bonus	6120 Guidance Services	10,333.34
	0220 Social Security	6120 Guidance Services	790.52
	0105 Salary - Bonus	6130 Health Services	4,941.77
	0220 Social Security	6130 Health Services	378.05
	0105 Salary - Bonus	6140 Psychological Services	699.65
	0220 Social Security	6140 Psychological Services	53.53
	0105 Salary - Bonus	6200 Instructional Media Services	9,564.35
	0220 Social Security	6200 Instructional Media Services	731.66
	0105 Salary - Bonus	6300 Instruction & Curriculum	13,280.50
	0220 Social Security	6300 Instruction & Curriculum	1,015.99
	0105 Salary - Bonus	7300 School Admin - Principal Office	61,230.43
	0220 Social Security	7300 School Admin - Principal Office	4,684.17
	0510 Supplies	7300 School Admin - Principal Office	2,080.11
	0105 Salary - Bonus	7600 Food Service (Schools)	16,702.84
	0220 Social Security	7600 Food Service (Schools)	1,277.81
	0105 Salary - Bonus	7803 Transportation - South	557.40
	0220 Social Security	7803 Transportation - South	42.60
	0105 Salary - Bonus	7900 Operation of Plant	28,944.47
	0220 Social Security	7900 Operation of Plant	2,214.25
	0105 Salary - Bonus	8100 Maintenance Administration	1,566.13
	0220 Social Security	8100 Maintenance Administration	119.82
	0105 Salary - Bonus	8120 Building and Ground Maintenance	691.83
	0220 Social Security	8120 Building and Ground Maintenance	52.92
	0105 Salary - Bonus	9100 Community Service	4,260.88
	0220 Social Security	9100 Community Service	325.97
	0997 Reserve - Projects	9890 Reserves	(982,475.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 7
Board Meeting April 28, 2014

Account	Object	Function	Increase (Decrease)
5006 Health Reimbursement Arrangement			
	0730 Dues and Fees	7730 Staff Services	\$ 2,669.00
<i>Explanation: Appropriation of HRA debit card fees by transferring to/(from) the following project:</i>			
	.... Discretionary	\$ (2,669.00)	
5110 Workforce Development			
	0360 Lease and Rental Agreements	5900 Other Instruction	\$ 6,000.00
	0510 Supplies	5900 Other Instruction	1,500.00
	0641 Equipment (Over \$1,000)	5900 Other Instruction	1,299.97
	0997 Reserve - Projects	9890 Reserves	(8,799.97)
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
6006 Fingerprinting - Fees			
	0370 Postage	7730 Staff Services	\$ 156.00
	0730 Dues and Fees	7730 Staff Services	(3,271.50)
			\$ (3,115.50)
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):</i>			
	6007 Fingerprinting - Employees	\$ 3,115.50	
6007 Fingerprinting - Employees			
	0730 Dues and Fees	7730 Staff Services	\$ 3,115.50
<i>Explanation: Transfers to/(from) the following project(s):</i>			
	6006 Fingerprinting - Fees	\$ (3,115.50)	
6120 CSR - Secondary Reading			
	0220 Social Security	5100 Basic Education (K-12)	\$ 4.92
	0510 Supplies	5100 Basic Education (K-12)	(485.62)
	0750 Other Personnel Services	5100 Basic Education (K-12)	480.70
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7008 Curriculum Development			
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	\$ (1,717.00)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(119.33)
	0220 Social Security	6300 Instruction & Curriculum	(131.35)
	0390 Other Purchased Service	6300 Instruction & Curriculum	500.68
	0644 Computer Hardware (Under \$1,000)	6300 Instruction & Curriculum	1,467.00
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7054 AP Initiative - Set-Aside			
	0510 Supplies	5100 Basic Education (K-12)	\$ (47.77)
	0622 Audio Visual (Under \$1,000)	5100 Basic Education (K-12)	47.77
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7055 International Bacculaureate			
	0510 Supplies	5100 Basic Education (K-12)	\$ (125.00)
	0750 Other Personnel Services	5100 Basic Education (K-12)	766.95
	0730 Dues and Fees	6100 Pupil Personnel Services	125.00
	0997 Reserve - Projects	9890 Reserves	(766.95)
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Amendment Number 7
 Board Meeting April 28, 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)	\$ (230.00)	
	0510	Supplies	5100 Basic Education (K-12)	115.00	
	0730	Dues and Fees	5100 Basic Education (K-12)	115.00	
				<u>\$ -</u>	
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>				
8106	<u>CSR - Okaloosa On-Line</u>				
	0510	Supplies	5100 Basic Education (K-12)	\$ (500.00)	
	0642	Equipment (Under \$1,000)	5100 Basic Education (K-12)	500.00	
				<u>\$ -</u>	
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>				
8109	<u>CSR - AP Initiatives & Vertical Alignment</u>				
	0390	Other Purchased Service	6300 Instruction & Curriculum	\$ (500.00)	
	0510	Supplies	6300 Instruction & Curriculum	500.00	
				<u>\$ -</u>	
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>				
8110	<u>DJJ Supplemental Allocation</u>				
	0107	Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 2,048.06	
	0131	Salary - Instructional	5100 Basic Education (K-12)	(2,048.06)	
				<u>\$ -</u>	
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>				
9004	<u>Advanced International Certificate of Education</u>				
	0510	Supplies	5100 Basic Education (K-12)	\$ 896.49	
	0997	Reserve - Projects	9890 Reserves	(896.49)	
				<u>\$ -</u>	
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>				
9007	<u>Career and Professional Education</u>				
	0331	Out of County Travel	5300 Vocational	\$ 1,049.37	
	0510	Supplies	5300 Vocational	2,364.63	
	0642	Equipment (Under \$1,000)	5300 Vocational	839.96	
	0750	Other Personnel Services	5300 Vocational	1,500.00	
	0390	Other Purchased Service	7300 School Admin - Principal Office	120.00	
	0997	Reserve - Projects	9890 Reserves	(5,873.96)	
				<u>\$ -</u>	
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>				
9015	<u>Fixed Charges</u>				
	0122	Salary - Sick Leave Payoff	5100 Basic Education (K-12)	\$ 1,736.74	
	0123	Salary - Annual Leave Payoff	5100 Basic Education (K-12)	(9,546.56)	
	0220	Social Security	5100 Basic Education (K-12)	(663.50)	
	0122	Salary - Sick Leave Payoff	6300 Instruction & Curriculum	(10,676.80)	
	0122	Salary - Sick Leave Payoff	7803 Transportation - South	83.66	
	0122	Salary - Sick Leave Payoff	7900 Operation of Plant	8,856.40	
	0123	Salary - Annual Leave Payoff	7900 Operation of Plant	9,546.56	
	0210	Florida Retirement System	7900 Operation of Plant	663.50	
	0742	Insurance Claims Current Year	8120 Building and Ground Maintenance	463,317.24	
				<u>\$ 463,317.24</u>	
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):</i>				
	4012	Insurance Claims - Building & Fixed Equipment	\$ (475,853.36)	4013 Insurance Claims - Other	12,536.12

ADOPTED BY SCHOOL BOARD:

APRIL 28, 2014

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 2/28/2014	INCREASE	DECREASE	BUDGET AS OF 3/31/2014	
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	1,001.24	0.13	-	1,001.37
3630	TRANSFERS FROM CAPITAL IMP FUNDS	7,824,500.00	7,824,500.00	-	-	7,824,500.00
3660	TRANSFERS FROM INTERBUDGETARY ED	-	-	-	-	-
3716	SALES SURTAX BONDS	-	-	-	-	-
3750	PROCEEDS/CERT OF PARTICIPATION	-	-	-	-	-
3920	RESERVE FOR DEBT SERVICE	118,423.30	118,423.30	-	-	118,423.30
TOTAL - DEBT SERVICE FUNDS		\$ 9,123,473.78	\$ 9,123,474.54	\$ 0.13	\$ -	\$ 9,123,474.67

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 2/28/2014	INCREASE	DECREASE	BUDGET AS OF 3/31/2014
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	4,796.35	0.13	-	4,796.48
	0998	RESERVES - DEBT SERVICE	115,249.67	115,249.67	-	-	115,249.67
		TOTAL - DEBT SERVICE FUNDS	\$ 9,123,473.78	\$ 9,123,474.54	\$ 0.13	\$ -	\$ 9,123,474.67

Explanation of Budget Amendment as Follows:
 Part II - Debt Service Funds
 Amendment Number 7
 Board Meeting April 28, 2014

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3431	<u>Interest on Investments</u>		\$ 0.13
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 0.13
<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>			
	.... Discretionary	\$ 0.13	

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

APRIL 28, 2014

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 2/28/2014	INCREASE	DECREASE	BUDGET AS OF 3/31/2014
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	-	32,288.84	2,111.71	34,400.55
3431	INTEREST ON INVESTMENT	-	16,884.73	2,859.99	19,744.72
3490	MISCELLANEOUS REVENUE	-	-	-	-
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	-	-	-	-
3497	REFUND - PRIOR YEAR EXPENDITURES	-	-	-	-
3610	TRANSFERS FROM GENERAL OPERATING FUND	-	122,366.71	-	122,366.71
3620	TRANSFERS FROM DEBT SERVICE FUND	-	-	-	-
3630	TRANSFERS FROM CAPITAL IMPROVEMENT FUNDS	-	-	-	-
3660	TRANSFERS FROM INTERBUDGETARY	-	-	-	-
3711	SALE - BONDS-SBE/COBI BONDS	-	-	-	-
3715	PROCEEDS OF REFUNDING BONDS	-	-	-	-
3731	SALE OF LAND	-	24,000.00	-	24,000.00
3732	SALE OF BUILDINGS	1,010,436.25	1,010,436.25	-	1,010,436.25
3740	PRIOR YR INSUR LOSS RECOVERY	-	-	-	-
3741	INSURANCE LOSS RECOVERY	-	-	-	-
3791	BOND PROCEEDS - PREMIUM	-	-	-	-
3901	RESERVE FOR ENCUMBRANCE	333,031.35	333,031.35	-	333,031.35
3909	RESERVES - CAPITAL PROJECTS	3,875,857.14	3,875,857.14	-	3,875,857.14
3925	FUND BALANCE - UNDESIGNATED	467,661.75	467,661.75	-	467,661.75
	TOTAL - CAPITAL PROJECT FUNDS	\$ 27,172,041.49	\$ 28,090,163.77	\$ 4,971.70	\$ 28,095,135.47

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 2/28/2014	INCREASE	DECREASE	BUDGET AS OF 3/31/2014	
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	181,809.22	-	325.00	181,484.22
	0642	EQUIPMENT (UNDER \$1,000)	68,199.19	75,044.93	8,060.79	-	83,105.72
	0643	COMPUTER EQUIPMENT (OVER \$1,000)	22,830.99	31,618.79	-	479.55	31,139.24
	0644	COMPUTER HARDWARE (UNDER \$1,000)	52,343.94	139,789.73	1,728.89	-	141,518.62
	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	-	1,257,194.00	-	-	1,257,194.00
	0675	FENCE & UNDERGROUND TANKS	3,547.00	5,036.00	20,392.00	-	25,428.00
	0676	OTHER PERMANENT IMPROVEMENTS	129,190.65	277,550.96	-	20,606.65	256,944.31
	0677	REPLACEMENT SYSTEMS	139,490.46	168,272.42	5,000.00	-	173,272.42
	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	812,630.93	764,689.03	-	6,000.00	758,689.03
	0682	HEATING/COOLING/AIR CONDITIONING	-	26,173.89	-	-	26,173.89
	0683	ROOFING	-	3,673.00	-	-	3,673.00
	0684	REPLACEMENT ROOFING & SYSTEMS	5,420,862.68	4,161,786.21	-	7,770.48	4,154,015.73
	0685	FLOORING/STRUCTURAL ALTERATION	604,722.13	619,525.19	-	-	619,525.19
	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	2,867.24	-	-	2,867.24
	0986	RESERVES - FUND B GAIN/LOSS	207,791.58	207,797.50	-	-	207,797.50
	0990	FUND BALANCE UNAPPROPRIATED	201,870.17	89,483.44	4,971.70	-	94,455.14
	0997	RESERVES - PROJECTS	-	-	-	-	-
9200	0730	DUES & FEES	-	-	-	-	-
9700		TRANSFER FUNDS	-	-	-	-	-
	0910	TRANSFERS TO GENERAL OPERATING FUND	11,476,515.00	12,199,097.00	-	-	12,199,097.00
	0920	TRANSFERS TO DEBT SERVICE FUND	7,824,500.00	7,824,500.00	-	-	7,824,500.00
	0960	TRANSFERS TO INTERBUDGETARY FUND	-	-	-	-	-
		TOTAL - CAPITAL PROJECT FUNDS	\$ 27,172,041.49	\$ 28,090,163.77	\$ 40,153.38	\$ 35,181.68	\$ 28,095,135.47

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 7
Board Meeting April 28, 2014

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3421	<u>Tax Redemptions</u>		<u>\$ 2,111.71</u>
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>\$ 2,111.71</u>
	Explanation: To appropriate revenue for tax redemptions based on actual collections.		
	.... Discretionary	\$ 2,111.71	
3431	<u>Interest on Investments</u>		<u>\$ 2,859.99</u>
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>\$ 2,859.99</u>
	Explanation: To appropriate revenue for interest on investments based on actual collections.		
	.... Discretionary	\$ 2,859.99	
II. Amendments Between Appropriations & Reserves			
1321	<u>Surveillance Equipment - BD</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 14,999.02</u>
	Explanation: Transferred to/(from) the following project(s):		
	2303 Board Projects	\$ (14,999.02)	
1325	<u>Stadium Repairs/Renovation - BD</u>		
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	<u>\$ (214.65)</u>
	Explanation: Project closed by transferring to/(from) the following project(s):		
	2303 Board Projects	\$ 214.65	
1345	<u>Technology Equipment - BD</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ (91.31)
	0643 Computer Hardware (Over \$1,000)	7400 Facilities Acquisition and Construction	(479.55)
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	(4.76)
			<u>\$ (575.62)</u>
	Explanation: Project closed by transferring to/(from) the following project(s):		
	2303 Board Projects	\$ 575.62	
1362	<u>Furniture - BD</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	<u>\$ 7,598.90</u>
	Explanation: Transferred to/(from) the following project(s):		
	2303 Board Projects	\$ (7,598.90)	
1391	<u>Computer Lab - BD</u>		
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	<u>\$ (95.00)</u>
	Explanation: Project closed by transferring to/(from) the following project(s):		
	2303 Board Projects	\$ 95.00	

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 7
Board Meeting April 28, 2014

Account	Object	Function	Increase (Decrease)
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (25,657.50)
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	1321 Surveillance Equipment - BD	1325 Stadium Repairs/Renovation - BD	(214.65)
	1345 Technology Equipment - BD	1362 Furniture - BD	7,598.90
	1391 Computer Lab - BD	2347 Flooring - BD	(320.00)
	2394 Band Instruments - BD	4301 LCD Projectors - BD	(573.35)
	7354 Scoreboard - BD	9314 FWBHS - Technology/Furniture - BD	(146.80)
		<i>Total Projects transferred to/(from)</i>	<u>\$ 25,657.50</u>
2310	<u>District Wide - Minor Repair/Maint.</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 665.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(665.00)
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2347	<u>Flooring - BD</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (320.00)
	<i>Explanation: Project closed by transferring to/(from) the following project(s):</i>		
	2303 Board Projects		\$ 320.00
2393	<u>Band Instrument Replacement</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (325.00)
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	325.00
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2394	<u>Band Instruments - BD</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ (15.00)
	<i>Explanation: Project closed by transferring to/(from) the following project(s):</i>		
	2303 Board Projects		\$ 15.00
2395	<u>Safety/ADA - District Wide</u>		
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	\$ (6,000.00)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	6,000.00
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		
3312	<u>Capital Improvements - BD</u>		
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 2,127.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(2,127.00)
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		
3322	<u>Ruckel Eagle Ram Tennis Court Phase 1</u>		
	0675 Fence & Underground Tanks	7400 Facilities Acquisition and Construction	\$ 20,392.00
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	(30,600.00)
			<u>\$ (10,208.00)</u>
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	3323 Ruckel Eagle Ram Tennis Court Phase II		\$ 10,208.00

Explanation of Budget Amendment as Follows:
 Part III - Capital Project Funds
 Amendment Number 7
 Board Meeting April 28, 2014

Account	Object	Function	Increase (Decrease)
3323	<u>Ruckel Eagle Ram Tennis Court Phase II</u>		
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	<u>\$ 10,208.00</u>
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	3322 Ruckel Eagle Ram Tennis Court Phase 1	\$ (10,208.00)	
4301	<u>LCD Projectors - BD</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ (275.00)
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	(298.35)
			<u>\$ (573.35)</u>
	<i>Explanation: Project closed by transferring to/(from) the following project(s):</i>		
	2303 Board Projects	\$ 573.35	
7354	<u>Scoreboard - BD</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	<u>\$ 5,000.00</u>
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (5,000.00)	
9314	<u>FWBHS - Technology/Furniture - BD</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	<u>\$ (146.80)</u>
	<i>Explanation: Project closed by transferring to/(from) the following project(s):</i>		
	2303 Board Projects	\$ 146.80	
ADOPTED BY SCHOOL BOARD:		APRIL 28, 2014	

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 2/28/2014	INCREASE	DECREASE	BUDGET AS OF 3/31/2014	
3199	MISCELLANEOUS FEDERAL DIRECT	\$ 618,519.78	\$ 1,058,397.30	\$ 326,102.50	\$ -	\$ 1,384,499.80
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	7,851,103.53	-	-	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	75,509.96	-	-	75,509.96
3269	OTHER FOOD SERVICES	-	-	-	-	-
3274	TITLE III - ENGLISH LANGUAGE LEARNERS	202,287.82	147,287.82	-	-	147,287.82
3275	TITLE V - INNOVATIVE EDUCATION	-	-	-	-	-
3277	TITLE II - PART A	2,496,986.09	1,713,865.38	-	-	1,713,865.38
3280	DRUG FREE SCHOOLS PROGRAM	-	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	19,920.15	52,596.56	-	-	52,596.56
3480	TECH PREP	-	-	-	-	-
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
3905	RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	-	-	-	-	-
TOTAL - OTHER SPECIAL REVENUE FUNDS		\$ 20,498,467.14	\$ 18,431,068.42	\$ 326,102.50	\$ -	\$ 18,757,170.92

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 2/28/2014	INCREASE	DECREASE	BUDGET AS OF 3/31/2014	
5100 BASIC EDUCATION (K-12)	\$ 5,567,442.88	\$ 5,452,754.65	\$ 20,665.80	\$ -	\$ 5,473,420.45	
5200 EXCEPTIONAL STUDENT EDUCATION	5,919,960.92	5,418,782.49	-	-	5,418,782.49	
5300 VOCATIONAL AND TECHNICAL EDUCATION	490,213.34	518,234.52	1,250.00	-	519,484.52	
5400 ADULT GENERAL EDUCATION	-	-	-	-	-	
5500 PRE-KINDERGARTEN	163,107.40	160,375.00	-	-	160,375.00	
5900 OTHER INSTRUCTION	-	439,877.52	326,102.50	-	765,980.02	
6100 PUPIL PERSONNEL SERVICES	127,175.09	128,386.05	-	-	128,386.05	
6110 ATTENDANCE AND SOCIAL WORK	223,976.00	234,699.64	-	-	234,699.64	
6120 GUIDANCE SERVICES	-	25,013.42	-	-	25,013.42	
6130 HEALTH SERVICES	970.00	-	350.00	-	350.00	
6140 PSYCHOLOGICAL SERVICES	-	-	-	-	-	
6150 PARENTAL INVOLVEMENT	195,508.52	159,684.34	75.70	-	159,760.04	
6200 INSTRUCTIONAL MEDIA SERVICE	22,657.00	20,269.50	-	-	20,269.50	
6300 INSTR & CURR DEVEL SERVICE (SUPT)	3,859,069.92	3,211,661.22	-	99,621.85	3,112,039.37	
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	899,938.81	734,924.30	84,714.47	-	819,638.77	
6500 INSTRUCTION RELATED TECHNOLOGY	155,930.93	149,430.93	-	50.12	149,380.81	
7200 GENERAL ADMINISTRATION (SUPT)	2,648,319.03	1,628,635.30	-	5,200.00	1,623,435.30	
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	-	934.00	19,882.24	
7801 TRANSPORTATION - NORTH	3,650.00	2,367.00	-	625.00	1,742.00	
7802 TRANSPORTATION - CENTRAL	1,600.00	767.00	-	-	767.00	
7803 TRANSPORTATION - SOUTH	3,350.00	2,016.00	-	625.00	1,391.00	
7900 OPERATION OF PLANT	-	-	-	-	-	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	143,373.30	122,373.30	-	-	122,373.30	
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 20,498,467.14	\$ 18,431,068.42	\$ 433,158.47	\$ 107,055.97	\$ 18,757,170.92	

Explanation of Budget Amendment as Follows:
 Part IV - Other Special Revenue Funds
 Amendment Number 7
 Board Meeting April 28, 2014

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3199	<u>Miscellaneous Federal Direct</u>		\$ 326,102.50
	0790 Miscellaneous Expense	5900 Other Instruction	\$ 326,102.50
<i>Explanation: To appropriate revenue for Pell Grant based on actual collections.</i>			
	4481 Pell Grant	\$ 326,102.50	
II. Amendments Between Appropriations & Reserves			
4401	<u>Title I</u>		
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (13,702.00)
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	383.75
	0210 Florida Retirement System	5100 Basic Education (K-12)	(941.00)
	0220 Social Security	5100 Basic Education (K-12)	(1,039.83)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(4,069.00)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(18.00)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(129.00)
	0510 Supplies	5100 Basic Education (K-12)	19,266.22
	0750 Other Personnel Services	5100 Basic Education (K-12)	248.86
	0510 Supplies	6150 Parental Involvement	75.70
	0130 Salary - Overtime	6300 Instruction & Curriculum	108.17
	0210 Florida Retirement System	6300 Instruction & Curriculum	7.52
	0220 Social Security	6300 Instruction & Curriculum	8.28
	0641 Equipment (Over \$1,000)	6300 Instruction & Curriculum	(123.97)
	0510 Supplies	6400 Instructional Staff Training Services	25.00
	0730 Dues and Fees	6400 Instructional Staff Training Services	(25.00)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(75.70)
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4405	<u>Title II</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (34,482.04)
	0100 Salary - Non-Instructional	6300 Instruction & Curriculum	(29,425.20)
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	(895.39)
	0131 Salary - Instructional	6300 Instruction & Curriculum	(41,111.00)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(4,964.55)
	0220 Social Security	6300 Instruction & Curriculum	(5,359.31)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(11,323.16)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(54.57)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(534.49)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	(41.20)
	0510 Supplies	6300 Instruction & Curriculum	19,248.82
	0100 Salary - Non-Instructional	6400 Instructional Staff Training Services	29,425.20
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	895.39
	0131 Salary - Instructional	6400 Instructional Staff Training Services	41,111.00
	0210 Florida Retirement System	6400 Instructional Staff Training Services	4,964.55
	0220 Social Security	6400 Instructional Staff Training Services	5,359.31
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	11,323.16
	0232 Group Insurance - Life	6400 Instructional Staff Training Services	54.57
	0233 Group Insurance - Dental	6400 Instructional Staff Training Services	534.49
	0234 Group Insurance - Other	6400 Instructional Staff Training Services	41.20
	0510 Supplies	6400 Instructional Staff Training Services	15,233.22
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4407	<u>Carl Perkins - Adult</u>		
	0331 Out of County Travel	5300 Vocational	\$ (285.31)
	0510 Supplies	5300 Vocational	(1,130.50)
	0641 Equipment (Over \$1,000)	5300 Vocational	(1,000.00)
	0642 Equipment (Under \$1,000)	5300 Vocational	1,000.00
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	285.31
	0693 Software Subscriptions	5300 Vocational	1,130.50
			\$ -
<i>Explanation: Changes by schools & departments between objects to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 7
Board Meeting April 28, 2014

Account	Object	Function	Increase (Decrease)
4408 Title I Part A Homeless Set-Aside			
	0390 Other Purchased Service	7800 Pupil Transp Services - School	\$ (1,000.00)
	0398 Field Trips	7800 Pupil Transp Services - School	1,000.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects to better utilize funds.</i>		
4412 Homeless Children & Youth			
	0730 Dues and Fees	5100 Basic Education (K-12)	\$ (350.00)
	0310 Professional & Technical Service	6130 Health Services	350.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4417 Title I - Special School Allocation			
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 5,133.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	357.00
	0220 Social Security	5100 Basic Education (K-12)	393.00
	0232 Group Insurance - Life	5100 Basic Education (K-12)	9.00
	0234 Group Insurance - Other	5100 Basic Education (K-12)	333.00
	0510 Supplies	5100 Basic Education (K-12)	(6,225.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects to better utilize funds.</i>		
4422 Secondary Ed (Carl Perkins)			
	0331 Out of County Travel	5300 Vocational	\$ 1,250.00
	0643 Computer Hardware (Over \$1,000)	5300 Vocational	(220.80)
	0691 Software (Over \$1,000)	5300 Vocational	220.80
	0398 Field Trips	7801 Transportation - North	(625.00)
	0398 Field Trips	7803 Transportation - South	(625.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4472 Race To The Top Year 4 Quarter 2			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (5,425.00)
	0310 Professional & Technical Service	5100 Basic Education (K-12)	(4,035.00)
	0510 Supplies	5100 Basic Education (K-12)	(2,883.29)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	(3,360.00)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	(50,640.00)
	0692 Software (Under \$1,000)	5100 Basic Education (K-12)	(19,320.00)
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	(32,346.87)
	0370 Postage	6300 Instruction & Curriculum	(275.90)
	0390 Other Purchased Service	6300 Instruction & Curriculum	(564.40)
	0510 Supplies	6300 Instruction & Curriculum	(328.26)
	0644 Computer Hardware (Under \$1,000)	6300 Instruction & Curriculum	(2,960.00)
	0693 Software Subscriptions	6300 Instruction & Curriculum	(6,000.00)
	0750 Other Personnel Services	6300 Instruction & Curriculum	(23,842.39)
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	(5,252.83)
	0330 In County Travel	6400 Instructional Staff Training Services	(144.10)
	0331 Out of County Travel	6400 Instructional Staff Training Services	(11,338.68)
	0390 Other Purchased Service	6400 Instructional Staff Training Services	(4,716.00)
	0510 Supplies	6400 Instructional Staff Training Services	(14,910.20)
	0642 Equipment (Under \$1,000)	6400 Instructional Staff Training Services	(1,120.00)
	0644 Computer Hardware (Under \$1,000)	6400 Instructional Staff Training Services	(15,880.00)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(70,082.77)
	0357 Support Managed Computers	6500 Instruction Related Technology	(34,808.75)
	0791 Indirect Costs	7200 General Administration	(16,347.83)
	0390 Other Purchased Service	7800 Pupil Transp Services - School	(934.00)
	0310 Professional & Technical Service	8200 Administrative Technology Services	(82,000.00)
			<u>\$ (409,516.27)</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	4473 Race To The Top Year 4 Quarter 3	\$	409,516.27

Explanation of Budget Amendment as Follows:
 Part IV - Other Special Revenue Funds
 Amendment Number 7
 Board Meeting April 28, 2014

Account	Object	Function	Increase (Decrease)
4473 <u>Race To The Top Year 4 Quarter 3</u>			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 416.70
	0210 Florida Retirement System	5100 Basic Education (K-12)	3.98
	0220 Social Security	5100 Basic Education (K-12)	4.32
	0310 Professional & Technical Service	5100 Basic Education (K-12)	3,500.00
	0510 Supplies	5100 Basic Education (K-12)	14,546.75
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	3,349.38
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	40,040.00
	0692 Software (Under \$1,000)	5100 Basic Education (K-12)	79,300.00
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	23,630.13
	0220 Social Security	6300 Instruction & Curriculum	54.84
	0370 Postage	6300 Instruction & Curriculum	275.27
	0390 Other Purchased Service	6300 Instruction & Curriculum	1,564.40
	0510 Supplies	6300 Instruction & Curriculum	328.26
	0644 Computer Hardware (Under \$1,000)	6300 Instruction & Curriculum	5,012.54
	0693 Software Subscriptions	6300 Instruction & Curriculum	6,000.00
	0750 Other Personnel Services	6300 Instruction & Curriculum	4,290.58
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	1,071.83
	0210 Florida Retirement System	6400 Instructional Staff Training Services	71.33
	0220 Social Security	6400 Instructional Staff Training Services	486.23
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	4,990.00
	0330 In County Travel	6400 Instructional Staff Training Services	4,388.34
	0331 Out of County Travel	6400 Instructional Staff Training Services	11,202.20
	0390 Other Purchased Service	6400 Instructional Staff Training Services	11,406.62
	0510 Supplies	6400 Instructional Staff Training Services	19,230.20
	0642 Equipment (Under \$1,000)	6400 Instructional Staff Training Services	1,116.48
	0644 Computer Hardware (Under \$1,000)	6400 Instructional Staff Training Services	12,895.59
	0750 Other Personnel Services	6400 Instructional Staff Training Services	32,433.84
	0357 Support Managed Computers	6500 Instruction Related Technology	34,758.63
	0791 Indirect Costs	7200 General Administration	11,147.83
	0310 Professional & Technical Service	8200 Administrative Technology Services	82,000.00
			<u>\$ 409,516.27</u>

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

4472 Race To The Top Year 4 Quarter 2 \$ (409,516.27)

4475 IDEA Part B

	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ 4,636.20
	0210 Florida Retirement System	5200 Exceptional Child	507.00
	0220 Social Security	5200 Exceptional Child	565.00
	0231 Group Insurance - Health	5200 Exceptional Child	2,131.00
	0232 Group Insurance - Life	5200 Exceptional Child	9.00
	0233 Group Insurance - Dental	5200 Exceptional Child	67.00
	0310 Professional & Technical Service	5200 Exceptional Child	1,500.00
	0510 Supplies	5200 Exceptional Child	(12,159.00)
	0750 Other Personnel Services	5200 Exceptional Child	2,743.80
			<u>\$ -</u>

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

4478 RTTT - District Evaluation Systems Monitoring

	0210 Florida Retirement System	6400 Instructional Staff Training Services	\$ 4.66
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(4.66)
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

APRIL 28, 2014

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 2/28/2014	INCREASE	DECREASE	BUDGET AS OF 3/31/2014	
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	40,950.14	1,598.25	-	42,548.39
3459	SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-
3460	ONLINE CREDIT CARD FEES	4,132.00	49,776.00	7,898.00	-	57,674.00
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
3496	SOFT DRINK COMMISSIONS	20,000.00	20,000.00	-	-	20,000.00
3497	REFUND-PRIOR YEAR EXPENDITURES	-	77.36	-	-	77.36
3610	TRANSFERS FROM GENERAL OPERATING FUNDS	-	-	-	-	-
3901	RESERVE FOR ENCUMBRANCE	130,816.97	130,816.97	-	-	130,816.97
3902	RESERVE FOR INVENTORY	126,735.81	126,735.81	-	-	126,735.81
3905	RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	220,060.01	220,060.01	-	-	220,060.01
3925	FUND BALANCE - UNDESIGNATED	761,405.26	761,405.26	-	-	761,405.26
3999	TRANSFERS FROM BANK TO BANK	-	-	-	-	-
TOTAL - FOOD SERVICE FUND		\$ 12,370,245.10	\$ 12,447,619.40	\$ 9,496.25	\$ -	\$ 12,457,115.65

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 2/28/2014	INCREASE	DECREASE	BUDGET AS OF 3/31/2014
0100	SALARY - NON-INSTRUCTIONAL		\$ 1,258,276.00	\$ 1,256,730.62	\$ -	\$ -	\$ 1,256,730.62
0102	SALARY - OTHER COMPENSATION		-	4,988.50	60.00	-	5,048.50
0103	SALARY - SUPPLEMENTS		3,430.00	2,880.00	-	-	2,880.00
0111	SALARY - ADMINISTRATIVE/MANAGERIAL		888,687.00	785,493.75	-	-	785,493.75
0117	WORKSHOPS		42.00	7,519.17	1,900.00	-	9,419.17
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		-	2,353.62	916.93	-	3,270.55
0161	SALARY - PROFESSIONAL/TECHNICAL		106,320.00	111,600.00	-	-	111,600.00
0200	FRINGE BENEFITS		-	-	-	-	-
0210	FLORIDA RETIREMENT SYSTEM		157,844.45	159,999.98	67.91	-	160,067.89
0220	FICA (SOCIAL SECURITY)		175,632.14	166,050.19	220.08	-	166,270.27
0231	GROUP INSURANCE - HEALTH & HOSPITAL		671,938.00	605,802.02	-	-	605,802.02
0232	GROUP INSURANCE - LIFE		2,919.00	2,612.06	-	-	2,612.06
0233	GROUP INSURANCE - DENTAL		22,407.00	25,480.39	-	-	25,480.39
0234	GROUP INSURANCE - OTHER		1,313.00	1,400.40	-	-	1,400.40
0310	PROFESSIONAL & TECHNICAL SERVICES		5,782,389.58	5,817,418.98	-	-	5,817,418.98
0330	IN COUNTY TRAVEL		9,055.00	9,055.00	-	-	9,055.00
0331	OUT OF COUNTY TRAVEL		4,131.00	4,131.00	383.26	-	4,514.26
0350	REPAIR AND MAINTENANCE		-	80,463.50	9,818.94	-	90,282.44
0354	MAINTENANCE / VEHICLE REPAIR		8,000.00	10,855.18	711.39	-	11,566.57
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		-	4,717.00	1,864.35	-	6,581.35
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	209,358.94	1,598.25	-	210,957.19
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	34,659.00	-	122,791.60
0642	EQUIPMENT (UNDER \$1,000)		-	13,356.69	-	-	13,356.69
0643	COMPUTER HARDWARE (OVER \$1,000)		-	-	-	-	-
0644	COMPUTER HARDWARE (UNDER \$1,000)		2,124.00	3,893.58	-	-	3,893.58
0652	OTHER MOTOR VEHICLES		41,518.80	41,518.80	-	-	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	19,811.33	15,761.29	-	35,572.62
0685	FLOORING/STRUCTURAL ALTERATION		-	1,724.60	-	-	1,724.60
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 2/28/2014	INCREASE	DECREASE	BUDGET AS OF 3/31/2014	
0730 DUES AND FEES	40,000.00	40,000.00	-	-	40,000.00	
0731 ON-LINE CREDIT CARD FEES	4,132.00	52,068.53	7,898.00	-	59,966.53	
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	1,450,359.50	-	66,363.15	1,383,996.35	
0991 RESERVES - INVENTORY	126,735.81	126,735.81	-	-	126,735.81	
0997 RESERVES - PROJECTS	58,865.26	38,545.74	-	-	38,545.74	
TOTAL - FOOD SERVICE FUND	\$ 12,370,245.10	\$ 12,447,619.40	\$ 75,859.40	\$ 66,363.15	\$ 12,457,115.65	

Explanation of Budget Amendment as Follows:
Part IV - School Food Service Fund
Amendment Number 7
Board Meeting April 28, 2014

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3457	<u>Catering</u>		\$ 1,598.25
	0510 Supplies	7610 Food Service - Departments	\$ 1,598.25
<i>Explanation: To appropriate revenue for Catering based on actual collections.</i>			
	7502 Catering		\$ 1,598.25
3460	<u>On-Line Credit Card Fees</u>		\$ 7,898.00
	0731 On-Line Credit Card Fees	7610 Food Service - Departments	\$ 7,898.00
<i>Explanation: To appropriate revenue for On-Line Credit Card Fees based on actual collections.</i>			
	3510 Sodexo Exclusions		\$ 7,898.00
II. Amendments Between Appropriations & Reserves			
....	<u>Discretionary</u>		
	0117 Workshops	7600 Food Service (Schools)	\$ 1,900.00
	0130 Salary - Overtime	7600 Food Service (Schools)	916.93
	0210 Florida Retirement System	7600 Food Service (Schools)	63.74
	0220 Social Security	7600 Food Service (Schools)	215.49
	0330 In County Travel	7600 Food Service (Schools)	750.00
	0371 Telephone	7600 Food Service (Schools)	1,750.00
	0393 Contracts - Nonprofessional	7600 Food Service (Schools)	1,831.10
	0102 Salary - Other Compensation	7610 Food Service - Departments	60.00
	0210 Florida Retirement System	7610 Food Service - Departments	4.17
	0220 Social Security	7610 Food Service - Departments	4.59
	0330 In County Travel	7610 Food Service - Departments	(750.00)
	0371 Telephone	7610 Food Service - Departments	(1,750.00)
	0393 Contracts - Nonprofessional	7610 Food Service - Departments	33.25
	0990 Fund Balance - Unappropriated	9890 Reserves	(66,363.15)
			\$ (61,333.88)
<i>Explanation: Changes between objects & functions to better utilize funds, and appropriation of excluded expenditure(s) per contract.</i>			
	3510 Sodexo Exclusions		\$ 61,333.88
3510	<u>Sodexo Exclusions</u>		
	0350 Repair and Maintenance	7600 Food Service (Schools)	\$ 9,818.94
	0641 Equipment (Over \$1,000)	7600 Food Service (Schools)	34,659.00
	0684 Replacement Roofing & Systems	7600 Food Service (Schools)	15,761.29
	0331 Out of County Travel	7610 Food Service - Departments	383.26
	0354 Maintenance Vehicle Repair	7610 Food Service - Departments	711.39
			\$ 61,333.88
<i>Explanation: Appropriation of excluded expenditure(s) per contract.</i>			
....	<u>Discretionary</u>		\$ (61,333.88)
ADOPTED BY SCHOOL BOARD:		APRIL 28, 2014	