



### Agenda Item Details

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Meeting	Dec 08, 2014 - Regular Meeting
Category	7. Consent Agenda
Subject	7.5 Budget Amendment #2 - 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	1,053,411.60
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #2 - 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 October 2014:	
General Fund	\$ 510,821.71
Debt Service Funds	0.21
Capital Projects Funds	70,199.82
Other Special Revenue Funds - Federal	470,124.38
Other Special Revenue Funds - Food Service	<u>2,265.48</u>
Total - All Funds	<u>\$1,053,411.60</u>

 [!B-A 2 - Oct 2014.pdf \(1,167 KB\)](#)

### 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 as amended and all of the Consent Agenda items as recommended by the Superintendent.

Motion by Rodney Walker, second by Dewey Destin.

Final Resolution: Motion Carries

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



# **School District of Okaloosa County**

## **BUDGET AMENDMENT #2**

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2014	INCREASE	DECREASE	BUDGET AS OF 10/31/2014	
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	11,803.40	-	-	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	250,000.00	-	260,157.00
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	21,207.88	3,475.00	-	24,682.88
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	59,354.98	-	13,778.48	45,576.50
3449	STUDENT/PARENT IPAD/LAPTOP INSURANCE	-	8,750.00	150.00	-	8,900.00
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	272,097.54	67,793.12	-	339,890.66
3466	PURCHASED OTHER POSITIONS - EXTERNAL	119,155.00	120,055.00	-	14,405.51	105,649.49
3467	PURCHASED - SCHOOLS - OTHER	4,356.90	13,131.90	-	-	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	15,000.00	-	50,000.00
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 9/30/2014	INCREASE	DECREASE	BUDGET AS OF 10/31/2014	
3490 MISCELLANEOUS REVENUE	3,315.16	23,267.27	74,436.32	-	97,703.59	
3491 E-RATE REFUNDS	-	-	95,863.36	-	95,863.36	
3492 TRANSPORTATION - SCHOOL ACTIVITIES	350,000.00	350,000.00	-	-	350,000.00	
3493 SALE OF JUNK	10,153.75	10,153.75	18,672.00	-	28,825.75	
3494 FEDERAL INDIRECT COST REIMBURSEMENT	300,000.00	300,000.00	-	-	300,000.00	
3495 TRANSPORTATION - REPAIRS DEPT./OTHER	3,530.52	4,073.00	5,416.35	-	9,489.35	
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	12,534,962.00	-	-	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	7,375.50	8,199.55	-	15,575.05	
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	-	-	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>\$ 296,803,424.33</b>	<b>\$ 539,005.70</b>	<b>\$ 28,183.99</b>	<b>\$ 297,314,246.04</b>	

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2014	INCREASE	DECREASE	BUDGET AS OF 10/31/2014
5100 BASIC EDUCATION (K-12)	\$ 142,117,347.72	\$ 142,097,207.36	\$ 1,814,511.73	\$ -	\$ 143,911,719.09
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	14,819,927.99	73,081.01	-	14,893,009.00
5300 VOCATIONAL AND TECHNICAL EDUCATION	4,961,160.48	5,015,616.51	23,164.19	-	5,038,780.70
5400 ADULT GENERAL EDUCATION	8,024.94	8,024.94	-	-	8,024.94
5500 PREKINDERGARTEN	423,407.94	397,284.34	-	-	397,284.34
5900 OTHER INSTRUCTION	1,725,023.80	1,735,217.68	-	55,054.29	1,680,163.39
6100 PUPIL PERSONNEL SERVICES	1,798,505.21	1,811,614.23	360.00	-	1,811,974.23
6110 ATTENDANCE AND SOCIAL WORK	328,703.55	330,353.55	-	-	330,353.55
6120 GUIDANCE SERVICES	3,891,149.75	3,907,684.31	1,142.69	-	3,908,827.00
6130 HEALTH SERVICES	1,115,781.58	1,116,381.58	20,219.48	-	1,136,601.06
6140 PSYCHOLOGICAL SERVICES	899,882.37	926,812.00	-	-	926,812.00
6141 TESTING	104,704.00	104,704.00	-	-	104,704.00
6150 PARENTAL INVOLVEMENT	650.00	650.00	375.00	-	1,025.00
6200 INSTRUCTIONAL MEDIA SERVICE	1,424,344.62	1,440,435.35	16,906.37	-	1,457,341.72
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	6,036,933.72	5,991,254.65	-	141,239.11	5,850,015.54
6303 STAFF DEVELOPMENT - CURRICULUM	-	-	-	-	-
6400 INSTR STAFF TRAINING SERVICES	1,273,043.42	1,335,779.95	3,843.00	-	1,339,622.95
6500 INSTRUCTIONAL RELATED TECHNOLOGY	921,265.99	926,592.72	-	-	926,592.72
7100 SCHOOL BOARD	3,546,928.98	3,561,781.37	402.41	-	3,562,183.78
7200 GENERAL ADMINISTRATION (SUPT)	452,225.18	453,225.18	2,377.71	-	455,602.89
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	18,238,285.04	18,444,929.26	102,725.27	-	18,547,654.53
7400 FACILITIES ACQUISITION & CONSTRUCTION	467,290.94	481,590.94	-	70.34	481,520.60
7500 FISCAL SERVICES (FINANCE DEPT)	2,170,851.49	2,170,938.57	439.26	-	2,171,377.83
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	141,681.06	-	-	141,681.06
7730 STAFF SERVICES	4,619,358.16	4,639,470.26	53,894.76	-	4,693,365.02
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	728,209.03	737,283.82	-	-	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	6,927,963.46	7,688.90	-	6,935,652.36
7802 TRANSPORTATION - CENTRAL	2,539,844.24	2,546,996.99	7,071.62	-	2,554,068.61
7803 TRANSPORTATION - SOUTH	3,941,498.60	3,949,459.73	18,456.20	-	3,967,915.93
7900 OPERATION OF PLANT	17,438,385.24	17,324,039.08	33,531.76	-	17,357,570.84
8100 MAINTENANCE ADMINISTRATION	1,181,799.86	1,181,744.47	3,340,808.53	-	4,522,553.00
8120 BUILDING AND GROUND MAINTENANCE	7,346,983.45	7,494,471.74	-	3,201,723.81	4,292,747.93
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	3,234,095.50	3,254,845.50	150.00	-	3,254,995.50
9100 COMMUNITY SERVICE	1,945,212.17	2,034,451.40	-	24,601.89	2,009,849.51
9700 TRANSFER FUNDS	-	10,537.19	56,421.52	-	66,958.71
9890 RESERVES	38,844,447.25	38,747,332.46	-	1,644,060.26	37,103,272.20
<b>TOTAL - GENERAL FUND</b>	<b>\$ 296,034,781.19</b>	<b>\$ 296,803,424.33</b>	<b>\$ 5,577,571.41</b>	<b>\$ 5,066,749.70</b>	<b>\$ 297,314,246.04</b>

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 2  
Board Meeting December 8, 2014

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3399	<u>Other Miscellaneous State Revenue</u>		<u>\$ 250,000.00</u>
0393	Contracts - Nonprofessional	5100 Basic Education (K-12)	\$ 400.00
0510	Supplies	5100 Basic Education (K-12)	104,803.00
0641	Equipment (Over \$1,000)	5100 Basic Education (K-12)	25,000.00
0642	Equipment (Under \$1,000)	5100 Basic Education (K-12)	1,300.00
0643	Computer Hardware (Over \$1,000)	5100 Basic Education (K-12)	55,500.00
0644	Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	15,498.00
0692	Software (Under \$1,000)	5100 Basic Education (K-12)	20,499.00
0730	Dues and Fees	5100 Basic Education (K-12)	2,000.00
0643	Computer Hardware (Over \$1,000)	7300 School Admin - Principal Office	2,000.00
0393	Contracts - Nonprofessional	7900 Operation of Plant	20,000.00
0510	Supplies	7900 Operation of Plant	3,000.00
			<u>\$ 250,000.00</u>
<i>Explanation: To appropriate STEM Academy State Grant for fiscal year 2014-2015 per Project Award Notification.</i>			
5015	STEMM Academy State Grant - FY 2015	\$ 250,000.00	
3425	<u>Rent/Use Of Facility</u>		<u>\$ 3,475.00</u>
0430	Electricity	7900 Operation of Plant	\$ 2,085.00
0987	Reserve Schools/Departments	9890 Reserves	1,390.00
			<u>\$ 3,475.00</u>
<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>			
....	Discretionary	\$ 1,390.00	5099 School Utilities
			2,085.00
			Total \$ 3,475.00
3448	<u>Donations</u>		<u>\$ (13,778.48)</u>
0510	Supplies	6300 Instruction & Curriculum	\$ 250.00
0510	Supplies	7200 General Administration	2,550.00
0930	Transfer to Capital Improvement Fund	9700 Transfer Funds	(16,578.48)
			<u>\$ (13,778.48)</u>
<i>Explanation: To adjust revenue for the Transfer to Capital Improvement Fund due to the completion of the self help project for the Niceville High baseball batting cage roof (-\$16,578.48), and to appropriate donations for principal/district meetings (\$250.00), school year kickoff (\$100.00), and administrative holiday party (\$2,450.00) based on actual collections.</i>			
....	Discretionary	\$ (16,578.48)	4050 Donations - School Year Kickoff
4008	Donations - Principal/District Meetings	250.00	5005 Donations - Administrative Holiday Party
			100.00
			2,450.00
			Total \$ (13,778.48)
3449	<u>Student/Parent iPad/Laptop Insurance</u>		<u>\$ 150.00</u>
0355	Computer Repairs	8200 Administrative Technology Services	<u>\$ 150.00</u>
<i>Explanation: To appropriate revenue for Student/Parent iPad/Laptop Insurance based on actual collections.</i>			
3020	Student/Parent iPad/Laptop Insurance	\$ 150.00	
3465	<u>Purchased Positions - Other</u>		<u>\$ 67,793.12</u>
0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ 808.33
0131	Salary - Instructional	5100 Basic Education (K-12)	10,250.90
0132	Salary - Hourly Teachers	5100 Basic Education (K-12)	47,855.63
0210	Florida Retirement System	5100 Basic Education (K-12)	4,206.27
0220	Social Security	5100 Basic Education (K-12)	4,521.50
0232	Group Insurance - Life	5100 Basic Education (K-12)	9.00
0234	Group Insurance - Other	5100 Basic Education (K-12)	37.04
0750	Other Personnel Services	5100 Basic Education (K-12)	1.88
0102	Salary - Other Compensation	7900 Operation of Plant	89.17
0210	Florida Retirement System	7900 Operation of Plant	6.58
0220	Social Security	7900 Operation of Plant	6.82
			<u>\$ 67,793.12</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	\$ 67,793.12	

Explanation of Budget Amendment as Follows:  
**Part I - General Operating Fund**  
**Amendment Number 2**  
**Board Meeting December 8, 2014**

Account	Object	Function	Increase (Decrease)
3466	<u>Purchased Other Positions - External</u>		<u>\$ (14,405.51)</u>
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 1,391.08
	0131 Salary - Instructional	5100 Basic Education (K-12)	(13,084.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	102.52
	0210 Florida Retirement System	5100 Basic Education (K-12)	(964.00)
	0220 Social Security	5100 Basic Education (K-12)	106.40
	0220 Social Security	5100 Basic Education (K-12)	(1,001.00)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(1,516.00)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(5.00)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(57.00)
	0220 Social Security	5200 Exceptional Child	3.17
	0750 Other Personnel Services	5200 Exceptional Child	218.32
	0102 Salary - Other Compensation	6120 Guidance Services	347.77
	0210 Florida Retirement System	6120 Guidance Services	25.63
	0220 Social Security	6120 Guidance Services	26.60
			<u>\$ (14,405.51)</u>
<i>Explanation: To adjust the appropriation for reimbursement of a portion of the OCEA president's salary (-\$16,627.00), and to appropriate stipend and substitute reimbursements from outside sources (\$2,221.49) based on actual collections.</i>			
	7020 Purchased Positions - External	\$ (14,405.51)	
3488	<u>Fingerprint Program</u>		<u>\$ 15,000.00</u>
	0730 Dues and Fees	7730 Staff Services	<u>\$ 15,000.00</u>
<i>Explanation: To appropriate estimated revenue for Fingerprint Program based on actual collections.</i>			
	6006 Fingerprinting - Fees	\$ 15,000.00	
3490	<u>Miscellaneous Revenue</u>		<u>\$ 74,436.32</u>
	0357 Support Managed Computers	5100 Basic Education (K-12)	\$ 513.00
	0510 Supplies	7200 General Administration	107.70
	0510 Supplies	7730 Staff Services	85.00
	0510 Supplies	7802 Transportation - Central	196.62
	0930 Transfer to Capital Improvement Fund	9700 Transfer Funds	73,000.00
	0990 Fund Balance - Unappropriated	9890 Reserves	534.00
			<u>\$ 74,436.32</u>
<i>Explanation: To appropriate revenue for the Transfer to Capital Improvement Fund for the Bluewater Elementary playground self help project (\$13,000.00) and the Okaloosa STEMM Academy multi-purpose room renovation self help project (\$60,000.00), vending commission (\$304.32), worthless check fees (\$85.00), and Seat Management reimbursement (\$513.00) based on actual collections.</i>			
....	Discretionary	\$ 73,534.00	4027 E.R. - Retirement Lunch 85.00
2042	BAO Social Fund	107.70	5013 SM - Doolittle Reimbursement 513.00
3032	Vending Commission - Transportation - Central	196.62	Total \$ 74,436.32
3491	<u>E-Rate Refunds</u>		<u>\$ 95,863.36</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	<u>\$ 95,863.36</u>
<i>Explanation: To appropriate revenue for e-rate refunds based on actual collections.</i>			
....	Discretionary	\$ 95,863.36	
3493	<u>Sale of Junk</u>		<u>\$ 18,672.00</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	<u>\$ 18,672.00</u>
<i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i>			
....	Discretionary	\$ 18,672.00	
3495	<u>Transportation - Repairs Dept./Other</u>		<u>\$ 5,416.35</u>
	0550 Repair Parts	7801 Transportation - North	\$ 288.90
	0550 Repair Parts	7803 Transportation - South	5,127.45
			<u>\$ 5,416.35</u>
<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>			
....	Discretionary	\$ 5,416.35	



Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 2  
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Account	Object	Function	Increase (Decrease)
3746	<u>Health Reimbursement Arrangement</u>		\$ 8,199.55
	0310 Professional & Technical Service	7730 Staff Services	\$ 8,199.55

Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.

5006 Health Reimbursement Arrangement	\$ 8,199.55
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II. Amendments Between Appropriations & Reserves

.... Discretionary

5100 Basic Education (K-12)	\$ (46,728.77)
5200 Exceptional Child	15,350.70
5300 Vocational	13,286.53
6100 Pupil Personnel Services	360.00
6130 Health Services	151.48
6150 Parental Involvement	375.00
6200 Instructional Media Services	16,709.74
6300 Instruction & Curriculum	279.99
6400 Instructional Staff Training Services	1,000.00
7200 General Administration	(279.99)
7300 School Admin - Principal Office	53,570.56
7400 Facilities Acquisition and Construction	(70.34)
7801 Transportation - North	7,400.00
7802 Transportation - Central	6,875.00
7803 Transportation - South	13,328.75
7900 Operation of Plant	26,216.63
8100 Maintenance Administration	3,323,319.37
8120 Building and Ground Maintenance	(3,323,319.37)
9890 Reserves	(92,860.28)
	<u>\$ 14,965.00</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, appropriation of unanticipated operating budget expenditures (Project 2095), and appropriation of positions based on projected FTE increases (Project 5025) by transferring to/(from) the following project(s):

2095 Salary Resynching	\$ (37,960.00)	5025 FTE Increases - General (Positions)	22,995.00
			Total <u>\$ (14,965.00)</u>

0011 Utilities/Custodial - Other District Facilities

0381 Water and Sewage	7900 Operation of Plant	\$ 2,500.00
0382 Garbage	7900 Operation of Plant	500.00
0410 Natural Gas	7900 Operation of Plant	(3,000.00)
		<u>\$ -</u>

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

0120 SAI - Secondary Intensive Reading

0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (20,953.00)
0210 Florida Retirement System	5100 Basic Education (K-12)	(1,544.00)
0220 Social Security	5100 Basic Education (K-12)	(1,603.00)
0231 Group Insurance - Health	5100 Basic Education (K-12)	(7,090.00)
0232 Group Insurance - Life	5100 Basic Education (K-12)	(27.00)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(283.00)
0100 Salary - Non-Instructional	5200 Exceptional Child	20,953.00
0210 Florida Retirement System	5200 Exceptional Child	1,544.00
0220 Social Security	5200 Exceptional Child	1,603.00
0231 Group Insurance - Health	5200 Exceptional Child	7,090.00
0232 Group Insurance - Life	5200 Exceptional Child	27.00
0233 Group Insurance - Dental	5200 Exceptional Child	283.00
		<u>\$ -</u>

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

1004 AICE - Set-Aside

0331 Out of County Travel	5100 Basic Education (K-12)	\$ 2,000.00
0510 Supplies	5100 Basic Education (K-12)	(2,000.00)
		<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 2  
Board Meeting December 8, 2014

Account	Object	Function	Increase (Decrease)
<b>1084 Medicaid Reimbursement</b>			
	0310 Professional & Technical Service	6130 Health Services	\$ 20,068.00
	0997 Reserve - Projects	9890 Reserves	(20,068.00)
			<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	\$ 363.71
	0210 Florida Retirement System	7900 Operation of Plant	26.80
	0220 Social Security	7900 Operation of Plant	27.82
	0510 Supplies	7900 Operation of Plant	(418.33)
			<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	\$ 90.00
	0510 Supplies	5900 Other Instruction	(676.20)
	0642 Equipment (Under \$1,000)	5900 Other Instruction	586.20
			<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>			
	0330 In County Travel	5300 Vocational	\$ 301.76
	0642 Equipment (Under \$1,000)	5300 Vocational	(301.76)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2088 Certification</b>			
	0220 Social Security	7730 Staff Services	\$ 25.00
	0331 Out of County Travel	7730 Staff Services	(25.00)
	0730 Dues and Fees	7730 Staff Services	(3,825.00)
			<u>\$ (3,825.00)</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, and appropriation of E.R. - Ed. Support Brunch by transferring to/(from) the following project(s):</i>			
	4026 E.R. - Ed. Support Brunch	\$ 3,825.00	
<b>2095 Salary Resynching</b>			
	0997 Reserve - Projects	9890 Reserves	\$ (55,100.00)
<i>Explanation: Appropriation of unanticipated operating expenditures (Discretionary), appropriation of in-county band field trips (Project 4005), temporary appropriation to E.R. - Teacher of the Year (Project 4025), and appropriation to All County Choir (Project 4057) by transferring to/(from) the following project(s):</i>			
	.... Discretionary	\$ 37,960.00	4025 E.R. - Teacher of the Year 2,000.00
	4005 Band Program	15,000.00	4057 Innovative Program - All County Choir 140.00
			<u>Total \$ 55,100.00</u>
<b>2154 Advanced Placement</b>			
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 253.26
	0131 Salary - Instructional	5100 Basic Education (K-12)	(253.26)
	0331 Out of County Travel	5100 Basic Education (K-12)	734.09
	0370 Postage	5100 Basic Education (K-12)	(364.82)
	0510 Supplies	5100 Basic Education (K-12)	(15.80)
	0750 Other Personnel Services	5100 Basic Education (K-12)	(353.47)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2168 Child Care - Riverside Elementary School</b>			
	0750 Other Personnel Services	5200 Exceptional Child	\$ 400.00
	0997 Reserve - Projects	9890 Reserves	(400.00)
			<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 2  
Board Meeting December 8, 2014

Account	Object	Function	Increase (Decrease)
<b>2174 Child Care - Plew Elementary School</b>			
	0130 Salary - Overtime	5100 Basic Education (K-12)	\$ 8.16
	0210 Florida Retirement System	5100 Basic Education (K-12)	0.60
	0220 Social Security	5100 Basic Education (K-12)	0.62
	0130 Salary - Overtime	9100 Community Service	1,302.26
	0210 Florida Retirement System	9100 Community Service	95.98
	0220 Social Security	9100 Community Service	99.62
	0510 Supplies	9100 Community Service	(1,507.24)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2175 Child Care - Bluewater Elementary School</b>			
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 16,343.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	1,205.00
	0220 Social Security	5100 Basic Education (K-12)	1,250.00
	0231 Group Insurance - Health	5100 Basic Education (K-12)	5,530.00
	0232 Group Insurance - Life	5100 Basic Education (K-12)	21.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	221.00
	0130 Salary - Overtime	9100 Community Service	1,042.00
	0210 Florida Retirement System	9100 Community Service	76.80
	0220 Social Security	9100 Community Service	79.71
	0510 Supplies	9100 Community Service	(25,768.51)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2178 Child Care - Wright Elementary School</b>			
	0371 Telephone	7900 Operation of Plant	\$ 22.51
	0510 Supplies	9100 Community Service	(222.51)
	0750 Other Personnel Services	9100 Community Service	200.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2179 Child Care - Antioch Elementary School</b>			
	0130 Salary - Overtime	9100 Community Service	\$ 72.10
	0210 Florida Retirement System	9100 Community Service	5.31
	0220 Social Security	9100 Community Service	5.52
	0510 Supplies	9100 Community Service	1,517.07
	0644 Computer Hardware (Under \$1,000)	9100 Community Service	(1,600.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2181 Child Care - Bob Sikes Elementary School</b>			
	0510 Supplies	9100 Community Service	\$ (1,449.60)
	0750 Other Personnel Services	9100 Community Service	1,449.60
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2909 School Maintenance</b>			
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (17,472.14)
	0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	100.00
	0370 Postage	8120 Building and Ground Maintenance	173.00
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	2,571.24
	0510 Supplies	8120 Building and Ground Maintenance	(7,685.00)
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	3,689.00
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	13,517.02
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	4,690.00
	0692 Software (Under \$1,000)	8120 Building and Ground Maintenance	416.88
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>3009 Instructional Technology Software</b>			
	0365 Software Subscriptions	6500 Instruction Related Technology	\$ 207,235.00
	0693 Software Subscriptions - Changing to 0365	6500 Instruction Related Technology	(207,235.00)
			<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 2  
Board Meeting December 8, 2014

Account	Object	Function	Increase (Decrease)
<b>3019 Donation - STEMM Academy Math Lab</b>			
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 2,695.50
	0510 Supplies	5100 Basic Education (K-12)	(4,920.50)
	0685 Flooring/Structural Alteration	5100 Basic Education (K-12)	2,225.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>3105 Instructional Materials - Textbooks</b>			
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 4,850.00
	0510 Supplies	5100 Basic Education (K-12)	(7,767.22)
	0520 Textbooks	5100 Basic Education (K-12)	3,578.46
	0693 Software Subscriptions - Changing to 0365	5100 Basic Education (K-12)	(4,850.00)
	0510 Supplies	5200 Exceptional Child	453.49
	0365 Software Subscriptions	5300 Vocational	1,492.95
	0510 Supplies	5300 Vocational	993.35
	0693 Software Subscriptions - Changing to 0365	5300 Vocational	(642.95)
	0997 Reserve - Projects	9890 Reserves	1,891.92
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>3106 Instructional Materials - Media</b>			
	0510 Supplies	6200 Instructional Media Services	\$ 72.60
	0530 Periodicals	6200 Instructional Media Services	2,367.50
	0610 Library Books	6200 Instructional Media Services	(2,440.10)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>3109 Instructional Materials - Science</b>			
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ 3,367.00
	0510 Supplies	5100 Basic Education (K-12)	(3,367.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>3161 SAI - Supplemental Academic Instruction</b>			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 159,799.00
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	113,040.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	20,111.00
	0220 Social Security	5100 Basic Education (K-12)	20,871.00
	0231 Group Insurance - Health	5100 Basic Education (K-12)	37,647.00
	0232 Group Insurance - Life	5100 Basic Education (K-12)	144.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	1,503.00
	0997 Reserve - Projects	9890 Reserves	(376,092.41)
			<u>\$ (22,977.41)</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, allocation of ESOL Interpreter (Project 4110), and adjust Summer Intensive Studies to actual (Project 4127) by transferring to/(from) the following project(s):</i>			
	4110 SAI - ESOL	\$ 22,223.00	4127 SAI - Summer Intensive Studies
			<u>754.41</u>
			<u>Total \$ 22,977.41</u>
<b>4002 Lottery - School Advisory Council</b>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (10,066.00)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	7,223.00
	0510 Supplies	6400 Instructional Staff Training Services	2,843.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>4004 Chorus Program</b>			
	0350 Repair and Maintenance	5100 Basic Education (K-12)	\$ 375.00
	0510 Supplies	5100 Basic Education (K-12)	(150.00)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	(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 2  
Board Meeting December 8, 2014

Account	Object	Function	Increase (Decrease)
4005	<u>Band Program</u>		
	0350 Repair and Maintenance	5100 Basic Education (K-12)	\$ 463.30
	0510 Supplies	5100 Basic Education (K-12)	(2,263.30)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	1,800.00
	0997 Reserve - Projects	9890 Reserves	15,000.00
			<u>\$ 15,000.00</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, and appropriation of in-county band trips by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (15,000.00)	
4009	<u>Donations - Unrestricted</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (37.97)
	0366 Software Apps - Tablets	5200 Exceptional Child	66.78
	0510 Supplies	5200 Exceptional Child	(28.81)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
4011	<u>Insurance Claims - Equipment</u>		
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ 30,547.52</u>
	<i>Explanation: Appropriate insurance claims by transferring to/(from) the following project(s):</i>		
	9015 Fixed Charges	\$ (30,547.52)	
4012	<u>Insurance Claims - Building &amp; Fixed Equipment</u>		
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ 59,201.66</u>
	<i>Explanation: Appropriate insurance claims by transferring to/(from) the following project(s):</i>		
	9015 Fixed Charges	\$ (59,201.66)	
4013	<u>Insurance Claims - Other</u>		
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ 10,231.54</u>
	<i>Explanation: Appropriate insurance claims by transferring to/(from) the following project(s):</i>		
	9015 Fixed Charges	\$ (10,231.54)	
4016	<u>SM - Administrative</u>		
	0354 Maintenance Vehicle Repair	6500 Instruction Related Technology	\$ (400.00)
	0560 Tires and Tubes	6500 Instruction Related Technology	(500.00)
	0644 Computer Hardware (Under \$1,000)	6500 Instruction Related Technology	1,558.00
	0692 Software (Under \$1,000)	6500 Instruction Related Technology	(658.00)
	0365 Software Subscriptions	8200 Administrative Technology Services	90,000.00
	0693 Software Subscriptions - Changing to 0365	8200 Administrative Technology Services	(90,000.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
4025	<u>E.R. - Teacher of the Year</u>		
	0510 Supplies	7730 Staff Services	<u>\$ 2,000.00</u>
	<i>Explanation: Temporary appropriation for Teacher of the Year by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (2,000.00)	
4026	<u>E.R. - Ed. Support Brunch</u>		
	0510 Supplies	7730 Staff Services	\$ 3,714.00
	0730 Dues and Fees	7730 Staff Services	111.00
			<u>\$ 3,825.00</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, and appropriation for Ed. Support Brunch by transferring to/(from) the following project(s):</i>		
	2088 Certification	\$ (3,825.00)	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 8, 2014

Account	Object	Function	Increase (Decrease)
<b>4033 Flood Event - 2014</b>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (127.99)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	127.99
	0676 Other Permanent Improvements	8120 Building and Ground Maintenance	3,088.00
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	9,889.62
			<u>\$ 12,977.62</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, and appropriation due to flood event of 2014 by transferring to/(from) the following project(s):</i>			
	9015 Fixed Charges	\$ (12,977.62)	
<b>4057 Innovative Program - All County Choir</b>			
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	\$ 140.00
<i>Explanation: Appropriation for All County Choir by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (140.00)	
<b>4110 SAI - ESOL</b>			
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 14,753.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	1,087.00
	0220 Social Security	5100 Basic Education (K-12)	1,129.00
	0231 Group Insurance - Health	5100 Basic Education (K-12)	4,922.85
	0232 Group Insurance - Life	5100 Basic Education (K-12)	19.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	201.00
	0234 Group Insurance - Other	5100 Basic Education (K-12)	111.15
			<u>\$ 22,223.00</u>
<i>Explanation: Allocation of ESOL Interpreter by transferring to/(from) the following project(s):</i>			
	3161 SAI - Supplemental Academic Instruction	\$ (22,223.00)	
<b>4113 Workforce Ed. Career Program Expansion</b>			
	0131 Salary - Instructional	5900 Other Instruction	\$ 56,084.00
	0210 Florida Retirement System	5900 Other Instruction	6,887.00
	0220 Social Security	5900 Other Instruction	4,290.00
	0232 Group Insurance - Life	5900 Other Instruction	27.00
	0233 Group Insurance - Dental	5900 Other Instruction	312.00
	0234 Group Insurance - Other	5900 Other Instruction	3,497.00
	0365 Software Subscriptions	5900 Other Instruction	(975.00)
	0510 Supplies	5900 Other Instruction	(3,242.43)
	0622 Audio Visual (Under \$1,000)	5900 Other Instruction	(218.52)
	0641 Equipment (Over \$1,000)	5900 Other Instruction	(26,796.21)
	0642 Equipment (Under \$1,000)	5900 Other Instruction	(12,000.00)
	0692 Software (Under \$1,000)	5900 Other Instruction	(1,694.54)
	0997 Reserve - Projects	9890 Reserves	(26,170.30)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>4125 Class Size Reduction</b>			
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 5,675.76
	0131 Salary - Instructional	5100 Basic Education (K-12)	184,233.24
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	71,935.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	19,300.00
	0220 Social Security	5100 Basic Education (K-12)	20,031.00
	0231 Group Insurance - Health	5100 Basic Education (K-12)	36,046.66
	0232 Group Insurance - Life	5100 Basic Education (K-12)	137.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	1,442.00
	0234 Group Insurance - Other	5100 Basic Education (K-12)	83.34
	0997 Reserve - Projects	9890 Reserves	(338,884.00)
			<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 2

Board Meeting December 8, 2014

Account	Object	Function	Increase (Decrease)
<b>4127 SAI - Summer Intensive Studies</b>			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 770.87
	0210 Florida Retirement System	5100 Basic Education (K-12)	56.80
	0220 Social Security	5100 Basic Education (K-12)	49.63
	0510 Supplies	5100 Basic Education (K-12)	(122.89)
			<u>\$ 754.41</u>
<i>Explanation: Adjust Summer Intensive Studies to actual by transferring to/(from) the following project(s):</i>			
	3161 SAI - Supplemental Academic Instruction	\$ (754.41)	
<b>4160 Lottery - School Recognition</b>			
	0234 Group Insurance - Other	5100 Basic Education (K-12)	\$ (1,818.47)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	1,818.47
	0510 Supplies	7300 School Admin - Principal Office	2,403.69
	0997 Reserve - Projects	9890 Reserves	(2,403.69)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>5011 Military Family Transition</b>			
	0310 Professional & Technical Service	6300 Instruction & Curriculum	\$ (2,199.71)
	0331 Out of County Travel	6300 Instruction & Curriculum	2,199.71
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>5025 FTE Increases - General (Positions)</b>			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 363,272.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	26,495.00
	0220 Social Security	5100 Basic Education (K-12)	27,790.00
	0231 Group Insurance - Health	5100 Basic Education (K-12)	50,043.66
	0232 Group Insurance - Life	5100 Basic Education (K-12)	191.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	2,000.00
	0234 Group Insurance - Other	5100 Basic Education (K-12)	83.34
	0997 Reserve - Projects	9890 Reserves	(446,880.00)
			<u>\$ 22,995.00</u>
<i>Explanation: Appropriation of positions based on projected FTE increases by transferring to/(from) the following project(s):</i>			
	.... Discretionary	\$ (22,995.00)	
<b>5075 IDEA Supplemental Support - General Fund</b>			
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ 17,540.00
	0210 Florida Retirement System	5200 Exceptional Child	1,293.00
	0220 Social Security	5200 Exceptional Child	1,342.00
	0231 Group Insurance - Health	5200 Exceptional Child	5,040.17
	0232 Group Insurance - Life	5200 Exceptional Child	20.00
	0233 Group Insurance - Dental	5200 Exceptional Child	212.00
	0234 Group Insurance - Other	5200 Exceptional Child	277.83
	0997 Reserve - Projects	9890 Reserves	(25,725.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>5099 School Utilities</b>			
	0381 Water and Sewage	7900 Operation of Plant	\$ (200.00)
	0382 Garbage	7900 Operation of Plant	(3,553.20)
	0383 Recycling	7900 Operation of Plant	4,953.20
	0430 Electricity	7900 Operation of Plant	(1,200.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>5110 Workforce Development</b>			
	0102 Salary - Other Compensation	5900 Other Instruction	\$ 10,268.96
	0131 Salary - Instructional	5900 Other Instruction	(56,084.00)
	0132 Salary - Hourly Teachers	5900 Other Instruction	(24,000.76)
	0210 Florida Retirement System	5900 Other Instruction	(7,898.95)
	0220 Social Security	5900 Other Instruction	(5,340.84)

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 2  
Board Meeting December 8, 2014

Account	Object	Function	Increase (Decrease)
	0232 Group Insurance - Life	5900 Other Instruction	(27.00)
	0233 Group Insurance - Dental	5900 Other Instruction	(312.00)
	0234 Group Insurance - Other	5900 Other Instruction	(111.00)
	0510 Supplies	5900 Other Instruction	3,326.61
	0644 Computer Hardware (Under \$1,000)	5900 Other Instruction	(3,696.61)
	0730 Dues and Fees	5900 Other Instruction	300.00
	0370 Postage	7300 School Admin - Principal Office	20.00
	0390 Other Purchased Service	7300 School Admin - Principal Office	50.00
	0997 Reserve - Projects	9890 Reserves	83,505.59
			\$ -

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

5120 CSR - Secondary Intensive Math

	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 2,481.01
	0131 Salary - Instructional	5100 Basic Education (K-12)	(2,481.01)
			\$ -

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

5150 Digital Classrooms

	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 53,425.49
	0210 Florida Retirement System	5100 Basic Education (K-12)	3,937.46
	0220 Social Security	5100 Basic Education (K-12)	4,214.26
	0310 Professional & Technical Service	5100 Basic Education (K-12)	8,834.00
	0510 Supplies	5100 Basic Education (K-12)	85,045.00
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	302,383.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	8,772.79
	0997 Reserve - Projects	9890 Reserves	(466,612.00)
			\$ -

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	\$ (7,733.20)
	0510 Supplies	8120 Building and Ground Maintenance	180.14
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	535.00
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	7,018.06
			\$ -

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

6006 Fingerprinting - Fees

	0510 Supplies	7730 Staff Services	\$ 400.00
	0730 Dues and Fees	7730 Staff Services	(400.00)
			\$ -

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

6010 Educational Broadband Lease

	0365 Software Subscriptions	6500 Instruction Related Technology	\$ 200.21
	0693 Software Subscriptions - Changing to 0365	6500 Instruction Related Technology	(200.21)
			\$ -

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

6123 Reading Instruction

	0365 Software Subscriptions	6300 Instruction & Curriculum	\$ 182,982.00
	0693 Software Subscriptions - Changing to 0365	6300 Instruction & Curriculum	(182,982.00)
			\$ -

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

7008 Curriculum Development

	0365 Software Subscriptions	6500 Instruction Related Technology	\$ 15,050.00
	0693 Software Subscriptions - Changing to 0365	6500 Instruction Related Technology	(15,050.00)
			\$ -

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 2  
Board Meeting December 8, 2014

Account	Object	Function	Increase (Decrease)
<b>7014 <u>New Teacher Induction Program</u></b>			
	0117 Workshops	6400 Instructional Staff Training Services	\$ 232.50
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(232.50)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>7016 <u>Professional Development Training - GF</u></b>			
	0210 Florida Retirement System	6400 Instructional Staff Training Services	\$ 14.74
	0220 Social Security	6400 Instructional Staff Training Services	15.30
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(30.04)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>7054 <u>AP Initiative - Set-Aside</u></b>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (2,000.00)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	2,000.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>7055 <u>International Baccalaureate</u></b>			
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 1,406.99
	0131 Salary - Instructional	5100 Basic Education (K-12)	6,198.01
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	(7,605.00)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	1,512.00
	0997 Reserve - Projects	9890 Reserves	(1,512.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>7059 <u>Innovative Program - Odyssey of the Mind</u></b>			
	0331 Out of County Travel	5100 Basic Education (K-12)	\$ (3,000.00)
	0510 Supplies	5100 Basic Education (K-12)	2,460.00
	0730 Dues and Fees	5100 Basic Education (K-12)	540.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>7110 <u>SAI - Education Options</u></b>			
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 150,500.00
	0693 Software Subscriptions - Changing to 0365	5100 Basic Education (K-12)	(150,500.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>7351 <u>Digital Classroom - Computers</u></b>			
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 0.03
	0693 Software Subscriptions - Changing to 0365	5100 Basic Education (K-12)	(0.03)
	0365 Software Subscriptions	6500 Instruction Related Technology	0.39
	0693 Software Subscriptions - Changing to 0365	6500 Instruction Related Technology	(0.39)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>8106 <u>CSR - Okaloosa On-Line</u></b>			
	0370 Postage	5100 Basic Education (K-12)	\$ 100.00
	0510 Supplies	5100 Basic Education (K-12)	(100.00)
	0331 Out of County Travel	7300 School Admin - Principal Office	(24.96)
	0370 Postage	7300 School Admin - Principal Office	24.96
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>8111 <u>SAI - Best Chance</u></b>			
	0390 Other Purchased Service	5100 Basic Education (K-12)	\$ 52.50
	0510 Supplies	5100 Basic Education (K-12)	(52.50)
			<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 2**  
**Board Meeting December 8, 2014**

Account	Object	Function	Increase (Decrease)	
9004	<u>Advanced International Certificate of Education</u>			
	0107	Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 119.05
	0131	Salary - Instructional	5100 Basic Education (K-12)	(119.05)
				\$ -

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

9007	<u>Career and Professional Education</u>			
	0365	Software Subscriptions	5100 Basic Education (K-12)	\$ 186.16
	0365	Software Subscriptions	5200 Exceptional Child	(186.16)
	0510	Supplies	5200 Exceptional Child	(421.48)
	0365	Software Subscriptions	5300 Vocational	12,472.89
	0393	Contracts - Nonprofessional	5300 Vocational	2,040.00
	0510	Supplies	5300 Vocational	6,028.15
	0641	Equipment (Over \$1,000)	5300 Vocational	(8,178.01)
	0642	Equipment (Under \$1,000)	5300 Vocational	1,174.89
	0643	Computer Hardware (Over \$1,000)	5300 Vocational	3,338.01
	0644	Computer Hardware (Under \$1,000)	5300 Vocational	335.38
	0681	Fire/Sprinkler/Elect.	5300 Vocational	(4,117.00)
	0682	Heating/Cooling/Air Conditioning	5300 Vocational	4,117.00
	0685	Flooring/Structural Alteration	5300 Vocational	1,500.00
	0691	Software (Over \$1,000)	5300 Vocational	(10,305.00)
	0693	Software Subscriptions - Changing to 0365	5300 Vocational	(372.00)
	0510	Supplies	6200 Instructional Media Services	196.63
	0644	Computer Hardware (Under \$1,000)	6300 Instruction & Curriculum	399.99
	0997	Reserve - Projects	9890 Reserves	(8,209.45)
				\$ -

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

9015	<u>Fixed Charges</u>			
	0122	Salary - Sick Leave Payoff	5100 Basic Education (K-12)	\$ (64,824.08)
	0123	Salary - Annual Leave Payoff	5100 Basic Education (K-12)	(11,543.95)
	0220	Social Security	5100 Basic Education (K-12)	(879.24)
	0740	Judgement/Settlement - Litigation	5100 Basic Education (K-12)	21,000.00
	0122	Salary - Sick Leave Payoff	5900 Other Instruction	2,351.00
	0122	Salary - Sick Leave Payoff	6120 Guidance Services	735.04
	0220	Social Security	6120 Guidance Services	7.65
	0122	Salary - Sick Leave Payoff	6300 Instruction & Curriculum	(30,000.00)
	0510	Supplies	6300 Instruction & Curriculum	(112,169.09)
	0730	Dues and Fees	7100 School Board	402.41
	0122	Salary - Sick Leave Payoff	7300 School Admin - Principal Office	44,681.02
	0365	Software Subscriptions	7300 School Admin - Principal Office	18,906.00
	0693	Software Subscriptions - Changing to 0365	7300 School Admin - Principal Office	(18,906.00)
	0730	Dues and Fees	7500 Fiscal Services	439.26
	0122	Salary - Sick Leave Payoff	7730 Staff Services	28,602.56
	0220	Social Security	7730 Staff Services	7.65
	0122	Salary - Sick Leave Payoff	7900 Operation of Plant	965.30
	0123	Salary - Annual Leave Payoff	7900 Operation of Plant	11,543.95
	0210	Florida Retirement System	7900 Operation of Plant	863.94
	0741	Insurance Claims Prior Year	7900 Operation of Plant	(31,268.14)
	0122	Salary - Sick Leave Payoff	8100 Maintenance Administration	17,489.16
	0742	Insurance Claims Current Year	8120 Building and Ground Maintenance	8,637.22
				\$ (112,958.34)

Explanation: Appropriate insurance claims and flood event of 2014 by transferring to/(from) the following project(s):

4011	Insurance Claims - Equipment	\$ 30,547.52	4013	Insurance Claims - Other	10,231.54
4012	Insurance Claims - Building & Fixed Equipment	59,201.66	4033	Flood Event - 2014	12,977.62
					Total \$ 112,958.34

9121	<u>Print Shop</u>			
	0360	Lease and Rental Agreements	7760 Internal Service	\$ 600.00
	0510	Supplies	7760 Internal Service	(600.00)
				\$ -

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

ADOPTED BY SCHOOL BOARD:

DECEMBER 8, 2014

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2014	INCREASE	DECREASE	BUDGET AS OF 10/31/2014	
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	1,000.51	0.21	-	1,000.72
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>\$ 9,096,493.24</b>	<b>\$ 0.21</b>	<b>\$ -</b>	<b>\$ 9,096,493.45</b>

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 9/30/2014	INCREASE	DECREASE	BUDGET AS OF 10/31/2014
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	1,592.17	0.21	-	1,592.38
	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>\$ 9,096,493.24</b>	<b>\$ 0.21</b>	<b>\$ -</b>	<b>\$ 9,096,493.45</b>

Explanation of Budget Amendment as Follows:  
 Part II - Debt Service Funds  
 Amendment Number 2  
 Board Meeting December 8, 2014

Account	Object	Function	Increase (Decrease)
<b>I. <u>Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</u></b>			
3431	<u>Interest on Investments</u>		\$ 0.21
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 0.21
<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>			
	.... Discretionary	\$ 0.21	

**II. Amendments Between Appropriations & Reserves**

N/A

ADOPTED BY SCHOOL BOARD:

DECEMBER 8, 2014

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2014	INCREASE	DECREASE	BUDGET AS OF 10/31/2014
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	12,784.91	106,491.97
3431	INTEREST ON INVESTMENT	-	3,455.81	993.39	4,449.20
3490	MISCELLANEOUS REVENUE	-	-	-	-
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	-	-	-	-
3497	REFUND - PRIOR YEAR EXPENDITURES	-	-	-	-
3610	TRANSFERS FROM GENERAL OPERATING FUND	-	10,537.19	56,421.52	66,958.71
3620	TRANSFERS FROM DEBT SERVICE FUND	-	-	-	-
3630	TRANSFERS FROM CAPITAL IMPROVEMENT FUNDS	-	-	-	-
3660	TRANSFERS FROM INTERBUDGETARY	-	-	-	-
3711	SALE - BONDS-SBE/COBI BONDS	-	-	-	-
3715	PROCEEDS OF REFUNDING BONDS	-	-	-	-
3731	SALE OF LAND	-	-	-	-
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>\$ 27,887,983.31</b>	<b>\$ 70,199.82</b>	<b>\$ 27,958,183.13</b>

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2014	INCREASE	DECREASE	BUDGET AS OF 10/31/2014		
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	149,211.60	5,000.00	154,211.60	
	0642	EQUIPMENT (UNDER \$1,000)	64,161.21	69,967.96	6,573.60	76,541.56	
	0643	COMPUTER EQUIPMENT (OVER \$1,000)	14,343.84	14,343.84	-	14,343.84	
	0644	COMPUTER HARDWARE (UNDER \$1,000)	32,259.65	64,393.06	22,850.40	87,243.46	
	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	14,332.00	-	14,332.00	
	0676	OTHER PERMANENT IMPROVEMENTS	207,912.63	206,942.82	-	190,364.34	
	0677	REPLACEMENT SYSTEMS	155,954.98	162,685.35	16,362.00	179,047.35	
	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	24,393.55	30,131.55	9,637.00	39,768.55	
	0682	HEATING/COOLING/AIR CONDITIONING	10,070.00	10,070.00	-	10,070.00	
	0683	ROOFING	-	-	-	-	
	0684	REPLACEMENT ROOFING & SYSTEMS	5,885,298.86	5,845,898.71	14,527.94	5,860,426.65	
	0685	FLOORING/STRUCTURAL ALTERATION	89,605.41	87,617.68	10,224.06	97,841.74	
	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	207,798.98	-	207,798.98	
	0990	FUND BALANCE UNAPPROPRIATED	85,956.22	164,537.97	-	4,458.70	
	0997	RESERVES - PROJECTS	-	-	-	-	
9200	0730	DUES & FEES	-	-	-	-	
9700		TRANSFER FUNDS	-	-	-	-	
	0910	TRANSFERS TO GENERAL OPERATING FUND	11,976,515.00	12,534,962.00	-	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>\$ 27,887,983.31</b>	<b>\$ 91,237.00</b>	<b>\$ 21,037.18</b>	<b>\$ 27,958,183.13</b>

Explanation of Budget Amendment as Follows:  
 Part III - Capital Project Funds  
 Amendment Number 2  
 Board Meeting December 8, 2014

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3421	<u>Tax Redemptions</u>		\$ 12,784.91
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 12,784.91
	<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>		
	.... Discretionary	\$ 12,784.91	
3431	<u>Interest on Investments</u>		\$ 993.39
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 993.39
	<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>		
	.... Discretionary	\$ 993.39	
3610	<u>Transfers from General Operating Fund</u>		\$ 56,421.52
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	\$ (16,578.48)
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	13,000.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	60,000.00
			\$ 56,421.52
	<i>Explanation: To adjust transfer for Self Help Project - Niceville High - Baseball Roof, to appropriate transfer for Self Help Project - Playground Improvement - Internal for Bluewater Elementary , and to appropriate transfer for Self Help Project - Renovate Multipurpose Room for Okaloosa STEMM Academy.</i>		
	4303 Niceville HS - Baseball Roof	\$ (16,578.48)	5323 STEMM - Renovate Multipurpose Room - Self Help 60,000.00
	5034 Playground Improvement - Internal	13,000.00	\$ 56,421.52
<b>II. Amendments Between Appropriations &amp; Reserves</b>			
	.... <u>Discretionary</u>		
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ (18,237.00)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2313 Environmental/IAO/T&B - District Wide	\$ 1,600.00	6342 School Equipment 7,000.00
	5324 NWFL Ballet - SM - TO 2-04	9,637.00	Total Projects transferred to/(from) \$ 18,237.00
0322	<u>District Wide - Roofing</u>		\$ (63,000.00)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (63,000.00)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	5325 Crestview HS - Roof - P5/TO8	\$ 63,000.00	
1345	<u>Technology Equipment - BD</u>		\$ 7,000.00
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 7,000.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (7,000.00)	
1391	<u>Computer Lab - BD</u>		\$ 7,000.00
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 7,000.00
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (7,000.00)	



**Explanation of Budget Amendment as Follows:**  
**Part III - Capital Project Funds**  
**Amendment Number 2**  
**Board Meeting December 8, 2014**

Account	Object	Function	Increase (Decrease)
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (27,424.00)
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	1345 Technology Equipment - BD	\$ 7,000.00	4301 LCD Projectors - BD 13,424.00
	1391 Computer Lab - BD	7,000.00	Total Projects transferred to/(from) \$ 27,424.00
2310	<u>District Wide - Minor Repair/Maint.</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 2,375.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(2,375.00)
			\$ -
	<i>Explanation: Changes by schools &amp; departments between objects to better utilize funds.</i>		
2313	<u>Environmental/IAO/T&amp;B - District Wide</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 1,525.00
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	75.00
			\$ 1,600.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ (1,600.00)	
2329	<u>EMS Controls/Water Treatment - District Wide</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (6,062.00)
	0692 Software (Under \$1,000)	7400 Facilities Acquisition and Construction	6,062.00
			\$ -
	<i>Explanation: Changes by schools &amp; departments between objects to better utilize funds.</i>		
2353	<u>District Wide - Portable Repairs &amp; Relocations</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 43,184.74
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	5,828.26
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	987.00
			\$ 50,000.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	5317 FWBHS - Stadium End Zone Repainted	\$ (50,000.00)	
4301	<u>LCD Projectors - BD</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 4,573.60
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	8,850.40
			\$ 13,424.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (13,424.00)	
4315	<u>Technology &amp; Seat Mgmt. Lease</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 37,953.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	6342 School Equipment	\$ (37,953.00)	
5317	<u>FWBHS - Stadium End Zone Repainted</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (50,000.00)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2353 District Wide - Portable Repairs & Relocations	\$ 50,000.00	

Explanation of Budget Amendment as Follows:  
 Part III - Capital Project Funds  
 Amendment Number 2  
 Board Meeting December 8, 2014

Account	Object	Function	Increase (Decrease)
5321	<u>Surplus - Office Construction</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 1,754.20
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	(1,754.20)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects to better utilize funds.</i>		
5324	<u>NWFL Ballet - SM - TO 2-04</u>		
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	\$ 9,637.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ (9,637.00)	
5325	<u>Crestview HS - Roof - P5/TO8</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 63,000.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	0322 District Wide - Roofing	\$ (63,000.00)	
6342	<u>School Equipment</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 5,000.00
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	2,000.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(37,953.00)
			<u>\$ (30,953.00)</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ (7,000.00)	
		4315 Technology & Seat Mgmt. Lease	37,953.00
		Total Projects transferred to/(from)	<u>\$ 30,953.00</u>
8373	<u>District Wide - PE/Restroom/Storage</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (6,075.00)
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	6,075.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects to better utilize funds.</i>		

ADOPTED BY SCHOOL BOARD:

DECEMBER 8, 2014

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2014	INCREASE	DECREASE	BUDGET AS OF 10/31/2014	
3199	MISCELLANEOUS FEDERAL DIRECT	\$ 2,865,670.79	\$ 2,885,524.35	\$ 278,881.38	\$ -	\$ 3,164,405.73
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	73,624.55	-	-	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	110,393.00	-	6,929,315.06
3251	ADULT BASIC EDUCATION	160.55	160.55	80,850.00	-	81,010.55
3269	OTHER FOOD SERVICES	-	-	-	-	-
3274	TITLE III - ENGLISH LANGUAGE LEARNERS	183,790.42	242,769.21	-	-	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>\$ 20,533,419.52</b>	<b>\$ 470,124.38</b>	<b>\$ -</b>	<b>\$ 21,003,543.90</b>

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2014	INCREASE	DECREASE	BUDGET AS OF 10/31/2014	
5100 BASIC EDUCATION (K-12)	\$ 6,057,304.35	\$ 6,078,075.14	\$ 71,666.24	\$ -	\$ 6,149,741.38	
5200 EXCEPTIONAL STUDENT EDUCATION	6,694,020.27	6,671,519.81	-	-	6,671,519.81	
5300 VOCATIONAL AND TECHNICAL EDUCATION	216,938.75	216,938.75	74,692.00	-	291,630.75	
5400 ADULT GENERAL EDUCATION	-	-	-	-	-	
5500 PRE-KINDERGARTEN	203,710.29	203,710.29	-	-	203,710.29	
5900 OTHER INSTRUCTION	-	19,853.56	278,881.48	-	298,735.04	
6100 PUPIL PERSONNEL SERVICES	141,570.85	145,349.82	-	-	145,349.82	
6110 ATTENDANCE AND SOCIAL WORK	236,059.00	248,145.57	-	-	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	172,445.13	-	-	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	3,905,011.53	6,796.66	-	3,911,808.19	
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	615,842.56	622,978.19	23,311.00	-	646,289.19	
6500 INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-	
7200 GENERAL ADMINISTRATION (SUPT)	2,478,780.21	2,102,990.15	4,777.00	-	2,107,767.15	
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	77,065.24	10,000.00	-	87,065.24	
7801 TRANSPORTATION - NORTH	2,167.00	2,000.00	-	-	2,000.00	
7802 TRANSPORTATION - CENTRAL	1,088.50	1,000.00	-	-	1,000.00	
7803 TRANSPORTATION - SOUTH	1,305.75	1,300.00	-	-	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>\$ 20,533,419.52</b>	<b>\$ 470,124.38</b>	<b>\$ -</b>	<b>\$ 21,003,543.90</b>	

Explanation of Budget Amendment as Follows:  
Part IV - Other Special Revenue Funds  
Amendment Number 2  
Board Meeting December 8, 2014

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3199	<u>Miscellaneous Federal Direct</u>		\$ 278,881.38
	0790 Miscellaneous Expense	5900 Other Instruction	\$ 278,881.48
	0642 Equipment (Under \$1,000)	6300 Instruction & Curriculum	(0.10)
			<u>\$ 278,881.38</u>
<i>Explanation: To adjust DODEA Grant for final payment and to appropriate revenue for Pell Grant based on actual collections.</i>			
	2486 DoDEA - Promoting K-12 Student Achievement	\$ (0.10) 5481 Pell Grant	<u>278,881.48</u>
			<u>\$ 278,881.38</u>
3241	<u>Title I</u>		\$ 110,393.00
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 21,123.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	1,557.00
	0220 Social Security	5100 Basic Education (K-12)	1,616.00
	0365 Software Subscriptions	5100 Basic Education (K-12)	21,375.00
	0510 Supplies	5100 Basic Education (K-12)	17,501.00
	0643 Computer Hardware (Over \$1,000)	5100 Basic Education (K-12)	7,895.00
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	1,296.00
	0370 Postage	6300 Instruction & Curriculum	100.00
	0510 Supplies	6300 Instruction & Curriculum	1,000.00
	0117 Workshops	6400 Instructional Staff Training Services	8,985.00
	0220 Social Security	6400 Instructional Staff Training Services	826.00
	0330 In County Travel	6400 Instructional Staff Training Services	500.00
	0390 Other Purchased Service	6400 Instructional Staff Training Services	1,000.00
	0510 Supplies	6400 Instructional Staff Training Services	1,800.00
	0750 Other Personnel Services	6400 Instructional Staff Training Services	9,600.00
	0791 Indirect Costs	7200 General Administration	4,219.00
	0390 Other Purchased Service	7800 Pupil Transp Services - School	10,000.00
			<u>\$ 110,393.00</u>
<i>Explanation: To appropriate Title I - Part A - School Improvement Initiative per PAN.</i>			
	5413 Title I - Part A - School Improvement Initiative	\$ 110,393.00	
3251	<u>Adult Basic Education</u>		\$ 80,850.00
	0331 Out of County Travel	5300 Vocational	\$ 2,300.00
	0365 Software Subscriptions	5300 Vocational	847.00
	0510 Supplies	5300 Vocational	3,938.00
	0622 Audio Visual (Under \$1,000)	5300 Vocational	4,159.00
	0641 Equipment (Over \$1,000)	5300 Vocational	30,336.00
	0642 Equipment (Under \$1,000)	5300 Vocational	7,320.00
	0643 Computer Hardware (Over \$1,000)	5300 Vocational	5,150.00
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	13,636.00
	0691 Software (Over \$1,000)	5300 Vocational	6,856.00
	0730 Dues and Fees	5300 Vocational	150.00
	0370 Postage	6300 Instruction & Curriculum	100.00
	0390 Other Purchased Service	6300 Instruction & Curriculum	5,000.00
	0730 Dues and Fees	6300 Instruction & Curriculum	500.00
	0791 Indirect Costs	7200 General Administration	558.00
			<u>\$ 80,850.00</u>
<i>Explanation: To appropriate estimated revenue for fiscal year 2014-2015 Carl Perkins - Postsecondary Education.</i>			
	5407 Carl Perkins - Postsecondary Education	\$ 80,850.00	

Explanation of Budget Amendment as Follows:  
Part IV - Other Special Revenue Funds  
Amendment Number 2  
Board Meeting December 8, 2014

Account	Object	Function	Increase (Decrease)
<b>II. Amendments Between Appropriations &amp; Reserves</b>			
2486 <u>DoDEA - Promoting K-12 Student Achievement</u>			
0510	Supplies	5100 Basic Education (K-12)	\$ (96.76)
0365	Software Subscriptions	6300 Instruction & Curriculum	14,000.00
0510	Supplies	6300 Instruction & Curriculum	(18.83)
0642	Equipment (Under \$1,000)	6300 Instruction & Curriculum	115.59
0643	Computer Hardware (Over \$1,000)	6300 Instruction & Curriculum	(2,000.00)
0691	Software (Over \$1,000)	6300 Instruction & Curriculum	(12,000.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects and functions to better utilize funds.</i>			
5401 <u>Title I - Part A</u>			
0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 12,362.00
0210	Florida Retirement System	5100 Basic Education (K-12)	911.00
0220	Social Security	5100 Basic Education (K-12)	948.32
0231	Group Insurance - Health	5100 Basic Education (K-12)	3,848.00
0232	Group Insurance - Life	5100 Basic Education (K-12)	15.00
0233	Group Insurance - Dental	5100 Basic Education (K-12)	153.00
0234	Group Insurance - Other	5100 Basic Education (K-12)	912.00
0360	Lease and Rental Agreements	5100 Basic Education (K-12)	152.00
0510	Supplies	5100 Basic Education (K-12)	(19,461.32)
0750	Other Personnel Services	5100 Basic Education (K-12)	160.00
0365	Software Subscriptions	6150 Parental Involvement	200.00
0693	Software Subscriptions	6150 Parental Involvement	(200.00)
0210	Florida Retirement System	6400 Instructional Staff Training Services	4.84
0310	Professional & Technical Service	6400 Instructional Staff Training Services	(4.84)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects to better utilize funds and adjust average salaries to actual.</i>			
5413 <u>Title I - Part A - School Improvement Initiative</u>			
0643	Computer Hardware (Over \$1,000)	5100 Basic Education (K-12)	\$ (7,495.00)
0644	Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	7,495.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects to better utilize funds.</i>			
5418 <u>Title III - Part A - English Language Learners</u>			
0790	Miscellaneous Expense	7200 General Administration	\$ (1,456.00)
0791	Indirect Costs	7200 General Administration	1,456.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects to better utilize funds.</i>			
5419 <u>Title III - Immigrant Children &amp; Youth</u>			
0510	Supplies	5100 Basic Education (K-12)	\$ (600.00)
0510	Supplies	6400 Instructional Staff Training Services	600.00
0790	Miscellaneous Expense	7200 General Administration	(1,032.00)
0791	Indirect Costs	7200 General Administration	1,032.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
5422 <u>Carl Perkins - Secondary Education</u>			
0642	Equipment (Under \$1,000)	5300 Vocational	\$ (3,300.00)
0643	Computer Hardware (Over \$1,000)	5300 Vocational	6,600.00
0644	Computer Hardware (Under \$1,000)	5300 Vocational	(3,300.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:  
 Part IV - Other Special Revenue Funds  
 Amendment Number 2  
 Board Meeting December 8, 2014

Account	Object	Function	Increase (Decrease)
5475	<u>IDEA - Part B</u>		
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ 18,008.00
	0131 Salary - Instructional	5200 Exceptional Child	1,428.84
	0210 Florida Retirement System	5200 Exceptional Child	1,433.31
	0220 Social Security	5200 Exceptional Child	1,486.14
	0231 Group Insurance - Health	5200 Exceptional Child	5,806.67
	0232 Group Insurance - Life	5200 Exceptional Child	21.13
	0233 Group Insurance - Dental	5200 Exceptional Child	229.98
	0510 Supplies	5200 Exceptional Child	(28,414.07)
			<u>\$ -</u>

Explanation: Adjust average salaries to actual.

5488	<u>DODEA - SCIENCE</u>		
	0117 Workshops	6300 Instruction & Curriculum	\$ (6,000.00)
	0131 Salary - Instructional	6300 Instruction & Curriculum	(58,772.00)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(4,331.00)
	0220 Social Security	6300 Instruction & Curriculum	(4,497.00)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(7,090.00)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(27.00)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(283.00)
	0310 Professional & Technical Service	6300 Instruction & Curriculum	79,000.00
	0750 Other Personnel Services	6300 Instruction & Curriculum	2,000.00
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects to better utilize funds and adjust average salaries to actual.

ADOPTED BY SCHOOL BOARD:

DECEMBER 8, 2014

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2014	INCREASE	DECREASE	BUDGET AS OF 10/31/2014	
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	49,296.60	2,265.48	-	51,562.08
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>\$ 12,688,111.40</b>	<b>\$ 2,265.48</b>	<b>\$ -</b>	<b>\$ 12,690,376.88</b>



FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2014	INCREASE	DECREASE	BUDGET AS OF 10/31/2014	
0100 SALARY - NON-INSTRUCTIONAL	\$ 1,244,961.00	\$ 1,244,961.00	\$ -	\$ -	\$ 1,244,961.00	
0102 SALARY - OTHER COMPENSATION	719.86	719.86	22,216.98	-	22,936.84	
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	-	-	11,747.68	-	11,747.68	
0123 SALARY - ANNUAL LEAVE PAYOFF	-	-	-	-	-	
0130 SALARY - OVERTIME	-	-	936.40	-	936.40	
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	1,706.41	-	161,341.12	
0220 FICA (SOCIAL SECURITY)	168,033.70	168,033.70	1,771.24	-	169,804.94	
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	6,576,341.23	121.47	-	6,576,462.70	
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	65,677.71	-	6,836.55	58,841.16	
0354 MAINTENANCE / VEHICLE REPAIR	8,000.00	8,200.00	-	-	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	73.49	-	1,573.49	
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	4,660.62	-	-	4,660.62	
0392 SHIPPING CHARGES	-	-	-	-	-	
0393 CONTRACTS - NONPROFESSIONAL SERVICE	4,319.63	5,145.65	-	-	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	11,246.14	561.77	-	11,807.91	
0460 DIESEL FUEL	10,000.00	11,043.00	-	-	11,043.00	
0510 SUPPLIES	114,550.50	159,644.60	2,265.48	-	161,910.08	
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	291,051.60	-	568.48	290,483.12	
0642 EQUIPMENT (UNDER \$1,000)	5,478.48	6,530.48	699.72	-	7,230.20	
0643 COMPUTER HARDWARE (OVER \$1,000)	-	-	-	-	-	
0644 COMPUTER HARDWARE (UNDER \$1,000)	-	2,394.00	2,394.00	-	4,788.00	
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	2,644.00	-	18,386.99	
0685 FLOORING/STRUCTURAL ALTERATION	-	-	838.00	-	838.00	
0692 SOFTWARE (UNDER \$1,000)	-	-	-	-	-	

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2014	INCREASE	DECREASE	BUDGET AS OF 10/31/2014	
0693 SOFTWARE SUBSCRIPTIONS	3,000.00	-	-	-	-	
0730 DUES AND FEES	40,000.00	40,000.00	-	-	40,000.00	
0731 ON-LINE CREDIT CARD FEES	102.98	102.62	294.30	-	396.92	
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	838,253.03	-	38,600.43	799,652.60	
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>\$ 12,688,111.40</b>	<b>\$ 48,270.94</b>	<b>\$ 46,005.46</b>	<b>\$ 12,690,376.88</b>	

Explanation of Budget Amendment as Follows:

Part IV - School Food Service Fund

Amendment Number 2

Board Meeting December 8, 2014

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3457	<u>Catering</u>		\$ 2,265.48
	0510 Supplies	7610 Food Service - Departments	\$ 2,265.48

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

7502 Catering \$ 2,265.48

**II. Amendments Between Appropriations & Reserves**

.... Discretionary

0102	Salary - Other Compensation	7600 Food Service (Schools)	\$ 21,216.98
0130	Salary - Overtime	7600 Food Service (Schools)	936.40
0210	Florida Retirement System	7600 Food Service (Schools)	1,632.71
0220	Social Security	7600 Food Service (Schools)	1,694.74
0310	Professional & Technical Service	7600 Food Service (Schools)	2,721,000.00
0330	In County Travel	7600 Food Service (Schools)	1,000.00
0642	Equipment (Under \$1,000)	7600 Food Service (Schools)	116.73
0102	Salary - Other Compensation	7610 Food Service - Departments	1,000.00
0122	Salary - Sick Leave Payoff	7610 Food Service - Departments	11,747.68
0210	Florida Retirement System	7610 Food Service - Departments	73.70
0220	Social Security	7610 Food Service - Departments	76.50
0310	Professional & Technical Service	7610 Food Service - Departments	(2,721,000.00)
0330	In County Travel	7610 Food Service - Departments	(1,000.00)
0642	Equipment (Under \$1,000)	7610 Food Service - Departments	104.99
0990	Fund Balance - Unappropriated	9890 Reserves	(38,600.43)
			\$ -

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

3510 Sodexo Exclusions

0350	Repair and Maintenance	7600 Food Service (Schools)	\$ 13,663.29
0641	Equipment (Over \$1,000)	7600 Food Service (Schools)	4,550.00
0642	Equipment (Under \$1,000)	7600 Food Service (Schools)	478.00
0684	Replacement Roofing & Systems	7600 Food Service (Schools)	2,644.00
0685	Flooring/Structural Alteration	7600 Food Service (Schools)	838.00
0310	Professional & Technical Service	7610 Food Service - Departments	683.24
0350	Repair and Maintenance	7610 Food Service - Departments	(20,499.84)
0370	Postage	7610 Food Service - Departments	73.49
0641	Equipment (Over \$1,000)	7610 Food Service - Departments	(5,118.48)
0644	Computer Hardware (Under \$1,000)	7610 Food Service - Departments	2,394.00
0731	On-Line Credit Card Fees	7610 Food Service - Departments	294.30
			\$ -

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

4501 Summer Food Service Program - 2014

0310	Professional & Technical Service	7610 Food Service - Departments	\$ (561.77)
0450	Gasoline	7610 Food Service - Departments	561.77
			\$ -

Explanation: Changes between objects to better utilize funds.

ADOPTED BY SCHOOL BOARD:

DECEMBER 8, 2014