



Agenda Item Details

Meeting	Sep 14, 2015 - Regular Meeting
Category	7. Consent Agenda
Subject	7.4 Budget Amendment #11 - 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	3,308,152.03
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #11 - Fiscal Year 2014-2015.

Public Content

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.

Additional New Revenue Appropriated During the Month of June 2015:

General Fund	\$1,580,242.27
Debt Service Funds	1,203,083.83
Capital Projects Funds	644.37
Other Special Revenue Funds - Federal	0.00
Other Special Revenue Funds - Food Service	<u>524,181.56</u>
Total - All Funds	<u>\$3,308,152.03</u>

 [B-A 11 - June 2015.pdf \(736 KB\)](#)

Administrative Content

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

Motion & Voting

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

Motion by Dewey Destin, second by Rodney Walker.

Final Resolution: Motion Carries

Yes: Dewey Destin, Cathy Thigpen, Melissa Thrush, Rodney Walker, Lamar White



School District of Okaloosa County

BUDGET AMENDMENT #11

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2015	INCREASE	DECREASE	BUDGET AS OF 6/30/2015	
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	293,419.41	-	-	293,419.41
3192	DOD SECTION 386 PL 102-484	675,000.00	523,951.04	-	-	523,951.04
3193	DOD SECTION 363 PL 106-398	-	-	-	-	-
3199	MISCELLANEOUS FEDERAL DIRECT	245.00	1,065.00	-	-	1,065.00
3203	MEDICAID REIMBURSEMENT	500,000.00	593,143.00	-	-	593,143.00
3299	MISCELLANEOUS FEDERAL THROUGH STATE	-	7,173.82	-	-	7,173.82
3301	CLASS SIZE REDUCTION	33,397,458.00	32,896,706.00	-	-	32,896,706.00
3309	WORKFORCE ED. CAREER PROGRAM EXPANSION	-	-	-	-	-
3310	FLORIDA EDUCATION FINANCE PROGRAM	55,844,496.00	51,092,474.00	-	-	51,092,474.00
3311	SAFE SCHOOLS	585,684.00	582,052.00	-	-	582,052.00
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	1,434,072.00	-	-	1,434,072.00
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	230,846.00	-	-	230,846.00
3319	VIRTUAL EDUCATION CONTRIBUTION	49,834.00	66,693.00	-	-	66,693.00
3320	TEACHER SALARY INCREASE ALLOCATION	-	-	-	-	-
3323	CO & DS WITHHELD FOR ADMINISTRATIVE EXPENSE	17,000.00	17,000.00	-	702.71	16,297.29
3334	DIGITAL CLASSROOMS	494,573.00	490,576.00	-	-	490,576.00
3335	TEACHER CLASSROOM SUPPLY ASSISTANCE	509,237.00	509,237.00	-	-	509,237.00
3336	INSTRUCTIONAL MATERIALS	2,554,185.00	2,402,724.00	-	-	2,402,724.00
3343	STATE LICENSE TAX	40,000.00	44,396.09	-	-	44,396.09
3344	DISCRETIONARY LOTTERY	298,762.00	107,809.00	-	-	107,809.00
3349	INTANGIBLE PROPERTY TAX	-	1,449.37	-	-	1,449.37
3354	TRANSPORTATION	5,921,895.00	6,068,485.00	-	-	6,068,485.00
3362	SCHOOL RECOGNITION	1,630,736.00	2,052,628.00	-	-	2,052,628.00
3370	VOLUNTARY PREKINDERGARTEN PROGRAM - SUMMER	13,937.07	21,616.52	-	-	21,616.52
3371	VOLUNTARY PREKINDERGARTEN PROGRAM	416,700.00	416,989.00	-	-	416,989.00
3379	FUEL TAX REFUND	40,000.00	73,044.43	-	-	73,044.43
3399	OTHER MISCELLANEOUS STATE REVENUE	10,157.00	355,673.72	-	12,804.34	342,869.38
3401	PRINT SHOP POSTAGE	25,000.00	27,326.50	-	-	27,326.50
3402	PRINT SHOP PRINTING	240,000.00	274,899.00	-	-	274,899.00
3407	EDUCATIONAL BROADBAND - LEASE	14,190.00	14,190.00	-	-	14,190.00
3411	DISTRICT SCHOOL TAXES	88,103,482.00	87,970,015.00	-	-	87,970,015.00
3414	SALES TAX REVENUE	-	-	-	-	-
3421	TAX REDEMPTIONS	150,000.00	150,000.00	-	-	150,000.00
3425	RENT/USE OF FACILITY	15,012.26	45,776.65	-	-	45,776.65
3426	COURSE FEES - CHOICE HS & TECH. CNTR.	310,000.00	539,688.70	-	-	539,688.70
3428	SUPPLY FEES - CHOICE HS & TECH. CNTR.	10,000.00	25,478.97	-	-	25,478.97
3429	TECHNOLOGY FEES - CHOICE HS & TECH. CNTR.	10,000.00	20,082.31	-	-	20,082.31
3431	INTEREST ON INVESTMENTS	250,000.00	384,155.51	-	-	384,155.51
3434	COMMUNITY EDUCATION ENRICHMENT PROGRAM	1,750.00	24,850.00	-	-	24,850.00
3445	TESTS & BOOKS - CHOICE HS & TECH. CNTR.	-	60.00	-	-	60.00
3448	DONATIONS	47,817.79	280,520.56	-	-	280,520.56
3449	STUDENT/PARENT IPAD/LAPTOP INSURANCE	-	9,200.00	-	-	9,200.00
3462	PURCHASED CUSTODIAL SERVICE	-	1,710.37	-	-	1,710.37
3463	BOB SIKES CHILD CARE	180,000.00	186,797.90	-	-	186,797.90
3465	PURCHASED POSITIONS - OTHER	121,615.63	405,623.97	-	-	405,623.97
3466	PURCHASED OTHER POSITIONS - EXTERNAL	119,155.00	215,385.74	-	-	215,385.74
3467	PURCHASED - SCHOOLS - OTHER	4,356.90	26,726.13	-	-	26,726.13
3468	RIVERSIDE CHILD CARE	156,000.00	159,214.80	-	-	159,214.80
3469	ANTIOCH CHILD CARE	170,000.00	198,685.25	-	-	198,685.25
3470	NORTHWOOD CHILD CARE	142,000.00	134,190.71	-	-	134,190.71
3471	VOCATIONAL EQUIPMENT - CHOICE HS & TECH. CNTR.	10,000.00	18,790.84	-	-	18,790.84
3475	BLUEWATER CHILD CARE	308,000.00	325,421.10	-	-	325,421.10
3476	EDGE CHILD CARE	171,000.00	161,059.85	-	-	161,059.85
3477	PLEW CHILD CARE	222,000.00	241,964.75	-	-	241,964.75
3478	WRIGHT CHILD CARE	77,000.00	102,678.90	-	-	102,678.90
3484	FINANCIAL AID FEES	10,000.00	39,306.12	-	-	39,306.12
3485	RESTITUTION PAYMENTS - OTHER	-	-	-	-	-
3487	CERTIFICATE FEES - SUBSTITUTES	10,000.00	22,017.00	-	-	22,017.00
3488	FINGERPRINT PROGRAM	35,000.00	73,341.15	-	-	73,341.15
3489	CERTIFICATE FEES	34,000.00	17,430.00	-	-	17,430.00

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2015	INCREASE	DECREASE	BUDGET AS OF 6/30/2015	
3490 MISCELLANEOUS REVENUE	3,315.16	795,184.90	1,596,854.97	-	2,392,039.87	
3491 E-RATE REFUNDS	-	194,807.47	-	-	194,807.47	
3492 TRANSPORTATION - SCHOOL ACTIVITIES	350,000.00	404,916.76	-	-	404,916.76	
3493 SALE OF JUNK	10,153.75	49,275.12	-	-	49,275.12	
3494 FEDERAL INDIRECT COST REIMBURSEMENT	300,000.00	549,522.47	-	-	549,522.47	
3495 TRANSPORTATION - REPAIRS DEPT./OTHER	3,530.52	32,458.08	492.54	-	32,950.62	
3497 REFUND - PRIOR YEAR EXPENDITURES	3,912.80	384,052.71	-	-	384,052.71	
3499 SFS - INDIRECT COST	200,000.00	274,996.09	-	3,598.19	271,397.90	
3630 TRANSFER FROM CAPITAL IMPROVEMENT FUNDS	11,976,515.00	11,800,960.15	-	-	11,800,960.15	
3740 PRIOR YEAR INSURANCE LOSS RECOVERY	7,900.00	612,107.33	-	-	612,107.33	
3741 INSURANCE LOSS RECOVERY	-	1,203.29	-	-	1,203.29	
3746 HEALTH REIMBURSEMENT ARRANGEMENT	2,590.50	87,935.05	-	-	87,935.05	
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	259,000.00	-	27,386,503.99	
3907 RESERVE - RETIREMENT	512,323.58	512,323.58	-	-	512,323.58	
3910 RESERVE - CLAIMS LIABILITY	4,429,000.00	4,429,000.00	-	259,000.00	4,170,000.00	
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	
TOTAL - GENERAL FUND	\$ 296,034,781.19	\$ 294,819,910.41	\$ 1,856,347.51	\$ 276,105.24	\$ 296,400,152.68	

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2015	INCREASE	DECREASE	BUDGET AS OF 6/30/2015
5100 BASIC EDUCATION (K-12)	\$ 142,117,347.72	\$ 141,829,116.63	\$ 242,011.08	\$ -	\$ 142,071,127.71
5101 CHARTER SCHOOL FEDERAL IMPACT	87,355.00	103,213.00	-	-	103,213.00
5102 NORTHWEST FLORIDA BALLET FACILITY	-	-	-	-	-
5103 BASIC INSTRUCTION	-	-	-	-	-
5200 EXCEPTIONAL CHILD	14,508,715.29	15,651,357.85	-	-	15,651,357.85
5300 VOCATIONAL AND TECHNICAL EDUCATION	4,961,160.48	5,656,871.20	288.00	-	5,657,159.20
5400 ADULT GENERAL EDUCATION	8,024.94	8,024.94	-	-	8,024.94
5500 PREKINDERGARTEN	423,407.94	426,143.19	-	-	426,143.19
5900 OTHER INSTRUCTION	1,725,023.80	1,840,413.27	-	-	1,840,413.27
6100 PUPIL PERSONNEL SERVICES	1,798,505.21	2,086,170.34	-	-	2,086,170.34
6110 ATTENDANCE AND SOCIAL WORK	328,703.55	375,499.90	-	-	375,499.90
6120 GUIDANCE SERVICES	3,891,149.75	3,875,076.75	-	-	3,875,076.75
6130 HEALTH SERVICES	1,115,781.58	1,109,533.76	-	-	1,109,533.76
6140 PSYCHOLOGICAL SERVICES	899,882.37	1,002,537.04	-	-	1,002,537.04
6141 TESTING	104,704.00	103,582.93	-	-	103,582.93
6150 PARENTAL INVOLVEMENT	650.00	510.62	-	-	510.62
6200 INSTRUCTIONAL MEDIA SERVICE	1,424,344.62	1,565,128.04	-	-	1,565,128.04
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	6,036,933.72	6,053,903.70	-	46,287.00	6,007,616.70
6303 STAFF DEVELOPMENT - CURRICULUM	-	-	-	-	-
6400 INSTR STAFF TRAINING SERVICES	1,273,043.42	1,441,113.70	-	-	1,441,113.70
6500 INSTRUCTIONAL RELATED TECHNOLOGY	921,265.99	705,256.83	-	-	705,256.83
7100 SCHOOL BOARD	3,546,928.98	2,337,915.75	48,507.14	-	2,386,422.89
7200 GENERAL ADMINISTRATION (SUPT)	452,225.18	430,353.65	-	702.71	429,650.94
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	18,238,285.04	20,039,118.36	-	-	20,039,118.36
7400 FACILITIES ACQUISITION & CONSTRUCTION	467,290.94	562,031.27	-	-	562,031.27
7500 FISCAL SERVICES (FINANCE DEPT)	2,170,851.49	2,179,785.40	-	-	2,179,785.40
7600 FOOD SERVICE (SCHOOLS)	-	36,558.87	-	-	36,558.87
7610 FOOD SERVICE - DEPARTMENT	-	-	-	-	-
7700 CENTRAL SERVICES	23,088.43	47,544.43	-	-	47,544.43
7710 PLAN, RESEARCH, DEVELOP, & EVALUATE	-	-	-	-	-
7720 INFORMATION SERVICES	138,160.01	204,603.73	-	-	204,603.73
7730 STAFF SERVICES	4,619,358.16	4,260,509.36	-	8,088.78	4,252,420.58
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	728,209.03	749,444.34	-	-	749,444.34
7762 FURNITURE SHOP	3,940.65	3,940.65	-	-	3,940.65
7800 PUPIL TRANSP SERVICES - SCHOOL	620,756.61	735,191.00	-	-	735,191.00
7801 TRANSPORTATION - NORTH	6,927,420.98	6,008,750.09	-	-	6,008,750.09
7802 TRANSPORTATION - CENTRAL	2,539,844.24	2,959,817.90	-	-	2,959,817.90
7803 TRANSPORTATION - SOUTH	3,941,498.60	4,933,799.63	-	-	4,933,799.63
7900 OPERATION OF PLANT	17,438,385.24	17,715,447.14	4,770.13	-	17,720,217.27
8100 MAINTENANCE ADMINISTRATION	1,181,799.86	4,750,852.99	-	-	4,750,852.99
8120 BUILDING AND GROUND MAINTENANCE	7,346,983.45	4,521,499.34	2,100.00	-	4,523,599.34
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	3,234,095.50	3,502,935.74	-	-	3,502,935.74
9100 COMMUNITY SERVICE	1,945,212.17	2,146,784.34	-	210.56	2,146,573.78
9700 TRANSFER FUNDS	-	167,004.14	-	-	167,004.14
9890 RESERVES	38,844,447.25	32,692,568.60	1,337,854.97	-	34,030,423.57
TOTAL - GENERAL FUND	\$ 296,034,781.19	\$ 294,819,910.41	\$ 1,635,531.32	\$ 55,289.05	\$ 296,400,152.68

***Note:**

Function 9890 - Reserves - is comprised of the following:

Object	Description	Budget
0981	Reserve for Audit Adjustment	\$ 238,741.00
0988	Reserve - School Carryover	1,420,471.22
0990	Fund Balance - Unappropriated	11,798,412.20
0991	Reserve - Inventory	62,462.22
0993	Reserve - Retirement	512,323.58
0994	Reserve - FTE/Schools	1,243,344.62
0995	Reserve - Claims Liability	4,170,000.00
0996	Reserve - Contingency	2,567,000.00
0997	Reserve - Projects	12,017,668.73
Total		\$ 34,030,423.57

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Amendment Number 11
 Board Meeting September 14, 2015

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3323	<u>CO & DS Withheld for Administrative Expense</u>		\$ (702.71)
	0310 Professional & Technical Service	7200 General Administration	\$ (702.71)
	<i>Explanation: To adjust revenue for CO & DS Withheld for Administrative Expense.</i>		
	9015 Fixed Charges	\$ (702.71)	
3399	<u>Other Miscellaneous State Revenue</u>		\$ (12,804.34)
	0510 Supplies	5100 Basic Education (K-12)	\$ (4,208.93)
	0510 Supplies	7730 Staff Services	(8,595.41)
			\$ (12,804.34)
	<i>Explanation: To defer revenue for STEMM Academy State Grant - FY 2015 (-\$4,208.93) and District Instructional Leadership Grant (-\$8,595.41) based on actual collections.</i>		
	5015 STEMM Academy State Grant - FY 2015	\$ (4,208.93)	
	5016 District Instructional Leadership Grant	\$ (8,595.41)	
		Total	\$ (12,804.34)
3490	<u>Miscellaneous Revenue</u>		\$ 1,596,854.97
	0997 Reserve - Projects	9890 Reserves	\$ 1,596,854.97
	<i>Explanation: To appropriate revenue for BP Claim Settlement based on actual collections.</i>		
	9015 Fixed Charges	\$ 1,596,854.97	
3495	<u>Transportation - Repairs Dept./Other</u>		\$ 492.54
	0550 Repair Parts	7803 Transportation - South	\$ 492.54
	<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>		
	.... Discretionary	\$ 492.54	
3499	<u>School Food Service - Indirect Cost</u>		\$ (3,598.19)
	0121 Salary Retirement Bonus	5100 Basic Education (K-12)	\$ (3,598.19)
	<i>Explanation: To adjust revenue for School Food Service - Indirect Cost based on actual collections.</i>		
	9015 Fixed Charges	\$ (3,598.19)	
II. Amendments Between Appropriations & Reserves			
....	<u>Discretionary</u>		
		5100 Basic Education (K-12)	\$ 91.54
		7730 Staff Services	506.63
		7803 Transportation - South	(492.54)
		9890 Reserves	(259,000.00)
			\$ (258,894.37)
	<i>Explanation: Adjust budget to actual (Project 2095) and adjust reserve based on Actuarial Analysis (Project 9015) by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (105.63)	
	9015 Fixed Charges	259,000.00	
		Total	\$ 258,894.37
0010	<u>Grounds/Beautification</u>		
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	\$ 2,100.00
	<i>Explanation: Adjust budget to actual by transferring to/(from) the following project:</i>		
	2095 Salary Resynching	\$ (2,100.00)	
0011	<u>Utilities/Custodial - Other District Facilities</u>		
	0371 Telephone	7900 Operation of Plant	\$ 210.56
	0371 Telephone	9100 Community Service	(210.56)
			\$ -
	<i>Explanation: Correction of function.</i>		

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 11
Board Meeting September 14, 2015

Account	Object	Function	Increase (Decrease)
2095 Salary Resynching			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (7,811.99)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(575.74)
	0220 Social Security	5100 Basic Education (K-12)	(597.61)
			<u>\$ (8,985.34)</u>
<i>Explanation: Adjust budget to actual by transferring to/(from) the following project(s):</i>			
....	Discretionary	\$ 105.63	5099 School Utilities 4,559.57
0010	Grounds/Beautification	2,100.00	9015 Fixed Charges 2,220.14
			Total <u>\$ 8,985.34</u>
5064 CAPE - Culinary			
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ (288.00)
	0365 Software Subscriptions	5300 Vocational	288.00
			<u>\$ -</u>
<i>Explanation: Correction of function.</i>			
5078 NWF Manufacturers Council			
	0643 Computer Hardware (Over \$1,000)	5300 Vocational	\$ (2,475.77)
	0691 Software (Over \$1,000)	5300 Vocational	2,475.77
			<u>\$ -</u>
<i>Explanation: Correction of object.</i>			
5099 School Utilities			
	0381 Water and Sewage	7900 Operation of Plant	\$ 3,698.45
	0382 Garbage	7900 Operation of Plant	(4,449.02)
	0383 Recycling	7900 Operation of Plant	225.40
	0430 Electricity	7900 Operation of Plant	5,084.74
			<u>\$ 4,559.57</u>
<i>Explanation: Adjust budget to actual by transferring to/(from) the following project(s):</i>			
2095	Salary Resynching	\$ (4,559.57)	
9015 Fixed Charges			
	0121 Salary Retirement Bonus	5100 Basic Education (K-12)	\$ 259,000.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	135.38
	0220 Social Security	5100 Basic Education (K-12)	(135.38)
	0510 Supplies	6300 Instruction & Curriculum	(46,287.00)
	0250 Unemployment Compensation	7100 School Board	2,220.14
	0310 Professional & Technical Service	7100 School Board	(3,828.05)
	0313 Attorney Fees	7100 School Board	3,828.05
	0740 Judgement/Settlement - Litigation	7100 School Board	46,287.00
			<u>\$ 261,220.14</u>
<i>Explanation: Changes between objects & functions to better utilize funds, adjust reserve based on Actuarial Analysis (Discretionary), and appropriate unemployment compensation (Project 2095) by transferring to/(from) the following project(s):</i>			
....	Discretionary	\$ (259,000.00)	2095 Salary Resynching (2,220.14)
			Total <u>\$ (261,220.14)</u>

ADOPTED BY SCHOOL BOARD:

SEPTEMBER 14, 2015

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2015	INCREASE	DECREASE	BUDGET AS OF 6/30/2015	
3322	CO & DS WITHHELD FOR SBE/COBI	\$ 988,675.00	\$ 988,675.00	\$ -	\$ 26,617.99	\$ 962,057.01
3326	SBE/COBI BOND INTEREST	-	-	833.97	-	833.97
3341	RACING COMMISSION FUNDS	190,750.00	190,750.00	-	-	190,750.00
3431	INTEREST ON INVESTMENTS	1,000.00	94.53	-	-	94.53
3630	TRANSFERS FROM CAPITAL IMP FUNDS	7,827,190.00	7,804,451.90	254,473.15	-	8,058,925.05
3660	TRANSFERS FROM INTERBUDGETARY ED	-	1,593.21	-	-	1,593.21
3715	PROCEEDS OF REFUNDING BONDS	-	-	911,000.00	-	911,000.00
3716	SALES SURTAX BONDS	-	-	-	-	-
3750	PROCEEDS/CERT OF PARTICIPATION	-	-	-	-	-
3791	BOND PROCEEDS - PREMIUM	-	-	63,394.70	-	63,394.70
3920	RESERVE FOR DEBT SERVICE	88,877.73	88,877.73	-	-	88,877.73
TOTAL - DEBT SERVICE FUNDS		\$ 9,096,492.73	\$ 9,074,442.37	\$ 1,229,701.82	\$ 26,617.99	\$ 10,277,526.20

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 6/30/2015	INCREASE	DECREASE	BUDGET AS OF 6/30/2015
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	2,003,309.90	-	24,000.00	1,979,309.90
0730	DUES & FEES	34,305.00	12,350.90	466.39	-	12,817.29
0733	COST OF ISSUANCE	1,583.52	1,583.52	1,563.30	-	3,146.82
0762	PAYMENT TO REFUND BOND ESCROW	-	-	992,831.40	-	992,831.40
9700	0960 TRANSFERS TO INTERBUDGETARY	-	1,593.21	-	-	1,593.21
9890	RESERVES	-	-	-	-	-
0990	FUND BALANCE UNAPPROPRIATED	1,591.66	-	254,473.15	-	254,473.15
0998	RESERVES - DEBT SERVICE	85,702.55	85,604.84	-	22,250.41	63,354.43
TOTAL - DEBT SERVICE FUNDS		\$ 9,096,492.73	\$ 9,074,442.37	\$ 1,249,334.24	\$ 46,250.41	\$ 10,277,526.20

Explanation of Budget Amendment as Follows:
 Part II - Debt Service Funds
 Amendment Number 11
 Board Meeting September 14, 2015

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3322	<u>CO & DS Withheld for SBE/COBI</u>		\$ (26,617.99)
	0720 Interest	9200 Debt Services	\$ (24,000.00)
	0730 Dues and Fees	9200 Debt Services	(367.58)
	0733 Cost of Issuance	9200 Debt Services	1,563.30
	0762 Payment to Refund Bond Escrow	9200 Debt Services	18,436.70
	0998 Reserve - Debt Service	9890 Reserves	(22,250.41)
			<u>\$ (26,617.99)</u>
	<i>Explanation: To adjust CO & DS Withheld for SEB/COBI based on actual collections per CO & DS entries per DOE AFR.</i>		
	.... Discretionary	\$ (26,617.99)	
3326	<u>SBE/COBI Bond Interest</u>		\$ 833.97
	0730 Dues and Fees	9200 Debt Services	\$ 833.97
	<i>Explanation: To appropriate revenue for SBE/COBI Bond Interest based on actual collections per CO & DS entries per DOE AFR.</i>		
	.... Discretionary	\$ 833.97	
3630	<u>Transfers from Capital Improvement Funds</u>		\$ 254,473.15
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 254,473.15
	<i>Explanation: To appropriate Transfer from Capital Improvement Funds for debt service interest based on actual collections.</i>		
	.... Discretionary	\$ 254,473.15	
3715	<u>Proceeds of Refunding Bonds</u>		\$ 911,000.00
	0762 Payment to Refund Bond Escrow	9200 Debt Services	\$ 911,000.00
	<i>Explanation: To appropriate Proceeds of Refunding Bond Series 2005-A and 2005-B based on actual collections per CO & DS entries per DOE AFR.</i>		
	.... Discretionary	\$ 911,000.00	
3791	<u>Bond Proceeds - Premium</u>		\$ 63,394.70
	0762 Payment to Refund Bond Escrow	9200 Debt Services	\$ 63,394.70
	<i>Explanation: To record Bond Proceeds - Premium Series 2014-B based on actual collections per CO & DS entries per DOE AFR.</i>		
	.... Discretionary	\$ 63,394.70	

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

SEPTEMBER 14, 2015

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2015	INCREASE	DECREASE	BUDGET AS OF 6/30/2015	
3209	FEMA - CLAIMS	\$ -	\$ -	\$ -	\$ -	
3210	FEMA - ADMINISTRATIVE	-	-	-	-	
3321	CO & DS DISTRIBUTED	101,073.00	110,657.06	-	110,657.06	
3325	INTEREST ON UNDIST CO & DS	4,598.00	6,528.32	600.70	7,129.02	
3341	RACING COMMISSION FUNDS	-	-	-	-	
3391	PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	576,542.00	576,542.00	-	576,542.00	
3394	CAPITAL OUTLAY CHARTER SCHOOLS	-	646,212.00	-	646,212.00	
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	22,350,074.33	-	22,350,074.33	
3421	TAX REDEMPTIONS	-	190,120.65	-	190,120.65	
3431	INTEREST ON INVESTMENT	-	146,945.33	43.67	146,989.00	
3490	MISCELLANEOUS REVENUE	-	-	-	-	
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	-	-	-	-	
3497	REFUND - PRIOR YEAR EXPENDITURES	-	-	-	-	
3610	TRANSFERS FROM GENERAL OPERATING FUND	-	167,004.14	-	167,004.14	
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	-	62,215.46	-	62,215.46	
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	
TOTAL - CAPITAL PROJECT FUNDS		\$ 27,221,836.25	\$ 28,551,313.54	\$ 644.37	\$ -	\$ 28,551,957.91

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS								
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 6/30/2015	INCREASE	DECREASE	BUDGET AS OF 6/30/2015		
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	135,266.47	-	-	135,266.47	
	0642	EQUIPMENT (UNDER \$1,000)	64,161.21	130,210.79	-	-	130,210.79	
	0643	COMPUTER EQUIPMENT (OVER \$1,000)	14,343.84	12,112.04	-	-	12,112.04	
	0644	COMPUTER HARDWARE (UNDER \$1,000)	32,259.65	121,554.90	-	-	121,554.90	
	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	-	2,136.80	-	-	2,136.80	
	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	14,332.00	-	-	14,332.00	
	0676	OTHER PERMANENT IMPROVEMENTS	207,912.63	353,220.79	-	-	353,220.79	
	0677	REPLACEMENT SYSTEMS	155,954.98	316,786.65	-	-	316,786.65	
	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	24,393.55	54,387.99	-	-	54,387.99	
	0682	HEATING/COOLING/AIR CONDITIONING	10,070.00	12,480.46	-	-	12,480.46	
	0683	ROOFING	-	-	-	-	-	
	0684	REPLACEMENT ROOFING & SYSTEMS	5,885,298.86	6,713,414.08	-	-	6,713,414.08	
	0685	FLOORING/STRUCTURAL ALTERATION	89,605.41	129,962.39	-	-	129,962.39	
	0691	SOFTWARE (OVER \$1,000)	2,000.00	-	-	-	-	
	0692	SOFTWARE (UNDER \$1,000)	-	6,062.00	-	-	6,062.00	
	0693	SOFTWARE SUBSCRIPTIONS	2,153.24	-	-	-	-	
	0986	RESERVES - FUND B GAIN/LOSS	207,797.50	-	-	-	-	
	0990	FUND BALANCE UNAPPROPRIATED	85,956.22	446,074.34	-	254,429.48	191,644.86	
	0997	RESERVES - PROJECTS	-	-	-	-	-	
9200	0730	DUES & FEES	-	-	600.70	-	600.70	
9700		TRANSFER FUNDS	-	-	-	-	-	
	0910	TRANSFERS TO GENERAL OPERATING FUND	11,976,515.00	11,800,960.15	-	-	11,800,960.15	
	0920	TRANSFERS TO DEBT SERVICE FUND	7,827,190.00	7,804,451.90	254,473.15	-	8,058,925.05	
	0960	TRANSFERS TO INTERBUDGETARY FUND	-	-	-	-	-	
		TOTAL - CAPITAL PROJECT FUNDS	\$ 27,221,836.25	\$ 28,551,313.54	\$ 255,073.85	\$ 254,429.48	\$ 28,551,957.91	

Explanation of Budget Amendment as Follows:
 Part III - Capital Project Funds
 Amendment Number 11
 Board Meeting September 14, 2015

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3325	<u>Interest on Undistributed CO & DS</u>		\$ 600.70
	0730 Dues and Fees	9200 Debt Services	\$ 600.70
<i>Explanation: To appropriate interest on Undistributed CO & DS based on actual collections.</i>			
	.... Discretionary	\$ 600.70	
3431	<u>Interest on Investments</u>		\$ 43.67
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 43.67
<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>			
	.... Discretionary	\$ 43.67	
II. Amendments Between Appropriations & Reserves			
	.... <u>Discretionary</u>		
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ (254,473.15)
	0920 Transfer to Debt Service Fund	9700 Transfer Funds	254,473.15
			\$ -
<i>Explanation: Reallocate funds between objects within the project.</i>			

ADOPTED BY SCHOOL BOARD:

SEPTEMBER 14, 2015

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2015	INCREASE	DECREASE	BUDGET AS OF 6/30/2015	
3199	MISCELLANEOUS FEDERAL DIRECT	\$ 2,865,670.79	\$ 3,677,867.05	\$ -	\$ -	\$ 3,677,867.05
3201	VOCATIONAL EDUCATIONAL ARTS	235,541.04	241,938.13	-	-	241,938.13
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	526,000.03	-	-	526,000.03
3231	IDEA - INDIVIDUALS WITH DISABILITIES ACT	8,528,879.80	7,648,795.33	1,500.00	-	7,650,295.33
3241	TITLE I	6,818,922.06	6,340,560.65	-	-	6,340,560.65
3251	ADULT BASIC EDUCATION	160.55	85,716.00	-	-	85,716.00
3269	OTHER FOOD SERVICES	-	-	-	-	-
3274	TITLE III - ENGLISH LANGUAGE LEARNERS	183,790.42	219,168.84	-	-	219,168.84
3275	TITLE V - INNOVATIVE EDUCATION	-	-	-	-	-
3277	TITLE II - PART A	1,690,138.80	1,304,013.30	-	-	1,304,013.30
3280	DRUG FREE SCHOOLS PROGRAM	-	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	57,859.16	49,446.97	-	1,500.00	47,946.97
3480	TECH PREP	-	-	-	-	-
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
3905	RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	-	-	-	-	-
TOTAL - OTHER SPECIAL REVENUE FUNDS		\$ 20,467,072.60	\$ 20,093,506.30	\$ 1,500.00	\$ 1,500.00	\$ 20,093,506.30

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2015	INCREASE	DECREASE	BUDGET AS OF 6/30/2015	
5100 BASIC EDUCATION (K-12)	\$ 6,057,304.35	\$ 5,658,365.33	\$ 6,393.67	\$ -	\$ 5,664,759.00	
5200 EXCEPTIONAL STUDENT EDUCATION	6,694,020.27	5,552,125.93	-	-	5,552,125.93	
5300 VOCATIONAL AND TECHNICAL EDUCATION	216,938.75	310,856.62	-	-	310,856.62	
5400 ADULT GENERAL EDUCATION	-	-	-	-	-	
5500 PRE-KINDERGARTEN	203,710.29	205,310.25	-	-	205,310.25	
5900 OTHER INSTRUCTION	-	366,375.45	-	-	366,375.45	
6100 PUPIL PERSONNEL SERVICES	141,570.85	240,856.42	-	-	240,856.42	
6110 ATTENDANCE AND SOCIAL WORK	236,059.00	280,086.86	-	-	280,086.86	
6120 GUIDANCE SERVICES	32,386.00	36,658.24	-	-	36,658.24	
6130 HEALTH SERVICES	280.00	-	-	-	-	
6140 PSYCHOLOGICAL SERVICES	-	-	-	-	-	
6150 PARENTAL INVOLVEMENT	161,077.13	158,535.98	-	-	158,535.98	
6200 INSTRUCTIONAL MEDIA SERVICE	32,370.34	24,849.90	-	-	24,849.90	
6300 INSTR & CURR DEVEL SERVICE (SUPT)	3,571,494.36	3,688,660.43	-	6,393.67	3,682,266.76	
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	615,842.56	481,757.06	-	-	481,757.06	
6500 INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-	
7200 GENERAL ADMINISTRATION (SUPT)	2,478,780.21	2,237,787.04	-	-	2,237,787.04	
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	43,704.53	-	-	43,704.53	
7801 TRANSPORTATION - NORTH	2,167.00	14,280.00	-	-	14,280.00	
7802 TRANSPORTATION - CENTRAL	1,088.50	5,518.75	-	-	5,518.75	
7803 TRANSPORTATION - SOUTH	1,305.75	8,588.50	-	-	8,588.50	
7900 OPERATION OF PLANT	-	-	-	-	-	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	-	333,368.10	-	-	333,368.10	
9100 COMMUNITY SERVICE	-	445,820.91	-	-	445,820.91	
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 20,467,072.60	\$ 20,093,506.30	\$ 6,393.67	\$ 6,393.67	\$ 20,093,506.30	

Explanation of Budget Amendment as Follows:
 Part IV - Other Special Revenue Funds
 Amendment Number 11
 Board Meeting September 14, 2015

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3231	<u>IDEA - Individuals With Disabilities Act</u>		\$ 1,500.00
3299	<u>Miscellaneous Federal Through State</u>		\$ (1,500.00)

Explanation: To correct revenue code for Project Connect Mini Grant from Miscellaneous Federal Through State to IDEA - Individuals With Disabilities Act.

II. Amendments Between Appropriations & Reserves

5488	<u>DODEA - SCIENCE</u>		
	0220 Social Security	5100 Basic Education (K-12)	\$ 91.35
	0750 Other Personnel Services	5100 Basic Education (K-12)	6,302.32
	0750 Other Personnel Services	6300 Instruction & Curriculum	(6,393.67)
			\$ -

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

ADOPTED BY SCHOOL BOARD:

SEPTEMBER 14, 2015

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2015	INCREASE	DECREASE	BUDGET AS OF 6/30/2015	
3261	SCHOOL LUNCH REIMBURSEMENT	\$ 4,867,962.00	\$ 5,347,303.78	\$ -	\$ -	\$ 5,347,303.78
3262	SCHOOL BREAKFAST REIMBURSEMENT	1,208,294.00	1,172,805.37	-	-	1,172,805.37
3263	FOOD SERVICE AFTER SCHOOL SNACK REIMBURSEMENT	90,989.00	94,979.78	-	-	94,979.78
3265	USDA DONATED COMMODITIES	596,000.00	-	524,181.56	-	524,181.56
3267	SUMMER FOOD SERVICE PROGRAM	114,259.89	203,570.88	-	-	203,570.88
3268	NUTRITION EDUC & TRNG PROGRAM	-	-	-	-	-
3269	OTHER FOOD SERVICES	-	-	-	-	-
3338	STATE LUNCH SUPPLEMENT - FS	64,098.00	65,597.00	-	-	65,597.00
3339	STATE BREAKFAST SUPPLEMENT - FS	52,119.00	42,664.00	-	-	42,664.00
3399	OTHER MISCELLANEOUS REVENUE	-	-	-	-	-
3431	INTEREST ON INVESTMENT	-	3,120.07	-	-	3,120.07
3451	STUDENT MEALS	4,167,058.00	3,551,284.95	-	-	3,551,284.95
3456	OTHER FOOD SALES	-	-	-	-	-
3457	CATERING	4,202.50	68,281.51	-	-	68,281.51
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	-	6,725.68	-	-	6,725.68
3496	SOFT DRINK COMMISSIONS	20,000.00	27,220.23	-	-	27,220.23
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	-	-	-	-	-
	TOTAL - FOOD SERVICE FUND	\$ 12,643,017.30	\$ 12,041,588.16	\$ 524,181.56	\$ -	\$ 12,565,769.72

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 6/30/2015	INCREASE	DECREASE	BUDGET AS OF 6/30/2015
0100	SALARY - NON-INSTRUCTIONAL		\$ 1,244,961.00	\$ 1,205,063.79	\$ -	\$ -	\$ 1,205,063.79
0102	SALARY - OTHER COMPENSATION		719.86	11,349.74	-	-	11,349.74
0103	SALARY - SUPPLEMENTS		1,476.00	2,952.00	-	-	2,952.00
0111	SALARY - ADMINISTRATIVE/MANAGERIAL		779,640.00	699,744.76	-	-	699,744.76
0117	WORKSHOPS		20,432.00	22,449.57	-	-	22,449.57
0121	SALARY - RETIREMENT BONUS		-	7,724.44	-	-	7,724.44
0122	SALARY - SICK LEAVE PAYOFF		-	23,452.47	-	-	23,452.47
0123	SALARY - ANNUAL LEAVE PAYOFF		-	206.12	-	-	206.12
0130	SALARY - OVERTIME		-	5,112.24	-	-	5,112.24
0161	SALARY - PROFESSIONAL/TECHNICAL		111,600.00	106,550.04	-	-	106,550.04
0200	FRINGE BENEFITS		-	-	-	-	-
0210	FLORIDA RETIREMENT SYSTEM		159,634.71	162,279.98	-	-	162,279.98
0220	FICA (SOCIAL SECURITY)		168,033.70	160,472.09	-	-	160,472.09
0231	GROUP INSURANCE - HEALTH & HOSPITAL		648,962.00	595,065.76	-	-	595,065.76
0232	GROUP INSURANCE - LIFE		2,529.00	2,311.65	-	-	2,311.65
0233	GROUP INSURANCE - DENTAL		27,978.00	30,158.44	-	-	30,158.44
0234	GROUP INSURANCE - OTHER		1,443.00	1,284.37	-	-	1,284.37
0310	PROFESSIONAL & TECHNICAL SERVICES		6,573,601.85	6,952,572.07	-	88,368.75	6,864,203.32
0330	IN COUNTY TRAVEL		10,500.00	4,635.54	-	-	4,635.54
0331	OUT OF COUNTY TRAVEL		4,000.00	4,961.14	-	-	4,961.14
0350	REPAIR AND MAINTENANCE		69,477.71	110,925.89	-	-	110,925.89
0354	MAINTENANCE / VEHICLE REPAIR		8,000.00	1,324.47	-	-	1,324.47
0356	INSPECTION/REPAIR FIRE EXTINGUISHER		-	-	-	-	-
0357	SUPPORT MANAGED - COMPUTERS		-	1,140.00	-	-	1,140.00
0360	LEASE AND RENTAL AGREEMENTS		3,714.97	3,428.66	-	-	3,428.66
0363	SEAT MANAGED - COMPUTERS		95,000.00	80,448.24	-	-	80,448.24
0365	SOFTWARE SUBSCRIPTIONS		-	2,530.00	-	-	2,530.00
0370	POSTAGE		1,500.00	1,214.40	-	-	1,214.40
0371	TELEPHONE		14,500.00	13,553.02	-	-	13,553.02
0372	TELEPHONE MAINTENANCE		250.00	-	-	-	-
0373	TELEPHONE LONG DISTANCE		250.00	233.80	-	-	233.80
0375	CELLULAR TELEPHONE		3,100.00	3,420.00	-	-	3,420.00
0381	WATER AND SEWAGE		1,700.00	1,223.75	-	-	1,223.75
0382	GARBAGE		10,500.00	10,497.66	-	-	10,497.66
0390	OTHER PURCHASED SERVICE		3,600.00	6,301.72	-	-	6,301.72
0392	SHIPPING CHARGES		-	-	-	-	-
0393	CONTRACTS - NONPROFESSIONAL SERVICE		4,319.63	8,784.96	-	-	8,784.96
0410	NATURAL GAS		5,500.00	2,297.05	-	-	2,297.05
0430	ELECTRICITY		76,000.00	66,910.83	-	-	66,910.83
0450	GASOLINE		12,289.14	11,486.54	-	-	11,486.54
0460	DIESEL FUEL		10,000.00	8,440.21	-	-	8,440.21
0510	SUPPLIES		114,550.50	181,956.04	-	-	181,956.04
0550	REPAIR PARTS		-	558.36	-	-	558.36
0560	TIRES AND TUBES		5,000.00	2,141.14	-	-	2,141.14
0570	FOOD		978.55	27,283.12	5,410.19	-	32,693.31
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	15,000.00	738,750.90	-	753,750.90
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	246,909.08	-	-	246,909.08
0642	EQUIPMENT (UNDER \$1,000)		5,478.48	8,664.57	-	-	8,664.57
0643	COMPUTER HARDWARE (OVER \$1,000)		-	-	-	-	-
0644	COMPUTER HARDWARE (UNDER \$1,000)		-	2,358.74	-	-	2,358.74
0652	OTHER MOTOR VEHICLES		-	-	-	-	-
0671	LAND IMPROVEMENTS		-	-	-	-	-
0676	OTHER PERMANENT IMPROVEMENTS		-	-	-	-	-
0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS		-	-	-	-	-
0682	HEATING/COOLING/AIR CONDITIO		-	576.12	-	-	576.12
0684	REPLACEMENT ROOFING & SYSTEMS		15,742.99	22,593.82	-	-	22,593.82
0685	FLOORING/STRUCTURAL ALTERATION		-	1,756.37	-	-	1,756.37
0692	SOFTWARE (UNDER \$1,000)		-	1,500.00	-	-	1,500.00

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2015	INCREASE	DECREASE	BUDGET AS OF 6/30/2015	
0693 SOFTWARE SUBSCRIPTIONS	3,000.00	-	-	-	-	
0730 DUES AND FEES	40,000.00	13,324.60	5,635.83	-	18,960.43	
0731 ON-LINE CREDIT CARD FEES	102.98	96.92	-	-	96.92	
0732 MOTOR VEHICLE TAGS AND FEES	130.10	130.10	-	-	130.10	
0738 COMMISSION EXPENSE	-	-	-	-	-	
0750 OTHER PERSONNEL SERVICES (TEMP)	68,596.22	55,339.46	-	-	55,339.46	
0790 MISCELLANEOUS EXPENSE	-	-	-	-	-	
0791 INDIRECT COST	284,053.00	274,996.09	-	3,598.19	271,397.90	
0792 STATE SALES TAX	-	-	-	-	-	
0990 FUND BALANCE UNAPPROPRIATED	839,278.69	549,866.37	30,365.27	-	580,231.64	
0991 RESERVES - INVENTORY	234,440.35	234,440.35	-	164,013.69	70,426.66	
0997 RESERVES - PROJECTS	65,205.27	68,839.50	-	-	68,839.50	
TOTAL - FOOD SERVICE FUND	\$ 12,643,017.30	\$ 12,692,946.81	\$ 780,162.19	\$ 255,980.63	\$ 12,565,769.72	

Explanation of Budget Amendment as Follows:

Part IV - School Food Service Fund

Amendment Number 11

Board Meeting September 14, 2015

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3265	<u>USDA Donated Commodities</u>		<u>\$ 524,181.56</u>
	0580 Commodities	7610 Food Service - Departments	<u>\$ 524,181.56</u>

Explanation: To appropriate revenue for USDA Donated Commodities based on actual collections.

.... Discretionary \$ 524,181.56

II. Amendments Between Appropriations & Reserves

.... Discretionary

0310	Professional & Technical Service	7600 Food Service (Schools)	\$ (88,368.75)
0580	Commodities	7610 Food Service - Departments	219,979.53
0730	Dues and Fees	7610 Food Service - Departments	5,635.83
0791	Indirect Costs	7610 Food Service - Departments	(3,598.19)
0991	Reserves - Inventory	7610 Food Service - Departments	(219,979.53)
0990	Fund Balance - Unappropriated	9890 Reserves	30,365.27
0991	Reserves - Inventory	9890 Reserves	55,965.84
			<u>\$ -</u>

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

5501 Summer Feeding

0570	Food	7610 Food Service - Departments	\$ 5,410.19
0580	Commodities	7610 Food Service - Departments	(5,410.19)
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

SEPTEMBER 14, 2015