



### Agenda Item Details

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Meeting	May 27, 2014 - Regular Meeting
Category	7. Consent Agenda
Subject	7.3 Budget Amendment #8 - 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	952,808.54
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #8 - 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 April 2014:	
General Fund	\$412,889.15
Debt Service Funds	0.12
Capital Projects Funds	23,182.79
Other Special Revenue Funds - Federal	150,390.28
Other Special Revenue Funds - Food Service	<u>366,346.20</u>
Total - All Funds	<u>\$952,808.54</u>

 [!B-A 8 - April 2014.pdf \(1,189 KB\)](#)

### 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 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



# **School District of Okaloosa County**

## **BUDGET AMENDMENT #8**

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2014	INCREASE	DECREASE	BUDGET AS OF 4/30/2014
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	1,075.00	-	-	1,075.00
3203 MEDICAID REIMBURSEMENT	466,000.00	466,000.00	-	-	466,000.00
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	-	135.08	-	135.08
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	-	-	297,594.00	-	297,594.00
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	5,738.11	-	45,738.11
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	46,913.67	6,764.56	-	53,678.23
3426 COURSE FEES - CHOICE HS & TECH. CNTR.	310,000.00	482,221.22	16,663.20	-	498,884.42
3428 SUPPLY FEES - CHOICE HS & TECH. CNTR.	10,000.00	28,000.00	-	-	28,000.00
3429 TECHNOLOGY FEES - CHOICE HS & TECH. CNTR.	10,000.00	28,000.00	-	-	28,000.00
3431 INTEREST ON INVESTMENTS	250,000.00	250,000.00	-	-	250,000.00
3434 COMMUNITY EDUCATION ENRICHMENT PROGRAM	2,337.00	4,737.00	2,700.00	-	7,437.00
3445 TESTS & BOOKS - CHOICE HS & TECH. CNTR.	24.00	386.80	-	-	386.80
3448 DONATIONS	5,682.70	274,885.25	26,007.82	-	300,893.07
3449 STUDENT/PARENT IPAD/LAPTOP INSURANCE	5,600.00	7,150.00	-	-	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	375,238.87	5,268.95	-	380,507.82
3466 PURCHASED OTHER POSITIONS - EXTERNAL	73,276.94	84,696.84	7,450.00	-	92,146.84
3467 PURCHASED - SCHOOLS - OTHER	2,024.38	16,447.66	-	-	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	28,000.00	-	-	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	28,000.00	-	-	28,000.00
3485 RESTITUTION PAYMENTS - OTHER	100.00	180.00	-	-	180.00
3487 CERTIFICATE FEES - SUBSTITUTES	7,000.00	17,000.00	-	-	17,000.00
3488 FINGERPRINT PROGRAM	25,000.00	60,000.00	674.00	-	60,674.00
3489 CERTIFICATE FEES	31,100.00	31,100.00	4,510.00	-	35,610.00

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2014	INCREASE	DECREASE		BUDGET AS OF 4/30/2014
3490 MISCELLANEOUS REVENUE	2,608.14	117,015.33	16,333.93	-		133,349.26
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	2,475.90	362.50	-		2,838.40
3494 FEDERAL INDIRECT COST REIMBURSEMENT	300,000.00	300,000.00	-	-		300,000.00
3495 TRANSPORTATION - REPAIRS DEPT./OTHER	7,102.92	37,999.09	11,366.52	-		49,365.61
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	3,597.80	-		8,485.75
3746 HEALTH REIMBURSEMENT ARRANGEMENT	2,603.17	52,686.43	7,722.68	-		60,409.11
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>\$ 290,426,825.66</b>	<b>\$ 412,889.15</b>	<b>\$ -</b>		<b>\$ 290,839,714.81</b>

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2014	INCREASE	DECREASE	BUDGET AS OF 4/30/2014
5100 BASIC EDUCATION (K-12)	\$ 132,902,972.01	\$ 138,924,372.51	\$ 1,000,774.25	\$ -	\$ 139,925,146.76
5101 CHARTER SCHOOL FEDERAL IMPACT	-	57,797.00	34,769.00	-	92,566.00
5102 NORTHWEST FLORIDA BALLET FACILITY	-	-	-	-	-
5103 BASIC INSTRUCTION	-	-	-	-	-
5200 EXCEPTIONAL CHILD	15,915,929.48	16,858,318.19	53,734.41	-	16,912,052.60
5300 VOCATIONAL AND TECHNICAL EDUCATION	4,792,305.72	5,039,088.91	35,835.59	-	5,074,924.50
5400 ADULT GENERAL EDUCATION	6,899.94	6,899.94	-	-	6,899.94
5500 PREKINDERGARTEN	413,646.58	479,269.30	-	2,500.00	476,769.30
5900 OTHER INSTRUCTION	1,310,453.42	1,882,209.49	22,655.48	-	1,904,864.97
6100 PUPIL PERSONNEL SERVICES	1,719,611.61	2,146,145.20	1,659.91	-	2,147,805.11
6110 ATTENDANCE AND SOCIAL WORK	323,195.20	346,255.76	584.83	-	346,840.59
6120 GUIDANCE SERVICES	2,746,982.64	2,801,314.42	24,450.31	-	2,825,764.73
6130 HEALTH SERVICES	1,369,695.01	1,012,703.65	4,023.34	-	1,016,726.99
6140 PSYCHOLOGICAL SERVICES	840,528.89	888,320.01	900.40	-	889,220.41
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	1,366,122.15	13,217.83	-	1,379,339.98
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	7,430,901.16	7,554,888.14	928.78	-	7,555,816.92
6303 STAFF DEVELOPMENT - CURRICULUM	-	-	-	-	-
6400 INSTR STAFF TRAINING SERVICES	941,419.46	937,644.24	-	2,702.40	934,941.84
6500 INSTRUCTIONAL RELATED TECHNOLOGY	847,552.73	796,633.38	10,014.77	-	806,648.15
7100 SCHOOL BOARD	3,626,739.59	3,714,594.16	-	1,954.00	3,712,640.16
7200 GENERAL ADMINISTRATION (SUPT)	414,461.70	449,477.40	57.95	-	449,535.35
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	15,395,869.18	16,705,974.70	98,739.34	-	16,804,714.04
7400 FACILITIES ACQUISITION & CONSTRUCTION	456,968.74	497,677.90	12,023.11	-	509,701.01
7500 FISCAL SERVICES (FINANCE DEPT)	2,011,930.61	2,272,539.23	-	-	2,272,539.23
7600 FOOD SERVICE (SCHOOLS)	-	17,980.65	21,480.51	-	39,461.16
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	5,374,498.74	16,406.68	-	5,390,905.42
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	3,319.00	-	619,588.68
7801 TRANSPORTATION - NORTH	4,794,369.49	4,984,748.42	5.93	-	4,984,754.35
7802 TRANSPORTATION - CENTRAL	2,523,647.36	2,662,092.35	2,084.57	-	2,664,176.92
7803 TRANSPORTATION - SOUTH	3,841,835.13	4,029,253.17	21,211.93	-	4,050,465.10
7900 OPERATION OF PLANT	16,475,970.69	16,918,839.03	158,985.06	-	17,077,824.09
8100 MAINTENANCE ADMINISTRATION	1,162,238.97	1,256,100.33	1,130.95	-	1,257,231.28
8120 BUILDING AND GROUND MAINTENANCE	6,308,305.39	7,536,524.46	1,641.58	-	7,538,166.04
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	2,785,960.02	3,024,270.61	-	-	3,024,270.61
9100 COMMUNITY SERVICE	1,905,263.81	2,018,571.60	1,848.82	-	2,020,420.42
9700 TRANSFER FUNDS	-	122,366.71	20,157.82	-	142,524.53
9890 RESERVES	47,442,124.21	36,075,151.19	-	1,142,596.60	34,932,554.59
<b>TOTAL - GENERAL FUND</b>	<b>\$ 288,428,943.75</b>	<b>\$ 290,426,825.66</b>	<b>\$ 1,562,642.15</b>	<b>\$ 1,149,753.00</b>	<b>\$ 290,839,714.81</b>

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 8  
Board Meeting May 27, 2014

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3299	<u>Miscellaneous Federal Through State</u>		\$ 135.08
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 135.08
<i>Explanation: To appropriate revenue for Secure Rural School Funds based on actual collections.</i>			
	.... Discretionary	\$ 135.08	
3344	<u>Discretionary Lottery</u>		\$ 297,594.00
	0997 Reserve - Projects	9890 Reserves	\$ 297,594.00
<i>Explanation: To appropriate revenue for Discretionary Lottery based on the 4th FEFP Calculation.</i>			
	3101 Lottery - Discretionary	\$ 297,594.00	
3379	<u>Fuel Tax Refund</u>		\$ 5,738.11
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 5,738.11
<i>Explanation: To appropriate revenue for Fuel Tax Refund based on actual collections.</i>			
	2192 Paving Countywide	\$ 5,738.11	
3425	<u>Rent/Use Of Facility</u>		\$ 6,764.56
	0430 Electricity	7900 Operation of Plant	\$ 450.00
	0987 Reserve Schools/Departments	9890 Reserves	6,314.56
			\$ 6,764.56
<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>			
	.... Discretionary	\$ 6,314.56	
		0011 Utilities/Custodial - Other District Facilities	\$ 450.00
3426	<u>Course Fees - CHOICE HS &amp; Technical Center</u>		\$ 16,663.20
	0510 Supplies	5900 Other Instruction	\$ 667.00
	0691 Software (Over \$1,000)	5900 Other Instruction	833.00
	0790 Miscellaneous Expense	5900 Other Instruction	1,666.00
	0990 Fund Balance - Unappropriated	9890 Reserves	13,497.20
			\$ 16,663.20
<i>Explanation: To appropriate revenue for course fees at CHOICE HS &amp; Technical Center based on actual collections.</i>			
	.... Discretionary	\$ 13,497.20	
	2039 Career Education Equipment & Supplies	\$ 833.00	
		2015 Adult Student Fees	\$ 667.00
		3005 Financial Aid Trust Fund	\$ 1,666.00
3434	<u>Community Education Enrichment Program</u>		\$ 2,700.00
	0750 Other Personnel Services	9100 Community Service	\$ 2,700.00
<i>Explanation: To appropriate revenue for Community Education Enrichment Program based on actual collections.</i>			
	2166 Adult Enrichment	\$ 2,700.00	
3448	<u>Donations</u>		\$ 26,007.82
	0510 Supplies	5100 Basic Education (K-12)	\$ 5,000.00
	0510 Supplies	6300 Instruction & Curriculum	350.00
	0510 Supplies	7730 Staff Services	500.00
	0930 Transfer to Capital Improvement Fund	9700 Transfer Funds	20,157.82
			\$ 26,007.82
<i>Explanation: To appropriate donations for Ruckel Middle School Tennis Court Phase II (\$20,157.82), Science Fair (\$5,000.00), Fit Feet Awards (\$500.00), and Principal/District Meetings (\$350.00) based on actual collections.</i>			
	.... Discretionary	\$ 20,157.82	
	3013 Donations - Fit Feet Awards	\$ 500.00	
		1012 Science Fair Donations	\$ 5,000.00
		4008 Donations - Principal/District Meetings	\$ 350.00

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 8  
Board Meeting May 27, 2014

Account	Object	Function	Increase (Decrease)
3465	<u>Purchased Positions - Other</u>		\$ 5,268.95
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 596.48
	0131 Salary - Instructional	5100 Basic Education (K-12)	3,922.32
	0210 Florida Retirement System	5100 Basic Education (K-12)	281.86
	0220 Social Security	5100 Basic Education (K-12)	380.96
	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)	65.63
			<u>\$ 5,268.95</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	\$ 5,268.95	
3466	<u>Purchased Other Positions - External</u>		\$ 7,450.00
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 6,500.87
	0210 Florida Retirement System	5100 Basic Education (K-12)	451.81
	0220 Social Security	5100 Basic Education (K-12)	497.32
			<u>\$ 7,450.00</u>
	<i>Explanation: To appropriate NWFSC student teaching stipends based on actual collections.</i>		
	7020 Purchased Positions - External	\$ 7,450.00	
3488	<u>Fingerprint Program</u>		\$ 674.00
	0730 Dues and Fees	7730 Staff Services	\$ 674.00
	<i>Explanation: To appropriate revenue for Fingerprint Program based on actual collections.</i>		
	6006 Fingerprinting - Fees	\$ 674.00	
3489	<u>Certificate Fees</u>		\$ 4,510.00
	0730 Dues and Fees	7730 Staff Services	\$ 4,510.00
	<i>Explanation: To appropriate revenue for Certificate Fees - Teachers based on actual collections.</i>		
	2088 Certification	\$ 4,510.00	
3490	<u>Miscellaneous Revenue</u>		\$ 16,333.93
	0510 Supplies	5100 Basic Education (K-12)	\$ 6,185.94
	0642 Equipment (Under \$1,000)	6500 Instruction Related Technology	9,774.00
	0510 Supplies	7200 General Administration	57.95
	0510 Supplies	7803 Transportation - South	32.04
	0990 Fund Balance - Unappropriated	9890 Reserves	284.00
			<u>\$ 16,333.93</u>
	<i>Explanation: To appropriate revenue for record requests from State of Florida (\$284.00), vending commission (\$89.99), NDIA grants (\$5,117.94), and Foundation STEMM mini grants (\$10,842.00) based on actual collections.</i>		
	.... Discretionary	\$ 284.00	2042 BAO Social Fund \$ 57.95
	3033 Vending Commission - Transportation - South	\$ 32.04	4006 NDIA Accelerator Grant \$ 5,117.94
	4024 Foundation STEMM Mini Grants	\$ 10,842.00	
3493	<u>Sale of Junk</u>		\$ 362.50
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 362.50
	<i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i>		
	.... Discretionary	\$ 362.50	
3495	<u>Transportation - Repairs Dept./Other</u>		\$ 11,366.52
	0550 Repair Parts	7801 Transportation - North	\$ 502.93
	0550 Repair Parts	7802 Transportation - Central	1,004.85
	0550 Repair Parts	7803 Transportation - South	9,858.74
			<u>\$ 11,366.52</u>
	<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>		
	.... Discretionary	\$ 11,366.52	



Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 8  
Board Meeting May 27, 2014

Account	Object	Function	Increase (Decrease)
3741	<u>Insurance Loss Recovery</u>		\$ 3,597.80
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 3,597.80
<i>Explanation: To appropriate revenue from insurance loss recovery based on actual collections.</i>			
	.... Discretionary	\$ 3,597.80	
3746	<u>Health Reimbursement Arrangement</u>		\$ 7,722.68
	0310 Professional & Technical Service	7730 Staff Services	\$ 7,722.68
<i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.</i>			
	5006 Health Reimbursement Arrangement	\$ 7,722.68	

II. Amendments Between Appropriations & Reserves

.... Discretionary

5100 Basic Education (K-12)	\$ (59,566.22)
5101 Charter School - Federal Impact	34,769.00
5200 Exceptional Child	(3,595.89)
5300 Vocational	1,030.10
6100 Pupil Personnel Services	1,659.91
6120 Guidance Services	10,782.00
6130 Health Services	134.45
6200 Instructional Media Services	1,329.91
6300 Instruction & Curriculum	1,230.75
6400 Instructional Staff Training Services	1,332.96
6500 Instruction Related Technology	240.77
7300 School Admin - Principal Office	4,243.30
7400 Facilities Acquisition and Construction	6,285.00
7800 Pupil Transp Services - School	3,319.00
7801 Transportation - North	(497.00)
7802 Transportation - Central	700.00
7803 Transportation - South	9,721.25
7900 Operation of Plant	34,921.15
8100 Maintenance Administration	(328.12)
8120 Building and Ground Maintenance	328.12
9890 Reserves	(637,047.78)
	\$ (589,007.34)

*Explanation: Changes by schools & departments between objects & functions to better utilize funds, final adjustments due to increases/decreases in WFTE per February 2014 survey (Projects 0015 and 3004), appropriation for retirement luncheon (Project 4027), adjust salaries to actual (Project 2095), and transfer of projected school excess Discretionary funds (Project 4099).*

0015 K-12 Florida Virtual Instruction	\$ 38,502.00	4027 E.R. - Retirement Lunch	3,000.00
2095 Salary Resynching	7,287.34	4099 Discretionary Set-Aside - Schools	1,184,329.00
3004 Offset Decentralized FTE	(644,111.00)	Total	\$ 589,007.34

0011 Utilities/Custodial - Other District Facilities

0410 Natural Gas	7900 Operation of Plant	\$ 3,000.00
0430 Electricity	7900 Operation of Plant	(3,000.00)
		\$ -

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

0015 K-12 Florida Virtual Instruction

0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ 38,502.00
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*Explanation: Final adjustment due to increases/decrease in WFTE per February 2014 survey by transferring to/(from) the following project(s):*

.... Discretionary \$ (38,502.00)

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 8  
Board Meeting May 27, 2014

Account	Object	Function	Increase (Decrease)
<u>0132 VPK - Year Long Program</u>			
	0642 Equipment (Under \$1,000)	5500 Prekindergarten	\$ (4,500.00)
	0750 Other Personnel Services	5500 Prekindergarten	2,000.00
	0510 Supplies	7300 School Admin - Principal Office	1,500.00
	0410 Natural Gas	7900 Operation of Plant	2,397.43
	0430 Electricity	7900 Operation of Plant	10,000.00
	0510 Supplies	7900 Operation of Plant	1,000.00
	0997 Reserve - Projects	9890 Reserves	(12,397.43)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<u>1004 AICE - Set-Aside</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (8,682.00)
	0693 Software Subscriptions	5100 Basic Education (K-12)	8,682.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<u>1084 Medicaid Reimbursement</u>			
	0310 Professional & Technical Service	6130 Health Services	\$ 878.85
	0370 Postage	7500 Fiscal Services	(11.39)
	0510 Supplies	7500 Fiscal Services	248.23
	0642 Equipment (Under \$1,000)	7500 Fiscal Services	(236.84)
	0997 Reserve - Projects	9890 Reserves	(878.85)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<u>2011 Custodial Services</u>			
	0130 Salary - Overtime	7900 Operation of Plant	\$ 44,319.47
	0210 Florida Retirement System	7900 Operation of Plant	2,778.98
	0220 Social Security	7900 Operation of Plant	3,390.44
	0331 Out of County Travel	7900 Operation of Plant	(1,000.00)
	0370 Postage	7900 Operation of Plant	(41.50)
	0390 Other Purchased Service	7900 Operation of Plant	(200.00)
	0642 Equipment (Under \$1,000)	7900 Operation of Plant	3,198.54
	0730 Dues and Fees	7900 Operation of Plant	(300.00)
	0732 Motor Vehicle Tags and Fees	7900 Operation of Plant	(500.00)
	0750 Other Personnel Services	7900 Operation of Plant	(1,157.04)
			<u>\$ 50,488.89</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, adjust salaries to actual by transferring to/(from) the following project:</i>			
	2095 Salary Resynching	\$ (50,488.89)	
<u>2017 Itinerant Teachers - Adaptive P. E.</u>			
	0331 Out of County Travel	5200 Exceptional Child	\$ (1,000.00)
	0510 Supplies	5200 Exceptional Child	1,000.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<u>2039 Career Education Equipment &amp; Supplies</u>			
	0510 Supplies	5300 Vocational	\$ 2,799.61
	0642 Equipment (Under \$1,000)	5300 Vocational	(3,799.61)
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	1,000.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<u>2051 Purchased - Other Positions</u>			
	0210 Florida Retirement System	5100 Basic Education (K-12)	\$ 34.50
	0220 Social Security	5100 Basic Education (K-12)	(34.65)
	0750 Other Personnel Services	5100 Basic Education (K-12)	0.16
	0210 Florida Retirement System	8120 Building and Ground Maintenance	(0.01)
			<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 8  
Board Meeting May 27, 2014

Account	Object	Function	Increase (Decrease)
<b>2086 <u>SAI - Teenage Parenting Program</u></b>			
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (250.00)
	0750 Other Personnel Services	5100 Basic Education (K-12)	250.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2090 <u>Student Testing</u></b>			
	0210 Florida Retirement System	5100 Basic Education (K-12)	\$ 4.56
	0220 Social Security	5100 Basic Education (K-12)	155.44
	0750 Other Personnel Services	5100 Basic Education (K-12)	10,438.78
	0210 Florida Retirement System	6300 Instruction & Curriculum	(4.56)
	0220 Social Security	6300 Instruction & Curriculum	(155.44)
	0750 Other Personnel Services	6300 Instruction & Curriculum	(10,438.78)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2095 <u>Salary Resynching</u></b>			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (81,327.71)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(5,652.28)
	0220 Social Security	5100 Basic Education (K-12)	(6,221.56)
	0997 Reserve - Projects	9890 Reserves	50,000.00
			<u>\$ (43,201.55)</u>
<i>Explanation: Adjust salaries to actual by transferring to/(from) the following project(s):</i>			
	.... Discretionary	\$ (7,287.34) 2011 Custodial Services	50,488.89
			<u>Total \$ 43,201.55</u>
<b>2099 <u>Stadium Facilities</u></b>			
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	\$ 4,600.00
	0510 Supplies	8120 Building and Ground Maintenance	(4,600.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2154 <u>Advanced Placement</u></b>			
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 773.28
	0220 Social Security	5100 Basic Education (K-12)	59.16
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	450.00
	0510 Supplies	5100 Basic Education (K-12)	(450.00)
	0750 Other Personnel Services	5100 Basic Education (K-12)	270.69
	0997 Reserve - Projects	9890 Reserves	(1,103.13)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2166 <u>Adult Enrichment</u></b>			
	0102 Salary - Other Compensation	9100 Community Service	\$ 4,500.00
	0210 Florida Retirement System	9100 Community Service	313.00
	0220 Social Security	9100 Community Service	344.00
	0750 Other Personnel Services	9100 Community Service	(5,157.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2168 <u>Child Care - Riverside Elementary School</u></b>			
	0130 Salary - Overtime	5100 Basic Education (K-12)	\$ 5.38
	0210 Florida Retirement System	5100 Basic Education (K-12)	0.37
	0220 Social Security	5100 Basic Education (K-12)	0.41
	0610 Library Books	6200 Instructional Media Services	2,748.51
	0130 Salary - Overtime	9100 Community Service	142.88
	0210 Florida Retirement System	9100 Community Service	9.93
	0220 Social Security	9100 Community Service	10.93
	0510 Supplies	9100 Community Service	(469.90)
	0610 Library Books	9100 Community Service	(2,748.51)
	0730 Dues and Fees	9100 Community Service	300.00
			<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 8**  
**Board Meeting May 27, 2014**

Account	Object	Function	Increase (Decrease)
<b>2170 <u>Child Care - Northwood Elementary School</u></b>			
	0610 Library Books	6200 Instructional Media Services	\$ 1,069.50
	0510 Supplies	9100 Community Service	(1,069.50)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2174 <u>Child Care - Plew Elementary School</u></b>			
	0130 Salary - Overtime	9100 Community Service	\$ 105.91
	0210 Florida Retirement System	9100 Community Service	7.36
	0220 Social Security	9100 Community Service	8.77
	0510 Supplies	9100 Community Service	(168.04)
	0750 Other Personnel Services	9100 Community Service	46.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2176 <u>Child Care - Edge Elementary School</u></b>			
	0750 Other Personnel Services	5100 Basic Education (K-12)	\$ 282.69
	0750 Other Personnel Services	7900 Operation of Plant	(32.69)
	0750 Other Personnel Services	9100 Community Service	(250.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2178 <u>Child Care - Wright Elementary School</u></b>			
	0371 Telephone	7900 Operation of Plant	\$ 202.92
	0371 Telephone	9100 Community Service	(202.92)
	0510 Supplies	9100 Community Service	(500.00)
	0750 Other Personnel Services	9100 Community Service	500.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2179 <u>Child Care - Antioch Elementary School</u></b>			
	0220 Social Security	5100 Basic Education (K-12)	\$ 1.31
	0750 Other Personnel Services	5100 Basic Education (K-12)	90.23
	0510 Supplies	9100 Community Service	(91.54)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2181 <u>Child Care - Bob Sikes Elementary School</u></b>			
	0130 Salary - Overtime	9100 Community Service	\$ 17.36
	0210 Florida Retirement System	9100 Community Service	1.21
	0220 Social Security	9100 Community Service	1.33
	0510 Supplies	9100 Community Service	(661.43)
	0730 Dues and Fees	9100 Community Service	288.00
	0750 Other Personnel Services	9100 Community Service	353.53
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2909 <u>School Maintenance</u></b>			
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (39,250.91)
	0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	2,000.00
	0370 Postage	8120 Building and Ground Maintenance	100.00
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	1,998.93
	0510 Supplies	8120 Building and Ground Maintenance	11,770.95
	0550 Repair Parts	8120 Building and Ground Maintenance	(1,066.71)
	0642 Equipment (Under \$1,000)	8120 Building and Ground Maintenance	99.00
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	3,671.61
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	25,884.16
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	(5,207.03)
			<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 8  
Board Meeting May 27, 2014

Account	Object	Function	Increase (Decrease)
<b>3001 ESE Guarantee - Gifted</b>			
	0510 Supplies	5100 Basic Education (K-12)	\$ 569.83
	0220 Social Security	5200 Exceptional Child	1.31
	0510 Supplies	5200 Exceptional Child	(1,619.72)
	0693 Software Subscriptions	5200 Exceptional Child	299.95
	0750 Other Personnel Services	5200 Exceptional Child	748.63
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>3004 Offset Decentralized FTE</b>			
	0994 Reserve - FTE/Schools	9890 Reserves	<u>\$ (644,111.00)</u>
<i>Explanation: Final adjustments due to increases/decreases in WFTE per February 2014 survey by transferring to/(from) the following project(s):</i>			
	.... Discretionary	\$ 644,111.00	
<b>3010 School Assistant Principal - District Funded</b>			
	0111 Salary - Administrative Manager	7300 School Admin - Principal Office	\$ 2,123.79
	0210 Florida Retirement System	7300 School Admin - Principal Office	123.41
	0220 Social Security	7300 School Admin - Principal Office	199.00
	0231 Group Insurance - Health	7300 School Admin - Principal Office	(733.65)
	0232 Group Insurance - Life	7300 School Admin - Principal Office	0.20
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	(42.61)
	0234 Group Insurance - Other	7300 School Admin - Principal Office	(1,670.14)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>3057 Innovative Program - Academic Team</b>			
	0331 Out of County Travel	5100 Basic Education (K-12)	\$ 250.00
	0510 Supplies	5100 Basic Education (K-12)	(250.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>3058 Innovative Program - Science Fair</b>			
	0220 Social Security	5100 Basic Education (K-12)	\$ 2.90
	0331 Out of County Travel	5100 Basic Education (K-12)	(202.90)
	0750 Other Personnel Services	5100 Basic Education (K-12)	200.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>3101 Lottery - Discretionary</b>			
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ 13,290.00
	0997 Reserve - Projects	9890 Reserves	(152,440.00)
			<u>\$ (139,150.00)</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, and appropriation of Lottery - SAC funds by transferring to/(from) the following project:</i>			
	4002 Lottery - School Advisory Council	\$ 139,150.00	
<b>3102 SAI - Student Assessment</b>			
	0390 Other Purchased Service	6141 Testing	\$ 105.90
	0750 Other Personnel Services	6141 Testing	(105.90)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>3105 Instructional Materials - Textbooks</b>			
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (1,647.00)
	0510 Supplies	5100 Basic Education (K-12)	2,390.20
	0520 Textbooks	5100 Basic Education (K-12)	(659.12)
	0693 Software Subscriptions	5100 Basic Education (K-12)	(1,731.08)

Explanation of Budget Amendment as Follows:  
**Part I - General Operating Fund**  
**Amendment Number 8**  
**Board Meeting May 27, 2014**

Account	Object	Function	Increase (Decrease)
	0510 Supplies	5200 Exceptional Child	1,160.97
	0510 Supplies	6400 Instructional Staff Training Services	(1,160.97)
	0997 Reserve - Projects	9890 Reserves	1,647.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>3106 Instructional Materials - Media</b>			
	0510 Supplies	6200 Instructional Media Services	\$ (190.49)
	0610 Library Books	6200 Instructional Media Services	190.49
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>3107 Safe Schools</b>			
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (248.00)
	0310 Professional & Technical Service	7100 School Board	(1,954.00)
	0997 Reserve - Projects	9890 Reserves	2,202.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>3109 Instructional Materials - Science</b>			
	0510 Supplies	5100 Basic Education (K-12)	\$ 3,400.00
	0610 Library Books	5100 Basic Education (K-12)	(3,400.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>3112 School Enhancement Training</b>			
	0510 Supplies	6400 Instructional Staff Training Services	\$ (2,162.26)
	0692 Software (Under \$1,000)	6400 Instructional Staff Training Services	2,162.26
			<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>			
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 6,191.03
	0131 Salary - Instructional	5100 Basic Education (K-12)	(12,097.03)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(406.00)
	0220 Social Security	5100 Basic Education (K-12)	(452.00)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(749.00)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(3.00)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(24.00)
	0310 Professional & Technical Service	5100 Basic Education (K-12)	3,867.00
	0107 Salary - Extended Substitute	5200 Exceptional Child	3,011.85
	0131 Salary - Instructional	5200 Exceptional Child	(3,011.85)
	0997 Reserve - Projects	9890 Reserves	(528,529.00)
			<u>\$ (532,202.00)</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, and appropriation of Summer Intensive Studies by transferring to/(from) the following project:</i>			
	4127 SAI - Summer Intensive Studies	\$ 532,202.00	
<b>3180 Florida Teachers Classroom Supply Asst. Prg.</b>			
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (262.00)
	0997 Reserve - Projects	9890 Reserves	262.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>4002 Lottery - School Advisory Council</b>			
	0510 Supplies	5100 Basic Education (K-12)	\$ 135,363.02
	0750 Other Personnel Services	5100 Basic Education (K-12)	2,341.98
	0510 Supplies	5200 Exceptional Child	1,445.00
			<u>\$ 139,150.00</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, and appropriation of Lottery - SAC funds by transferring to/(from) the following project:</i>			
	3101 Lottery - Discretionary	\$ (139,150.00)	

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 8  
Board Meeting May 27, 2014

Account	Object	Function	Increase (Decrease)
<b>4003 Driver Ed. Safety Program</b>			
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	\$ 7,207.96
	0643 Computer Hardware (Over \$1,000)	5100 Basic Education (K-12)	(20,000.00)
	0692 Software (Under \$1,000)	5100 Basic Education (K-12)	12,792.04
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	(5,790.93)
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	5,790.93
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>4004 Chorus Equipment &amp; Repairs</b>			
	0350 Repair and Maintenance	5100 Basic Education (K-12)	\$ 125.00
	0510 Supplies	5100 Basic Education (K-12)	79.00
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	(803.00)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	599.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>4005 Band Instrument Repairs</b>			
	0350 Repair and Maintenance	5100 Basic Education (K-12)	\$ (232.15)
	0510 Supplies	5100 Basic Education (K-12)	232.15
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>4006 NDIA Accelerator Grant</b>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (870.15)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	870.15
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>4011 Insurance Claims - Equipment</b>			
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ 764.84</u>
<i>Explanation: Appropriation of insurance claims by transferring to/(from) the following project(s):</i>			
	9015 Fixed Charges	\$ (764.84)	
<b>4012 Insurance Claims - Building &amp; Fixed Equipment</b>			
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ 18,364.62</u>
<i>Explanation: Appropriation of insurance claims by transferring to/(from) the following project(s):</i>			
	9015 Fixed Charges	\$ (18,364.62)	
<b>4013 Insurance Claims - Other</b>			
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ 24,012.04</u>
<i>Explanation: Appropriation of insurance claims by transferring to/(from) the following project(s):</i>			
	9015 Fixed Charges	\$ (24,012.04)	
<b>4024 Foundation STEM Mini Grants</b>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (1,291.88)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	1,291.88
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>4025 E.R. - Teacher of the Year</b>			
	0390 Other Purchased Service	7730 Staff Services	\$ 640.00
	0510 Supplies	7730 Staff Services	(640.00)
			<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 8  
Board Meeting May 27, 2014

Account	Object	Function	Increase (Decrease)
<b>4026 E.R. - Ed. Support Brunch</b>			
	0390 Other Purchased Service	7730 Staff Services	\$ 120.00
	0510 Supplies	7730 Staff Services	(120.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>4027 E.R. - Retirement Lunch</b>			
	0510 Supplies	7730 Staff Services	<u>\$ 3,000.00</u>
<i>Explanation: Appropriation for retirement luncheon by transferring to/(from) the following project(s):</i>			
	.... Discretionary	\$ (3,000.00)	
<b>4029 Professional Development</b>			
	0331 Out of County Travel	7200 General Administration	\$ 1,239.52
	0390 Other Purchased Service	7200 General Administration	(382.33)
	0510 Supplies	7200 General Administration	(857.19)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>4030 Donation - Technology (Cooper Found.)</b>			
	0510 Supplies	5100 Basic Education (K-12)	\$ 70,000.00
	0997 Reserve - Projects	9890 Reserves	(70,000.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>4099 Discretionary Set-Aside - Schools</b>			
	0997 Reserve - Projects	9890 Reserves	<u>\$ 1,184,329.00</u>
<i>Explanation: Transfer of projected school excess Discretionary funds by transferring to/(from) the following project(s):</i>			
	.... Discretionary	\$ (1,184,329.00)	
<b>4110 SAI - ESOL</b>			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 750.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	52.13
	0220 Social Security	5100 Basic Education (K-12)	57.38
	0510 Supplies	6300 Instruction & Curriculum	2,640.49
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(3,500.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>4113 Workforce Ed. Career Program Expansion</b>			
	0102 Salary - Other Compensation	5900 Other Instruction	\$ 1,997.80
	0210 Florida Retirement System	5900 Other Instruction	138.85
	0220 Social Security	5900 Other Instruction	152.83
	0510 Supplies	5900 Other Instruction	2,000.00
	0692 Software (Under \$1,000)	5900 Other Instruction	(800.00)
	0370 Postage	7300 School Admin - Principal Office	800.00
	0510 Supplies	7900 Operation of Plant	(2,000.00)
	0997 Reserve - Projects	9890 Reserves	(2,289.48)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>4125 Class Size Reduction</b>			
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 24,421.53
	0131 Salary - Instructional	5100 Basic Education (K-12)	(24,421.53)
	0310 Professional & Technical Service	5100 Basic Education (K-12)	(8,941.00)
	0997 Reserve - Projects	9890 Reserves	3,852.00
			<u>\$ (5,089.00)</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, and final adjustment for increases/decreases in UFTE per February 2014 survey by transferring to/(from) the following project:</i>			
	5126 CSR - Class Size Equalization	\$ 5,089.00	



Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 8  
Board Meeting May 27, 2014

Account	Object	Function	Increase (Decrease)
<u>4127 SAI - Summer Intensive Studies</u>			
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	\$ 458,203.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	31,847.00
	0220 Social Security	5100 Basic Education (K-12)	35,052.00
	0510 Supplies	5100 Basic Education (K-12)	7,100.00
			<u>\$ 532,202.00</u>

Explanation: Appropriation of Summer Intensive Studies by transferring to/(from) the following project(s):

3161 SAI - Supplemental Academic Instruction \$ (532,202.00)

4150 Teacher Salary Increase Allocation

	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (2,479.00)
	0997 Reserve - Projects	9890 Reserves	2,479.00
			<u>\$ -</u>

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

4160 Lottery - School Recognition

	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 392,735.33
	0220 Social Security	5100 Basic Education (K-12)	29,212.98
	0510 Supplies	5100 Basic Education (K-12)	5,431.90
	0105 Salary - Bonus	5200 Exceptional Child	51,458.53
	0220 Social Security	5200 Exceptional Child	3,835.63
	0105 Salary - Bonus	5300 Vocational	23,794.11
	0220 Social Security	5300 Vocational	1,820.25
	0105 Salary - Bonus	6110 Attendance and Social Work	543.16
	0220 Social Security	6110 Attendance and Social Work	41.67
	0105 Salary - Bonus	6120 Guidance Services	12,698.41
	0220 Social Security	6120 Guidance Services	969.90
	0105 Salary - Bonus	6130 Health Services	2,856.54
	0220 Social Security	6130 Health Services	153.50
	0105 Salary - Bonus	6140 Psychological Services	836.42
	0220 Social Security	6140 Psychological Services	63.98
	0105 Salary - Bonus	6200 Instructional Media Services	3,283.36
	0220 Social Security	6200 Instructional Media Services	164.96
	0610 Library Books	6200 Instructional Media Services	4,621.59
	0105 Salary - Bonus	6300 Instruction & Curriculum	6,802.23
	0220 Social Security	6300 Instruction & Curriculum	504.09
	0105 Salary - Bonus	7300 School Admin - Principal Office	43,441.16
	0220 Social Security	7300 School Admin - Principal Office	3,303.10
	0105 Salary - Bonus	7600 Food Service (Schools)	19,970.45
	0220 Social Security	7600 Food Service (Schools)	1,510.06
	0105 Salary - Bonus	7802 Transportation - Central	352.74
	0220 Social Security	7802 Transportation - Central	26.98
	0105 Salary - Bonus	7900 Operation of Plant	29,337.07
	0220 Social Security	7900 Operation of Plant	2,200.91
	0105 Salary - Bonus	8100 Maintenance Administration	1,357.89
	0220 Social Security	8100 Maintenance Administration	101.18
	0105 Salary - Bonus	8120 Building and Ground Maintenance	1,220.13
	0220 Social Security	8120 Building and Ground Maintenance	93.34
	0105 Salary - Bonus	9100 Community Service	3,268.04
	0220 Social Security	9100 Community Service	249.41
	0997 Reserve - Projects	9890 Reserves	(648,261.00)
			<u>\$ -</u>

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

5110 Workforce Development

	0330 In County Travel	5900 Other Instruction	\$ (1,000.00)
	0331 Out of County Travel	5900 Other Instruction	(3,650.00)
	0510 Supplies	5900 Other Instruction	11,157.01
	0641 Equipment (Over \$1,000)	5900 Other Instruction	2,000.00
	0642 Equipment (Under \$1,000)	5900 Other Instruction	2,000.00
	0681 Fire/Sprinkler/Elect.	5900 Other Instruction	5,000.00
	0750 Other Personnel Services	5900 Other Instruction	492.99

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 8  
Board Meeting May 27, 2014

Account	Object	Function	Increase (Decrease)
	0371 Telephone	7300 School Admin - Principal Office	(3,000.00)
	0641 Equipment (Over \$1,000)	7300 School Admin - Principal Office	(2,000.00)
	0350 Repair and Maintenance	7900 Operation of Plant	(1,000.00)
	0430 Electricity	7900 Operation of Plant	(8,000.00)
	0460 Diesel Fuel	7900 Operation of Plant	(2,000.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
5126 <u>CSR - Class Size Equalization</u>			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (64.57)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(4.49)
	0220 Social Security	5100 Basic Education (K-12)	(4.94)
	0750 Other Personnel Services	5100 Basic Education (K-12)	3,464.00
	0997 Reserve - Projects	9890 Reserves	1,699.00
			<u>\$ 5,089.00</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, and final adjustment for increases/decreases in UFTE per February 2014 survey by transferring to/(from) the following project:</i>			
	4125 Class Size Reduction	\$ (5,089.00)	
6006 <u>Fingerprinting - Fees</u>			
	0370 Postage	7730 Staff Services	\$ 500.00
	0730 Dues and Fees	7730 Staff Services	(6,825.50)
			<u>\$ (6,325.50)</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, and transfers to/(from) the following project(s):</i>			
	6007 Fingerprinting - Employees	\$ 6,325.50	
6007 <u>Fingerprinting - Employees</u>			
	0730 Dues and Fees	7730 Staff Services	\$ 6,325.50
<i>Explanation: Transfers to/(from) the following project(s):</i>			
	6006 Fingerprinting - Fees	\$ (6,325.50)	
6013 <u>County Honors Banquet - Other</u>			
	0390 Other Purchased Service	5100 Basic Education (K-12)	\$ (990.00)
	0510 Supplies	5100 Basic Education (K-12)	990.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
6113 <u>SAI - Plan of Care</u>			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 14.79
	0210 Florida Retirement System	5100 Basic Education (K-12)	1.21
	0220 Social Security	5100 Basic Education (K-12)	(16.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
6120 <u>CSR - Secondary Reading</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (1,203.90)
	0750 Other Personnel Services	5100 Basic Education (K-12)	1,203.90
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
7008 <u>Curriculum Development</u>			
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (2,500.00)
	0331 Out of County Travel	5100 Basic Education (K-12)	2,500.00
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	(5,900.00)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(410.05)
	0220 Social Security	6300 Instruction & Curriculum	(451.35)
	0642 Equipment (Under \$1,000)	6300 Instruction & Curriculum	2,865.00
	0730 Dues and Fees	6300 Instruction & Curriculum	3,896.40
			<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 8  
Board Meeting May 27, 2014

Account	Object	Function	Increase (Decrease)
7054 <u>AP Initiative - Set-Aside</u>			
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	\$ 450.00
	0370 Postage	5100 Basic Education (K-12)	(109.15)
	0510 Supplies	5100 Basic Education (K-12)	(3,555.66)
	0622 Audio Visual (Under \$1,000)	5100 Basic Education (K-12)	148.45
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	3,737.26
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	(62.51)
	0331 Out of County Travel	6400 Instructional Staff Training Services	625.61
	0997 Reserve - Projects	9890 Reserves	(1,234.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
7055 <u>International Baccalaureate</u>			
	0370 Postage	5100 Basic Education (K-12)	\$ 619.48
	0750 Other Personnel Services	5100 Basic Education (K-12)	180.46
	0997 Reserve - Projects	9890 Reserves	(799.94)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
7059 <u>Innovative Program - Odyssey of the Mind</u>			
	0331 Out of County Travel	5100 Basic Education (K-12)	\$ 300.00
	0510 Supplies	5100 Basic Education (K-12)	(200.00)
	0730 Dues and Fees	5100 Basic Education (K-12)	(100.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
8105 <u>CSR - Science Initiatives</u>			
	0510 Supplies	6300 Instruction & Curriculum	\$ (175.00)
	0692 Software (Under \$1,000)	6300 Instruction & Curriculum	175.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
8107 <u>CSR - Math Initiatives</u>			
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	\$ (5,660.00)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(393.37)
	0220 Social Security	6300 Instruction & Curriculum	(432.99)
	0310 Professional & Technical Service	6300 Instruction & Curriculum	1,999.77
	0331 Out of County Travel	6300 Instruction & Curriculum	2,500.00
	0510 Supplies	6300 Instruction & Curriculum	1,127.59
	0642 Equipment (Under \$1,000)	6300 Instruction & Curriculum	400.00
	0644 Computer Hardware (Under \$1,000)	6300 Instruction & Curriculum	459.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
8109 <u>CSR - AP Initiatives &amp; Vertical Alignment</u>			
	0390 Other Purchased Service	6300 Instruction & Curriculum	\$ 1,000.00
	0750 Other Personnel Services	6300 Instruction & Curriculum	(1,000.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
8110 <u>DJJ Supplemental Allocation</u>			
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 2,958.31
	0131 Salary - Instructional	5100 Basic Education (K-12)	(2,958.31)
	0310 Professional & Technical Service	5100 Basic Education (K-12)	2,569.00
	0997 Reserve - Projects	9890 Reserves	(2,569.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
9004 <u>Advanced International Certificate of Education</u>			
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	\$ 300.00
	0510 Supplies	5100 Basic Education (K-12)	(300.00)
			<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 8  
 Board Meeting May 27, 2014

Account	Object	Function	Increase (Decrease)
9007 <u>Career and Professional Education</u>			
	0220 Social Security	5300 Vocational	\$ 9.17
	0232 Group Insurance - Life	5300 Vocational	11.00
	0233 Group Insurance - Dental	5300 Vocational	125.00
	0234 Group Insurance - Other	5300 Vocational	(136.00)
	0310 Professional & Technical Service	5300 Vocational	239.00
	0331 Out of County Travel	5300 Vocational	525.07
	0510 Supplies	5300 Vocational	(199.41)
	0642 Equipment (Under \$1,000)	5300 Vocational	42.69
	0643 Computer Hardware (Over \$1,000)	5300 Vocational	2,399.00
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	300.00
	0750 Other Personnel Services	5300 Vocational	5,875.61
	0997 Reserve - Projects	9890 Reserves	(9,191.13)
			<u>\$ -</u>

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

9015 <u>Fixed Charges</u>			
	0121 Salary Retirement Bonus	5100 Basic Education (K-12)	\$ (92,466.15)
	0210 Florida Retirement System	5100 Basic Education (K-12)	2,396.71
	0220 Social Security	5100 Basic Education (K-12)	(3,001.62)
	0121 Salary Retirement Bonus	7300 School Admin - Principal Office	2,275.65
	0122 Salary - Sick Leave Payoff	7300 School Admin - Principal Office	47,571.22
	0210 Florida Retirement System	7300 School Admin - Principal Office	604.91
	0122 Salary - Sick Leave Payoff	7803 Transportation - South	1,599.90
	0121 Salary Retirement Bonus	7900 Operation of Plant	6,999.90
	0122 Salary - Sick Leave Payoff	7900 Operation of Plant	34,019.48
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	(43,141.50)
			<u>\$ (43,141.50)</u>

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

4011 Insurance Claims - Equipment	\$ 764.84	4013 Insurance Claims - Other	24,012.04
4012 Insurance Claims - Building & Fixed Equipment	18,364.62		
		Total	<u>\$ 43,141.50</u>

9121 <u>Print Shop</u>			
	0350 Repair and Maintenance	7760 Internal Service	\$ 4,000.00
	0360 Lease and Rental Agreements	7760 Internal Service	500.00
	0510 Supplies	7760 Internal Service	(4,500.00)
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

MAY 27, 2014

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2014	INCREASE	DECREASE	BUDGET AS OF 4/30/2014	
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	1,001.37	0.12	-	1,001.49
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>\$ 9,123,474.67</b>	<b>\$ 0.12</b>	<b>\$ -</b>	<b>\$ 9,123,474.79</b>

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 3/31/2014	INCREASE	DECREASE	BUDGET AS OF 4/30/2014
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	4,796.48	0.12	-	4,796.60
	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>\$ 9,123,474.67</b>	<b>\$ 0.12</b>	<b>\$ -</b>	<b>\$ 9,123,474.79</b>

Explanation of Budget Amendment as Follows:  
 Part II - Debt Service Funds  
 Amendment Number 8  
 Board Meeting May 27, 2014

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

**II. Amendments Between Appropriations & Reserves**

N/A

ADOPTED BY SCHOOL BOARD:

MAY 27, 2014

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2014	INCREASE	DECREASE	BUDGET AS OF 4/30/2014
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	-	34,400.55	-	34,400.55
3431	INTEREST ON INVESTMENT	-	19,744.72	3,024.97	22,769.69
3490	MISCELLANEOUS REVENUE	-	-	-	-
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	-	-	-	-
3497	REFUND - PRIOR YEAR EXPENDITURES	-	-	-	-
3610	TRANSFERS FROM GENERAL OPERATING FUND	-	122,366.71	20,157.82	142,524.53
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>\$ 28,095,135.47</b>	<b>\$ 23,182.79</b>	<b>\$ 28,118,318.26</b>



FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 3/31/2014	INCREASE	DECREASE	BUDGET AS OF 4/30/2014	
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	181,484.22	69,588.56	-	251,072.78
	0642	EQUIPMENT (UNDER \$1,000)	68,199.19	83,105.72	34,128.92	-	117,234.64
	0643	COMPUTER EQUIPMENT (OVER \$1,000)	22,830.99	31,139.24	-	-	31,139.24
	0644	COMPUTER HARDWARE (UNDER \$1,000)	52,343.94	141,518.62	-	-	141,518.62
	0651	BUSES	-	-	-	-	-
	0652	OTHER MOTOR VEHICLES	49,440.51	52,174.01	-	-	52,174.01
	0660	LAND	-	-	-	-	-
	0671	LAND IMPROVEMENTS	-	-	4,780.00	-	4,780.00
	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	25,428.00	-	-	25,428.00
	0676	OTHER PERMANENT IMPROVEMENTS	129,190.65	256,944.31	15,377.82	-	272,322.13
	0677	REPLACEMENT SYSTEMS	139,490.46	173,272.42	9,096.00	-	182,368.42
	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	812,630.93	758,689.03	-	6,468.75	752,220.28
	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	4,154,015.73	-	145,044.19	4,008,971.54
	0685	FLOORING/STRUCTURAL ALTERATION	604,722.13	619,525.19	2,000.00	-	621,525.19
	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	94,455.14	39,805.64	-	134,260.78
	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>\$ 28,095,135.47</b>	<b>\$ 174,776.94</b>	<b>\$ 151,594.15</b>	<b>\$ 28,118,318.26</b>

Explanation of Budget Amendment as Follows:  
**Part III - Capital Project Funds**  
**Amendment Number 8**  
**Board Meeting May 27, 2014**

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3431	<u>Interest on Investments</u>		\$ 3,024.97
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 3,024.97
Explanation: To appropriate revenue for interest on investments based on actual collections.			
	.... Discretionary	\$ 3,024.97	
3610	<u>Transfers from General Operating Fund</u>		\$ 20,157.82
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	\$ 20,157.82
Explanation: To appropriate additional funds for Self Help Project Phase II - Ruckel Eagle Ram Tennis Court.			
	3323 Ruckel Eagle Ram Tennis Court Phase II	\$ 20,157.82	
<b>II. Amendments Between Appropriations &amp; Reserves</b>			
	.... <u>Discretionary</u>		
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 36,780.67
Explanation: Transferred to/(from) the following project(s):			
	1311 Facilities Survey - P4/TO2	\$ (81.21)	2322 Destin - Window Replace - P4/TO 18 (4,315.78)
	2323 Edwins/Mary Esther - Restroom - P4/TO 19	(138,460.57)	2338 FWB/Crestview High - Restroom/HVAC - P4/TO22 (33,907.89)
	2386 District Department Equipment	7,000.00	3306 Baker/Richbourg - Roofing - ODP - P4/TO26 (7,637.69)
	4310 Southside - Remodel Classrooms	75,000.00	4317 FWBHS - HVAC Phase III - P5/TO2 60,000.00
	4318 FWBHS - Phase III F & G - P5/TO2	5,640.00	9317 Crest/Baker - HVAC & Control - P4/TO15 (17.53)
			Total Projects transferred to/(from) \$ (36,780.67)
0319	<u>District Wide - HVAC Replacement</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 56,000.00
Explanation: Transferred to/(from) the following project(s):			
	4315 Technology & Seat Mgmt. Lease	\$ (56,000.00)	
1311	<u>Facilities Survey - P4/TO2</u>		
	0632 Contractor Services	7400 Facilities Acquisition and Construction	\$ (81.21)
Explanation: Project closed by transferring to/(from) the following project(s):			
	.... Discretionary	\$ 81.21	
1321	<u>Surveillance Equipment - BD</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 18,109.86
Explanation: Transferred to/(from) the following project(s):			
	1362 Furniture - BD	\$ (1,234.86)	2303 Board Projects (16,875.00)
			Total Projects transferred to/(from) \$ (18,109.86)
1345	<u>Technology Equipment - BD</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (1,227.25)
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	(0.75)
			\$ (1,228.00)
Explanation: Reallocate funds and transferred to/(from) the following project(s):			
	3319 Drainage - BD	\$ 1,228.00	

**Explanation of Budget Amendment as Follows:**  
**Part III - Capital Project Funds**  
**Amendment Number 8**  
**Board Meeting May 27, 2014**

Account	Object	Function	Increase (Decrease)
1362	<u>Furniture - BD</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (1,234.86)
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	1321 Surveillance Equipment - BD		\$ 1,234.86
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (20,593.80)
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	1321 Surveillance Equipment - BD		\$ 16,875.00
	2394 Band Instruments - BD		3,000.00
		3312 Capital Improvements - BD	718.80
		Total Projects transferred to/(from)	\$ 20,593.80
2310	<u>District Wide - Minor Repair/Maint.</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 5,400.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(7,400.00)
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	2,000.00
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2322	<u>Destin - Window Replace - P4/TO 18</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (4,315.78)
	<i>Explanation: Project closed by transferring to/(from) the following project(s):</i>		
	.... Discretionary		\$ 4,315.78
2323	<u>Edwins/Mary Esther - Restroom - P4/TO 19</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (138,460.57)
	<i>Explanation: Project closed by transferring to/(from) the following project(s):</i>		
	.... Discretionary		\$ 138,460.57
2337	<u>Custodial Equipment</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (7,499.85)
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	7,499.85
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2338	<u>FWB/Crestview High - Restroom/HVAC - P4/TO22</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (33,907.89)
	<i>Explanation: Project closed by transferring to/(from) the following project(s):</i>		
	.... Discretionary		\$ 33,907.89
2386	<u>District Department Equipment</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 7,000.00
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	.... Discretionary		\$ (7,000.00)
2393	<u>Band Instrument Replacement</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (12,077.78)
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	12,077.78
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		

**Explanation of Budget Amendment as Follows:**  
**Part III - Capital Project Funds**  
**Amendment Number 8**  
**Board Meeting May 27, 2014**

Account	Object	Function	Increase (Decrease)
2394	<u>Band Instruments - BD</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 1,056.70
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	1,943.30
			<u>\$ 3,000.00</u>
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (3,000.00)	
2395	<u>Safety/ADA - District Wide</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 2,468.00
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	(6,468.00)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	4,000.00
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		
3306	<u>Baker/Richbourg - Roofing - ODP - P4/TO26</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (7,637.69)
	<i>Explanation: Project closed by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ 7,637.69	
3312	<u>Capital Improvements - BD</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 145.33
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	573.47
			<u>\$ 718.80</u>
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (718.80)	
3319	<u>Drainage - BD</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 1,228.00
	<i>Explanation: Reallocate funds and transferred to/(from) the following project(s):</i>		
	1345 Technology Equipment - BD	\$ (1,228.00)	
3323	<u>Ruckel Eagle Ram Tennis Court Phase II</u>		
	0671 Land Improvements	7400 Facilities Acquisition and Construction	\$ 4,780.00
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	(4,780.00)
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		
4007	<u>Safety &amp; Safety Awareness</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 83,571.60
	<i>Explanation: Transferred to/(from) the following project(s) for Bus Security Cameras:</i>		
	4315 Technology & Seat Mgmt. Lease	\$ (83,571.60)	
4310	<u>Southside - Remodel Classrooms</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 12,462.66
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	62,537.34
			<u>\$ 75,000.00</u>
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	.... Discretionary	\$ (75,000.00)	
	<i>Explanation: Reallocate funds between objects within the project.</i>		

Explanation of Budget Amendment as Follows:  
Part III - Capital Project Funds  
Amendment Number 8  
Board Meeting May 27, 2014

Account	Object	Function	Increase (Decrease)
4315	<u>Technology &amp; Seat Mgmt. Lease</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (139,571.60)
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	0319 District Wide - HVAC Replacement	\$ 56,000.00	4007 Safety & Safety Awareness
			<u>83,571.60</u>
			<u>Total Projects transferred to/(from) \$ 139,571.60</u>
4317	<u>FWBHS - HVAC Phase III - P5/TO2</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 60,000.00
	<i>Explanation: Appropriate Pre-GMP for FWBHS - HVAC Phase III - P5/TO2 and transferred to/(from) the following project(s):</i>		
	.... Discretionary	\$ (60,000.00)	
4318	<u>FWBHS - Phase III F &amp; G - P5/TO2</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 5,640.00
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	.... Discretionary	\$ (5,640.00)	
9317	<u>Crest/Baker - HVAC &amp; Control - P4/TO15</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (17.53)
	<i>Explanation: Project closed by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ 17.53	

ADOPTED BY SCHOOL BOARD:

MAY 27, 2014

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2014	INCREASE	DECREASE	BUDGET AS OF 4/30/2014	
3199	MISCELLANEOUS FEDERAL DIRECT	\$ 618,519.78	\$ 1,384,499.80	\$ 17,933.81	\$ -	\$ 1,402,433.61
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	132,456.47	-	6,622,746.91
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	-	-	-	-	-
	<b>TOTAL - OTHER SPECIAL REVENUE FUNDS</b>	<b>\$ 20,498,467.14</b>	<b>\$ 18,757,170.92</b>	<b>\$ 150,390.28</b>	<b>\$ -</b>	<b>\$ 18,907,561.20</b>

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2014	INCREASE	DECREASE	BUDGET AS OF 4/30/2014	
5100 BASIC EDUCATION (K-12)	\$ 5,567,442.88	\$ 5,473,420.45	\$ 108,573.44	\$ -	\$ 5,581,993.89	
5200 EXCEPTIONAL STUDENT EDUCATION	5,919,960.92	5,418,782.49	-	529.64	5,418,252.85	
5300 VOCATIONAL AND TECHNICAL EDUCATION	490,213.34	519,484.52	500.00	-	519,984.52	
5400 ADULT GENERAL EDUCATION	-	-	-	-	-	
5500 PRE-KINDERGARTEN	163,107.40	160,375.00	-	-	160,375.00	
5900 OTHER INSTRUCTION	-	765,980.02	17,933.81	-	783,913.83	
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	159,760.04	1,805.52	-	161,565.56	
6200 INSTRUCTIONAL MEDIA SERVICE	22,657.00	20,269.50	-	-	20,269.50	
6300 INSTR & CURR DEVEL SERVICE (SUPT)	3,859,069.92	3,112,039.37	3,615.15	-	3,115,654.52	
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	899,938.81	819,638.77	18,492.00	-	838,130.77	
6500 INSTRUCTION RELATED TECHNOLOGY	155,930.93	149,380.81	-	-	149,380.81	
7200 GENERAL ADMINISTRATION (SUPT)	2,648,319.03	1,623,435.30	-	-	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	19,882.24	-	-	19,882.24	
7801 TRANSPORTATION - NORTH	3,650.00	1,742.00	-	-	1,742.00	
7802 TRANSPORTATION - CENTRAL	1,600.00	767.00	-	-	767.00	
7803 TRANSPORTATION - SOUTH	3,350.00	1,391.00	-	-	1,391.00	
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>\$ 18,757,170.92</b>	<b>\$ 150,919.92</b>	<b>\$ 529.64</b>	<b>\$ 18,907,561.20</b>	

Explanation of Budget Amendment as Follows:  
 Part IV - Other Special Revenue Funds  
 Amendment Number 8  
 Board Meeting May 27, 2014

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3199	<u>Miscellaneous Federal Direct</u>		\$ 17,933.81
	0790 Miscellaneous Expense	5900 Other Instruction	\$ 17,933.81
<i>Explanation: To appropriate revenue for Pell Grant and Iraq &amp; Afghanistan Service Grant based on actual collections.</i>			
	4481 Pell Grant	4482 Iraq & Afghanistan Service Grant	\$ 2,619.00
3241	<u>Title I</u>		\$ 132,456.47
	0510 Supplies	5100 Basic Education (K-12)	\$ 56,169.47
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	50,235.00
	0692 Software (Under \$1,000)	5100 Basic Education (K-12)	1,477.00
	0510 Supplies	6150 Parental Involvement	1,325.00
	0310 Professional & Technical Service	6300 Instruction & Curriculum	1,250.00
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	21,670.00
	0510 Supplies	6400 Instructional Staff Training Services	330.00
			\$ 132,456.47
<i>Explanation: To appropriate Title I roll forward per project award notification.</i>			
	4401 Title I		\$ 132,456.47
<b>II. Amendments Between Appropriations &amp; Reserves</b>			
2486	<u>DoDEA - Promoting K-12 Student Achievement</u>		
	0691 Software (Over \$1,000)	5100 Basic Education (K-12)	\$ (899.85)
	0692 Software (Under \$1,000)	5100 Basic Education (K-12)	899.85
			\$ -
<i>Explanation: Changes by schools &amp; departments between objects to better utilize funds.</i>			
4401	<u>Title I</u>		
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (2,259.74)
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	4,099.39
	0131 Salary - Instructional	5100 Basic Education (K-12)	43.11
	0210 Florida Retirement System	5100 Basic Education (K-12)	103.01
	0220 Social Security	5100 Basic Education (K-12)	128.11
	0231 Group Insurance - Health	5100 Basic Education (K-12)	3,140.59
	0232 Group Insurance - Life	5100 Basic Education (K-12)	3.23
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(135.84)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(40.89)
	0510 Supplies	5100 Basic Education (K-12)	(30,259.33)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	534.00
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	14,899.55
	0693 Software Subscriptions	5100 Basic Education (K-12)	8,825.50
	0750 Other Personnel Services	5100 Basic Education (K-12)	1,518.79
	0100 Salary - Non-Instructional	6150 Parental Involvement	(10.05)
	0210 Florida Retirement System	6150 Parental Involvement	(0.70)
	0220 Social Security	6150 Parental Involvement	(0.78)
	0233 Group Insurance - Dental	6150 Parental Involvement	0.01
	0234 Group Insurance - Other	6150 Parental Involvement	0.01
	0510 Supplies	6150 Parental Involvement	492.03
	0130 Salary - Overtime	6300 Instruction & Curriculum	101.93
	0210 Florida Retirement System	6300 Instruction & Curriculum	7.08
	0220 Social Security	6300 Instruction & Curriculum	7.80
	0310 Professional & Technical Service	6300 Instruction & Curriculum	2,500.00
	0330 In County Travel	6300 Instruction & Curriculum	72.82
	0510 Supplies	6300 Instruction & Curriculum	(72.82)
	0641 Equipment (Over \$1,000)	6300 Instruction & Curriculum	(116.81)
	0331 Out of County Travel	6400 Instructional Staff Training Services	(150.00)
	0510 Supplies	6400 Instructional Staff Training Services	(1,430.00)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(2,000.00)
			\$ -
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds and adjust average salaries to actual.</i>			



**Explanation of Budget Amendment as Follows:**  
**Part IV - Other Special Revenue Funds**  
**Amendment Number 8**  
**Board Meeting May 27, 2014**

Account	Object	Function	Increase (Decrease)
<b>4405 Title II</b>			
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	\$ (13.89)
	0234 Group Insurance - Other	6400 Instructional Staff Training Services	13.89
			<u>\$ -</u>
	<i>Explanation: Adjust average salaries to actual.</i>		
<b>4407 Carl Perkins - Adult</b>			
	0642 Equipment (Under \$1,000)	5300 Vocational	\$ (50.00)
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	50.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects to better utilize funds.</i>		
<b>4412 Homeless Children &amp; Youth</b>			
	0510 Supplies	5100 Basic Education (K-12)	\$ 92.49
	0331 Out of County Travel	6300 Instruction & Curriculum	(572.70)
	0370 Postage	6300 Instruction & Curriculum	(92.49)
	0390 Other Purchased Service	6300 Instruction & Curriculum	500.70
	0331 Out of County Travel	6400 Instructional Staff Training Services	72.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
<b>4417 Title I - Special School Allocation</b>			
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 52.09
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	8,328.53
	0210 Florida Retirement System	5100 Basic Education (K-12)	582.17
	0220 Social Security	5100 Basic Education (K-12)	621.91
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(671.12)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(1.83)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(25.25)
	0510 Supplies	5100 Basic Education (K-12)	(8,886.50)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects to better utilize funds and adjust average salaries to actual.</i>		
<b>4422 Secondary Ed (Carl Perkins)</b>			
	0331 Out of County Travel	5300 Vocational	\$ 3,200.00
	0730 Dues and Fees	5300 Vocational	(2,700.00)
	0730 Dues and Fees	6300 Instruction & Curriculum	(500.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
<b>4475 IDEA Part B</b>			
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ (753.10)
	0210 Florida Retirement System	5200 Exceptional Child	258.00
	0220 Social Security	5200 Exceptional Child	288.00
	0231 Group Insurance - Health	5200 Exceptional Child	1,084.00
	0232 Group Insurance - Life	5200 Exceptional Child	4.00
	0233 Group Insurance - Dental	5200 Exceptional Child	34.00
	0510 Supplies	5200 Exceptional Child	(5,952.64)
	0750 Other Personnel Services	5200 Exceptional Child	4,508.10
	0117 Workshops	6300 Instruction & Curriculum	492.00
	0220 Social Security	6300 Instruction & Curriculum	37.64
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds and adjust average salaries to actual.</i>		

ADOPTED BY SCHOOL BOARD:

MAY 27, 2014

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2014	INCREASE	DECREASE	BUDGET AS OF 4/30/2014	
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	347,500.00	-	479,155.85
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	42,548.39	1,708.09	-	44,256.48
3459	SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-
3460	ONLINE CREDIT CARD FEES	4,132.00	57,674.00	7,794.00	-	65,468.00
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
3496	SOFT DRINK COMMISSIONS	20,000.00	20,000.00	1,674.61	-	21,674.61
3497	REFUND-PRIOR YEAR EXPENDITURES	-	77.36	7,669.50	-	7,746.86
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>\$ 12,457,115.65</b>	<b>\$ 366,346.20</b>	<b>\$ -</b>	<b>\$ 12,823,461.85</b>

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2014	INCREASE	DECREASE	BUDGET AS OF 4/30/2014	
0100 SALARY - NON-INSTRUCTIONAL	\$ 1,258,276.00	\$ 1,256,730.62	\$ -	\$ -	\$ 1,256,730.62	
0102 SALARY - OTHER COMPENSATION	-	5,048.50	1,515.11	-	6,563.61	
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	9,419.17	78.00	-	9,497.17	
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	-	3,270.55	682.66	-	3,953.21	
0161 SALARY - PROFESSIONAL/TECHNICAL	106,320.00	111,600.00	-	-	111,600.00	
0200 FRINGE BENEFITS	-	-	-	-	-	
0210 FLORIDA RETIREMENT SYSTEM	157,844.45	160,067.89	1,962.74	-	162,030.63	
0220 FICA (SOCIAL SECURITY)	175,632.14	166,270.27	2,166.09	-	168,436.36	
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	247,288.33	-	6,064,707.31	
0330 IN COUNTY TRAVEL	9,055.00	9,055.00	1,468.31	-	10,523.31	
0331 OUT OF COUNTY TRAVEL	4,131.00	4,514.26	728.64	-	5,242.90	
0350 REPAIR AND MAINTENANCE	-	90,282.44	10,837.77	-	101,120.21	
0354 MAINTENANCE / VEHICLE REPAIR	8,000.00	11,566.57	246.54	-	11,813.11	
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	513.00	-	5,292.04	
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	262.64	-	2,638.64	
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	1,601.00	-	12,739.20	
0392 SHIPPING CHARGES	-	-	-	-	-	
0393 CONTRACTS - NONPROFESSIONAL SERVICE	-	6,581.35	-	-	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	4,349.00	-	20,150.54	
0460 DIESEL FUEL	14,493.14	14,493.14	-	-	14,493.14	
0510 SUPPLIES	204,379.41	210,957.19	2,018.04	-	212,975.23	
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	122,791.60	109,838.60	-	232,630.20	
0642 EQUIPMENT (UNDER \$1,000)	-	13,356.69	211.94	-	13,568.63	
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	262.64	-	3,382.64	
0684 REPLACEMENT ROOFING & SYSTEMS	15,839.73	35,572.62	32.50	-	35,605.12	
0685 FLOORING/STRUCTURAL ALTERATION	-	1,724.60	-	-	1,724.60	
0692 SOFTWARE (UNDER \$1,000)	861.28	861.28	500.00	-	1,361.28	
0693 SOFTWARE SUBSCRIPTIONS	3,000.00	707.47	500.00	-	1,207.47	

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2014	INCREASE	DECREASE	BUDGET AS OF 4/30/2014	
0730 DUES AND FEES	40,000.00	40,000.00	-	-	40,000.00	
0731 ON-LINE CREDIT CARD FEES	4,132.00	59,966.53	7,794.00	-	67,760.53	
0732 MOTOR VEHICLE TAGS AND FEES	-	-	-	-	-	
0738 COMMISSION EXPENSE	-	-	-	-	-	
0750 OTHER PERSONNEL SERVICES (TEMP)	69,123.00	69,123.00	26,035.00	-	95,158.00	
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	1,383,996.35	-	56,220.96	1,327,775.39	
0991 RESERVES - INVENTORY	126,735.81	126,735.81	-	-	126,735.81	
0997 RESERVES - PROJECTS	58,865.26	38,545.74	1,674.61	-	40,220.35	
<b>TOTAL - FOOD SERVICE FUND</b>	<b>\$ 12,370,245.10</b>	<b>\$ 12,457,115.65</b>	<b>\$ 422,567.16</b>	<b>\$ 56,220.96</b>	<b>\$ 12,823,461.85</b>	

Explanation of Budget Amendment as Follows:  
Part IV - School Food Service Fund  
Amendment Number 8  
Board Meeting May 27, 2014

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3267	<u>Summer Food Service Program</u>		<u>\$ 347,500.00</u>
	0210 Florida Retirement System	7610 Food Service - Departments	\$ 1,810.00
	0220 Social Security	7610 Food Service - Departments	1,992.00
	0310 Professional & Technical Service	7610 Food Service - Departments	247,159.00
	0330 In County Travel	7610 Food Service - Departments	700.00
	0360 Lease and Rental Agreements	7610 Food Service - Departments	513.00
	0390 Other Purchased Service	7610 Food Service - Departments	1,601.00
	0450 Gasoline	7610 Food Service - Departments	4,349.00
	0510 Supplies	7610 Food Service - Departments	400.00
	0692 Software (Under \$1,000)	7610 Food Service - Departments	500.00
	0750 Other Personnel Services	7610 Food Service - Departments	26,035.00
	0990 Fund Balance - Unappropriated	9890 Reserves	62,441.00
			<u>\$ 347,500.00</u>
	<i>Explanation: To appropriate estimated revenue for Summer Food Service Program.</i>		
	4501 Summer Food Service Program - 2014		\$ 347,500.00
3457	<u>Catering</u>		<u>\$ 1,708.09</u>
	0510 Supplies	7610 Food Service - Departments	<u>\$ 1,708.09</u>
	<i>Explanation: To appropriate revenue for Catering based on actual collections.</i>		
	7502 Catering		\$ 1,708.09
3460	<u>On-Line Credit Card Fees</u>		<u>\$ 7,794.00</u>
	0731 On-Line Credit Card Fees	7610 Food Service - Departments	<u>\$ 7,794.00</u>
	<i>Explanation: To appropriate revenue for On-Line Credit Card Fees based on actual collections.</i>		
	3510 Sodexo Exclusions		\$ 7,794.00
3496	<u>Soft Drink Commissions</u>		<u>\$ 1,674.61</u>
	0997 Reserve - Projects	9890 Reserves	<u>\$ 1,674.61</u>
	<i>Explanation: To appropriate revenue for Soft Drink Commissions based on actual collections.</i>		
	5044 Soft Drink Commissions		\$ 1,674.61
3497	<u>Refund - Prior Year Expenditures</u>		<u>\$ 7,669.50</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	<u>\$ 7,669.50</u>
	<i>Explanation: To appropriate refund of a prior year expenditure based on actual collections.</i>		
	.... Discretionary		\$ 7,669.50
<b>II. Amendments Between Appropriations &amp; Reserves</b>			
	.... <u>Discretionary</u>		
	0102 Salary - Other Compensation	7600 Food Service (Schools)	\$ 190.83
	0117 Workshops	7600 Food Service (Schools)	78.00
	0130 Salary - Overtime	7600 Food Service (Schools)	682.66
	0210 Florida Retirement System	7600 Food Service (Schools)	60.70
	0220 Social Security	7600 Food Service (Schools)	72.78
	0330 In County Travel	7600 Food Service (Schools)	754.51
	0371 Telephone	7600 Food Service (Schools)	90.50
	0510 Supplies	7600 Food Service (Schools)	39.32
	0682 Heating/Cooling/Air Conditioning	7600 Food Service (Schools)	262.64
	0102 Salary - Other Compensation	7610 Food Service - Departments	1,324.28
	0210 Florida Retirement System	7610 Food Service - Departments	92.04
	0220 Social Security	7610 Food Service - Departments	101.31

**Explanation of Budget Amendment as Follows:  
Part IV - School Food Service Fund  
Amendment Number 8  
Board Meeting May 27, 2014**

Account	Object	Function	Increase (Decrease)
	0330 In County Travel	7610 Food Service - Departments	13.80
	0371 Telephone	7610 Food Service - Departments	(90.50)
	0375 Cellular Telephone	7610 Food Service - Departments	262.64
	0510 Supplies	7610 Food Service - Departments	(39.32)
	0642 Equipment (Under \$1,000)	7610 Food Service - Departments	211.94
	0693 Software Subscriptions	7610 Food Service - Departments	500.00
	0990 Fund Balance - Unappropriated	9890 Reserves	(126,331.46)
			<u>\$ (121,723.33)</u>

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

3510 Sodexo Exclusions \$ 121,723.33

3510 Sodexo Exclusions

0350 Repair and Maintenance	7600 Food Service (Schools)	\$ 10,337.77
0510 Supplies	7600 Food Service (Schools)	39.28
0641 Equipment (Over \$1,000)	7600 Food Service (Schools)	92,739.40
0684 Replacement Roofing & Systems	7600 Food Service (Schools)	32.50
0331 Out of County Travel	7610 Food Service - Departments	728.64
0350 Repair and Maintenance	7610 Food Service - Departments	500.00
0354 Maintenance Vehicle Repair	7610 Food Service - Departments	246.54
0641 Equipment (Over \$1,000)	7610 Food Service - Departments	17,099.20
		<u>\$ 121,723.33</u>

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

.... Discretionary \$ (121,723.33)

7502 Catering

0310 Professional & Technical Service	7610 Food Service - Departments	\$ 129.33
0510 Supplies	7610 Food Service - Departments	(129.33)
		<u>\$ -</u>

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

**ADOPTED BY SCHOOL BOARD:**

**MAY 27, 2014**