



### Agenda Item Details

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Meeting	Oct 27, 2014 - Regular Meeting
Category	7. Consent Agenda
Subject	7.5 Budget Amendment #1 - Fiscal Year 2014-2015, 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	1,546,231.73
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #1 - Fiscal Year 2014-2015.

### Public Content

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On September 8, 2014, the School Board adopted the budget for fiscal year 2014-2015. 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 September 2014:

General Fund	\$ 768,643.14
Debt Service Funds	0.51
Capital Projects Funds	666,147.06
Other Special Revenue Funds - Federal	66,346.92
Other Special Revenue Funds - Food Service	45,094.10
Total - All Funds	<u>\$1,546,231.73</u>

 [B-A 1 - Sept 2014.pdf \(1.019 KB\)](#)

### 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 Cindy Frakes.

Final Resolution: Motion Carries

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



# **School District of Okaloosa County**

## **BUDGET AMENDMENT #1**

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2014	INCREASE	DECREASE	BUDGET AS OF 9/30/2014	
3121	PL 81-874, FEDERAL IMPACT, CURRENT OPERATIONS	\$ 2,657,725.00	\$ 2,657,725.00	\$ -	\$ -	\$ 2,657,725.00
3122	PL 81-874 FEDERAL IMPACT, HANDICAP	100,000.00	100,000.00	-	-	100,000.00
3191	ROTC	270,000.00	270,000.00	-	-	270,000.00
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	245.00	245.00	-	-	245.00
3203	MEDICAID REIMBURSEMENT	500,000.00	500,000.00	-	-	500,000.00
3299	MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
3301	CLASS SIZE REDUCTION	33,397,458.00	33,397,458.00	-	-	33,397,458.00
3309	WORKFORCE ED. CAREER PROGRAM EXPANSION	-	-	-	-	-
3310	FLORIDA EDUCATION FINANCE PROGRAM	55,844,496.00	55,844,496.00	-	-	55,844,496.00
3311	SAFE SCHOOLS	585,684.00	585,684.00	-	-	585,684.00
3312	SUPPLEMENTAL ACADEMIC INSTRUCTION	8,504,772.00	8,504,772.00	-	-	8,504,772.00
3313	ESE GUARANTEE	11,006,758.00	11,006,758.00	-	-	11,006,758.00
3314	READING INSTRUCTION	1,457,088.00	1,457,088.00	-	-	1,457,088.00
3315	WORKFORCE DEVELOPMENT	2,205,403.00	2,205,403.00	-	-	2,205,403.00
3316	SPECIAL TEACHER COMPENSATION	-	-	-	-	-
3317	WORKFORCE EDUCATION PERFORMANCE INCENTIVE	-	-	-	-	-
3318	DJJ SUPPLEMENTAL ALLOCATION	249,817.00	249,817.00	-	-	249,817.00
3319	VIRTUAL EDUCATION CONTRIBUTION	49,834.00	49,834.00	-	-	49,834.00
3320	TEACHER SALARY INCREASE ALLOCATION	-	-	-	-	-
3323	CO & DS WITHHELD FOR ADMINISTRATIVE EXPENSE	17,000.00	17,000.00	-	-	17,000.00
3334	DIGITAL CLASSROOMS	494,573.00	494,573.00	-	-	494,573.00
3335	TEACHER LEAD	509,237.00	509,237.00	-	-	509,237.00
3336	INSTRUCTIONAL MATERIALS	2,554,185.00	2,554,185.00	-	-	2,554,185.00
3343	STATE LICENSE TAX	40,000.00	40,000.00	-	-	40,000.00
3344	DISCRETIONARY LOTTERY	298,762.00	298,762.00	-	-	298,762.00
3349	INTANGIBLE PROPERTY TAX	-	-	-	-	-
3354	TRANSPORTATION	5,921,895.00	5,921,895.00	-	-	5,921,895.00
3362	SCHOOL RECOGNITION	1,630,736.00	1,630,736.00	-	-	1,630,736.00
3370	VOLUNTARY PREKINDERGARTEN PROGRAM - SUMMER	13,937.07	13,937.07	-	2,133.67	11,803.40
3371	VOLUNTARY PREKINDERGARTEN PROGRAM	416,700.00	416,700.00	-	-	416,700.00
3379	FUEL TAX REFUND	40,000.00	40,000.00	-	-	40,000.00
3399	OTHER MISCELLANEOUS STATE REVENUE	10,157.00	10,157.00	-	-	10,157.00
3401	PRINT SHOP POSTAGE	25,000.00	25,000.00	-	-	25,000.00
3402	PRINT SHOP PRINTING	240,000.00	240,000.00	-	-	240,000.00
3407	EDUCATIONAL BROADBAND - LEASE	14,190.00	14,190.00	-	-	14,190.00
3411	DISTRICT SCHOOL TAXES	88,103,482.00	88,103,482.00	-	-	88,103,482.00
3414	SALES TAX REVENUE	-	-	-	-	-
3421	TAX REDEMPTIONS	150,000.00	150,000.00	-	-	150,000.00
3425	RENT/USE OF FACILITY	15,012.26	15,012.26	6,195.62	-	21,207.88
3426	COURSE FEES - CHOICE HS & TECH. CNTR.	310,000.00	310,000.00	-	-	310,000.00
3428	SUPPLY FEES - CHOICE HS & TECH. CNTR.	10,000.00	10,000.00	-	-	10,000.00
3429	TECHNOLOGY FEES - CHOICE HS & TECH. CNTR.	10,000.00	10,000.00	-	-	10,000.00
3431	INTEREST ON INVESTMENTS	250,000.00	250,000.00	-	-	250,000.00
3434	COMMUNITY EDUCATION ENRICHMENT PROGRAM	1,750.00	1,750.00	-	-	1,750.00
3445	TESTS & BOOKS - CHOICE HS & TECH. CNTR.	-	-	10.50	-	10.50
3448	DONATIONS	47,817.79	47,817.79	11,537.19	-	59,354.98
3449	STUDENT/PARENT IPAD/LAPTOP INSURANCE	-	-	8,750.00	-	8,750.00
3462	PURCHASED CUSTODIAL SERVICE	-	-	400.00	-	400.00
3463	BOB SIKES CHILD CARE	180,000.00	180,000.00	-	-	180,000.00
3465	PURCHASED POSITIONS - OTHER	121,615.63	121,615.63	150,481.91	-	272,097.54
3466	PURCHASED OTHER POSITIONS - EXTERNAL	119,155.00	119,155.00	900.00	-	120,055.00
3467	PURCHASED - SCHOOLS - OTHER	4,356.90	4,356.90	8,775.00	-	13,131.90
3468	RIVERSIDE CHILD CARE	156,000.00	156,000.00	-	-	156,000.00
3469	ANTIOCH CHILD CARE	170,000.00	170,000.00	-	-	170,000.00
3470	NORTHWOOD CHILD CARE	142,000.00	142,000.00	-	-	142,000.00
3471	VOCATIONAL EQUIPMENT - CHOICE HS & TECH. CNTR.	10,000.00	10,000.00	-	-	10,000.00
3475	BLUEWATER CHILD CARE	308,000.00	308,000.00	-	-	308,000.00
3476	EDGE CHILD CARE	171,000.00	171,000.00	-	-	171,000.00
3477	PLEW CHILD CARE	222,000.00	222,000.00	-	-	222,000.00
3478	WRIGHT CHILD CARE	77,000.00	77,000.00	-	-	77,000.00
3484	FINANCIAL AID FEES	10,000.00	10,000.00	-	-	10,000.00
3485	RESTITUTION PAYMENTS - OTHER	-	-	-	-	-
3487	CERTIFICATE FEES - SUBSTITUTES	10,000.00	10,000.00	-	-	10,000.00
3488	FINGERPRINT PROGRAM	35,000.00	35,000.00	-	-	35,000.00
3489	CERTIFICATE FEES	34,000.00	34,000.00	-	-	34,000.00

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2014	INCREASE	DECREASE	BUDGET AS OF 9/30/2014	
3490 MISCELLANEOUS REVENUE	3,315.16	3,315.16	19,952.11	-	23,267.27	
3491 E-RATE REFUNDS	-	-	-	-	-	
3492 TRANSPORTATION - SCHOOL ACTIVITIES	350,000.00	350,000.00	-	-	350,000.00	
3493 SALE OF JUNK	10,153.75	10,153.75	-	-	10,153.75	
3494 FEDERAL INDIRECT COST REIMBURSEMENT	300,000.00	300,000.00	-	-	300,000.00	
3495 TRANSPORTATION - REPAIRS DEPT./OTHER	3,530.52	3,530.52	542.48	-	4,073.00	
3497 REFUND - PRIOR YEAR EXPENDITURES	3,912.80	3,912.80	-	-	3,912.80	
3499 SFS - INDIRECT COST	200,000.00	200,000.00	-	-	200,000.00	
3630 TRANSFER FROM CAPITAL IMPROVEMENT FUNDS	11,976,515.00	11,976,515.00	558,447.00	-	12,534,962.00	
3740 PRIOR YEAR INSURANCE LOSS RECOVERY	7,900.00	7,900.00	-	-	7,900.00	
3741 INSURANCE LOSS RECOVERY	-	-	-	-	-	
3746 HEALTH REIMBURSEMENT ARRANGEMENT	2,590.50	2,590.50	4,785.00	-	7,375.50	
3901 RESERVE FOR ENCUMBRANCE	1,472,826.64	1,472,826.64	-	-	1,472,826.64	
3902 RESERVE FOR INVENTORY	135,953.87	135,953.87	-	-	135,953.87	
3903 RESERVE - CARRYOVER SCHOOL BUDGETS	1,175,150.39	1,175,150.39	-	-	1,175,150.39	
3904 RESERVE - CATEGORICAL PROJECT CARRYOVER	9,886,616.38	9,886,616.38	-	-	9,886,616.38	
3905 RESERVE - NON-CATEGORICAL PROJECT CARRYOVER	27,127,503.99	27,127,503.99	-	-	27,127,503.99	
3907 RESERVE - RETIREMENT	512,323.58	512,323.58	-	-	512,323.58	
3910 RESERVE - CLAIMS LIABILITY	4,429,000.00	4,429,000.00	-	-	4,429,000.00	
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	11,657,270.56	11,657,270.56	-	-	11,657,270.56	
<b>TOTAL - GENERAL FUND</b>	<b>\$ 296,034,781.19</b>	<b>\$ 296,034,781.19</b>	<b>\$ 770,776.81</b>	<b>\$ 2,133.67</b>	<b>\$ 296,803,424.33</b>	

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2014	INCREASE	DECREASE	BUDGET AS OF 9/30/2014
5100 BASIC EDUCATION (K-12)	\$ 142,117,347.72	\$ 142,117,347.72	\$ -	\$ 20,140.36	\$ 142,097,207.36
5101 CHARTER SCHOOL FEDERAL IMPACT	87,355.00	87,355.00	-	-	87,355.00
5102 NORTHWEST FLORIDA BALLET FACILITY	-	-	-	-	-
5103 BASIC INSTRUCTION	-	-	-	-	-
5200 EXCEPTIONAL CHILD	14,508,715.29	14,508,715.29	311,212.70	-	14,819,927.99
5300 VOCATIONAL AND TECHNICAL EDUCATION	4,961,160.48	4,961,160.48	54,456.03	-	5,015,616.51
5400 ADULT GENERAL EDUCATION	8,024.94	8,024.94	-	-	8,024.94
5500 PREKINDERGARTEN	423,407.94	423,407.94	-	26,123.60	397,284.34
5900 OTHER INSTRUCTION	1,725,023.80	1,725,023.80	10,193.88	-	1,735,217.68
6100 PUPIL PERSONNEL SERVICES	1,798,505.21	1,798,505.21	13,109.02	-	1,811,614.23
6110 ATTENDANCE AND SOCIAL WORK	328,703.55	328,703.55	1,650.00	-	330,353.55
6120 GUIDANCE SERVICES	3,891,149.75	3,891,149.75	16,534.56	-	3,907,684.31
6130 HEALTH SERVICES	1,115,781.58	1,115,781.58	600.00	-	1,116,381.58
6140 PSYCHOLOGICAL SERVICES	899,882.37	899,882.37	26,929.63	-	926,812.00
6141 TESTING	104,704.00	104,704.00	-	-	104,704.00
6150 PARENTAL INVOLVEMENT	650.00	650.00	-	-	650.00
6200 INSTRUCTIONAL MEDIA SERVICE	1,424,344.62	1,424,344.62	16,090.73	-	1,440,435.35
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	6,036,933.72	6,036,933.72	-	45,679.07	5,991,254.65
6303 STAFF DEVELOPMENT - CURRICULUM	-	-	-	-	-
6400 INSTR STAFF TRAINING SERVICES	1,273,043.42	1,273,043.42	62,736.53	-	1,335,779.95
6500 INSTRUCTIONAL RELATED TECHNOLOGY	921,265.99	921,265.99	5,326.73	-	926,592.72
7100 SCHOOL BOARD	3,546,928.98	3,546,928.98	14,852.39	-	3,561,781.37
7200 GENERAL ADMINISTRATION (SUPT)	452,225.18	452,225.18	1,000.00	-	453,225.18
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	18,238,285.04	18,238,285.04	206,644.22	-	18,444,929.26
7400 FACILITIES ACQUISITION & CONSTRUCTION	467,290.94	467,290.94	14,300.00	-	481,590.94
7500 FISCAL SERVICES (FINANCE DEPT)	2,170,851.49	2,170,851.49	87.08	-	2,170,938.57
7600 FOOD SERVICE (SCHOOLS)	-	-	-	-	-
7610 FOOD SERVICE - DEPARTMENT	-	-	-	-	-
7700 CENTRAL SERVICES	23,088.43	23,088.43	-	-	23,088.43
7710 PLAN, RESEARCH, DEVELOP, & EVALUATE	-	-	-	-	-
7720 INFORMATION SERVICES	138,160.01	138,160.01	3,521.05	-	141,681.06
7730 STAFF SERVICES	4,619,358.16	4,619,358.16	20,112.10	-	4,639,470.26
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	728,209.03	728,209.03	9,074.79	-	737,283.82
7762 FURNITURE SHOP	3,940.65	3,940.65	-	-	3,940.65
7800 PUPIL TRANSP SERVICES - SCHOOL	620,756.61	620,756.61	-	-	620,756.61
7801 TRANSPORTATION - NORTH	6,927,420.98	6,927,420.98	542.48	-	6,927,963.46
7802 TRANSPORTATION - CENTRAL	2,539,844.24	2,539,844.24	7,152.75	-	2,546,996.99
7803 TRANSPORTATION - SOUTH	3,941,498.60	3,941,498.60	7,961.13	-	3,949,459.73
7900 OPERATION OF PLANT	17,438,385.24	17,438,385.24	-	114,346.16	17,324,039.08
8100 MAINTENANCE ADMINISTRATION	1,181,799.86	1,181,799.86	-	55.39	1,181,744.47
8120 BUILDING AND GROUND MAINTENANCE	7,346,983.45	7,346,983.45	147,488.29	-	7,494,471.74
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	3,234,095.50	3,234,095.50	20,750.00	-	3,254,845.50
9100 COMMUNITY SERVICE	1,945,212.17	1,945,212.17	89,239.23	-	2,034,451.40
9700 TRANSFER FUNDS	-	-	10,537.19	-	10,537.19
9890 RESERVES	38,844,447.25	38,844,447.25	-	97,114.79	38,747,332.46
<b>TOTAL - GENERAL FUND</b>	<b>\$ 296,034,781.19</b>	<b>\$ 296,034,781.19</b>	<b>\$ 1,072,102.51</b>	<b>\$ 303,459.37</b>	<b>\$ 296,803,424.33</b>

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 1  
Board Meeting October 27, 2014

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3370	<u>Voluntary Prekindergarten Program - Summer</u>		\$ (2,133.67)
	0997 Reserve - Projects	9890 Reserves	\$ (2,133.67)
<i>Explanation: To adjust revenue for Summer Voluntary Prekindergarten Program based on actual collections.</i>			
	4131 VPK - Summer	\$ (2,133.67)	
3425	<u>Rent/Use Of Facility</u>		\$ 6,195.62
	0430 Electricity	7900 Operation of Plant	\$ 2,251.42
	0987 Reserve Schools/Departments	9890 Reserves	3,944.20
<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>			
	.... Discretionary	\$ 3,944.20	5099 School Utilities 1,951.42
	0011 Utilities/Custodial - Other District Facilities	300.00	Total \$ 6,195.62
3445	<u>Tests &amp; Books - CHOICE HS &amp; Technical Center</u>		\$ 10.50
	0510 Supplies	5900 Other Instruction	\$ 10.50
<i>Explanation: To appropriate revenue for adult education tests and books at CHOICE HS &amp; Technical Center based on actual collections.</i>			
	2039 Career Education Equipment & Supplies	\$ 10.50	
3448	<u>Donations</u>		\$ 11,537.19
	0510 Supplies	7200 General Administration	\$ 1,000.00
	0930 Transfer to Capital Improvement Fund	9700 Transfer Funds	10,537.19
<i>Explanation: To appropriate donations for Ruckel Middle Tennis Courts (\$10,537.19) and School Year Kick Off (\$1,000.00) based on actual collections.</i>			
	.... Discretionary	\$ 10,537.19	4050 Donations - School Year Kickoff 1,000.00
			Total \$ 11,537.19
3449	<u>Student/Parent iPad/Laptop Insurance</u>		\$ 8,750.00
	0355 Computer Repairs	8200 Administrative Technology Services	\$ 8,750.00
<i>Explanation: To appropriate revenue for Student/Parent iPad/Laptop Insurance based on actual collections.</i>			
	3020 Student/Parent iPad/Laptop Insurance	\$ 8,750.00	
3462	<u>Purchased Custodial Services</u>		\$ 400.00
	0102 Salary - Other Compensation	7900 Operation of Plant	\$ 347.76
	0210 Florida Retirement System	7900 Operation of Plant	25.63
	0220 Social Security	7900 Operation of Plant	26.61
<i>Explanation: To appropriate funds received from schools or outside organizations to pay for custodial services.</i>			
	2011 Custodial Services	\$ 400.00	
3465	<u>Purchased Positions - Other</u>		\$ 150,481.91
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 13,298.86
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	105,484.98
	0210 Florida Retirement System	5100 Basic Education (K-12)	8,024.23
	0220 Social Security	5100 Basic Education (K-12)	8,287.29
	0232 Group Insurance - Life	5100 Basic Education (K-12)	2.25
	0234 Group Insurance - Other	5100 Basic Education (K-12)	9.26
	0100 Salary - Non-Instructional	6200 Instructional Media Services	9,848.00
	0102 Salary - Other Compensation	6200 Instructional Media Services	495.60
	0210 Florida Retirement System	6200 Instructional Media Services	760.53
	0220 Social Security	6200 Instructional Media Services	791.91

Explanation of Budget Amendment as Follows:  
**Part I - General Operating Fund**  
**Amendment Number 1**  
**Board Meeting October 27, 2014**

Account	Object	Function	Increase (Decrease)
	0231 Group Insurance - Health	6200 Instructional Media Services	3,333.00
	0232 Group Insurance - Life	6200 Instructional Media Services	13.00
	0233 Group Insurance - Dental	6200 Instructional Media Services	133.00
			<u>\$ 150,481.91</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	\$ 150,481.91	
3466	<u>Purchased Other Positions - External</u>		<u>\$ 900.00</u>
	0117 Workshops	6300 Instruction & Curriculum	\$ 92.89
	0220 Social Security	6300 Instruction & Curriculum	7.11
	0100 Salary - Non-Instructional	7803 Transportation - South	695.53
	0210 Florida Retirement System	7803 Transportation - South	51.26
	0220 Social Security	7803 Transportation - South	53.21
			<u>\$ 900.00</u>
	<i>Explanation: To appropriate ESOL course reimbursement (\$100.00) and driver training reimbursement (\$800.00) from outside sources based on actual collections.</i>		
	7020 Purchased Positions - External	\$ 900.00	
3467	<u>Purchased - Schools - Other</u>		<u>\$ 8,775.00</u>
	0310 Professional & Technical Service	6130 Health Services	<u>\$ 8,775.00</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	\$ 8,775.00	
3490	<u>Miscellaneous Revenue</u>		<u>\$ 19,952.11</u>
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	\$ 12,800.00
	0510 Supplies	7730 Staff Services	90.00
	0510 Supplies	7803 Transportation - South	34.66
	0990 Fund Balance - Unappropriated	9890 Reserves	7,027.45
			<u>\$ 19,952.11</u>
	<i>Explanation: To appropriate revenue for dividends (\$6,659.45), record requests from State of Florida (\$368.00), vending commission (\$34.66), worthless check fees (\$90.00), softball field improvements (\$2,800.00), and school sign (\$10,000.00) based on actual collections.</i>		
	.... Discretionary	\$ 7,027.45	5033 Softball Improvement - Internal Funds 2,800.00
	3033 Vending Commission - Transportation - South	34.66	5035 School Sign - Internal Funds 10,000.00
	4027 E.R. - Retirement Lunch	90.00	Total <u>\$ 19,952.11</u>
3495	<u>Transportation - Repairs Dept./Other</u>		<u>\$ 542.48</u>
	0550 Repair Parts	7801 Transportation - North	<u>\$ 542.48</u>
	<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>		
	.... Discretionary	\$ 542.48	
3630	<u>Transfer from Capital Improvement Funds</u>		<u>\$ 558,447.00</u>
	0310 Professional & Technical Service	5100 Basic Education (K-12)	<u>\$ 558,447.00</u>
	<i>Explanation: To appropriate Charter School Capital Outlay transfer from Capital Improvement Funds.</i>		
	2052 Capital Outlay Charter Schools	\$ 558,447.00	
3746	<u>Health Reimbursement Arrangement</u>		<u>\$ 4,785.00</u>
	0310 Professional & Technical Service	7730 Staff Services	<u>\$ 4,785.00</u>
	<i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.</i>		
	5006 Health Reimbursement Arrangement	\$ 4,785.00	



Explanation of Budget Amendment as Follows:  
 Part I - General Operating Fund  
 Amendment Number 1  
 Board Meeting October 27, 2014

Account	Object	Function	Increase (Decrease)
<b>II. Amendments Between Appropriations &amp; Reserves</b>			
....	<u>Discretionary</u>		
		5100 Basic Education (K-12)	\$ (205,361.71)
		5200 Exceptional Child	4,877.52
		5300 Vocational	(47,739.24)
		5500 Prekindergarten	300.00
		6100 Pupil Personnel Services	750.00
		6120 Guidance Services	311.90
		6130 Health Services	500.00
		6200 Instructional Media Services	1,215.69
		6300 Instruction & Curriculum	1,839.22
		6400 Instructional Staff Training Services	16,554.71
		7300 School Admin - Principal Office	39,625.50
		7802 Transportation - Central	152.75
		7803 Transportation - South	5,264.75
		7900 Operation of Plant	5,106.35
		8100 Maintenance Administration	(55.39)
		8120 Building and Ground Maintenance	3,155.39
		8200 Administrative Technology Services	12,000.00
		9890 Reserves	(362,883.69)
			<u>\$ (524,386.25)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust appropriation based on projected WFTE (Project 0015), appropriation of unanticipated operating budget expenditures (Project 2095), appropriation of HRA Debit Card fees (Project 5006), appropriation on positions based on projected FTE increases (Project 5025), and reimbursement of health services buy up option due to revenue received from school internal funds (Project 6004).

0015 K-12 Florida Virtual Instruction	\$ (35,973.75)	5025 FTE Increases - General (Positions)	580,545.00
2095 Salary Resynching	(14,126.00)	6004 Nursing Contract - Schools	(8,775.00)
5006 Health Reimbursement Arrangement	2,716.00		
		Total	<u>\$ 524,386.25</u>

0015 K-12 Florida Virtual Instruction

0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (35,973.75)
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Explanation: Adjust appropriation based on projected WFTE by transferring to/(from) the following project(s):

....	<u>Discretionary</u>	\$ 35,973.75
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0120 SAI - Secondary Intensive Reading

0231 Group Insurance - Health	5100 Basic Education (K-12)	\$ (475.75)
0234 Group Insurance - Other	5100 Basic Education (K-12)	475.75
		<u>\$ -</u>

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

0132 VPK - Year Long Program

0100 Salary - Non-Instructional	5500 Prekindergarten	\$ (5,765.38)
0210 Florida Retirement System	5500 Prekindergarten	(425.86)
0220 Social Security	5500 Prekindergarten	(1,281.99)
0231 Group Insurance - Health	5500 Prekindergarten	(16,881.06)
0232 Group Insurance - Life	5500 Prekindergarten	(6.00)
0233 Group Insurance - Dental	5500 Prekindergarten	(7.08)
0234 Group Insurance - Other	5500 Prekindergarten	77.44
0100 Salary - Non-Instructional	7300 School Admin - Principal Office	582.32
0111 Salary - Administrative Manager	7300 School Admin - Principal Office	651.91
0210 Florida Retirement System	7300 School Admin - Principal Office	122.44
0220 Social Security	7300 School Admin - Principal Office	15.71
0231 Group Insurance - Health	7300 School Admin - Principal Office	31.05
0232 Group Insurance - Life	7300 School Admin - Principal Office	(0.65)
0233 Group Insurance - Dental	7300 School Admin - Principal Office	(6.16)
0234 Group Insurance - Other	7300 School Admin - Principal Office	0.10
0997 Reserve - Projects	9890 Reserves	22,893.21
		<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and adjust average salaries to actual for fiscal year 2014-2015.

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 1  
Board Meeting October 27, 2014

Account	Object	Function	Increase (Decrease)
<b>1084 Medicaid Reimbursement</b>			
	0310 Professional & Technical Service	6130 Health Services	\$ 100.00
	0365 Software Subscriptions	6130 Health Services	5,600.00
	0693 Software Subscriptions - Changing to 0365	6130 Health Services	(5,600.00)
	0997 Reserve - Projects	9890 Reserves	(100.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2008 Itinerant Teachers - Hearing Impaired</b>			
	0310 Professional & Technical Service	5200 Exceptional Child	\$ 500.00
	0510 Supplies	5200 Exceptional Child	(500.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2011 Custodial Services</b>			
	0130 Salary - Overtime	7900 Operation of Plant	\$ 625.82
	0210 Florida Retirement System	7900 Operation of Plant	46.13
	0220 Social Security	7900 Operation of Plant	47.87
	0510 Supplies	7900 Operation of Plant	(719.82)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2015 Adult Student Fees</b>			
	0365 Software Subscriptions	5900 Other Instruction	\$ 1.00
	0693 Software Subscriptions - Changing to 0365	5900 Other Instruction	(1.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2031 District Transfers</b>			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (6,571.67)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(807.00)
	0220 Social Security	5100 Basic Education (K-12)	(502.73)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(695.33)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(2.25)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(25.96)
	0997 Reserve - Projects	9890 Reserves	8,604.94
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2039 Career Education Equipment &amp; Supplies</b>			
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 217.00
	0510 Supplies	5300 Vocational	403.05
	0642 Equipment (Under \$1,000)	5300 Vocational	(723.04)
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	319.99
	0693 Software Subscriptions - Changing to 0365	5300 Vocational	(217.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2051 Purchased - Other Positions</b>			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (7,552.34)
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	7,552.34
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2060 Boeing Grant</b>			
	0643 Computer Hardware (Over \$1,000)	5300 Vocational	\$ (225.00)
	0730 Dues and Fees	5300 Vocational	225.00
			<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 1  
Board Meeting October 27, 2014

Account	Object	Function	Increase (Decrease)
2086 <u>SAI - Teenage Parenting Program</u>			
	0390 Other Purchased Service	5100 Basic Education (K-12)	\$ (34.33)
	0510 Supplies	5100 Basic Education (K-12)	34.33
			<u>\$ -</u>

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

2095 Salary Resynching

0121	Salary Retirement Bonus	5100 Basic Education (K-12)	\$ (684,932.01)
0131	Salary - Instructional	5100 Basic Education (K-12)	(519,124.17)
0210	Florida Retirement System	5100 Basic Education (K-12)	(34,316.98)
0220	Social Security	5100 Basic Education (K-12)	(39,722.60)
0131	Salary - Instructional	5200 Exceptional Child	(92,861.82)
0210	Florida Retirement System	5200 Exceptional Child	(6,843.92)
0220	Social Security	5200 Exceptional Child	(7,103.92)
0997	Reserve - Projects	9890 Reserves	646,885.25
			<u>\$ (738,020.17)</u>

Explanation: Appropriation of unanticipated operating budget expenditures (Discretionary), appropriation of additional funding for School Notification System (Project 3007), re-appropriation of Band and Chorus instructional materials from Instructional Material funding to General funding (Projects 4004 and 4005), appropriation to implement archery at qualifying schools (Project 5014), adjustment of average salaries to actual (Project 5027), appropriation of additional ESE non-gifted positions (Project 5075), appropriation of additional funding for Florida teacher supplies (Project 5080 - Board-approved stipends - \$10,175.00 and Project 3180 shortage - \$4,400.00), appropriation of additional funding for All County Band (Project 7006), and appropriation of mentor/mentee sub funding (Project 7014) by transferring to/(from) the following projects:  
(Additional Information: Projects 4105 and 4106 were closed to Project 3105; Projects 4004 and 4005 were then increased by like amounts.)

....	Discretionary	\$ 14,126.00	5027 Administrative & Guidance Summer Hours	190.32
3007	School Notification System	1,893.75	5075 IDEA Supplemental Support - General Fund	550,382.00
4004	Chorus Equipment & Repairs	33,090.54	5080 FL Teacher Supply - General Fund Supplement	14,575.00
4005	Band Instrument Repairs	49,679.39	7006 Innovative Program - All County Band	1,755.00
5014	Archery Implementation	26,559.00	7014 New Teacher Induction Program	45,769.17
				<u>Total \$ 738,020.17</u>

2099 Stadium Facilities

0510	Supplies	8120 Building and Ground Maintenance	\$ (186.33)
0642	Equipment (Under \$1,000)	8120 Building and Ground Maintenance	186.33
			<u>\$ -</u>

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

2154 Advanced Placement

0107	Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 1,411.32
0131	Salary - Instructional	5100 Basic Education (K-12)	(1,411.32)
0331	Out of County Travel	5100 Basic Education (K-12)	1,218.79
0510	Supplies	5100 Basic Education (K-12)	(1,218.79)
			<u>\$ -</u>

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

2166 Adult Enrichment

0102	Salary - Other Compensation	9100 Community Service	\$ 1,211.75
0210	Florida Retirement System	9100 Community Service	89.29
0220	Social Security	9100 Community Service	90.60
0750	Other Personnel Services	9100 Community Service	(1,391.64)
			<u>\$ -</u>

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

2168 Child Care - Riverside Elementary School

0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 129.36
0210	Florida Retirement System	5100 Basic Education (K-12)	10.01
0220	Social Security	5100 Basic Education (K-12)	9.85
0131	Salary - Instructional	5200 Exceptional Child	(7,528.00)
0210	Florida Retirement System	5200 Exceptional Child	(555.08)
0220	Social Security	5200 Exceptional Child	(945.69)
0231	Group Insurance - Health	5200 Exceptional Child	1,949.29
0233	Group Insurance - Dental	5200 Exceptional Child	28.52
0100	Salary - Non-Instructional	9100 Community Service	2,557.62
0210	Florida Retirement System	9100 Community Service	2,640.56
0220	Social Security	9100 Community Service	532.91

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 27, 2014

Account	Object	Function	Increase (Decrease)
	0231 Group Insurance - Health	9100 Community Service	1,879.76
	0233 Group Insurance - Dental	9100 Community Service	28.52
	0510 Supplies	9100 Community Service	(2,580.08)
	0730 Dues and Fees	9100 Community Service	1,842.45
			\$ -

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and adjust average salaries to actual for fiscal year 2014-2015.

2170 Child Care - Northwood Elementary School

0100 Salary - Non-Instructional	9100 Community Service	\$ 4,672.00
0130 Salary - Overtime	9100 Community Service	5,000.00
0210 Florida Retirement System	9100 Community Service	1,084.59
0220 Social Security	9100 Community Service	2,512.54
0231 Group Insurance - Health	9100 Community Service	6,162.01
0233 Group Insurance - Dental	9100 Community Service	57.04
0510 Supplies	9100 Community Service	(13,737.18)
0643 Computer Hardware (Over \$1,000)	9100 Community Service	(3,000.00)
0644 Computer Hardware (Under \$1,000)	9100 Community Service	3,000.00
0997 Reserve - Projects	9890 Reserves	(5,751.00)
		\$ -

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and adjust average salaries to actual for fiscal year 2014-2015.

2174 Child Care - Plew Elementary School

0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (27,018.44)
0210 Florida Retirement System	5100 Basic Education (K-12)	(1,990.76)
0220 Social Security	5100 Basic Education (K-12)	(2,066.10)
0231 Group Insurance - Health	5100 Basic Education (K-12)	(3,545.00)
0232 Group Insurance - Life	5100 Basic Education (K-12)	(14.00)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(142.00)
0365 Software Subscriptions	5100 Basic Education (K-12)	4,439.00
0131 Salary - Instructional	5200 Exceptional Child	5,294.01
0210 Florida Retirement System	5200 Exceptional Child	391.60
0220 Social Security	5200 Exceptional Child	404.36
0231 Group Insurance - Health	5200 Exceptional Child	(3,489.44)
0232 Group Insurance - Life	5200 Exceptional Child	(0.49)
0233 Group Insurance - Dental	5200 Exceptional Child	(142.00)
0100 Salary - Non-Instructional	9100 Community Service	16,374.58
0130 Salary - Overtime	9100 Community Service	2,681.16
0210 Florida Retirement System	9100 Community Service	1,804.79
0220 Social Security	9100 Community Service	1,680.38
0231 Group Insurance - Health	9100 Community Service	(2,749.88)
0232 Group Insurance - Life	9100 Community Service	63.00
0233 Group Insurance - Dental	9100 Community Service	453.56
0510 Supplies	9100 Community Service	5,220.84
0730 Dues and Fees	9100 Community Service	1,670.65
0750 Other Personnel Services	9100 Community Service	680.18
		\$ -

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and adjust average salaries to actual for fiscal year 2014-2015.

2175 Child Care - Bluewater Elementary School

0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (17,737.49)
0210 Florida Retirement System	5100 Basic Education (K-12)	(1,307.59)
0220 Social Security	5100 Basic Education (K-12)	(1,343.50)
0231 Group Insurance - Health	5100 Basic Education (K-12)	534.28
0232 Group Insurance - Life	5100 Basic Education (K-12)	(2.00)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(3.56)
0131 Salary - Instructional	5200 Exceptional Child	(894.49)
0210 Florida Retirement System	5200 Exceptional Child	(64.50)
0220 Social Security	5200 Exceptional Child	(72.07)
0231 Group Insurance - Health	5200 Exceptional Child	974.66
0232 Group Insurance - Life	5200 Exceptional Child	(0.49)
0233 Group Insurance - Dental	5200 Exceptional Child	13.76
0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	1,500.00
0398 Field Trips	7802 Transportation - Central	7,000.00
0100 Salary - Non-Instructional	9100 Community Service	19,267.59
0130 Salary - Overtime	9100 Community Service	658.04

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 27, 2014

Account	Object	Function	Increase (Decrease)
	0210 Florida Retirement System	9100 Community Service	2,343.96
	0220 Social Security	9100 Community Service	2,584.69
	0231 Group Insurance - Health	9100 Community Service	9,652.93
	0232 Group Insurance - Life	9100 Community Service	14.50
	0233 Group Insurance - Dental	9100 Community Service	242.48
	0360 Lease and Rental Agreements	9100 Community Service	1,475.00
	0510 Supplies	9100 Community Service	(30,288.87)
	0730 Dues and Fees	9100 Community Service	5,452.67
			\$ -

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and adjust average salaries to actual for fiscal year 2014-2015.

2176 Child Care - Edge Elementary School

0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (25,294.01)
0210 Florida Retirement System	5100 Basic Education (K-12)	(2,726.87)
0220 Social Security	5100 Basic Education (K-12)	(1,859.10)
0231 Group Insurance - Health	5100 Basic Education (K-12)	(2,000.43)
0232 Group Insurance - Life	5100 Basic Education (K-12)	(9.41)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(89.05)
0131 Salary - Instructional	5200 Exceptional Child	1,669.50
0210 Florida Retirement System	5200 Exceptional Child	124.47
0220 Social Security	5200 Exceptional Child	53.25
0231 Group Insurance - Health	5200 Exceptional Child	(3,489.44)
0232 Group Insurance - Life	5200 Exceptional Child	(0.49)
0233 Group Insurance - Dental	5200 Exceptional Child	13.76
0220 Social Security	7300 School Admin - Principal Office	286.47
0100 Salary - Non-Instructional	9100 Community Service	23,091.38
0210 Florida Retirement System	9100 Community Service	2,506.24
0220 Social Security	9100 Community Service	3,042.59
0231 Group Insurance - Health	9100 Community Service	16,081.11
0232 Group Insurance - Life	9100 Community Service	39.00
0233 Group Insurance - Dental	9100 Community Service	493.50
0510 Supplies	9100 Community Service	(11,932.47)
		\$ -

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and adjust average salaries to actual for fiscal year 2014-2015.

2178 Child Care - Wright Elementary School

0100 Salary - Non-Instructional	9100 Community Service	\$ (2,337.84)
0210 Florida Retirement System	9100 Community Service	(164.57)
0220 Social Security	9100 Community Service	(246.03)
0231 Group Insurance - Health	9100 Community Service	6,595.51
0232 Group Insurance - Life	9100 Community Service	11.00
0233 Group Insurance - Dental	9100 Community Service	170.04
0510 Supplies	9100 Community Service	(5,530.86)
0730 Dues and Fees	9100 Community Service	1,502.75
		\$ -

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and adjust average salaries to actual for fiscal year 2014-2015.

2179 Child Care - Antioch Elementary School

0100 Salary - Non-Instructional	9100 Community Service	\$ 13,648.88
0210 Florida Retirement System	9100 Community Service	1,507.39
0220 Social Security	9100 Community Service	2,895.26
0231 Group Insurance - Health	9100 Community Service	8,095.19
0232 Group Insurance - Life	9100 Community Service	19.80
0233 Group Insurance - Dental	9100 Community Service	178.53
0510 Supplies	9100 Community Service	(49,795.05)
0644 Computer Hardware (Under \$1,000)	9100 Community Service	23,450.00
		\$ -

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and adjust average salaries to actual for fiscal year 2014-2015.

2181 Child Care - Bob Sikes Elementary School

0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 353.28
0210 Florida Retirement System	5100 Basic Education (K-12)	26.12
0220 Social Security	5100 Basic Education (K-12)	134.57

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 27, 2014

Account	Object	Function	Increase (Decrease)
	0360 Lease and Rental Agreements	7300 School Admin - Principal Office	1,400.00
	0371 Telephone	7900 Operation of Plant	252.51
	0100 Salary - Non-Instructional	9100 Community Service	9,835.98
	0210 Florida Retirement System	9100 Community Service	1,119.06
	0220 Social Security	9100 Community Service	972.23
	0231 Group Insurance - Health	9100 Community Service	11,427.19
	0232 Group Insurance - Life	9100 Community Service	49.00
	0233 Group Insurance - Dental	9100 Community Service	311.53
	0510 Supplies	9100 Community Service	(26,469.32)
	0730 Dues and Fees	9100 Community Service	587.85
			\$ -

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and adjust average salaries to actual for fiscal year 2014-2015.

2909 School Maintenance

0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (23,903.17)
0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	1,796.50
0370 Postage	8120 Building and Ground Maintenance	25.67
0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	4,326.00
0510 Supplies	8120 Building and Ground Maintenance	6,342.08
0642 Equipment (Under \$1,000)	8120 Building and Ground Maintenance	1,780.96
0676 Other Permanent Improvements	8120 Building and Ground Maintenance	1,198.00
0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	465.00
0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	5,183.46
0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	2,785.50
		\$ -

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

3006 NDIA Accelerator Grant

0510 Supplies	5100 Basic Education (K-12)	\$ 10.00
0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	(10.00)
		\$ -

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

3007 School Notification System

0393 Contracts - Nonprofessional	7300 School Admin - Principal Office	\$ 1,893.75
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Explanation: Appropriation of additional funding by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (1,893.75)

3105 Instructional Materials - Textbooks

0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 11,460.00
0510 Supplies	5100 Basic Education (K-12)	14,954.08
0520 Textbooks	5100 Basic Education (K-12)	42,558.99
0693 Software Subscriptions - Changing to 0365	5100 Basic Education (K-12)	(11,040.00)
0510 Supplies	5200 Exceptional Child	2,000.00
0520 Textbooks	5200 Exceptional Child	(2,000.00)
0365 Software Subscriptions	5300 Vocational	56,583.00
0510 Supplies	5300 Vocational	4,016.93
0997 Reserve - Projects	9890 Reserves	(35,763.07)
		\$ 82,769.93

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and re-appropriation of Band and Chorus instructional materials from Instructional Material funding to General funding by transferring to/(from) the following project(s):  
(Additional Information: Projects 4105 and 4106 were closed to Project 3105; Projects 4004 and 4005 were then increased by like amounts.)

4105 Instructional Materials - Band Programs \$ (49,679.39) 4106 Instructional Materials - Chorus Music (33,090.54)  
Total \$ (82,769.93)

3106 Instructional Materials - Media

0510 Supplies	5100 Basic Education (K-12)	\$ 500.00
0365 Software Subscriptions	6200 Instructional Media Services	83.70
0530 Periodicals	6200 Instructional Media Services	1,884.94
0610 Library Books	6200 Instructional Media Services	(2,384.94)
0693 Software Subscriptions - Changing to 0365	6200 Instructional Media Services	(83.70)
		\$ -

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 1  
Board Meeting October 27, 2014

Account	Object	Function	Increase (Decrease)
<b>3161 SAI - Supplemental Academic Instruction</b>			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 154,146.00
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	30,829.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	13,633.00
	0220 Social Security	5100 Basic Education (K-12)	14,152.00
	0231 Group Insurance - Health	5100 Basic Education (K-12)	25,524.00
	0232 Group Insurance - Life	5100 Basic Education (K-12)	97.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	1,019.00
	0997 Reserve - Projects	9890 Reserves	(411,239.00)
			<u>\$ (171,839.00)</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>			
	4110 SAI - ESOL	\$ 26,918.00	6113 SAI - Plan of Care
			<u>144,921.00</u>
			Total <u>\$ 171,839.00</u>
<b>3180 Florida Teachers Classroom Supply Asst. Prg.</b>			
	0510 Supplies	5100 Basic Education (K-12)	\$ 26,125.50
	0510 Supplies	5200 Exceptional Child	2,612.50
	0997 Reserve - Projects	9890 Reserves	(28,738.00)
			<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)	\$ (2,183.94)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	2,183.94
			<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>			
	0392 Shipping Charges	5100 Basic Education (K-12)	\$ 262.00
	0510 Supplies	5100 Basic Education (K-12)	32,712.63
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	(878.07)
	0692 Software (Under \$1,000)	5100 Basic Education (K-12)	993.98
			<u>\$ 33,090.54</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, and re-appropriation of Chorus instructional materials from Instructional Material funding to General funding by transferring to/(from) the following project(s):  (Additional Information: Project 4106 was closed to Project 3105; Project 4004 was then increased by like amount.)</i>			
	2095 Salary Resynching	\$ (33,090.54)	
<b>4005 Band Instrument Repairs</b>			
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 184.00
	0510 Supplies	5100 Basic Education (K-12)	49,495.39
			<u>\$ 49,679.39</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, and re-appropriation of Band instructional materials from Instructional Material funding to General funding by transferring to/(from) the following project(s):  (Additional Information: Project 4105 was closed to Project 3105; Project 4005 was then increased by like amount.)</i>			
	2095 Salary Resynching	\$ (49,679.39)	
<b>4011 Insurance Claims - Equipment</b>			
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 1,567.68
<i>Explanation: Appropriate insurance claims by transferring to/(from) the following project(s):</i>			
	9015 Fixed Charges	\$ (1,567.68)	
<b>4012 Insurance Claims - Building &amp; Fixed Equipment</b>			
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 55,976.35
<i>Explanation: Appropriate insurance claims by transferring to/(from) the following project(s):</i>			
	9015 Fixed Charges	\$ (55,976.35)	

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 1  
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Account	Object	Function	Increase (Decrease)
4013	<u>Insurance Claims - Other</u>		
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 6,345.30
	<i>Explanation: Appropriate insurance claims by transferring to/(from) the following project(s):</i>		
	9015 Fixed Charges	\$ (6,345.30)	
4016	<u>SM - Administrative</u>		
	0310 Professional & Technical Service	6500 Instruction Related Technology	\$ 2,187.00
	0644 Computer Hardware (Under \$1,000)	6500 Instruction Related Technology	(2,187.00)
	0310 Professional & Technical Service	8200 Administrative Technology Services	617.00
	0644 Computer Hardware (Under \$1,000)	8200 Administrative Technology Services	(617.00)
			\$ -
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
4024	<u>Foundation STEM Mini Grants</u>		
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 106.00
	0693 Software Subscriptions - Changing to 0365	5100 Basic Education (K-12)	(106.00)
	0642 Equipment (Under \$1,000)	6500 Instruction Related Technology	(99.99)
	0644 Computer Hardware (Under \$1,000)	6500 Instruction Related Technology	99.99
			\$ -
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
4030	<u>Donation - Technology (Cooper Found.)</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (758.96)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	758.96
			\$ -
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
4033	<u>Flood Event - 2014</u>		
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	\$ 33,766.74
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	36,538.75
			\$ 70,305.49
	<i>Explanation: Additional appropriation of Flood Event - 2014 by transferring to/(from) the following project(s):</i>		
	9015 Fixed Charges	\$ (70,305.49)	
4054	<u>District Bandwidth Support</u>		
	0643 Computer Hardware (Over \$1,000)	8200 Administrative Technology Services	\$ 5,022.95
	0681 Fire/Sprinkler/Elect.	8200 Administrative Technology Services	(5,022.95)
			\$ -
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
4105	<u>Instructional Materials - Band Programs</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (49,495.39)
	0693 Software Subscriptions - Changing to 0365	5100 Basic Education (K-12)	(184.00)
			\$ (49,679.39)
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, and re-appropriation of Band instructional materials from Instructional Material funding to General funding by transferring to/(from) the following project(s):</i> <i>(Additional Information: Project 4105 was closed to Project 3105; Project 4005 was then increased by like amount.)</i>		
	3105 Instructional Materials - Textbooks	\$ 49,679.39	
4106	<u>Instructional Materials - Chorus Music</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (33,090.54)
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, and re-appropriation of Chorus instructional materials from Instructional Material funding to General funding by transferring to/(from) the following project(s):</i> <i>(Additional Information: Project 4106 was closed to Project 3105; Project 4004 was then increased by like amount.)</i>		
	3105 Instructional Materials - Textbooks	\$ 33,090.54	



Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 1  
Board Meeting October 27, 2014

Account	Object	Function	Increase (Decrease)
<b>4110 SAI - ESOL</b>			
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 17,871.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	1,317.00
	0220 Social Security	5100 Basic Education (K-12)	1,367.00
	0231 Group Insurance - Health	5100 Basic Education (K-12)	4,602.65
	0232 Group Insurance - Life	5100 Basic Education (K-12)	23.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	243.00
	0234 Group Insurance - Other	5100 Basic Education (K-12)	1,494.35
			<u>\$ 26,918.00</u>

Explanation: Appropriation of additional ESOL Interpreter position by transferring to/(from) the following project(s):

3161 SAI - Supplemental Academic Instruction \$ (26,918.00)

<b>4113 Workforce Ed. Career Program Expansion</b>			
	0102 Salary - Other Compensation	5900 Other Instruction	\$ 1,081.33
	0210 Florida Retirement System	5900 Other Instruction	79.68
	0220 Social Security	5900 Other Instruction	82.71
	0365 Software Subscriptions	5900 Other Instruction	975.00
	0693 Software Subscriptions - Changing to 0365	5900 Other Instruction	(975.00)
	0730 Dues and Fees	5900 Other Instruction	(1,243.72)
			<u>\$ -</u>

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

<b>4125 Class Size Reduction</b>			
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 3,974.90
	0131 Salary - Instructional	5100 Basic Education (K-12)	(394,478.90)
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	279,555.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	(8,142.00)
	0220 Social Security	5100 Basic Education (K-12)	(8,489.00)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(14,536.86)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(57.00)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(574.00)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	101.86
	0997 Reserve - Projects	9890 Reserves	142,646.00
			<u>\$ -</u>

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

<b>4131 VPK - Summer</b>			
	0100 Salary - Non-Instructional	5500 Prekindergarten	\$ (1,855.04)
	0210 Florida Retirement System	5500 Prekindergarten	(136.72)
	0220 Social Security	5500 Prekindergarten	(141.91)
	0997 Reserve - Projects	9890 Reserves	2,133.67
			<u>\$ -</u>

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

<b>4162 SAI - In-School Suspension Program</b>			
	0231 Group Insurance - Health	5100 Basic Education (K-12)	\$ (1,222.65)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	1,222.65
			<u>\$ -</u>

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

<b>5006 Health Reimbursement Arrangement</b>			
	0730 Dues and Fees	7730 Staff Services	\$ 2,716.00

Explanation: Appropriation of HRA debit card fees by transferring to/(from) the following project:

.... Discretionary \$ (2,716.00)

<b>5014 Archery Implementation</b>			
	0510 Supplies	5100 Basic Education (K-12)	\$ 26,559.00

Explanation: Appropriation to implement archery at qualifying schools by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (26,559.00)

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
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Account	Object	Function	Increase (Decrease)	
5025	<u>FTE Increases - General (Positions)</u>			
	0131	Salary - Instructional	5100 Basic Education (K-12)	\$ 577,020.00
	0210	Florida Retirement System	5100 Basic Education (K-12)	42,528.00
	0220	Social Security	5100 Basic Education (K-12)	44,144.00
	0231	Group Insurance - Health	5100 Basic Education (K-12)	79,111.70
	0232	Group Insurance - Life	5100 Basic Education (K-12)	304.00
	0233	Group Insurance - Dental	5100 Basic Education (K-12)	3,178.00
	0234	Group Insurance - Other	5100 Basic Education (K-12)	509.30
	0997	Reserve - Projects	9890 Reserves	(166,250.00)
				<u>\$ 580,545.00</u>

Explanation: Appropriation of positions based on projected FTE increases by transferring to/(from) the following project(s):

.... Discretionary \$ (580,545.00)

5027 Administrative & Guidance Summer Hours

	0210	Florida Retirement System	6120 Guidance Services	\$ 192.65
	0220	Social Security	6120 Guidance Services	(2.33)
				<u>\$ 190.32</u>

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

2095 Salary Resynching \$ (190.32)

5075 IDEA Supplemental Support - General Fund

	0100	Salary - Non-Instructional	5200 Exceptional Child	\$ 21,984.00
	0131	Salary - Instructional	5200 Exceptional Child	295,961.00
	0210	Florida Retirement System	5200 Exceptional Child	23,432.00
	0220	Social Security	5200 Exceptional Child	24,324.00
	0231	Group Insurance - Health	5200 Exceptional Child	47,503.00
	0232	Group Insurance - Life	5200 Exceptional Child	181.00
	0233	Group Insurance - Dental	5200 Exceptional Child	1,897.00
	0997	Reserve - Projects	9890 Reserves	135,100.00
				<u>\$ 550,382.00</u>

Explanation: Appropriation of additional ESE non-gifted positions by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (550,382.00)

5080 FL Teacher Supply - General Fund Supplement

	0510	Supplies	5100 Basic Education (K-12)	\$ 4,400.00
	0510	Supplies	5200 Exceptional Child	825.00
	0510	Supplies	6110 Attendance and Social Work	1,650.00
	0510	Supplies	6140 Psychological Services	2,200.00
	0510	Supplies	6300 Instruction & Curriculum	5,500.00
				<u>\$ 14,575.00</u>

Explanation: Appropriation of additional funding for Florida teacher supplies (Board-approved stipends - \$10,175.00 and Project 3180 shortage - \$4,400.00) by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (14,575.00)

5110 Workforce Development

	0510	Supplies	5100 Basic Education (K-12)	\$ (1,932.13)
	0100	Salary - Non-Instructional	5900 Other Instruction	(7,811.92)
	0102	Salary - Other Compensation	5900 Other Instruction	570.94
	0131	Salary - Instructional	5900 Other Instruction	77,044.11
	0210	Florida Retirement System	5900 Other Instruction	(45,607.16)
	0220	Social Security	5900 Other Instruction	4,032.14
	0231	Group Insurance - Health	5900 Other Instruction	(20,744.92)
	0232	Group Insurance - Life	5900 Other Instruction	(16.65)
	0233	Group Insurance - Dental	5900 Other Instruction	240.99
	0234	Group Insurance - Other	5900 Other Instruction	213.01
	0365	Software Subscriptions	5900 Other Instruction	370.30
	0510	Supplies	5900 Other Instruction	1,912.14
	0693	Software Subscriptions - Changing to 0365	5900 Other Instruction	(19.60)
	0131	Salary - Instructional	6100 Pupil Personnel Services	931.80
	0210	Florida Retirement System	6100 Pupil Personnel Services	69.30
	0220	Social Security	6100 Pupil Personnel Services	26.84
	0231	Group Insurance - Health	6100 Pupil Personnel Services	(2,304.71)
	0232	Group Insurance - Life	6100 Pupil Personnel Services	(1.15)
	0233	Group Insurance - Dental	6100 Pupil Personnel Services	(141.48)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 27, 2014

Account	Object	Function	Increase (Decrease)	
	0100	Salary - Non-Instructional	7300 School Admin - Principal Office	(1,355.19)
	0111	Salary - Administrative Manager	7300 School Admin - Principal Office	65,545.00
	0210	Florida Retirement System	7300 School Admin - Principal Office	4,900.56
	0220	Social Security	7300 School Admin - Principal Office	2,450.52
	0231	Group Insurance - Health	7300 School Admin - Principal Office	9,834.30
	0232	Group Insurance - Life	7300 School Admin - Principal Office	17.57
	0233	Group Insurance - Dental	7300 School Admin - Principal Office	332.73
	0234	Group Insurance - Other	7300 School Admin - Principal Office	(0.04)
	0370	Postage	7300 School Admin - Principal Office	19.99
	0750	Other Personnel Services	7300 School Admin - Principal Office	796.04
	0371	Telephone	7900 Operation of Plant	8,916.98
	0410	Natural Gas	7900 Operation of Plant	10,000.00
	0415	#N/A	7900 Operation of Plant	(218,382.00)
	0430	Electricity	7900 Operation of Plant	129,882.00
	0997	Reserve - Projects	9890 Reserves	(19,790.31)
			\$ -	

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and adjust average salaries to actual for fiscal year 2014-2015.

5120 CSR - Secondary Intensive Math

	0107	Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 1,024.20
	0131	Salary - Instructional	5100 Basic Education (K-12)	(1,024.20)
			\$ -	

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

5909 School Maintenance - School Control

	0350	Repair and Maintenance	8120 Building and Ground Maintenance	\$ (9,769.21)
	0393	Contracts - Nonprofessional	8120 Building and Ground Maintenance	6,247.92
	0510	Supplies	8120 Building and Ground Maintenance	205.60
	0684	Replacement Roofing & Systems	8120 Building and Ground Maintenance	2,701.69
	0685	Flooring/Structural Alteration	8120 Building and Ground Maintenance	614.00
			\$ -	

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

6004 Nursing Contract - Schools

	0310	Professional & Technical Service	6130 Health Services	\$ (8,775.00)
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Explanation: Reimbursement of health services buy up option due to revenue received from school internal funds by transferring to/(from) the following project(s):

.... Discretionary \$ 8,775.00

6006 Fingerprinting - Fees

	0510	Supplies	7730 Staff Services	\$ 500.00
	0730	Dues and Fees	7730 Staff Services	(10,056.50)
			\$ (9,556.50)	

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

6007 Fingerprinting - Employees \$ 9,556.50

6007 Fingerprinting - Employees

	0730	Dues and Fees	7730 Staff Services	\$ 9,556.50
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Explanation: Transfers to/(from) the following project(s):

6006 Fingerprinting - Fees \$ (9,556.50)

6113 SAI - Plan of Care

	0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ 126,000.00
	0210	Florida Retirement System	5100 Basic Education (K-12)	9,282.00
	0220	Social Security	5100 Basic Education (K-12)	9,639.00
			\$ 144,921.00	

Explanation: Appropriation of SAI - Plan of Care by transferring to/(from) the following project(s):

3161 SAI - Supplemental Academic Instruction \$ (144,921.00)

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 1  
Board Meeting October 27, 2014

Account	Object	Function	Increase (Decrease)
<b>6123 Reading Instruction</b>			
	0231 Group Insurance - Health	6300 Instruction & Curriculum	\$ (55.56)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	55.56
	0510 Supplies	6300 Instruction & Curriculum	(0.02)
	0693 Software Subscriptions - Changing to 0365	6300 Instruction & Curriculum	0.02
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>7006 Innovative Program - All County Band</b>			
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	\$ 1,755.00
<i>Explanation: Appropriation of additional All County Band funding by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (1,755.00)	
<b>7014 New Teacher Induction Program</b>			
	0117 Workshops	6400 Instructional Staff Training Services	\$ (14,800.00)
	0220 Social Security	6400 Instructional Staff Training Services	654.17
	0750 Other Personnel Services	6400 Instructional Staff Training Services	59,915.00
			<u>\$ 45,769.17</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, and appropriation of mentor/mentee sub funding by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (45,769.17)	
<b>7054 AP Initiative - Set-Aside</b>			
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 9.36
	0510 Supplies	5100 Basic Education (K-12)	(2,204.84)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	1,000.00
	0693 Software Subscriptions - Changing to 0365	5100 Basic Education (K-12)	(9.36)
	0730 Dues and Fees	5100 Basic Education (K-12)	425.00
	0331 Out of County Travel	6300 Instruction & Curriculum	367.19
	0331 Out of County Travel	6400 Instructional Staff Training Services	412.65
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>7055 International Baccalaureate</b>			
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 1,500.79
	0131 Salary - Instructional	5100 Basic Education (K-12)	(1,500.79)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(4,536.00)
	0510 Supplies	5100 Basic Education (K-12)	3,138.45
	0997 Reserve - Projects	9890 Reserves	1,397.55
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>8106 CSR - Okaloosa On-Line</b>			
	0370 Postage	5100 Basic Education (K-12)	\$ 82.11
	0510 Supplies	5100 Basic Education (K-12)	(82.11)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>9004 Advanced International Certificate of Education</b>			
	0231 Group Insurance - Health	5100 Basic Education (K-12)	\$ (25.52)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	25.52
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>9007 Career and Professional Education</b>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (7,041.24)
	0692 Software (Under \$1,000)	5100 Basic Education (K-12)	(158.68)
	0693 Software Subscriptions - Changing to 0365	5100 Basic Education (K-12)	(204.44)
	0365 Software Subscriptions	5200 Exceptional Child	186.16
	0510 Supplies	5200 Exceptional Child	504.18

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 27, 2014

Account	Object	Function	Increase (Decrease)
	0350 Repair and Maintenance	5300 Vocational	2,022.00
	0365 Software Subscriptions	5300 Vocational	11,167.54
	0510 Supplies	5300 Vocational	8,974.63
	0641 Equipment (Over \$1,000)	5300 Vocational	3,088.01
	0642 Equipment (Under \$1,000)	5300 Vocational	3,116.04
	0691 Software (Over \$1,000)	5300 Vocational	8,305.00
	0692 Software (Under \$1,000)	5300 Vocational	2,158.68
	0693 Software Subscriptions - Changing to 0365	5300 Vocational	(7,582.00)
	0750 Other Personnel Services	5300 Vocational	8,000.00
	0993 Reserve - Retirement	5300 Vocational	2,562.44
	0997 Reserve - Projects	9890 Reserves	(35,098.32)
			<u>\$ -</u>

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

9015 Fixed Charges

0122 Salary - Sick Leave Payoff	5100 Basic Education (K-12)	\$ (183,703.15)
0123 Salary - Annual Leave Payoff	5100 Basic Education (K-12)	(38,856.95)
0220 Social Security	5100 Basic Education (K-12)	(2,948.82)
0122 Salary - Sick Leave Payoff	6100 Pupil Personnel Services	13,778.42
0122 Salary - Sick Leave Payoff	6120 Guidance Services	16,017.04
0220 Social Security	6120 Guidance Services	15.30
0122 Salary - Sick Leave Payoff	6140 Psychological Services	1,795.30
0123 Salary - Annual Leave Payoff	6140 Psychological Services	21,355.72
0210 Florida Retirement System	6140 Psychological Services	1,578.61
0510 Supplies	6300 Instruction & Curriculum	(53,485.48)
0122 Salary - Sick Leave Payoff	6500 Instruction Related Technology	5,326.73
0122 Salary - Sick Leave Payoff	7100 School Board	9,986.60
0730 Dues and Fees	7100 School Board	4,865.79
0122 Salary - Sick Leave Payoff	7300 School Admin - Principal Office	79,500.30
0730 Dues and Fees	7500 Fiscal Services	87.08
0122 Salary - Sick Leave Payoff	7720 Information Services	3,513.40
0220 Social Security	7720 Information Services	7.65
0122 Salary - Sick Leave Payoff	7730 Staff Services	11,889.58
0123 Salary - Annual Leave Payoff	7730 Staff Services	559.00
0210 Florida Retirement System	7730 Staff Services	36.65
0220 Social Security	7730 Staff Services	35.87
0122 Salary - Sick Leave Payoff	7760 Internal Service	9,074.79
0122 Salary - Sick Leave Payoff	7803 Transportation - South	1,861.72
0122 Salary - Sick Leave Payoff	7900 Operation of Plant	102.54
0741 Insurance Claims Prior Year	7900 Operation of Plant	(52,875.96)
0122 Salary - Sick Leave Payoff	8120 Building and Ground Maintenance	24,715.01
0123 Salary - Annual Leave Payoff	8120 Building and Ground Maintenance	16,942.23
0210 Florida Retirement System	8120 Building and Ground Maintenance	1,267.09
0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	(32,786.25)
0122 Salary - Sick Leave Payoff	9100 Community Service	6,141.72
0220 Social Security	9100 Community Service	7.65
		<u>\$ (134,194.82)</u>

Explanation: Appropriate insurance claims and Flood Event - 2014 by transferring to/(from) the following project(s):

4011 Insurance Claims - Equipment	\$ 1,567.68	4013 Insurance Claims - Other	6,345.30
4012 Insurance Claims - Building & Fixed Equipment	55,976.35	4033 Flood Event - 2014	70,305.49
		Total	<u>\$ 134,194.82</u>

9121 Print Shop

0350 Repair and Maintenance	7760 Internal Service	\$ (13,000.00)
0360 Lease and Rental Agreements	7760 Internal Service	13,000.00
		<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

OCTOBER 27, 2014

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2014	INCREASE	DECREASE	BUDGET AS OF 9/30/2014	
3322	CO & DS WITHHELD FOR SBE/COBI	\$ 988,675.00	\$ 988,675.00	\$ -	\$ -	\$ 988,675.00
3326	SBE/COBI BOND INTEREST	-	-	-	-	-
3341	RACING COMMISSION FUNDS	190,750.00	190,750.00	-	-	190,750.00
3431	INTEREST ON INVESTMENTS	1,000.00	1,000.00	0.51	-	1,000.51
3630	TRANSFERS FROM CAPITAL IMP FUNDS	7,827,190.00	7,827,190.00	-	-	7,827,190.00
3660	TRANSFERS FROM INTERBUDGETARY ED	-	-	-	-	-
3716	SALES SURTAX BONDS	-	-	-	-	-
3750	PROCEEDS/CERT OF PARTICIPATION	-	-	-	-	-
3920	RESERVE FOR DEBT SERVICE	88,877.73	88,877.73	-	-	88,877.73
<b>TOTAL - DEBT SERVICE FUNDS</b>		<b>\$ 9,096,492.73</b>	<b>\$ 9,096,492.73</b>	<b>\$ 0.51</b>	<b>\$ -</b>	<b>\$ 9,096,493.24</b>

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 8/31/2014	INCREASE	DECREASE	BUDGET AS OF 9/30/2014
9200		DEBT SERVICE					
	0710	REDEMPTION OF PRINCIPAL	\$ 6,970,000.00	\$ 6,970,000.00	\$ -	\$ -	\$ 6,970,000.00
	0720	INTEREST	2,003,310.00	2,003,310.00	-	-	2,003,310.00
	0730	DUES & FEES	34,305.00	34,305.00	-	-	34,305.00
	0733	COST OF ISSUANCE	1,583.52	1,583.52	-	-	1,583.52
	0960	TRANSFERS TO INTERBUDGETARY	-	-	-	-	-
9890		RESERVES					
	0990	FUND BALANCE UNAPPROPRIATED	1,591.66	1,591.66	0.51	-	1,592.17
	0998	RESERVES - DEBT SERVICE	85,702.55	85,702.55	-	-	85,702.55
		<b>TOTAL - DEBT SERVICE FUNDS</b>	<b>\$ 9,096,492.73</b>	<b>\$ 9,096,492.73</b>	<b>\$ 0.51</b>	<b>\$ -</b>	<b>\$ 9,096,493.24</b>

Explanation of Budget Amendment as Follows:  
 Part II - Debt Service Funds  
 Amendment Number 1  
 Board Meeting October 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>		\$ 0.51
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 0.51
<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>			
	.... Discretionary	\$ 0.51	

**II. Amendments Between Appropriations & Reserves**

N/A

ADOPTED BY SCHOOL BOARD:

OCTOBER 27, 2014



FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2014	INCREASE	DECREASE	BUDGET AS OF 9/30/2014	
3209	FEMA - CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -
3210	FEMA - ADMINISTRATIVE	-	-	-	-	-
3321	CO & DS DISTRIBUTED	101,073.00	101,073.00	-	-	101,073.00
3325	INTEREST ON UNDIST CO & DS	4,598.00	4,598.00	-	-	4,598.00
3341	RACING COMMISSION FUNDS	-	-	-	-	-
3391	PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	576,542.00	576,542.00	-	-	576,542.00
3394	CAPITAL OUTLAY CHARTER SCHOOLS	-	-	558,447.00	-	558,447.00
3395	FEMA - STATE - CLAIMS MATCH	-	-	-	-	-
3396	CLASS SIZE REDUCTION/CAPITAL	-	-	-	-	-
3399	OTHER MISC. STATE REVENUE	-	-	-	-	-
3413	DISTRICT LOCAL CAPITAL IMPROVEMENT TAX	22,244,609.00	22,244,609.00	-	-	22,244,609.00
3421	TAX REDEMPTIONS	-	-	93,707.06	-	93,707.06
3431	INTEREST ON INVESTMENT	-	-	3,455.81	-	3,455.81
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	-	-	-	-	-
3497	REFUND - PRIOR YEAR EXPENDITURES	-	-	-	-	-
3610	TRANSFERS FROM GENERAL OPERATING FUND	-	-	10,537.19	-	10,537.19
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	-	-	-	-	-
3732	SALE OF BUILDINGS	-	-	-	-	-
3740	PRIOR YR INSUR LOSS RECOVERY	-	-	-	-	-
3741	INSURANCE LOSS RECOVERY	-	-	-	-	-
3791	BOND PROCEEDS - PREMIUM	-	-	-	-	-
3901	RESERVE FOR ENCUMBRANCE	619,656.11	619,656.11	-	-	619,656.11
3909	RESERVES - CAPITAL PROJECTS	3,381,604.42	3,381,604.42	-	-	3,381,604.42
3925	FUND BALANCE - UNDESIGNATED	293,753.72	293,753.72	-	-	293,753.72
<b>TOTAL - CAPITAL PROJECT FUNDS</b>		<b>\$ 27,221,836.25</b>	<b>\$ 27,221,836.25</b>	<b>\$ 666,147.06</b>	<b>\$ -</b>	<b>\$ 27,887,983.31</b>

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2014	INCREASE	DECREASE	BUDGET AS OF 9/30/2014		
7400		FACILITIES ACQUISITION & CONSTRUCTION					
	0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -	
	0630	BUILDING & FIXED EQUIPMENT	-	-	-	-	
	0631	ARCHITECTURAL DESIGN / ENGINEERING	-	-	-	-	
	0632	CONTRACTOR SERVICES	-	-	-	-	
	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-	
	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	141,549.62	141,549.62	7,661.98	149,211.60	
	0642	EQUIPMENT (UNDER \$1,000)	64,161.21	64,161.21	5,806.75	69,967.96	
	0643	COMPUTER EQUIPMENT (OVER \$1,000)	14,343.84	14,343.84	-	14,343.84	
	0644	COMPUTER HARDWARE (UNDER \$1,000)	32,259.65	32,259.65	32,133.41	64,393.06	
	0651	BUSES	-	-	-	-	
	0652	OTHER MOTOR VEHICLES	971.51	971.51	-	971.51	
	0660	LAND	-	-	9,225.25	9,225.25	
	0671	LAND IMPROVEMENTS	-	-	-	-	
	0672	NEW SIDEWALKS & RETAINING WALL	-	-	-	-	
	0673	PARKING LOTS AND DRIVEWAYS - NEW	-	-	-	-	
	0674	SEWAGE TREATMENT PLANT	487,703.03	487,703.03	-	487,703.03	
	0675	FENCE & UNDERGROUND TANKS	6,000.00	6,000.00	8,332.00	14,332.00	
	0676	OTHER PERMANENT IMPROVEMENTS	207,912.63	207,912.63	-	206,942.82	
	0677	REPLACEMENT SYSTEMS	155,954.98	155,954.98	6,730.37	162,685.35	
	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	24,393.55	24,393.55	5,738.00	30,131.55	
	0682	HEATING/COOLING/AIR CONDITIONING	10,070.00	10,070.00	-	10,070.00	
	0683	ROOFING	-	-	-	-	
	0684	REPLACEMENT ROOFING & SYSTEMS	5,885,298.86	5,885,298.86	-	5,845,898.71	
	0685	FLOORING/STRUCTURAL ALTERATION	89,605.41	89,605.41	-	87,617.68	
	0691	SOFTWARE (OVER \$1,000)	2,000.00	2,000.00	-	2,000.00	
	0692	SOFTWARE (UNDER \$1,000)	-	-	-	-	
	0693	SOFTWARE SUBSCRIPTIONS	2,153.24	2,153.24	-	2,153.24	
	0986	RESERVES - FUND B GAIN/LOSS	207,797.50	207,797.50	1.48	207,798.98	
	0990	FUND BALANCE UNAPPROPRIATED	85,956.22	85,956.22	78,581.75	164,537.97	
	0997	RESERVES - PROJECTS	-	-	-	-	
9200	0730	DUES & FEES	-	-	-	-	
9700		TRANSFER FUNDS	-	-	-	-	
	0910	TRANSFERS TO GENERAL OPERATING FUND	11,976,515.00	11,976,515.00	558,447.00	12,534,962.00	
	0920	TRANSFERS TO DEBT SERVICE FUND	7,827,190.00	7,827,190.00	-	7,827,190.00	
	0960	TRANSFERS TO INTERBUDGETARY FUND	-	-	-	-	
		<b>TOTAL - CAPITAL PROJECT FUNDS</b>	<b>\$ 27,221,836.25</b>	<b>\$ 27,221,836.25</b>	<b>\$ 712,657.99</b>	<b>\$ 46,510.93</b>	<b>\$ 27,887,983.31</b>

Explanation of Budget Amendment as Follows:  
Part III - Capital Project Funds  
Amendment Number 1  
Board Meeting October 27, 2014

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3394	<u>Charter Schools - Capital Outlay</u>		\$ 558,447.00
	0910 Transfer to General Operating Fund	9700 Transfer Funds	\$ 558,447.00
	<i>Explanation: To appropriate revenue for Charter Schools - Capital Outlay per DOE notification.</i>		
	.... Discretionary	\$ 558,447.00	
3421	<u>Tax Redemptions</u>		\$ 93,707.06
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 93,707.06
	<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>		
	.... Discretionary	\$ 93,707.06	
3431	<u>Interest on Investments</u>		\$ 3,455.81
	0986 Reserves - Fund B Gain/Loss	7400 Facilities Acquisition and Construction	\$ 1.48
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	3,454.33
			\$ 3,455.81
	<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>		
	.... Discretionary	\$ 3,455.81	
3610	<u>Transfers from General Operating Fund</u>		\$ 10,537.19
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	\$ 10,537.19
	<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	\$ 10,537.19	
<b>II. Amendments Between Appropriations &amp; Reserves</b>			
	.... Discretionary		
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ (18,579.64)
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	1391 Computer Lab - BD	\$ 7,954.39	5322 Ferdon Blvd./Combs - R. E. Exchange 9,225.25
	2386 District Department Equipment	1,400.00	Total Projects transferred to/(from) \$ 18,579.64
1321	<u>Surveillance Equipment - BD</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 8,715.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (8,715.00)	
1345	<u>Technology Equipment - BD</u>		
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 2,153.24
	0693 Software Subscriptions	7400 Facilities Acquisition and Construction	(2,153.24)
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
1369	<u>Athletic Equipment - BD</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 5,748.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (5,748.00)	

Explanation of Budget Amendment as Follows:  
Part III - Capital Project Funds  
Amendment Number 1  
Board Meeting October 27, 2014

Account	Object	Function	Increase (Decrease)
1391	<u>Computer Lab - BD</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 1,913.98
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	27,980.17
			<u>\$ 29,894.15</u>
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	.... Discretionary	\$ (7,954.39) 2303 Board Projects	(21,939.76)
		Total Projects transferred to/(from)	<u>\$ (29,894.15)</u>
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (40,027.16)</u>
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	1321 Surveillance Equipment - BD	\$ 8,715.00 1369 Athletic Equipment - BD	5,748.00
	1391 Computer Lab - BD	21,939.76 4301 LCD Projectors - BD	3,624.40
		Total Projects transferred to/(from)	<u>\$ 40,027.16</u>
2353	<u>District Wide - Portable Repairs &amp; Relocations</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 6,351.73
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	5,738.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(10,102.00)
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	(1,987.73)
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2365	<u>Laurel Hill IPAD Project</u>		
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 2,000.00
	0691 Software (Over \$1,000)	7400 Facilities Acquisition and Construction	(2,000.00)
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2386	<u>District Department Equipment</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	<u>\$ 1,400.00</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ (1,400.00)	
3312	<u>Capital Improvements - BD</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 32.35
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(32.35)
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		
3323	<u>Ruckel Eagle Ram Tennis Court Phase II</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 750.00
	0675 Fence & Underground Tanks	7400 Facilities Acquisition and Construction	8,332.00
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	(11,507.00)
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	2,425.00
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		
4301	<u>LCD Projectors - BD</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	<u>\$ 3,624.40</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (3,624.40)	



FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2014	INCREASE	DECREASE	BUDGET AS OF 9/30/2014	
3199 MISCELLANEOUS FEDERAL DIRECT	\$ 2,865,670.79	\$ 2,865,670.79	\$ 19,853.56	\$ -	\$ 2,885,524.35	
3201 VOCATIONAL EDUCATIONAL ARTS	235,541.04	235,541.04	-	-	235,541.04	
3211 ARRA - STABILIZATION - WORKFORCE	-	-	-	-	-	
3213 ARRA - STABILIZATION - K12	-	-	-	-	-	
3214 ARRA - SFSF - D. HICKHAM	-	-	-	-	-	
3215 EDUCATION JOBS FUND	-	-	-	-	-	
3216 RACE TO THE TOP	86,109.98	86,109.98	-	12,485.43	73,624.55	
3231 IDEA - INDIVIDUALS WITH DISABILITIES ACT	8,528,879.80	8,528,879.80	-	-	8,528,879.80	
3241 TITLE I	6,818,922.06	6,818,922.06	-	-	6,818,922.06	
3251 ADULT BASIC EDUCATION	160.55	160.55	-	-	160.55	
3269 OTHER FOOD SERVICES	-	-	-	-	-	
3274 TITLE III - ENGLISH LANGUAGE LEARNERS	183,790.42	183,790.42	58,978.79	-	242,769.21	
3275 TITLE V - INNOVATIVE EDUCATION	-	-	-	-	-	
3277 TITLE II - PART A	1,690,138.80	1,690,138.80	-	-	1,690,138.80	
3280 DRUG FREE SCHOOLS PROGRAM	-	-	-	-	-	
3299 MISCELLANEOUS FEDERAL THROUGH STATE	57,859.16	57,859.16	-	-	57,859.16	
3480 TECH PREP	-	-	-	-	-	
3490 MISCELLANEOUS REVENUE	-	-	-	-	-	
3905 RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	-	-	-	-	-	
<b>TOTAL - OTHER SPECIAL REVENUE FUNDS</b>	<b>\$ 20,467,072.60</b>	<b>\$ 20,467,072.60</b>	<b>\$ 78,832.35</b>	<b>\$ 12,485.43</b>	<b>\$ 20,533,419.52</b>	

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2014	INCREASE	DECREASE	BUDGET AS OF 9/30/2014	
5100 BASIC EDUCATION (K-12)	\$ 6,057,304.35	\$ 6,057,304.35	\$ 20,770.79	\$ -	\$ 6,078,075.14	
5200 EXCEPTIONAL STUDENT EDUCATION	6,694,020.27	6,694,020.27	-	22,500.46	6,671,519.81	
5300 VOCATIONAL AND TECHNICAL EDUCATION	216,938.75	216,938.75	-	-	216,938.75	
5400 ADULT GENERAL EDUCATION	-	-	-	-	-	
5500 PRE-KINDERGARTEN	203,710.29	203,710.29	-	-	203,710.29	
5900 OTHER INSTRUCTION	-	-	19,853.56	-	19,853.56	
6100 PUPIL PERSONNEL SERVICES	141,570.85	141,570.85	3,778.97	-	145,349.82	
6110 ATTENDANCE AND SOCIAL WORK	236,059.00	236,059.00	12,086.57	-	248,145.57	
6120 GUIDANCE SERVICES	32,386.00	32,386.00	-	-	32,386.00	
6130 HEALTH SERVICES	280.00	280.00	-	-	280.00	
6140 PSYCHOLOGICAL SERVICES	-	-	-	-	-	
6150 PARENTAL INVOLVEMENT	161,077.13	161,077.13	11,368.00	-	172,445.13	
6200 INSTRUCTIONAL MEDIA SERVICE	32,370.34	32,370.34	-	-	32,370.34	
6300 INSTR & CURR DEVEL SERVICE (SUPT)	3,571,494.36	3,571,494.36	333,517.17	-	3,905,011.53	
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	615,842.56	615,842.56	7,135.63	-	622,978.19	
6500 INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-	
7200 GENERAL ADMINISTRATION (SUPT)	2,478,780.21	2,478,780.21	-	375,790.06	2,102,990.15	
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	20,677.24	20,677.24	56,388.00	-	77,065.24	
7801 TRANSPORTATION - NORTH	2,167.00	2,167.00	-	167.00	2,000.00	
7802 TRANSPORTATION - CENTRAL	1,088.50	1,088.50	-	88.50	1,000.00	
7803 TRANSPORTATION - SOUTH	1,305.75	1,305.75	-	5.75	1,300.00	
7900 OPERATION OF PLANT	-	-	-	-	-	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	-	-	-	-	-	
<b>TOTAL - OTHER SPECIAL REVENUE FUNDS</b>	<b>\$ 20,467,072.60</b>	<b>\$ 20,467,072.60</b>	<b>\$ 464,898.69</b>	<b>\$ 398,551.77</b>	<b>\$ 20,533,419.52</b>	

Explanation of Budget Amendment as Follows:  
Part IV - Other Special Revenue Funds  
Amendment Number 1  
Board Meeting October 27, 2014

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3199	<u>Miscellaneous Federal Direct</u>		\$ 19,853.56
	0790 Miscellaneous Expense	5900 Other Instruction	\$ 19,853.56
	<i>Explanation: To appropriate revenue for Pell Grant based on actual collections.</i>		
	4481 Pell Grant	\$ 19,853.56	
3216	<u>Race To The Top</u>		\$ (12,485.43)
	0331 Out of County Travel	6400 Instructional Staff Training Services	\$ (12,485.43)
	<i>Explanation: To close Race to the Top - Common Core Standards.</i>		
	3479 Common Core Standards	\$ (12,485.43)	
3274	<u>Title III - English Language Learners</u>		\$ 58,978.79
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 1,500.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	111.00
	0220 Social Security	5100 Basic Education (K-12)	115.00
	0510 Supplies	5100 Basic Education (K-12)	12,697.79
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	6,143.00
	0692 Software (Under \$1,000)	5100 Basic Education (K-12)	204.00
	0102 Salary - Other Compensation	6150 Parental Involvement	4,000.00
	0210 Florida Retirement System	6150 Parental Involvement	295.00
	0220 Social Security	6150 Parental Involvement	306.00
	0510 Supplies	6150 Parental Involvement	6,767.00
	0220 Social Security	6400 Instructional Staff Training Services	54.00
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	10,000.00
	0510 Supplies	6400 Instructional Staff Training Services	6,004.00
	0750 Other Personnel Services	6400 Instructional Staff Training Services	3,750.00
	0790 Miscellaneous Expense	7200 General Administration	1,032.00
	0398 Field Trips	7800 Pupil Transp Services - School	6,000.00
			\$ 58,978.79
	<i>Explanation: To appropriate Title III - Immigrant Children &amp; Youth per project award notification.</i>		
	5419 Title III - Immigrant Children & Youth	\$ 58,978.79	
<b>II. Amendments Between Appropriations &amp; Reserves</b>			
2486	<u>DoDEA - Promoting K-12 Student Achievement</u>		
	0510 Supplies	6300 Instruction & Curriculum	\$ (1,467.94)
	0642 Equipment (Under \$1,000)	6300 Instruction & Curriculum	14.97
	0644 Computer Hardware (Under \$1,000)	6300 Instruction & Curriculum	1,452.97
			\$ -
	<i>Explanation: Changes by schools &amp; departments between objects to better utilize funds.</i>		
4438	<u>Project Connect Mini Grant</u>		
	0331 Out of County Travel	6300 Instruction & Curriculum	\$ (306.04)
	0370 Postage	6300 Instruction & Curriculum	(200.00)
	0510 Supplies	6300 Instruction & Curriculum	767.29
	0398 Field Trips	7801 Transportation - North	(167.00)
	0398 Field Trips	7802 Transportation - Central	(88.50)
	0398 Field Trips	7803 Transportation - South	(5.75)
			\$ -
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		



Explanation of Budget Amendment as Follows:  
Part IV - Other Special Revenue Funds  
Amendment Number 1  
Board Meeting October 27, 2014

Account	Object	Function	Increase (Decrease)
4477	<u>RTTT - FSPDAP</u>		
	0117 Workshops	6400 Instructional Staff Training Services	\$ (9,377.02)
	0220 Social Security	6400 Instructional Staff Training Services	(914.42)
	0390 Other Purchased Service	6400 Instructional Staff Training Services	11,044.46
	0510 Supplies	6400 Instructional Staff Training Services	(753.02)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects to better utilize funds.</i>		
4478	<u>RTTT - District Evaluation Systems Monitoring</u>		
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	\$ (76.69)
	0390 Other Purchased Service	6400 Instructional Staff Training Services	(110.25)
	0791 Indirect Costs	7200 General Administration	186.94
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
5401	<u>Title I - Part A</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (23,735.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(1,749.00)
	0220 Social Security	5100 Basic Education (K-12)	(1,816.00)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(2,978.00)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(11.00)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(119.00)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(1,520.00)
	0365 Software Subscriptions	5100 Basic Education (K-12)	130.20
	0510 Supplies	5100 Basic Education (K-12)	31,797.80
	0231 Group Insurance - Health	6150 Parental Involvement	(271.70)
	0234 Group Insurance - Other	6150 Parental Involvement	271.70
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
5412	<u>Title X - Homeless Children</u>		
	0330 In County Travel	6400 Instructional Staff Training Services	\$ (2,500.00)
	0331 Out of County Travel	6400 Instructional Staff Training Services	2,500.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects to better utilize funds.</i>		
5422	<u>Carl Perkins - Secondary Education</u>		
	0691 Software (Over \$1,000)	5300 Vocational	\$ (838.97)
	0692 Software (Under \$1,000)	5300 Vocational	838.97
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects to better utilize funds.</i>		
5475	<u>IDEA - Part B</u>		
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ 634,956.97
	0131 Salary - Instructional	5200 Exceptional Child	(779,847.72)
	0210 Florida Retirement System	5200 Exceptional Child	(4,042.17)
	0220 Social Security	5200 Exceptional Child	(18,303.02)
	0231 Group Insurance - Health	5200 Exceptional Child	(104,467.74)
	0232 Group Insurance - Life	5200 Exceptional Child	72.45
	0233 Group Insurance - Dental	5200 Exceptional Child	322.67
	0234 Group Insurance - Other	5200 Exceptional Child	3,256.61
	0510 Supplies	5200 Exceptional Child	245,551.49
	0100 Salary - Non-Instructional	6100 Pupil Personnel Services	3,671.99
	0210 Florida Retirement System	6100 Pupil Personnel Services	(15.41)
	0220 Social Security	6100 Pupil Personnel Services	124.39
	0232 Group Insurance - Life	6100 Pupil Personnel Services	(0.48)
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	(1.20)
	0234 Group Insurance - Other	6100 Pupil Personnel Services	(0.32)
	0131 Salary - Instructional	6110 Attendance and Social Work	7,952.02
	0210 Florida Retirement System	6110 Attendance and Social Work	4,232.91
	0220 Social Security	6110 Attendance and Social Work	(180.82)
	0231 Group Insurance - Health	6110 Attendance and Social Work	688.59
	0232 Group Insurance - Life	6110 Attendance and Social Work	(50.45)
	0233 Group Insurance - Dental	6110 Attendance and Social Work	(555.68)

Explanation of Budget Amendment as Follows:  
 Part IV - Other Special Revenue Funds  
 Amendment Number 1  
 Board Meeting October 27, 2014

Account	Object	Function	Increase (Decrease)
	0131 Salary - Instructional	6300 Instruction & Curriculum	34,168.62
	0210 Florida Retirement System	6300 Instruction & Curriculum	2,978.45
	0220 Social Security	6300 Instruction & Curriculum	(2,720.81)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	21,850.12
	0232 Group Insurance - Life	6300 Instruction & Curriculum	18.09
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	294.51
	0234 Group Insurance - Other	6300 Instruction & Curriculum	(49,954.06)
			\$ -

*Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2014-2015.*

5488 DODEA - SCIENCE

	0117 Workshops	6300 Instruction & Curriculum	\$ 6,000.00
	0310 Professional & Technical Service	6300 Instruction & Curriculum	286,071.00
	0750 Other Personnel Services	6300 Instruction & Curriculum	34,550.00
	0510 Supplies	7200 General Administration	(377,009.00)
	0398 Field Trips	7800 Pupil Transp Services - School	50,388.00
			\$ -

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

ADOPTED BY SCHOOL BOARD:

OCTOBER 27, 2014

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2014	INCREASE	DECREASE	BUDGET AS OF 9/30/2014
3261	SCHOOL LUNCH REIMBURSEMENT	\$ 4,867,962.00	\$ 4,867,962.00	\$ -	\$ 4,867,962.00
3262	SCHOOL BREAKFAST REIMBURSEMENT	1,208,294.00	1,208,294.00	-	1,208,294.00
3263	FOOD SERVICE AFTER SCHOOL SNACK REIMBURSEMENT	90,989.00	90,989.00	-	90,989.00
3265	USDA DONATED COMMODITIES	596,000.00	596,000.00	-	596,000.00
3267	SUMMER FOOD SERVICE PROGRAM	114,259.89	114,259.89	-	114,259.89
3268	NUTRITION EDUC & TRNG PROGRAM	-	-	-	-
3269	OTHER FOOD SERVICES	-	-	-	-
3338	STATE LUNCH SUPPLEMENT - FS	64,098.00	64,098.00	-	64,098.00
3339	STATE BREAKFAST SUPPLEMENT - FS	52,119.00	52,119.00	-	52,119.00
3399	OTHER MISCELLANEOUS REVENUE	-	-	-	-
3431	INTEREST ON INVESTMENT	-	-	-	-
3451	STUDENT MEALS	4,167,058.00	4,167,058.00	-	4,167,058.00
3456	OTHER FOOD SALES	-	-	-	-
3457	CATERING	4,202.50	4,202.50	45,094.10	49,296.60
3459	SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-
3460	ONLINE CREDIT CARD FEES	8.00	8.00	-	8.00
3466	PURCHASED OTHER POS - EXTERNAL	346.56	346.56	-	346.56
3490	MISCELLANEOUS REVENUE	-	-	-	-
3496	SOFT DRINK COMMISSIONS	20,000.00	20,000.00	-	20,000.00
3497	REFUND-PRIOR YEAR EXPENDITURES	-	-	-	-
3610	TRANSFERS FROM GENERAL OPERATING FUNDS	-	-	-	-
3901	RESERVE FOR ENCUMBRANCE	161,824.57	161,824.57	-	161,824.57
3902	RESERVE FOR INVENTORY	234,440.35	234,440.35	-	234,440.35
3905	RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	248,196.98	248,196.98	-	248,196.98
3925	FUND BALANCE - UNDESIGNATED	813,218.45	813,218.45	-	813,218.45
3999	TRANSFERS FROM BANK TO BANK	-	-	-	-
<b>TOTAL - FOOD SERVICE FUND</b>		<b>\$ 12,643,017.30</b>	<b>\$ 12,643,017.30</b>	<b>\$ 45,094.10</b>	<b>\$ 12,688,111.40</b>

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2014	INCREASE	DECREASE	BUDGET AS OF 9/30/2014	
0100 SALARY - NON-INSTRUCTIONAL	\$ 1,244,961.00	\$ 1,244,961.00	\$ -	\$ -	\$ 1,244,961.00	
0102 SALARY - OTHER COMPENSATION	719.86	719.86	-	-	719.86	
0103 SALARY - SUPPLEMENTS	1,476.00	1,476.00	-	-	1,476.00	
0111 SALARY - ADMINISTRATIVE/MANAGERIAL	779,640.00	779,640.00	-	-	779,640.00	
0117 WORKSHOPS	20,432.00	20,432.00	-	-	20,432.00	
0121 SALARY - RETIREMENT BONUS	-	-	-	-	-	
0122 SALARY - SICK LEAVE PAYOFF	-	-	-	-	-	
0123 SALARY - ANNUAL LEAVE PAYOFF	-	-	-	-	-	
0130 SALARY - OVERTIME	-	-	-	-	-	
0161 SALARY - PROFESSIONAL/TECHNICAL	111,600.00	111,600.00	-	-	111,600.00	
0200 FRINGE BENEFITS	-	-	-	-	-	
0210 FLORIDA RETIREMENT SYSTEM	159,634.71	159,634.71	-	-	159,634.71	
0220 FICA (SOCIAL SECURITY)	168,033.70	168,033.70	-	-	168,033.70	
0231 GROUP INSURANCE - HEALTH & HOSPITAL	648,962.00	648,962.00	-	-	648,962.00	
0232 GROUP INSURANCE - LIFE	2,529.00	2,529.00	-	-	2,529.00	
0233 GROUP INSURANCE - DENTAL	27,978.00	27,978.00	-	-	27,978.00	
0234 GROUP INSURANCE - OTHER	1,443.00	1,443.00	-	-	1,443.00	
0310 PROFESSIONAL & TECHNICAL SERVICES	6,573,601.85	6,573,601.85	2,739.38	-	6,576,341.23	
0330 IN COUNTY TRAVEL	10,500.00	10,500.00	-	-	10,500.00	
0331 OUT OF COUNTY TRAVEL	4,000.00	4,000.00	-	-	4,000.00	
0350 REPAIR AND MAINTENANCE	69,477.71	69,477.71	-	3,800.00	65,677.71	
0354 MAINTENANCE / VEHICLE REPAIR	8,000.00	8,000.00	200.00	-	8,200.00	
0356 INSPECTION/REPAIR FIRE EXTINGUISHER	-	-	-	-	-	
0357 SUPPORT MANAGED - COMPUTERS	-	-	-	-	-	
0360 LEASE AND RENTAL AGREEMENTS	3,714.97	3,714.97	-	-	3,714.97	
0363 SEAT MANAGED - COMPUTERS	95,000.00	95,000.00	-	-	95,000.00	
0365 SOFTWARE SUBSCRIPTIONS	-	-	3,000.00	-	3,000.00	
0370 POSTAGE	1,500.00	1,500.00	-	-	1,500.00	
0371 TELEPHONE	14,500.00	14,500.00	-	-	14,500.00	
0372 TELEPHONE MAINTENANCE	250.00	250.00	-	-	250.00	
0373 TELEPHONE LONG DISTANCE	250.00	250.00	-	-	250.00	
0375 CELLULAR TELEPHONE	3,100.00	3,100.00	-	-	3,100.00	
0381 WATER AND SEWAGE	1,700.00	1,700.00	-	-	1,700.00	
0382 GARBAGE	10,500.00	10,500.00	-	-	10,500.00	
0390 OTHER PURCHASED SERVICE	3,600.00	3,600.00	1,060.62	-	4,660.62	
0392 SHIPPING CHARGES	-	-	-	-	-	
0393 CONTRACTS - NONPROFESSIONAL SERVICE	4,319.63	4,319.63	826.02	-	5,145.65	
0410 NATURAL GAS	5,500.00	5,500.00	-	-	5,500.00	
0430 ELECTRICITY	76,000.00	76,000.00	-	-	76,000.00	
0450 GASOLINE	12,289.14	12,289.14	-	1,043.00	11,246.14	
0460 DIESEL FUEL	10,000.00	10,000.00	1,043.00	-	11,043.00	
0510 SUPPLIES	114,550.50	114,550.50	45,094.10	-	159,644.60	
0550 REPAIR PARTS	-	-	-	-	-	
0560 TIRES AND TUBES	5,000.00	5,000.00	-	-	5,000.00	
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	596,000.00	596,000.00	-	-	596,000.00	
0592 SMALL WARES	-	-	-	-	-	
0594 NON-FOOD SCHOOL DIRECT PURCHASES	-	-	-	-	-	
0595 NON-FOOD CENTRAL PURCHASES SCHOOLS	-	-	-	-	-	
0641 EQUIPMENT/FIXED ASSET (OVER \$1,000)	294,497.60	294,497.60	-	3,446.00	291,051.60	
0642 EQUIPMENT (UNDER \$1,000)	5,478.48	5,478.48	1,052.00	-	6,530.48	
0643 COMPUTER HARDWARE (OVER \$1,000)	-	-	-	-	-	
0644 COMPUTER HARDWARE (UNDER \$1,000)	-	-	2,394.00	-	2,394.00	
0652 OTHER MOTOR VEHICLES	-	-	-	-	-	
0671 LAND IMPROVEMENTS	-	-	-	-	-	
0676 OTHER PERMANENT IMPROVEMENTS	-	-	-	-	-	
0681 FIRE/SPRINKLER/ELECT/WATER SYSTEMS	-	-	-	-	-	
0682 HEATING/COOLING/AIR CONDITIO	-	-	-	-	-	
0684 REPLACEMENT ROOFING & SYSTEMS	15,742.99	15,742.99	-	-	15,742.99	
0685 FLOORING/STRUCTURAL ALTERATION	-	-	-	-	-	
0692 SOFTWARE (UNDER \$1,000)	-	-	-	-	-	

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2014	INCREASE	DECREASE	BUDGET AS OF 9/30/2014	
0693 SOFTWARE SUBSCRIPTIONS	3,000.00	3,000.00	-	3,000.00	-	
0730 DUES AND FEES	40,000.00	40,000.00	-	-	40,000.00	
0731 ON-LINE CREDIT CARD FEES	102.98	102.98	-	0.36	102.62	
0732 MOTOR VEHICLE TAGS AND FEES	130.10	130.10	-	-	130.10	
0738 COMMISSION EXPENSE	-	-	-	-	-	
0750 OTHER PERSONNEL SERVICES (TEMP)	68,596.22	68,596.22	-	-	68,596.22	
0790 MISCELLANEOUS EXPENSE	-	-	-	-	-	
0791 INDIRECT COST	284,053.00	284,053.00	-	-	284,053.00	
0792 STATE SALES TAX	-	-	-	-	-	
0990 FUND BALANCE UNAPPROPRIATED	839,278.69	839,278.69	-	1,025.66	838,253.03	
0991 RESERVES - INVENTORY	234,440.35	234,440.35	-	-	234,440.35	
0997 RESERVES - PROJECTS	65,205.27	65,205.27	-	-	65,205.27	
<b>TOTAL - FOOD SERVICE FUND</b>	<b>\$ 12,643,017.30</b>	<b>\$ 12,643,017.30</b>	<b>\$ 57,409.12</b>	<b>\$ 12,315.02</b>	<b>\$ 12,688,111.40</b>	

Explanation of Budget Amendment as Follows:  
Part IV - School Food Service Fund  
Amendment Number 1  
Board Meeting October 27, 2014

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

3457	Catering		\$ 45,094.10
	0510 Supplies	7610 Food Service - Departments	\$ 45,094.10

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

7502	Catering	\$ 45,094.10
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**II. Amendments Between Appropriations & Reserves**

.... Discretionary

0330	In County Travel	7600 Food Service (Schools)	\$ 1,800.00
0393	Contracts - Nonprofessional	7600 Food Service (Schools)	706.02
0510	Supplies	7600 Food Service (Schools)	3,577.25
0730	Dues and Fees	7600 Food Service (Schools)	7,027.50
0330	In County Travel	7610 Food Service - Departments	(1,800.00)
0354	Maintenance Vehicle Repair	7610 Food Service - Departments	200.00
0393	Contracts - Nonprofessional	7610 Food Service - Departments	120.00
0510	Supplies	7610 Food Service - Departments	(3,577.25)
0730	Dues and Fees	7610 Food Service - Departments	(7,027.50)
0731	On-Line Credit Card Fees	7610 Food Service - Departments	(0.36)
0990	Fund Balance - Unappropriated	9890 Reserves	(1,025.66)
			\$ -

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

3510 Sodexo Exclusions

0350	Repair and Maintenance	7600 Food Service (Schools)	\$ 11,167.61
0641	Equipment (Over \$1,000)	7600 Food Service (Schools)	13,625.47
0642	Equipment (Under \$1,000)	7600 Food Service (Schools)	1,052.00
0310	Professional & Technical Service	7610 Food Service - Departments	3,800.00
0350	Repair and Maintenance	7610 Food Service - Departments	(14,967.61)
0365	Software Subscriptions	7610 Food Service - Departments	3,000.00
0641	Equipment (Over \$1,000)	7610 Food Service - Departments	(17,071.47)
0644	Computer Hardware (Under \$1,000)	7610 Food Service - Departments	2,394.00
0693	Software Subscriptions	7610 Food Service - Departments	(3,000.00)
			\$ -

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

4501 Summer Food Service Program - 2014

0310	Professional & Technical Service	7610 Food Service - Departments	\$ (1,060.62)
0390	Other Purchased Service	7610 Food Service - Departments	1,060.62
0450	Gasoline	7610 Food Service - Departments	(1,043.00)
0460	Diesel Fuel	7610 Food Service - Departments	1,043.00
			\$ -

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

ADOPTED BY SCHOOL BOARD:

OCTOBER 27, 2014