



Agenda Item Details

Meeting	Jun 23, 2014 - Regular Meeting
Category	7. Consent Agenda
Subject	7.4 Budget Amendment #9 - 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	358,404.65
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #9 - Fiscal Year 2013-2014

Public Content

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

These amendments properly reflect the estimated revenue and appropriations. The amendments show the estimated revenue and appropriations for each fund and provide a description of the amendments.
Required by S.B.E. rule 6A-1.006.

New Revenue Appropriated During the Month of May 2014:

General Fund	\$ 261,698.83
Debt Service Funds	0.14
Capital Projects Funds	35,995.54
Other Special Revenue Funds - Federal	45,729.08
Other Special Revenue Funds - Food Service	<u>14,981.06</u>
Total - All Funds	<u>\$ 358,404.65</u>

 [!B-A 9 - May 2014.pdf \(1,167 KB\)](#)

Administrative Content

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

Motion & Voting

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

Motion by Cathy Thigpen, second by Melissa Thrush.

Final Resolution: Motion Carries

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



School District of Okaloosa County

BUDGET AMENDMENT #9

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 4/30/2014	INCREASE	DECREASE	BUDGET AS OF 5/31/2014	
3121	PL 81-874, FEDERAL IMPACT, CURRENT OPERATIONS	\$ 2,595,459.00	\$ 2,595,459.00	\$ -	\$ -	\$ 2,595,459.00
3122	PL 81-874 FEDERAL IMPACT, HANDICAP	100,000.00	100,000.00	-	-	100,000.00
3191	ROTC	280,000.00	280,000.00	-	-	280,000.00
3192	DOD SECTION 386 PL 102-484	675,000.00	675,000.00	-	-	675,000.00
3193	DOD SECTION 363 PL 106-398	-	-	-	-	-
3199	MISCELLANEOUS FEDERAL DIRECT	95.00	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	45,738.11	5,931.16	-	51,669.27
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	53,678.23	11,695.24	-	65,373.47
3426	COURSE FEES - CHOICE HS & TECH. CNTR.	310,000.00	498,884.42	45,787.70	-	544,672.12
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	7,437.00	7,050.00	-	14,487.00
3445	TESTS & BOOKS - CHOICE HS & TECH. CNTR.	24.00	386.80	-	-	386.80
3448	DONATIONS	5,682.70	300,893.07	32,300.05	-	333,193.12
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	380,507.82	8,142.83	-	388,650.65
3466	PURCHASED OTHER POSITIONS - EXTERNAL	73,276.94	92,146.84	1,360.80	-	93,507.64
3467	PURCHASED - SCHOOLS - OTHER	2,024.38	16,447.66	4,315.00	-	20,762.66
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	2,395.00	-	19,395.00
3488	FINGERPRINT PROGRAM	25,000.00	60,674.00	1,096.25	-	61,770.25
3489	CERTIFICATE FEES	31,100.00	35,610.00	8,625.00	-	44,235.00

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 4/30/2014	INCREASE	DECREASE	BUDGET AS OF 5/31/2014	
3490 MISCELLANEOUS REVENUE	2,608.14	133,349.26	20,232.98	-	153,582.24	
3491 E-RATE REFUNDS	38,677.81	38,677.81	106,202.48	-	144,880.29	
3492 TRANSPORTATION - SCHOOL ACTIVITIES	350,000.00	350,000.00	-	-	350,000.00	
3493 SALE OF JUNK	1,544.85	2,838.40	453.75	-	3,292.15	
3494 FEDERAL INDIRECT COST REIMBURSEMENT	300,000.00	300,000.00	-	-	300,000.00	
3495 TRANSPORTATION - REPAIRS DEPT./OTHER	7,102.92	49,365.61	1,695.24	-	51,060.85	
3497 REFUND - PRIOR YEAR EXPENDITURES	3,630.35	66,026.56	-	3,953.12	62,073.44	
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	-	8,485.75	-	-	8,485.75	
3746 HEALTH REIMBURSEMENT ARRANGEMENT	2,603.17	60,409.11	8,432.47	-	68,841.58	
3901 RESERVE FOR ENCUMBRANCE	1,080,419.21	1,080,419.21	-	-	1,080,419.21	
3902 RESERVE FOR INVENTORY	113,258.08	113,258.08	-	-	113,258.08	
3903 RESERVE - CARRYOVER SCHOOL BUDGETS	7,146,679.60	7,146,679.60	-	-	7,146,679.60	
3904 RESERVE - CATEGORICAL PROJECT CARRYOVER	11,859,132.06	11,859,132.06	-	-	11,859,132.06	
3905 RESERVE - NON-CATEGORICAL PROJECT CARRYOVER	22,138,527.98	22,138,527.98	-	-	22,138,527.98	
3907 RESERVE - RETIREMENT	512,323.58	512,323.58	-	-	512,323.58	
3910 RESERVE - CLAIMS LIABILITY	3,835,000.00	3,835,000.00	-	-	3,835,000.00	
3911 RESERVE - FTE	3,814,376.40	3,814,376.40	-	-	3,814,376.40	
3913 RESERVE - CONTINGENCY	2,567,000.00	2,567,000.00	-	-	2,567,000.00	
3925 FUND BALANCE - UNDESIGNATED	11,656,889.37	11,656,889.37	-	-	11,656,889.37	
TOTAL - GENERAL FUND	\$ 288,428,943.75	\$ 290,839,714.81	\$ 265,715.95	\$ 4,017.12	\$ 291,101,413.64	

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 4/30/2014	INCREASE	DECREASE	BUDGET AS OF 5/31/2014
5100 BASIC EDUCATION (K-12)	\$ 132,902,972.01	\$ 139,925,146.76	\$ 399,168.78	\$ -	\$ 140,324,315.54
5101 CHARTER SCHOOL FEDERAL IMPACT	-	92,566.00	-	-	92,566.00
5102 NORTHWEST FLORIDA BALLET FACILITY	-	-	-	-	-
5103 BASIC INSTRUCTION	-	-	-	-	-
5200 EXCEPTIONAL CHILD	15,915,929.48	16,912,052.60	-	36,303.45	16,875,749.15
5300 VOCATIONAL AND TECHNICAL EDUCATION	4,792,305.72	5,074,924.50	-	81,914.28	4,993,010.22
5400 ADULT GENERAL EDUCATION	6,899.94	6,899.94	-	-	6,899.94
5500 PREKINDERGARTEN	413,646.58	476,769.30	-	1,750.00	475,019.30
5900 OTHER INSTRUCTION	1,310,453.42	1,904,864.97	41,521.33	-	1,946,386.30
6100 PUPIL PERSONNEL SERVICES	1,719,611.61	2,147,805.11	15,973.65	-	2,163,778.76
6110 ATTENDANCE AND SOCIAL WORK	323,195.20	346,840.59	-	-	346,840.59
6120 GUIDANCE SERVICES	2,746,982.64	2,825,764.73	0.02	-	2,825,764.75
6130 HEALTH SERVICES	1,369,695.01	1,016,726.99	12,988.47	-	1,029,715.46
6140 PSYCHOLOGICAL SERVICES	840,528.89	889,220.41	-	16.26	889,204.15
6141 TESTING	100,977.00	106,767.08	-	-	106,767.08
6150 PARENTAL INVOLVEMENT	900.00	700.00	116.71	-	816.71
6200 INSTRUCTIONAL MEDIA SERVICE	1,284,179.48	1,379,339.98	-	3,314.99	1,376,024.99
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	7,430,901.16	7,555,816.92	-	510,033.74	7,045,783.18
6303 STAFF DEVELOPMENT - CURRICULUM	-	-	-	-	-
6400 INSTR STAFF TRAINING SERVICES	941,419.46	934,941.84	2,885.26	-	937,827.10
6500 INSTRUCTIONAL RELATED TECHNOLOGY	847,552.73	806,648.15	350.85	-	806,999.00
7100 SCHOOL BOARD	3,626,739.59	3,712,640.16	-	-	3,712,640.16
7200 GENERAL ADMINISTRATION (SUPT)	414,461.70	449,535.35	948.62	-	450,483.97
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	15,395,869.18	16,804,714.04	-	17,959.77	16,786,754.27
7400 FACILITIES ACQUISITION & CONSTRUCTION	456,968.74	509,701.01	9,540.16	-	519,241.17
7500 FISCAL SERVICES (FINANCE DEPT)	2,011,930.61	2,272,539.23	-	3,953.15	2,268,586.08
7600 FOOD SERVICE (SCHOOLS)	-	39,461.16	-	83.46	39,377.70
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	5,390,905.42	64,334.51	-	5,455,239.93
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	619,588.68	258.25	-	619,846.93
7801 TRANSPORTATION - NORTH	4,794,369.49	4,984,754.35	2,267.74	-	4,987,022.09
7802 TRANSPORTATION - CENTRAL	2,523,647.36	2,664,176.92	1,126.42	-	2,665,303.34
7803 TRANSPORTATION - SOUTH	3,841,835.13	4,050,465.10	-	8,826.08	4,041,639.02
7900 OPERATION OF PLANT	16,475,970.69	17,077,824.09	92,727.04	-	17,170,551.13
8100 MAINTENANCE ADMINISTRATION	1,162,238.97	1,257,231.28	-	-	1,257,231.28
8120 BUILDING AND GROUND MAINTENANCE	6,308,305.39	7,538,166.04	516,798.59	-	8,054,964.63
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	2,785,960.02	3,024,270.61	-	-	3,024,270.61
9100 COMMUNITY SERVICE	1,905,263.81	2,020,420.42	9,546.50	-	2,029,966.92
9700 TRANSFER FUNDS	-	142,524.53	26,621.05	-	169,145.58
9890 RESERVES	47,442,124.21	34,932,554.59	-	271,319.94	34,661,234.65
TOTAL - GENERAL FUND	\$ 288,428,943.75	\$ 290,839,714.81	\$ 1,197,173.95	\$ 935,475.12	\$ 291,101,413.64

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 9
Board Meeting June 23, 2014

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3379	<u>Fuel Tax Refund</u>		<u>\$ 5,931.16</u>
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	<u>\$ 5,931.16</u>
<i>Explanation: To appropriate revenue for Fuel Tax Refund based on actual collections.</i>			
	2192 Paving Countywide	\$ 5,931.16	
3425	<u>Rent/Use Of Facility</u>		<u>\$ 11,695.24</u>
	0430 Electricity	7900 Operation of Plant	\$ 450.00
	0987 Reserve Schools/Departments	9890 Reserves	11,245.24
			<u>\$ 11,695.24</u>
<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>			
	.... Discretionary	\$ 11,245.24	0011 Utilities/Custodial - Other District Facilities \$ 450.00
3426	<u>Course Fees - CHOICE HS & Technical Center</u>		<u>\$ 45,787.70</u>
	0510 Supplies	5900 Other Instruction	\$ 1,832.00
	0691 Software (Over \$1,000)	5900 Other Instruction	2,289.00
	0790 Miscellaneous Expense	5900 Other Instruction	4,579.00
	0990 Fund Balance - Unappropriated	9890 Reserves	37,087.70
			<u>\$ 45,787.70</u>
<i>Explanation: To appropriate revenue for course fees at CHOICE HS & Technical Center based on actual collections.</i>			
	.... Discretionary	\$ 37,087.70	2015 Adult Student Fees \$ 1,832.00
	2039 Career Education Equipment & Supplies	\$ 2,289.00	3005 Financial Aid Trust Fund \$ 4,579.00
3434	<u>Community Education Enrichment Program</u>		<u>\$ 7,050.00</u>
	0750 Other Personnel Services	9100 Community Service	<u>\$ 7,050.00</u>
<i>Explanation: To appropriate revenue for Community Education Enrichment Program based on actual collections.</i>			
	2166 Adult Enrichment	\$ 7,050.00	
3448	<u>Donations</u>		<u>\$ 32,300.05</u>
	0510 Supplies	7200 General Administration	\$ 920.00
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	3,609.00
	0510 Supplies	7730 Staff Services	1,150.00
	0930 Transfer to Capital Improvement Fund	9700 Transfer Funds	26,621.05
			<u>\$ 32,300.05</u>
<i>Explanation: To appropriate donations for Ruckel Middle School Tennis Court Phase II (\$26,621.05), retirement celebration (\$920.00), Fit Feet Award (\$1,150.00), and softball field scoreboard (\$3,609.00) based on actual collections.</i>			
	.... Discretionary	\$ 26,621.05	2042 BAO Social Fund \$ 920.00
	3013 Donations - Fit Feet Awards	\$ 1,150.00	8001 Purchased - Schools - Other \$ 3,609.00
3462	<u>Purchased Custodial Services</u>		<u>\$ (64.00)</u>
	0102 Salary - Other Compensation	7900 Operation of Plant	\$ (55.85)
	0210 Florida Retirement System	7900 Operation of Plant	(3.88)
	0220 Social Security	7900 Operation of Plant	(4.27)
			<u>\$ (64.00)</u>
<i>Explanation: To appropriate refund of funds received from schools or outside organizations to pay for custodial services.</i>			
	2011 Custodial Services	\$ (64.00)	

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 9
Board Meeting June 23, 2014

Account	Object	Function	Increase (Decrease)
3465	<u>Purchased Positions - Other</u>		<u>\$ 8,142.83</u>
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 3,767.90
	0131 Salary - Instructional	5100 Basic Education (K-12)	1,941.80
	0210 Florida Retirement System	5100 Basic Education (K-12)	411.27
	0220 Social Security	5100 Basic Education (K-12)	448.26
	0234 Group Insurance - Other	5100 Basic Education (K-12)	5.28
	0750 Other Personnel Services	5100 Basic Education (K-12)	1,568.32
			<u>\$ 8,142.83</u>
	<i>Explanation: To appropriate funds received from schools to purchase positions and/or pay for other compensation based on actual collections.</i>		
	2051 Purchased - Other Positions	\$ 8,142.83	
3466	<u>Purchased Other Positions - External</u>		<u>\$ 1,360.80</u>
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 872.60
	0210 Florida Retirement System	5100 Basic Education (K-12)	60.65
	0220 Social Security	5100 Basic Education (K-12)	66.75
	0220 Social Security	5200 Exceptional Child	5.16
	0750 Other Personnel Services	5200 Exceptional Child	355.64
			<u>\$ 1,360.80</u>
	<i>Explanation: To appropriate substitute reimbursement (\$360.80) and student teacher stipends (\$1,000.00) from outside sources based on actual collections.</i>		
	7020 Purchased Positions - External	\$ 1,360.80	
3467	<u>Purchased - Schools - Other</u>		<u>\$ 4,315.00</u>
	0310 Professional & Technical Service	6130 Health Services	<u>\$ 4,315.00</u>
	<i>Explanation: To appropriate funds received from schools to pay nurse health services buy-up option based on actual collections.</i>		
	2050 Purchased School Nurses	\$ 4,315.00	
3487	<u>Certificate Fees - Substitutes</u>		<u>\$ 2,395.00</u>
	0730 Dues and Fees	7730 Staff Services	<u>\$ 2,395.00</u>
	<i>Explanation: To appropriate revenue for Certification Fees - Substitutes based on actual collections.</i>		
	2088 Certification	\$ 2,395.00	
3488	<u>Fingerprint Program</u>		<u>\$ 1,096.25</u>
	0730 Dues and Fees	7730 Staff Services	<u>\$ 1,096.25</u>
	<i>Explanation: To appropriate revenue for Fingerprint Program based on actual collections.</i>		
	6006 Fingerprinting - Fees	\$ 1,096.25	
3489	<u>Certificate Fees</u>		<u>\$ 8,625.00</u>
	0730 Dues and Fees	7730 Staff Services	<u>\$ 8,625.00</u>
	<i>Explanation: To appropriate revenue for Certificate Fees - Teachers based on actual collections.</i>		
	2088 Certification	\$ 8,625.00	

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 9
Board Meeting June 23, 2014

Account	Object	Function	Increase (Decrease)
3490	<u>Miscellaneous Revenue</u>		<u>\$ 20,232.98</u>
	0510 Supplies	5100 Basic Education (K-12)	\$ 2,465.00
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	15,000.00
	0510 Supplies	7200 General Administration	28.62
	0510 Supplies	7730 Staff Services	80.00
	0510 Supplies	7803 Transportation - South	11.17
	0990 Fund Balance - Unappropriated	9890 Reserves	2,648.19
			<u>\$ 20,232.98</u>
<i>Explanation: To appropriate revenue for dealer's tax credit allowance (\$1,812.19), record requests from the State of Florida (\$836.00), vending commission (\$39.79), Niceville HS technology campaign (\$15,000.00), Foundation STEM mini grants (\$2,465.00), and worthless check fees (\$80.00) based on actual collections.</i>			
....	Discretionary	\$ 2,648.19	2042 BAO Social Fund \$ 28.62
2067	Niceville HS Technology Campaign	\$ 15,000.00	3033 Vending Commission - Transportation - South \$ 11.17
4024	Foundation STEM Mini Grants	\$ 2,465.00	4027 E.R. - Retirement Lunch \$ 80.00
3491	<u>E-Rate Refunds</u>		<u>\$ 106,202.48</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 106,202.48
<i>Explanation: To appropriate revenue for e-rate refunds based on actual collections.</i>			
....	Discretionary	\$ 106,202.48	
3493	<u>Sale of Junk</u>		<u>\$ 453.75</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 453.75
<i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i>			
....	Discretionary	\$ 453.75	
3495	<u>Transportation - Repairs Dept./Other</u>		<u>\$ 1,695.24</u>
	0550 Repair Parts	7801 Transportation - North	\$ 877.74
	0550 Repair Parts	7802 Transportation - Central	817.50
			<u>\$ 1,695.24</u>
<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>			
....	Discretionary	\$ 1,695.24	
3497	<u>Refund - Prior Year Expenditures</u>		<u>\$ (3,953.12)</u>
	0691 Software (Over \$1,000)	7500 Fiscal Services	\$ (3,953.15)
	0990 Fund Balance - Unappropriated	9890 Reserves	0.03
			<u>\$ (3,953.12)</u>
<i>Explanation: To appropriate adjustment to Visa rebate (-\$3,953.15) and refund of a prior year expenditure based on actual collections.</i>			
....	Discretionary	\$ 0.03	9015 Fixed Charges \$ (3,953.15)
3746	<u>Health Reimbursement Arrangement</u>		<u>\$ 8,432.47</u>
	0310 Professional & Technical Service	7730 Staff Services	\$ 8,432.47
<i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.</i>			
5006	Health Reimbursement Arrangement	\$ 8,432.47	

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Amendment Number 9
 Board Meeting June 23, 2014

Account	Object	Function	Increase (Decrease)
II. Amendments Between Appropriations & Reserves			
.... <u>Discretionary</u>			
		5100 Basic Education (K-12)	\$ 170,205.33
		5200 Exceptional Child	24,774.71
		5300 Vocational	(85,608.45)
		5500 Prekindergarten	250.00
		6100 Pupil Personnel Services	(621.35)
		6130 Health Services	4,335.18
		6150 Parental Involvement	116.71
		6200 Instructional Media Services	(4,216.17)
		6300 Instruction & Curriculum	(1,283.03)
		6400 Instructional Staff Training Services	1,985.26
		6500 Instruction Related Technology	350.85
		7300 School Admin - Principal Office	5,208.68
		7801 Transportation - North	(800.00)
		7802 Transportation - Central	311.75
		7803 Transportation - South	6,162.75
		7900 Operation of Plant	85,067.12
		8120 Building and Ground Maintenance	8,992.85
		9890 Reserves	(52,708.93)
			<u>\$ 162,523.26</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, average salaries adjusted to actual (Project 2095), adjustment of projected school excess Discretionary funds (Project 4099), appropriation of HRA debit card fees (Project 5006), and partial reimbursement of health services buy-up option due to revenue received from school internal funds (Project 6004).

2095 Salary Resynching	\$ 16,930.15	5006 Health Reimbursement Arrangement	2,687.00
4099 Discretionary Set-Aside - Schools	(177,825.41)	6004 Nursing Contract - Schools	(4,315.00)
		Total	\$ (162,523.26)

0132 VPK - Year Long Program

0350 Repair and Maintenance	5500 Prekindergarten	\$ 2,930.00
0398 Field Trips	5500 Prekindergarten	(2,000.00)
0642 Equipment (Under \$1,000)	5500 Prekindergarten	(2,930.00)
0398 Field Trips	7801 Transportation - North	2,000.00
		<u>\$ -</u>

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

1004 AICE - Set-Aside

0392 Shipping Charges	5100 Basic Education (K-12)	\$ 554.73
0510 Supplies	5100 Basic Education (K-12)	(554.73)
		<u>\$ -</u>

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

1084 Medicaid Reimbursement

0231 Group Insurance - Health	5200 Exceptional Child	\$ 278.16
0232 Group Insurance - Life	5200 Exceptional Child	1.76
0233 Group Insurance - Dental	5200 Exceptional Child	11.00
0997 Reserve - Projects	9890 Reserves	(290.92)
		<u>\$ -</u>

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

2002 Lottery - School Advisory Council

0220 Social Security	5100 Basic Education (K-12)	\$ 2.30
0510 Supplies	5100 Basic Education (K-12)	300.00
0750 Other Personnel Services	5100 Basic Education (K-12)	(2.30)
0331 Out of County Travel	6400 Instructional Staff Training Services	(300.00)
		<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 9
Board Meeting June 23, 2014

Account	Object	Function	Increase (Decrease)
2011 Custodial Services			
	0100 Salary - Non-Instructional	7900 Operation of Plant	\$ (1,342.50)
	0130 Salary - Overtime	7900 Operation of Plant	233.65
	0210 Florida Retirement System	7900 Operation of Plant	2,444.24
	0220 Social Security	7900 Operation of Plant	17.87
	0231 Group Insurance - Health	7900 Operation of Plant	(2,428.00)
	0510 Supplies	7900 Operation of Plant	(267.76)
	0750 Other Personnel Services	7900 Operation of Plant	1,342.50
			<u>\$ -</u>

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

2031 District Transfers			
	0111 Salary - Administrative Manager	6100 Pupil Personnel Services	\$ 13,117.00
	0210 Florida Retirement System	6100 Pupil Personnel Services	912.00
	0220 Social Security	6100 Pupil Personnel Services	1,003.00
	0231 Group Insurance - Health	6100 Pupil Personnel Services	1,502.00
	0232 Group Insurance - Life	6100 Pupil Personnel Services	5.00
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	56.00
	0111 Salary - Administrative Manager	7300 School Admin - Principal Office	(4,699.00)
	0210 Florida Retirement System	7300 School Admin - Principal Office	(326.49)
	0220 Social Security	7300 School Admin - Principal Office	(414.12)
	0231 Group Insurance - Health	7300 School Admin - Principal Office	4,533.90
	0232 Group Insurance - Life	7300 School Admin - Principal Office	(0.50)
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	142.52
	0997 Reserve - Projects	9890 Reserves	(15,831.31)
			<u>\$ -</u>

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

2039 Career Education Equipment & Supplies			
	0330 In County Travel	5300 Vocational	\$ 591.32
	0510 Supplies	5300 Vocational	7,712.29
	0520 Textbooks	5300 Vocational	(3,000.00)
	0642 Equipment (Under \$1,000)	5300 Vocational	(5,303.61)
			<u>\$ -</u>

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

2051 Purchased - Other Positions			
	0232 Group Insurance - Life	5100 Basic Education (K-12)	\$ (1.44)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	1.44
			<u>\$ -</u>

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

2088 Certification			
	0370 Postage	7730 Staff Services	\$ 500.00
	0390 Other Purchased Service	7730 Staff Services	1,000.00
	0693 Software Subscriptions	7730 Staff Services	10,546.00
	0730 Dues and Fees	7730 Staff Services	(12,046.00)
			<u>\$ -</u>

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

2095 Salary Resynching			
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (29.56)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(2.06)
	0220 Social Security	5100 Basic Education (K-12)	(2.26)
	0997 Reserve - Projects	9890 Reserves	16,930.15
			<u>\$ 16,896.27</u>

Explanation: Average salaries adjusted to actual by transferring to/(from) the following project(s):

....	Discretionary	\$ (16,930.15)	7020 Purchased Positions - External	\$ 33.88
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Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 9
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Account	Object	Function	Increase (Decrease)
2099 Stadium Facilities			
	0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	\$ 143.83
	0510 Supplies	8120 Building and Ground Maintenance	(199.48)
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	55.65
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2120 CSR - 7th Period Allocation			
	0510 Supplies	5100 Basic Education (K-12)	\$ 1,634.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	(1,634.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2154 Advanced Placement			
	0750 Other Personnel Services	5100 Basic Education (K-12)	\$ 717.73
	0997 Reserve - Projects	9890 Reserves	(717.73)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2168 Child Care - Riverside Elementary School			
	0398 Field Trips	7801 Transportation - North	\$ 103.00
	0130 Salary - Overtime	9100 Community Service	431.25
	0210 Florida Retirement System	9100 Community Service	29.97
	0220 Social Security	9100 Community Service	32.99
	0510 Supplies	9100 Community Service	(107.00)
	0642 Equipment (Under \$1,000)	9100 Community Service	679.00
	0730 Dues and Fees	9100 Community Service	4.00
	0997 Reserve - Projects	9890 Reserves	(1,173.21)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2170 Child Care - Northwood Elementary School			
	0750 Other Personnel Services	9100 Community Service	\$ 1,500.00
	0997 Reserve - Projects	9890 Reserves	(1,500.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2174 Child Care - Plew Elementary School			
	0220 Social Security	5100 Basic Education (K-12)	\$ 0.29
	0750 Other Personnel Services	5100 Basic Education (K-12)	20.00
	0130 Salary - Overtime	9100 Community Service	336.91
	0210 Florida Retirement System	9100 Community Service	23.42
	0220 Social Security	9100 Community Service	27.13
	0310 Professional & Technical Service	9100 Community Service	1,400.00
	0510 Supplies	9100 Community Service	(1,901.75)
	0750 Other Personnel Services	9100 Community Service	94.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2175 Child Care - Bluewater Elementary School			
	0100 Salary - Non-Instructional	9100 Community Service	\$ (8,875.00)
	0130 Salary - Overtime	9100 Community Service	602.59
	0210 Florida Retirement System	9100 Community Service	(568.12)
	0220 Social Security	9100 Community Service	(632.90)
	0231 Group Insurance - Health	9100 Community Service	(2,583.00)
	0232 Group Insurance - Life	9100 Community Service	(11.00)
	0233 Group Insurance - Dental	9100 Community Service	(82.00)
	0510 Supplies	9100 Community Service	11,399.43
	0750 Other Personnel Services	9100 Community Service	750.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
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Account	Object	Function	Increase (Decrease)
2176 Child Care - Edge Elementary School			
	0310 Professional & Technical Service	9100 Community Service	\$ 2,391.50
	0510 Supplies	9100 Community Service	(2,391.50)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2179 Child Care - Antioch Elementary School			
	0100 Salary - Non-Instructional	9100 Community Service	\$ (1,002.44)
	0130 Salary - Overtime	9100 Community Service	137.99
	0210 Florida Retirement System	9100 Community Service	(59.95)
	0220 Social Security	9100 Community Service	(66.20)
	0232 Group Insurance - Life	9100 Community Service	(2.28)
	0510 Supplies	9100 Community Service	992.88
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2181 Child Care - Bob Sikes Elementary School			
	0371 Telephone	7900 Operation of Plant	\$ 17.53
	0130 Salary - Overtime	9100 Community Service	314.65
	0210 Florida Retirement System	9100 Community Service	21.87
	0220 Social Security	9100 Community Service	24.07
	0398 Field Trips	9100 Community Service	(360.59)
	0510 Supplies	9100 Community Service	(131.52)
	0644 Computer Hardware (Under \$1,000)	9100 Community Service	63.99
	0730 Dues and Fees	9100 Community Service	50.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2909 School Maintenance			
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (14,315.36)
	0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	(779.96)
	0370 Postage	8120 Building and Ground Maintenance	(507.48)
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	(1,937.97)
	0510 Supplies	8120 Building and Ground Maintenance	33,778.38
	0642 Equipment (Under \$1,000)	8120 Building and Ground Maintenance	(3.50)
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	(125.73)
	0682 Heating/Cooling/Air Conditioning	8120 Building and Ground Maintenance	302.60
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	(9,891.15)
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	(6,519.83)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3001 ESE Guarantee - Gifted			
	0510 Supplies	5100 Basic Education (K-12)	\$ (569.83)
	0510 Supplies	5200 Exceptional Child	543.83
	0398 Field Trips	7801 Transportation - North	87.00
	0997 Reserve - Projects	9890 Reserves	(61.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3057 Innovative Program - Academic Team			
	0210 Florida Retirement System	5100 Basic Education (K-12)	\$ 4.24
	0220 Social Security	5100 Basic Education (K-12)	(10.86)
	0510 Supplies	5100 Basic Education (K-12)	6.62
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 9
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Account	Object	Function	Increase (Decrease)
3058	<u>Innovative Program - Science Fair</u>		
	0220 Social Security	5100 Basic Education (K-12)	\$ 2.56
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	(179.31)
	0370 Postage	5100 Basic Education (K-12)	700.00
	0730 Dues and Fees	5100 Basic Education (K-12)	(700.00)
	0750 Other Personnel Services	5100 Basic Education (K-12)	176.75
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3072	<u>Wellness</u>		
	0310 Professional & Technical Service	7730 Staff Services	\$ (2,540.00)
	0510 Supplies	7730 Staff Services	2,540.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3105	<u>Instructional Materials - Textbooks</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (6,298.81)
	0520 Textbooks	5100 Basic Education (K-12)	130,821.95
	0530 Periodicals	5100 Basic Education (K-12)	476.86
	0510 Supplies	5300 Vocational	(5,000.00)
	0693 Software Subscriptions	5300 Vocational	5,000.00
	0997 Reserve - Projects	9890 Reserves	(125,000.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3106	<u>Instructional Materials - Media</u>		
	0510 Supplies	6200 Instructional Media Services	\$ 382.84
	0530 Periodicals	6200 Instructional Media Services	170.87
	0610 Library Books	6200 Instructional Media Services	(3,410.88)
	0622 Audio Visual (Under \$1,000)	6200 Instructional Media Services	399.54
	0643 Computer Hardware (Over \$1,000)	6200 Instructional Media Services	1,011.50
	0693 Software Subscriptions	6200 Instructional Media Services	1,446.13
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3107	<u>Safe Schools</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (406.00)
	0997 Reserve - Projects	9890 Reserves	406.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3109	<u>Instructional Materials - Science</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (670.09)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	357.97
	0610 Library Books	6200 Instructional Media Services	312.12
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3151	<u>SAI - ESE Extended School Year</u>		
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ 8,091.00
	0132 Salary - Hourly Teachers	5200 Exceptional Child	(25,261.00)
	0210 Florida Retirement System	5200 Exceptional Child	(1,182.00)
	0220 Social Security	5200 Exceptional Child	(1,344.00)
	0310 Professional & Technical Service	5200 Exceptional Child	(20,105.00)
	0510 Supplies	5200 Exceptional Child	(25,822.00)
	0750 Other Personnel Services	5200 Exceptional Child	(2,000.00)
	0310 Professional & Technical Service	6130 Health Services	8,674.60
	0398 Field Trips	7803 Transportation - South	(15,000.00)
	0997 Reserve - Projects	9890 Reserves	73,948.40
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
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Account	Object	Function	Increase (Decrease)
3160 Lottery - School Recognition			
	0510 Supplies	5100 Basic Education (K-12)	\$ (156.87)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	156.87
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3161 SAI - Supplemental Academic Instruction			
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 5,521.73
	0131 Salary - Instructional	5100 Basic Education (K-12)	(5,521.73)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(19.84)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	19.84
	0107 Salary - Extended Substitute	5200 Exceptional Child	2,783.17
	0131 Salary - Instructional	5200 Exceptional Child	(2,783.17)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4002 Lottery - School Advisory Council			
	0510 Supplies	5100 Basic Education (K-12)	\$ (2,100.00)
	0684 Replacement Roofing & Systems	7900 Operation of Plant	2,100.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4003 Driver Ed. Safety Program			
	0510 Supplies	5100 Basic Education (K-12)	\$ 357.64
	0520 Textbooks	5100 Basic Education (K-12)	(357.64)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	0.04
	0643 Computer Hardware (Over \$1,000)	5100 Basic Education (K-12)	(0.04)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4011 Insurance Claims - Equipment			
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ 2,013.00</u>
<i>Explanation: Appropriate insurance claims by transferring to/(from) the following project(s):</i>			
	9015 Fixed Charges	\$ (2,013.00)	
4012 Insurance Claims - Building & Fixed Equipment			
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ 6,295.00</u>
<i>Explanation: Appropriate insurance claims by transferring to/(from) the following project(s):</i>			
	9015 Fixed Charges	\$ (6,295.00)	
4013 Insurance Claims - Other			
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ 11,631.02</u>
<i>Explanation: Appropriate insurance claims by transferring to/(from) the following project(s):</i>			
	9015 Fixed Charges	\$ (11,631.02)	
4016 SM - Administrative			
	0643 Computer Hardware (Over \$1,000)	6500 Instruction Related Technology	\$ (300.00)
	0644 Computer Hardware (Under \$1,000)	6500 Instruction Related Technology	300.00
	0310 Professional & Technical Service	8200 Administrative Technology Services	(61,755.24)
	0550 Repair Parts	8200 Administrative Technology Services	61,755.24
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
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Account	Object	Function	Increase (Decrease)
4017 <u>SM - School Purchased Services</u>			
	0357 Support Managed Computers	5100 Basic Education (K-12)	\$ (1,096.74)
	0510 Supplies	5100 Basic Education (K-12)	1,096.74
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4024 <u>Foundation STEMM Mini Grants</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (1,869.47)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	1,364.47
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	399.00
	0693 Software Subscriptions	5100 Basic Education (K-12)	106.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4033 <u>Flood Event - 2014</u>			
	0102 Salary - Other Compensation	7900 Operation of Plant	\$ 1,909.30
	0210 Florida Retirement System	7900 Operation of Plant	141.26
	0220 Social Security	7900 Operation of Plant	143.70
	0102 Salary - Other Compensation	8120 Building and Ground Maintenance	8,331.38
	0210 Florida Retirement System	8120 Building and Ground Maintenance	647.03
	0220 Social Security	8120 Building and Ground Maintenance	603.49
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	2,536.80
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	46,840.38
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	186,057.60
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	31,647.06
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	21,142.00
			<u>\$ 300,000.00</u>
<i>Explanation: Appropriate Flood Event - 2014 by transferring to/(from) the following project(s):</i>			
	9015 Fixed Charges	\$ (300,000.00)	
4034 <u>Flood - Edwins - P5/TO4 & TO6</u>			
	0631 Architectural Design/Engineering	8120 Building and Ground Maintenance	\$ 75,000.00
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	70,000.00
			<u>\$ 145,000.00</u>
<i>Explanation: Appropriate Flood - Edwins - P5/TO4 & TO6 by transferring to/(from) the following project(s):</i>			
	9015 Fixed Charges	\$ (145,000.00)	
4035 <u>Flood - Florosa - P5/TO3 & TO5</u>			
	0631 Architectural Design/Engineering	8120 Building and Ground Maintenance	\$ 25,000.00
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	40,000.00
			<u>\$ 65,000.00</u>
<i>Explanation: Appropriate Flood - Florosa - P5/TO3 & TO5 by transferring to/(from) the following project(s):</i>			
	9015 Fixed Charges	\$ (65,000.00)	
4099 <u>Discretionary Set-Aside - Schools</u>			
	0997 Reserve - Projects	9890 Reserves	<u>\$ (177,825.41)</u>
<i>Explanation: Adjust projected excess school Discretionary funds by transferring to/(from) the following project(s):</i>			
	.... Discretionary	\$ 177,825.41	
4110 <u>SAI - ESOL</u>			
	0231 Group Insurance - Health	5100 Basic Education (K-12)	\$ (24.70)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	24.70
	0510 Supplies	6300 Instruction & Curriculum	(300.00)
	0642 Equipment (Under \$1,000)	6300 Instruction & Curriculum	300.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 9
Board Meeting June 23, 2014

Account	Object	Function	Increase (Decrease)
4113	<u>Workforce Ed. Career Program Expansion</u>		
	0102 Salary - Other Compensation	5900 Other Instruction	\$ 3,003.14
	0210 Florida Retirement System	5900 Other Instruction	208.72
	0220 Social Security	5900 Other Instruction	229.74
	0750 Other Personnel Services	5900 Other Instruction	79.73
	0750 Other Personnel Services	7900 Operation of Plant	90.23
	0997 Reserve - Projects	9890 Reserves	(3,611.56)
			<u>\$ -</u>

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

4123	<u>Reading Instruction Textbook Allocation</u>		
	0997 Reserve - Projects	9890 Reserves	\$ (21,123.09)

Explanation: Close project by transferring to/(from) the following project(s):

6123 Reading Instruction \$ 21,123.09

4125	<u>Class Size Reduction</u>		
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 16,143.74
	0131 Salary - Instructional	5100 Basic Education (K-12)	31,280.26
	0210 Florida Retirement System	5100 Basic Education (K-12)	3,258.00
	0220 Social Security	5100 Basic Education (K-12)	3,628.00
	0231 Group Insurance - Health	5100 Basic Education (K-12)	6,458.00
	0232 Group Insurance - Life	5100 Basic Education (K-12)	28.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	204.00
	0231 Group Insurance - Health	5200 Exceptional Child	5,234.74
	0233 Group Insurance - Dental	5200 Exceptional Child	187.18
	0997 Reserve - Projects	9890 Reserves	(129,798.94)
			<u>\$ (63,377.02)</u>

Explanation: Appropriate additional funding to CSR - Okaloosa On-Line due to increased enrollment by transferring to/(from) the following project(s):

8106 CSR - Okaloosa On-Line \$ 63,377.02

4160	<u>Lottery - School Recognition</u>		
	0220 Social Security	5100 Basic Education (K-12)	\$ (302.44)
	0220 Social Security	5200 Exceptional Child	(72.63)
	0220 Social Security	6120 Guidance Services	0.02
	0220 Social Security	6130 Health Services	(21.31)
	0220 Social Security	6140 Psychological Services	(16.26)
	0220 Social Security	6200 Instructional Media Services	(0.25)
	0510 Supplies	6200 Instructional Media Services	4,351.22
	0610 Library Books	6200 Instructional Media Services	(3,761.91)
	0220 Social Security	6300 Instruction & Curriculum	(50.71)
	0220 Social Security	7300 School Admin - Principal Office	(3.46)
	0510 Supplies	7300 School Admin - Principal Office	(2,080.11)
	0220 Social Security	7600 Food Service (Schools)	(83.46)
	0220 Social Security	7802 Transportation - Central	(2.83)
	0220 Social Security	7900 Operation of Plant	(0.09)
	0220 Social Security	9100 Community Service	(35.89)
	0987 Reserve Schools/Departments	9890 Reserves	2,080.11
			<u>\$ -</u>

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

4162	<u>SAI - In-School Suspension Program</u>		
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (27.70)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(24.70)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	3.00
	0234 Group Insurance - Other	5100 Basic Education (K-12)	49.40
			<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 9
Board Meeting June 23, 2014

Account	Object	Function	Increase (Decrease)
5006	<u>Health Reimbursement Arrangement</u>		
	0730 Dues and Fees	7730 Staff Services	\$ 2,687.00
	<i>Explanation: Appropriate HRA debit card fees by transferring to/(from) the following project:</i>		
	.... Discretionary	\$ (2,687.00)	
5110	<u>Workforce Development</u>		
	0107 Salary - Extended Substitute	5900 Other Instruction	\$ 281.40
	0131 Salary - Instructional	5900 Other Instruction	(281.40)
	0390 Other Purchased Service	5900 Other Instruction	(700.00)
	0510 Supplies	5900 Other Instruction	30,000.00
	0641 Equipment (Over \$1,000)	5900 Other Instruction	(564.37)
	0750 Other Personnel Services	5900 Other Instruction	564.37
	0103 Salary - Supplements	7300 School Admin - Principal Office	(179.05)
	0210 Florida Retirement System	7300 School Admin - Principal Office	(12.44)
	0220 Social Security	7300 School Admin - Principal Office	(13.70)
	0510 Supplies	7300 School Admin - Principal Office	32.00
	0730 Dues and Fees	7300 School Admin - Principal Office	230.00
	0371 Telephone	7900 Operation of Plant	700.00
	0430 Electricity	7900 Operation of Plant	(30,000.00)
	0371 Telephone	9890 Reserves	(160.00)
	0997 Reserve - Projects	9890 Reserves	103.19
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5126	<u>CSR - Class Size Equalization</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 21,557.29
	0210 Florida Retirement System	5100 Basic Education (K-12)	1,682.25
	0220 Social Security	5100 Basic Education (K-12)	1,875.29
	0231 Group Insurance - Health	5100 Basic Education (K-12)	5,322.17
	0232 Group Insurance - Life	5100 Basic Education (K-12)	3.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	108.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	1,187.00
	0997 Reserve - Projects	9890 Reserves	(31,735.00)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6004	<u>Nursing Contract - Schools</u>		
	0310 Professional & Technical Service	6130 Health Services	\$ (4,315.00)
	<i>Explanation: Partial reimbursement of health services buy-up option due to revenue received from school internal funds by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ 4,315.00	
6013	<u>County Honors Banquet - Other</u>		
	0390 Other Purchased Service	5100 Basic Education (K-12)	\$ (163.00)
	0398 Field Trips	5100 Basic Education (K-12)	(258.25)
	0510 Supplies	5100 Basic Education (K-12)	163.00
	0398 Field Trips	7800 Pupil Transp Services - School	258.25
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6113	<u>SAI - Plan of Care</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (164.14)
	0210 Florida Retirement System	5100 Basic Education (K-12)	273.03
	0220 Social Security	5100 Basic Education (K-12)	(108.89)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 9
Board Meeting June 23, 2014

Account	Object	Function	Increase (Decrease)
6120 CSR - Secondary Reading			
	0220 Social Security	5100 Basic Education (K-12)	\$ 4.54
	0510 Supplies	5100 Basic Education (K-12)	(769.36)
	0750 Other Personnel Services	5100 Basic Education (K-12)	764.82
	0231 Group Insurance - Health	5200 Exceptional Child	(0.04)
	0234 Group Insurance - Other	5200 Exceptional Child	0.04
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
6123 Reading Instruction			
	0310 Professional & Technical Service	6300 Instruction & Curriculum	\$ 5,000.00
	0510 Supplies	6300 Instruction & Curriculum	26,991.03
	0520 Textbooks	6300 Instruction & Curriculum	(31,991.03)
	0997 Reserve - Projects	9890 Reserves	21,123.09
			<u>\$ 21,123.09</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and close Reading Instruction Textbook Allocation by transferring to/(from) the following project(s):</i>			
	4123 Reading Instruction Textbook Allocation	\$ (21,123.09)	
7008 Curriculum Development			
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	\$ (2,000.00)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(139.00)
	0220 Social Security	6300 Instruction & Curriculum	(153.00)
	0510 Supplies	6300 Instruction & Curriculum	2,292.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7020 Purchased Positions - External			
	0210 Florida Retirement System	5100 Basic Education (K-12)	\$ 38.62
	0220 Social Security	5100 Basic Education (K-12)	(4.74)
			<u>\$ 33.88</u>
<i>Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (33.88)	
7054 AP Initiative - Set-Aside			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 1,750.79
	0210 Florida Retirement System	5100 Basic Education (K-12)	121.68
	0220 Social Security	5100 Basic Education (K-12)	129.43
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	109.55
	0510 Supplies	5100 Basic Education (K-12)	(3,473.84)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	162.39
	0693 Software Subscriptions	5100 Basic Education (K-12)	59.56
	0331 Out of County Travel	6400 Instructional Staff Training Services	1,200.00
	0997 Reserve - Projects	9890 Reserves	(59.56)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7055 International Baccalaureate			
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 865.84
	0131 Salary - Instructional	5100 Basic Education (K-12)	(865.84)
	0331 Out of County Travel	5100 Basic Education (K-12)	1,002.96
	0370 Postage	5100 Basic Education (K-12)	194.34
	0750 Other Personnel Services	5100 Basic Education (K-12)	541.40
	0997 Reserve - Projects	9890 Reserves	(1,738.70)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 9
Board Meeting June 23, 2014

Account	Object	Function	Increase (Decrease)
7119 SAI - Closing The Gap			
	0330 In County Travel	6300 Instruction & Curriculum	\$ 200.00
	0331 Out of County Travel	6300 Instruction & Curriculum	(200.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8106 CSR - Okaloosa On-Line			
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ 83,627.02
	0370 Postage	5100 Basic Education (K-12)	100.00
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	(100.00)
	0310 Professional & Technical Service	7300 School Admin - Principal Office	(20,250.00)
			<u>\$ 63,377.02</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and appropriate additional funding due to increased enrollment by transferring to/(from) the following project(s):</i>			
	4125 Class Size Reduction	\$ (63,377.02)	
8110 DJJ Supplemental Allocation			
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 3,072.12
	0131 Salary - Instructional	5100 Basic Education (K-12)	(18,879.64)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(1,612.30)
	0220 Social Security	5100 Basic Education (K-12)	(1,660.95)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(5,377.21)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(17.66)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(167.91)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(9.71)
	0510 Supplies	7300 School Admin - Principal Office	(128.00)
	0997 Reserve - Projects	9890 Reserves	24,781.26
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8111 SAI - Best Chance			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (816.00)
	0750 Other Personnel Services	5100 Basic Education (K-12)	816.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
9007 Career and Professional Education			
	0310 Professional & Technical Service	5300 Vocational	\$ 1,000.00
	0331 Out of County Travel	5300 Vocational	156.23
	0510 Supplies	5300 Vocational	1,605.00
	0642 Equipment (Under \$1,000)	5300 Vocational	(960.95)
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	1,545.00
	0750 Other Personnel Services	5300 Vocational	348.89
	0331 Out of County Travel	6300 Instruction & Curriculum	1,300.00
	0997 Reserve - Projects	9890 Reserves	(4,994.17)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
9012 End of Course Exams			
	0390 Other Purchased Service	6300 Instruction & Curriculum	\$ 5,000.00
	0510 Supplies	6300 Instruction & Curriculum	(5,000.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Amendment Number 9
 Board Meeting June 23, 2014

Account	Object	Function	Increase (Decrease)	
9015	<u>Fixed Charges</u>			
	0122	Salary - Sick Leave Payoff	5100 Basic Education (K-12)	\$ 17,622.95
	0123	Salary - Annual Leave Payoff	5100 Basic Education (K-12)	(86,711.96)
	0210	Florida Retirement System	5100 Basic Education (K-12)	787.59
	0220	Social Security	5100 Basic Education (K-12)	(3,739.36)
	0510	Supplies	6300 Instruction & Curriculum	(510,000.00)
	0730	Dues and Fees	7100 School Board	(2,804.01)
	0740	Judgement/Settlement - Litigation	7100 School Board	2,804.01
	0122	Salary - Sick Leave Payoff	7730 Staff Services	22,683.56
	0123	Salary - Annual Leave Payoff	7730 Staff Services	14,841.90
	0210	Florida Retirement System	7730 Staff Services	1,905.74
	0220	Social Security	7730 Staff Services	437.59
	0122	Salary - Sick Leave Payoff	7900 Operation of Plant	22,809.08
	0123	Salary - Annual Leave Payoff	7900 Operation of Plant	8,754.47
	0210	Florida Retirement System	7900 Operation of Plant	608.44
	0742	Insurance Claims Current Year	8120 Building and Ground Maintenance	(19,939.02)
				<u>\$ (529,939.02)</u>

Explanation: Appropriate insurance claims and funding for flooding damages by transferring to/(from) the following project(s):

4011	Insurance Claims - Equipment	\$ 2,013.00	4033	Flood Event - 2014	300,000.00
4012	Insurance Claims - Building & Fixed Equipment	6,295.00	4034	Flood - Edwins - P5/TO4 & TO6	145,000.00
4013	Insurance Claims - Other	11,631.02	4035	Flood - Florosa - P5/TO3 & TO5	65,000.00
					<u>65,000.00</u>
					Total \$ <u>529,939.02</u>

9121 Print Shop

	0350	Repair and Maintenance	7760	Internal Service	\$ 4,000.00
	0390	Other Purchased Service	7760	Internal Service	(2,000.00)
	0510	Supplies	7760	Internal Service	(2,000.00)
					<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

JUNE 23, 2014

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 4/30/2014	INCREASE	DECREASE	BUDGET AS OF 5/31/2014
3322 CO & DS WITHHELD FOR SBE/COBI	\$ 988,800.00	\$ 988,800.00	\$ -	\$ -	\$ 988,800.00
3326 SBE/COBI BOND INTEREST	-	-	-	-	-
3341 RACING COMMISSION FUNDS	190,750.00	190,750.00	-	-	190,750.00
3431 INTEREST ON INVESTMENTS	1,000.48	1,001.49	0.14	-	1,001.63
3630 TRANSFERS FROM CAPITAL IMP FUNDS	7,824,500.00	7,824,500.00	-	-	7,824,500.00
3660 TRANSFERS FROM INTERBUDGETARY ED	-	-	-	-	-
3716 SALES SURTAX BONDS	-	-	-	-	-
3750 PROCEEDS/CERT OF PARTICIPATION	-	-	-	-	-
3920 RESERVE FOR DEBT SERVICE	118,423.30	118,423.30	-	-	118,423.30
TOTAL - DEBT SERVICE FUNDS	\$ 9,123,473.78	\$ 9,123,474.79	\$ 0.14	\$ -	\$ 9,123,474.93

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 4/30/2014	INCREASE	DECREASE	BUDGET AS OF 5/31/2014
9200		DEBT SERVICE					
	0710	REDEMPTION OF PRINCIPAL	\$ 6,733,000.00	\$ 6,733,000.00	\$ -	\$ -	\$ 6,733,000.00
	0720	INTEREST	2,236,845.00	2,236,845.00	-	-	2,236,845.00
	0730	DUES & FEES	32,000.00	32,000.00	-	-	32,000.00
	0733	COST OF ISSUANCE	1,583.52	1,583.52	-	-	1,583.52
	0960	TRANSFERS TO INTERBUDGETARY	-	-	-	-	-
9890		RESERVES	-	-			
	0990	FUND BALANCE UNAPPROPRIATED	4,795.59	4,796.60	0.14	-	4,796.74
	0998	RESERVES - DEBT SERVICE	115,249.67	115,249.67	-	-	115,249.67
		TOTAL - DEBT SERVICE FUNDS	\$ 9,123,473.78	\$ 9,123,474.79	\$ 0.14	\$ -	\$ 9,123,474.93

Explanation of Budget Amendment as Follows:
 Part II - Debt Service Funds
 Amendment Number 9
 Board Meeting June 23, 2014

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3431	<u>Interest on Investments</u>		\$ 0.14
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 0.14
<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>			
	.... Discretionary	\$ 0.14	

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

JUNE 23, 2014

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 4/30/2014	INCREASE	DECREASE	BUDGET AS OF 5/31/2014
3209	FEMA - CLAIMS	\$ -	\$ -	\$ -	\$ -
3210	FEMA - ADMINISTRATIVE	-	-	-	-
3321	CO & DS DISTRIBUTED	100,253.00	100,253.00	-	100,253.00
3325	INTEREST ON UNDIST CO & DS	11,161.00	11,161.00	-	11,161.00
3341	RACING COMMISSION FUNDS	-	-	-	-
3391	PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	-	-	-	-
3394	CAPITAL OUTLAY CHARTER SCHOOLS	-	722,582.00	-	722,582.00
3395	FEMA - STATE - CLAIMS MATCH	-	-	-	-
3396	CLASS SIZE REDUCTION/CAPITAL	-	-	-	-
3399	OTHER MISC. STATE REVENUE	-	-	-	-
3413	DISTRICT LOCAL CAPITAL IMPROVEMENT TAX	21,373,641.00	21,373,641.00	-	21,373,641.00
3421	TAX REDEMPTIONS	-	34,400.55	4,526.38	38,926.93
3431	INTEREST ON INVESTMENT	-	22,769.69	4,848.11	27,617.80
3490	MISCELLANEOUS REVENUE	-	-	-	-
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	-	-	-	-
3497	REFUND - PRIOR YEAR EXPENDITURES	-	-	-	-
3610	TRANSFERS FROM GENERAL OPERATING FUND	-	142,524.53	26,621.05	169,145.58
3620	TRANSFERS FROM DEBT SERVICE FUND	-	-	-	-
3630	TRANSFERS FROM CAPITAL IMPROVEMENT FUNDS	-	-	-	-
3660	TRANSFERS FROM INTERBUDGETARY	-	-	-	-
3711	SALE - BONDS-SBE/COBI BONDS	-	-	-	-
3715	PROCEEDS OF REFUNDING BONDS	-	-	-	-
3731	SALE OF LAND	-	24,000.00	-	24,000.00
3732	SALE OF BUILDINGS	1,010,436.25	1,010,436.25	-	1,010,436.25
3740	PRIOR YR INSUR LOSS RECOVERY	-	-	-	-
3741	INSURANCE LOSS RECOVERY	-	-	-	-
3791	BOND PROCEEDS - PREMIUM	-	-	-	-
3901	RESERVE FOR ENCUMBRANCE	333,031.35	333,031.35	-	333,031.35
3909	RESERVES - CAPITAL PROJECTS	3,875,857.14	3,875,857.14	-	3,875,857.14
3925	FUND BALANCE - UNDESIGNATED	467,661.75	467,661.75	-	467,661.75
TOTAL - CAPITAL PROJECT FUNDS		\$ 27,172,041.49	\$ 28,118,318.26	\$ 35,995.54	\$ 28,154,313.80

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 4/30/2014	INCREASE	DECREASE	BUDGET AS OF 5/31/2014	
7400		FACILITIES ACQUISITION & CONSTRUCTION					
	0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -	\$ -
	0630	BUILDING & FIXED EQUIPMENT	-	-	-	-	-
	0631	ARCHITECTURAL DESIGN / ENGINEERING	-	-	-	-	-
	0632	CONTRACTOR SERVICES	81.21	-	-	-	-
	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-	-
	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	154,800.81	251,072.78	-	4,349.27	246,723.51
	0642	EQUIPMENT (UNDER \$1,000)	68,199.19	117,234.64	5,258.72	-	122,493.36
	0643	COMPUTER EQUIPMENT (OVER \$1,000)	22,830.99	31,139.24	38,475.70	-	69,614.94
	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	272,322.13	86,620.77	-	358,942.90
	0677	REPLACEMENT SYSTEMS	139,490.46	182,368.42	-	-	182,368.42
	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	812,630.93	752,220.28	-	909.45	751,310.83
	0682	HEATING/COOLING/AIR CONDITIONING	-	26,173.89	3,912.00	-	30,085.89
	0683	ROOFING	-	3,673.00	-	-	3,673.00
	0684	REPLACEMENT ROOFING & SYSTEMS	5,420,862.68	4,008,971.54	-	109,044.23	3,899,927.31
	0685	FLOORING/STRUCTURAL ALTERATION	604,722.13	621,525.19	6,656.81	-	628,182.00
	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	134,260.78	9,374.49	-	143,635.27
	0997	RESERVES - PROJECTS	-	-	-	-	-
9200	0730	DUES & FEES	-	-	-	-	-
9700		TRANSFER FUNDS	-	-	-	-	-
	0910	TRANSFERS TO GENERAL OPERATING FUND	11,476,515.00	12,199,097.00	-	-	12,199,097.00
	0920	TRANSFERS TO DEBT SERVICE FUND	7,824,500.00	7,824,500.00	-	-	7,824,500.00
	0960	TRANSFERS TO INTERBUDGETARY FUND	-	-	-	-	-
		TOTAL - CAPITAL PROJECT FUNDS	\$ 27,172,041.49	\$ 28,118,318.26	\$ 150,298.49	\$ 114,302.95	\$ 28,154,313.80

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 9
Board Meeting June 23, 2014

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3421	<u>Tax Redemptions</u>		\$ 4,526.38
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 4,526.38
	<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>		
	.... Discretionary	\$ 4,526.38	
3431	<u>Interest on Investments</u>		\$ 4,848.11
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 4,848.11
	<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>		
	.... Discretionary	\$ 4,848.11	
3610	<u>Transfers from General Operating Fund</u>		\$ 26,621.05
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	\$ 26,621.05
	<i>Explanation: To appropriate additional funds for Self Help Project Phase II - Ruckel Eagle Ram Tennis Court.</i>		
	3323 Ruckel Eagle Ram Tennis Court Phase II	\$ 26,621.05	
II. Amendments Between Appropriations & Reserves			
0319	<u>District Wide - HVAC Replacement</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (54,078.00)
	<i>Explanation: Appropriate GMP for FWBHS - HVAC Phase III - P5/TO2 by transferring to/(from) the following project(s):</i>		
	4319 FWBHS - Phase III - ODP - P5/TO2	\$ 54,078.00	
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (6,176.81)
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	4306 Baker - School Office Renovation - BD	\$ 6,176.81	
2310	<u>District Wide - Minor Repair/Maint.</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (480.00)
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	480.00
	<i>Explanation: Reallocate funds between objects within the projec</i>		
			\$ -
2337	<u>Custodial Equipment</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (1,234.57)
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	1,234.57
	<i>Explanation: Reallocate funds between objects within the projec</i>		
			\$ -
2353	<u>District Wide - Portable Repairs & Relocations</u>		
	0682 Heating/Cooling/Air Conditioning	7400 Facilities Acquisition and Construction	\$ 3,912.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(3,912.00)
	<i>Explanation: Reallocate funds between objects within the projec</i>		
			\$ -

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 9
Board Meeting June 23, 2014

Account	Object	Function	Increase (Decrease)
2386	<u>District Department Equipment</u>		
	0643 Computer Hardware (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 38,475.70
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	4315 Technology & Seat Mgmt. Lease	\$ (38,475.70)	
2393	<u>Band Instrument Replacement</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (2,058.00)
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	2,058.00
	<i>Explanation: Reallocate funds between objects within the projec</i>		
	<u>\$ -</u>		
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	1,056.70
	<i>Explanation: Reallocate funds between objects within the projec</i>		
	<u>\$ -</u>		
3311	<u>Air Hand Dryer</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 909.45
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	(909.45)
	<i>Explanation: Reallocate funds between objects within the projec</i>		
	<u>\$ -</u>		
4306	<u>Baker - School Office Renovation - BD</u>		
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	\$ 6,176.81
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (6,176.81)	
4315	<u>Technology & Seat Mgmt. Lease</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (993,197.42)
	<i>Explanation: Appropriate GMP for FWBHS - HVAC Phase III - P5/TO2 and transfers to/(from) the following project(s)</i>		
	2386 District Department Equipment	\$ 38,475.70	6342 School Equipment 59,999.72
	4317 FWBHS - HVAC Phase III - P5/TO2	894,722.00	Total Projects transferred to/(from), \$ 993,197.42
4317	<u>FWBHS - HVAC Phase III - P5/TO2</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 894,722.00
	<i>Explanation: Appropriate GMP for FWBHS - HVAC Phase III - P5/TO2 by transferring to/(from) the following project(s):</i>		
	4315 Technology & Seat Mgmt. Lease	\$ (894,722.00)	
4319	<u>FWBHS - Phase III - ODP - P5/TO2</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 54,078.00
	<i>Explanation: Appropriate GMP for FWBHS - HVAC Phase III - P5/TO2 by transferring to/(from) the following project(s):</i>		
	0319 District Wide - HVAC Replacement	\$ (54,078.00)	
6342	<u>School Equipment</u>		
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	\$ 59,999.72
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	4315 Technology & Seat Mgmt. Lease	\$ (59,999.72)	

ADOPTED BY SCHOOL BOARD:

JUNE 23, 2014

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 4/30/2014	INCREASE	DECREASE	BUDGET AS OF 5/31/2014	
3199 MISCELLANEOUS FEDERAL DIRECT	\$ 618,519.78	\$ 1,402,433.61	\$ 45,729.08	\$ -	\$ 1,448,162.69	
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	6,622,746.91	-	-	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	-	-	-	-	-	
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 20,498,467.14	\$ 18,907,561.20	\$ 45,729.08	\$ -	\$ 18,953,290.28	

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 4/30/2014	INCREASE	DECREASE	BUDGET AS OF 5/31/2014	
5100 BASIC EDUCATION (K-12)	\$ 5,567,442.88	\$ 5,581,993.89	\$ -	\$ 44,626.07	\$ 5,537,367.82	
5200 EXCEPTIONAL STUDENT EDUCATION	5,919,960.92	5,418,252.85	-	810.33	5,417,442.52	
5300 VOCATIONAL AND TECHNICAL EDUCATION	490,213.34	519,984.52	1,294.86	-	521,279.38	
5400 ADULT GENERAL EDUCATION	-	-	-	-	-	
5500 PRE-KINDERGARTEN	163,107.40	160,375.00	-	-	160,375.00	
5900 OTHER INSTRUCTION	-	783,913.83	45,729.08	-	829,642.91	
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	161,565.56	1,253.93	-	162,819.49	
6200 INSTRUCTIONAL MEDIA SERVICE	22,657.00	20,269.50	-	-	20,269.50	
6300 INSTR & CURR DEVEL SERVICE (SUPT)	3,859,069.92	3,115,654.52	716.33	-	3,116,370.85	
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	899,938.81	838,130.77	51,979.69	-	890,110.46	
6500 INSTRUCTION RELATED TECHNOLOGY	155,930.93	149,380.81	-	9,445.55	139,935.26	
7200 GENERAL ADMINISTRATION (SUPT)	2,648,319.03	1,623,435.30	-	280.36	1,623,154.94	
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	-	494.50	1,247.50	
7802 TRANSPORTATION - CENTRAL	1,600.00	767.00	-	-	767.00	
7803 TRANSPORTATION - SOUTH	3,350.00	1,391.00	412.00	-	1,803.00	
7900 OPERATION OF PLANT	-	-	-	-	-	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	143,373.30	122,373.30	-	-	122,373.30	
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 20,498,467.14	\$ 18,907,561.20	\$ 101,385.89	\$ 55,656.81	\$ 18,953,290.28	

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 9
Board Meeting June 23, 2014

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3199	<u>Miscellaneous Federal Direct</u>		\$ 45,729.08
	0790 Miscellaneous Expense	5900 Other Instruction	\$ 45,729.08
<i>Explanation: To appropriate revenue for Pell Grant based on actual collections.</i>			
	4481 Pell Grant	\$ 45,729.08	
II. Amendments Between Appropriations & Reserves			
2486	<u>DoDEA - Promoting K-12 Student Achievement</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (19,394.26)
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	1,363.26
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	1,380.05
	0643 Computer Hardware (Over \$1,000)	5100 Basic Education (K-12)	1,483.26
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	37,336.55
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	(12,723.31)
	0310 Professional & Technical Service	6500 Instruction Related Technology	(9,445.55)
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4401	<u>Title I</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 16,734.20
	0210 Florida Retirement System	5100 Basic Education (K-12)	1,089.96
	0220 Social Security	5100 Basic Education (K-12)	1,238.96
	0370 Postage	5100 Basic Education (K-12)	804.90
	0510 Supplies	5100 Basic Education (K-12)	(164,598.16)
	0622 Audio Visual (Under \$1,000)	5100 Basic Education (K-12)	1,108.58
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	4,347.99
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	11,514.56
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	54,797.50
	0693 Software Subscriptions	5100 Basic Education (K-12)	4,425.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	1,691.58
	0220 Social Security	6150 Parental Involvement	14.89
	0510 Supplies	6150 Parental Involvement	212.33
	0750 Other Personnel Services	6150 Parental Involvement	1,026.71
	0130 Salary - Overtime	6300 Instruction & Curriculum	141.45
	0210 Florida Retirement System	6300 Instruction & Curriculum	9.83
	0220 Social Security	6300 Instruction & Curriculum	10.82
	0330 In County Travel	6300 Instruction & Curriculum	214.89
	0390 Other Purchased Service	6300 Instruction & Curriculum	(376.99)
	0220 Social Security	6400 Instructional Staff Training Services	958.15
	0331 Out of County Travel	6400 Instructional Staff Training Services	1,733.22
	0510 Supplies	6400 Instructional Staff Training Services	(1,671.82)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	63,639.45
	0398 Field Trips	7803 Transportation - South	932.00
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4407	<u>Carl Perkins - Adult</u>		
	0331 Out of County Travel	5300 Vocational	\$ 571.71
	0510 Supplies	5300 Vocational	(6,404.64)
	0641 Equipment (Over \$1,000)	5300 Vocational	7,567.00
	0642 Equipment (Under \$1,000)	5300 Vocational	(801.89)
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	(27.18)
	0693 Software Subscriptions	5300 Vocational	(30.00)
	0730 Dues and Fees	5300 Vocational	(875.00)
			\$ -
<i>Explanation: Changes by schools & departments between objects to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 9
Board Meeting June 23, 2014

Account	Object	Function	Increase (Decrease)
4412 Homeless Children & Youth			
	0730 Dues and Fees	5100 Basic Education (K-12)	\$ 50.00
	0330 In County Travel	6300 Instruction & Curriculum	(50.00)
	0370 Postage	6300 Instruction & Curriculum	(44.00)
	0331 Out of County Travel	6400 Instructional Staff Training Services	44.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4417 Title I - Special School Allocation			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 675.94
	0210 Florida Retirement System	5100 Basic Education (K-12)	36.49
	0220 Social Security	5100 Basic Education (K-12)	51.71
	0232 Group Insurance - Life	5100 Basic Education (K-12)	18.00
	0510 Supplies	5100 Basic Education (K-12)	(2,907.69)
	0520 Textbooks	5100 Basic Education (K-12)	976.50
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	151.05
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	998.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects to better utilize funds and adjust average salaries to actual.</i>			
4422 Secondary Ed (Carl Perkins)			
	0510 Supplies	5300 Vocational	\$ 44.86
	0610 Library Books	5300 Vocational	(750.00)
	0641 Equipment (Over \$1,000)	5300 Vocational	(1,565.12)
	0642 Equipment (Under \$1,000)	5300 Vocational	1,565.12
	0730 Dues and Fees	5300 Vocational	2,000.00
	0331 Out of County Travel	7200 General Administration	(280.36)
	0398 Field Trips	7801 Transportation - North	(494.50)
	0398 Field Trips	7803 Transportation - South	(520.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4475 IDEA Part B			
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ (4,556.70)
	0231 Group Insurance - Health	5200 Exceptional Child	(122.11)
	0233 Group Insurance - Dental	5200 Exceptional Child	85.05
	0234 Group Insurance - Other	5200 Exceptional Child	37.06
	0510 Supplies	5200 Exceptional Child	(1,408.33)
	0693 Software Subscriptions	5200 Exceptional Child	598.00
	0750 Other Personnel Services	5200 Exceptional Child	4,556.70
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	707.10
	0210 Florida Retirement System	6300 Instruction & Curriculum	49.14
	0220 Social Security	6300 Instruction & Curriculum	54.09
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.</i>			
4476 IDEA Part B Pre-K			
	0102 Salary - Other Compensation	5200 Exceptional Child	\$ 145.58
	0210 Florida Retirement System	5200 Exceptional Child	10.12
	0220 Social Security	5200 Exceptional Child	33.25
	0510 Supplies	5200 Exceptional Child	(376.01)
	0750 Other Personnel Services	5200 Exceptional Child	187.06
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects to better utilize funds.</i>			
4478 RTTT - District Evaluation Systems Monitoring			
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	\$ (3,500.00)
	0510 Supplies	6400 Instructional Staff Training Services	3,500.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects to better utilize funds.</i>			

ADOPTED BY SCHOOL BOARD:

JUNE 23, 2014

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 4/30/2014	INCREASE	DECREASE	BUDGET AS OF 5/31/2014	
3261	SCHOOL LUNCH REIMBURSEMENT	\$ 4,649,297.00	\$ 4,649,297.00	\$ -	\$ -	\$ 4,649,297.00
3262	SCHOOL BREAKFAST REIMBURSEMENT	1,311,227.00	1,311,227.00	-	-	1,311,227.00
3263	FOOD SERVICE AFTER SCHOOL SNACK REIMBURSEMENT	87,427.00	87,427.00	-	-	87,427.00
3265	USDA DONATED COMMODITIES	639,692.00	639,692.00	-	-	639,692.00
3267	SUMMER FOOD SERVICE PROGRAM	110,744.37	479,155.85	-	-	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	44,256.48	2,731.60	-	46,988.08
3459	SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-
3460	ONLINE CREDIT CARD FEES	4,132.00	65,468.00	9,642.00	-	75,110.00
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
3496	SOFT DRINK COMMISSIONS	20,000.00	21,674.61	2,607.46	-	24,282.07
3497	REFUND-PRIOR YEAR EXPENDITURES	-	7,746.86	-	-	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	-	-	-	-	-
	TOTAL - FOOD SERVICE FUND	\$ 12,370,245.10	\$ 12,823,461.85	\$ 14,981.06	\$ -	\$ 12,838,442.91

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 4/30/2014	INCREASE	DECREASE	BUDGET AS OF 5/31/2014	
0100 SALARY - NON-INSTRUCTIONAL	\$ 1,258,276.00	\$ 1,256,730.62	\$ -	\$ -	\$ 1,256,730.62	
0102 SALARY - OTHER COMPENSATION	-	6,563.61	56.00	-	6,619.61	
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	9,497.17	214.00	-	9,711.17	
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	-	3,953.21	814.64	-	4,767.85	
0161 SALARY - PROFESSIONAL/TECHNICAL	106,320.00	111,600.00	-	-	111,600.00	
0200 FRINGE BENEFITS	-	-	-	-	-	
0210 FLORIDA RETIREMENT SYSTEM	157,844.45	162,030.63	60.51	-	162,091.14	
0220 FICA (SOCIAL SECURITY)	175,632.14	168,436.36	82.96	-	168,519.32	
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	6,064,707.31	-	-	6,064,707.31	
0330 IN COUNTY TRAVEL	9,055.00	10,523.31	271.97	-	10,795.28	
0331 OUT OF COUNTY TRAVEL	4,131.00	5,242.90	6,890.00	-	12,132.90	
0350 REPAIR AND MAINTENANCE	-	101,120.21	7,654.02	-	108,774.23	
0354 MAINTENANCE / VEHICLE REPAIR	8,000.00	11,813.11	-	-	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	5,292.04	-	-	5,292.04	
0363 SEAT MANAGED - COMPUTERS	95,000.00	93,657.56	-	-	93,657.56	
0370 POSTAGE	650.00	1,281.89	3.81	-	1,285.70	
0371 TELEPHONE	16,400.00	15,768.11	1,042.08	-	16,810.19	
0372 TELEPHONE MAINTENANCE	250.00	250.00	-	-	250.00	
0373 TELEPHONE LONG DISTANCE	200.00	200.00	15.46	-	215.46	
0375 CELLULAR TELEPHONE	2,376.00	2,638.64	166.36	-	2,805.00	
0381 WATER AND SEWAGE	1,732.00	1,732.00	-	-	1,732.00	
0382 GARBAGE	10,663.00	10,663.00	-	-	10,663.00	
0390 OTHER PURCHASED SERVICE	11,138.20	12,739.20	-	-	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	20,150.54	-	-	20,150.54	
0460 DIESEL FUEL	14,493.14	14,493.14	-	-	14,493.14	
0510 SUPPLIES	204,379.41	212,975.23	2,731.60	-	215,706.83	
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	232,630.20	-	-	232,630.20	
0642 EQUIPMENT (UNDER \$1,000)	-	13,568.63	-	-	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	-	3,382.64	-	-	3,382.64	
0684 REPLACEMENT ROOFING & SYSTEMS	15,839.73	35,605.12	1,620.00	-	37,225.12	
0685 FLOORING/STRUCTURAL ALTERATION	-	1,724.60	-	-	1,724.60	
0692 SOFTWARE (UNDER \$1,000)	861.28	1,361.28	-	-	1,361.28	
0693 SOFTWARE SUBSCRIPTIONS	3,000.00	1,207.47	-	-	1,207.47	

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 4/30/2014	INCREASE	DECREASE	BUDGET AS OF 5/31/2014	
0730 DUES AND FEES	40,000.00	40,000.00	-	-	40,000.00	
0731 ON-LINE CREDIT CARD FEES	4,132.00	67,760.53	9,642.00	-	77,402.53	
0732 MOTOR VEHICLE TAGS AND FEES	-	-	-	-	-	
0738 COMMISSION EXPENSE	-	-	-	-	-	
0750 OTHER PERSONNEL SERVICES (TEMP)	69,123.00	95,158.00	-	-	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	1,327,775.39	-	18,891.81	1,308,883.58	
0991 RESERVES - INVENTORY	126,735.81	126,735.81	-	-	126,735.81	
0997 RESERVES - PROJECTS	58,865.26	40,220.35	2,607.46	-	42,827.81	
TOTAL - FOOD SERVICE FUND	\$ 12,370,245.10	\$ 12,823,461.85	\$ 33,872.87	\$ 18,891.81	\$ 12,838,442.91	

Explanation of Budget Amendment as Follows:
Part IV - School Food Service Fund
Amendment Number 9
Board Meeting June 23, 2014

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3457	<u>Catering</u>		<u>\$ 2,731.60</u>
	0510 Supplies	7610 Food Service - Departments	<u>\$ 2,731.60</u>
	<i>Explanation: To appropriate revenue for Catering based on actual collections.</i>		
	7502 Catering		\$ 2,731.60
3460	<u>On-Line Credit Card Fees</u>		<u>\$ 9,642.00</u>
	0731 On-Line Credit Card Fees	7610 Food Service - Departments	<u>\$ 9,642.00</u>
	<i>Explanation: To appropriate revenue for On-Line Credit Card Fees based on actual collections.</i>		
	3510 Sodexo Exclusions		\$ 9,642.00
3496	<u>Soft Drink Commissions</u>		<u>\$ 2,607.46</u>
	0997 Reserve - Projects	9890 Reserves	<u>\$ 2,607.46</u>
	<i>Explanation: To appropriate revenue for Soft Drink Commissions based on actual collections.</i>		
	5044 Soft Drink Commissions		\$ 2,607.46
II. Amendments Between Appropriations & Reserves			
....	<u>Discretionary</u>		
	0117 Workshops	7600 Food Service (Schools)	\$ 214.00
	0130 Salary - Overtime	7600 Food Service (Schools)	814.64
	0210 Florida Retirement System	7600 Food Service (Schools)	56.62
	0220 Social Security	7600 Food Service (Schools)	78.68
	0330 In County Travel	7600 Food Service (Schools)	271.97
	0371 Telephone	7600 Food Service (Schools)	1,042.08
	0102 Salary - Other Compensation	7610 Food Service - Departments	56.00
	0210 Florida Retirement System	7610 Food Service - Departments	3.89
	0220 Social Security	7610 Food Service - Departments	4.28
	0370 Postage	7610 Food Service - Departments	3.81
	0373 Telephone Long Distance	7610 Food Service - Departments	15.46
	0375 Cellular Telephone	7610 Food Service - Departments	166.36
	0990 Fund Balance - Unappropriated	9890 Reserves	<u>(18,891.81)</u>
			<u>\$ (16,164.02)</u>
	<i>Explanation: Changes between objects & functions to better utilize funds, and appropriation of excluded expenditure(s) per contract.</i>		
	3510 Sodexo Exclusions		\$ 16,164.02
3510	<u>Sodexo Exclusions</u>		
	0350 Repair and Maintenance	7600 Food Service (Schools)	\$ 7,613.28
	0684 Replacement Roofing & Systems	7600 Food Service (Schools)	1,620.00
	0331 Out of County Travel	7610 Food Service - Departments	6,890.00
	0350 Repair and Maintenance	7610 Food Service - Departments	40.74
			<u>\$ 16,164.02</u>
	<i>Explanation: Appropriation of excluded expenditure(s) per contract.</i>		
....	<u>Discretionary</u>		\$ (16,164.02)
ADOPTED BY SCHOOL BOARD:		JUNE 23, 2014	