



Agenda Item Details

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|--------------------|---|
| Meeting | Feb 23, 2015 - Regular Meeting |
| Category | 7. Consent Agenda |
| Subject | 7.5 Budget Amendment #5 - 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 | -5,231,568.58 |
| Budgeted | Yes |
| Budget Source | Various - See Attached Budget Amendment |
| Recommended Action | Motion to approve Budget Amendment #5 - 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.

| | |
|--|------------------------|
| New Revenue Appropriated During the Month of January 2015: | |
| General Fund | \$-5,259,832.14 |
| Debt Service Funds | 0.65 |
| Capital Projects Funds | 10,397.61 |
| Other Special Revenue Funds - Federal | 14,189.00 |
| Other Special Revenue Funds - Food Service | <u>3,676.30</u> |
| Total - All Funds | <u>\$-5,231,568.58</u> |

 [!B-A 5 - Jan 2015.pdf \(937 KB\)](#)

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 #5

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

| ESTIMATED REVENUE | | | | | |
|---|-----------------|-------------------------|------------|--------------|------------------------|
| REVENUE OBJECT NUMBER & NAME | ORIGINAL BUDGET | BUDGET AS OF 12/31/2014 | INCREASE | DECREASE | BUDGET AS OF 1/31/2015 |
| 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 | 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 | - | - | 7,040.14 | - | 7,040.14 |
| 3301 CLASS SIZE REDUCTION | 33,397,458.00 | 33,397,458.00 | - | 513,010.00 | 32,884,448.00 |
| 3309 WORKFORCE ED. CAREER PROGRAM EXPANSION | - | - | - | - | - |
| 3310 FLORIDA EDUCATION FINANCE PROGRAM | 55,844,496.00 | 55,844,496.00 | - | 4,733,568.00 | 51,110,928.00 |
| 3311 SAFE SCHOOLS | 585,684.00 | 585,684.00 | - | 3,650.00 | 582,034.00 |
| 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 | - | 22,799.00 | 1,434,289.00 |
| 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 | - | 22,839.00 | 226,978.00 |
| 3319 VIRTUAL EDUCATION CONTRIBUTION | 49,834.00 | 49,834.00 | 16,570.00 | - | 66,404.00 |
| 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 | - | 4,018.00 | 490,555.00 |
| 3335 TEACHER LEAD | 509,237.00 | 509,237.00 | - | - | 509,237.00 |
| 3336 INSTRUCTIONAL MATERIALS | 2,554,185.00 | 2,554,185.00 | - | 153,212.00 | 2,400,973.00 |
| 3343 STATE LICENSE TAX | 40,000.00 | 40,000.00 | - | - | 40,000.00 |
| 3344 DISCRETIONARY LOTTERY | 298,762.00 | 298,762.00 | - | 5,076.00 | 293,686.00 |
| 3349 INTANGIBLE PROPERTY TAX | - | 1,449.37 | - | - | 1,449.37 |
| 3354 TRANSPORTATION | 5,921,895.00 | 5,921,895.00 | 152,947.00 | - | 6,074,842.00 |
| 3362 SCHOOL RECOGNITION | 1,630,736.00 | 1,630,736.00 | - | - | 1,630,736.00 |
| 3370 VOLUNTARY PREKINDERGARTEN PROGRAM - SUMMER | 13,937.07 | 15,023.86 | - | - | 15,023.86 |
| 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 | 274,551.14 | 79,740.00 | - | 354,291.14 |
| 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 | - | 133,467.00 | 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 | 29,318.38 | 4,092.00 | - | 33,410.38 |
| 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 | 13,000.00 | - | - | 13,000.00 |
| 3429 TECHNOLOGY FEES - CHOICE HS & TECH. CNTR. | 10,000.00 | 13,000.00 | - | - | 13,000.00 |
| 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 | 86,921.50 | 16,038.95 | - | 102,960.45 |
| 3449 STUDENT/PARENT IPAD/LAPTOP INSURANCE | - | 9,000.00 | 50.00 | - | 9,050.00 |
| 3462 PURCHASED CUSTODIAL SERVICE | - | 500.00 | - | - | 500.00 |
| 3463 BOB SIKES CHILD CARE | 180,000.00 | 180,000.00 | 8,500.00 | - | 188,500.00 |
| 3465 PURCHASED POSITIONS - OTHER | 121,615.63 | 359,979.90 | 3,704.16 | - | 363,684.06 |
| 3466 PURCHASED OTHER POSITIONS - EXTERNAL | 119,155.00 | 110,372.74 | 2,523.69 | - | 112,896.43 |
| 3467 PURCHASED - SCHOOLS - OTHER | 4,356.90 | 14,100.85 | 15,000.00 | - | 29,100.85 |
| 3468 RIVERSIDE CHILD CARE | 156,000.00 | 156,000.00 | - | - | 156,000.00 |
| 3469 ANTIOCH CHILD CARE | 170,000.00 | 170,000.00 | 14,000.00 | - | 184,000.00 |
| 3470 NORTHWOOD CHILD CARE | 142,000.00 | 142,000.00 | - | 7,000.00 | 135,000.00 |
| 3471 VOCATIONAL EQUIPMENT - CHOICE HS & TECH. CNTR. | 10,000.00 | 13,000.00 | - | - | 13,000.00 |
| 3475 BLUEWATER CHILD CARE | 308,000.00 | 308,000.00 | 15,000.00 | - | 323,000.00 |
| 3476 EDGE CHILD CARE | 171,000.00 | 171,000.00 | - | 15,000.00 | 156,000.00 |
| 3477 PLEW CHILD CARE | 222,000.00 | 222,000.00 | 6,500.00 | - | 228,500.00 |
| 3478 WRIGHT CHILD CARE | 77,000.00 | 77,000.00 | 7,500.00 | - | 84,500.00 |
| 3484 FINANCIAL AID FEES | 10,000.00 | 13,000.00 | 1,399.01 | - | 14,399.01 |
| 3485 RESTITUTION PAYMENTS - OTHER | - | 63.00 | - | - | 63.00 |
| 3487 CERTIFICATE FEES - SUBSTITUTES | 10,000.00 | 13,000.00 | - | - | 13,000.00 |
| 3488 FINGERPRINT PROGRAM | 35,000.00 | 50,000.00 | 10,000.00 | - | 60,000.00 |
| 3489 CERTIFICATE FEES | 34,000.00 | 34,000.00 | - | 22,000.00 | 12,000.00 |

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

| <i>ESTIMATED REVENUE</i> | | | | | | |
|--|--------------------------|--------------------------|----------------------|------------------------|--------------------------|--|
| REVENUE OBJECT NUMBER & NAME | ORIGINAL BUDGET | BUDGET AS OF 12/31/2014 | INCREASE | DECREASE | BUDGET AS OF 1/31/2015 | |
| 3490 MISCELLANEOUS REVENUE | 3,315.16 | 559,982.25 | 9,748.98 | - | 569,731.23 | |
| 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 | 32,825.00 | 966.25 | - | 33,791.25 | |
| 3494 FEDERAL INDIRECT COST REIMBURSEMENT | 300,000.00 | 300,000.00 | - | - | 300,000.00 | |
| 3495 TRANSPORTATION - REPAIRS DEPT./OTHER | 3,530.52 | 14,882.82 | 3,385.37 | - | 18,268.19 | |
| 3497 REFUND - PRIOR YEAR EXPENDITURES | 3,912.80 | 11,047.83 | 145.16 | - | 11,192.99 | |
| 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 | 257,900.00 | - | - | 257,900.00 | |
| 3741 INSURANCE LOSS RECOVERY | - | - | 43.29 | - | 43.29 | |
| 3746 HEALTH REIMBURSEMENT ARRANGEMENT | 2,590.50 | 38,456.25 | 912.86 | - | 39,369.11 | |
| 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 | |
| TOTAL - GENERAL FUND | \$ 296,034,781.19 | \$ 298,172,022.56 | \$ 375,806.86 | \$ 5,635,639.00 | \$ 292,912,190.42 | |

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

| APPROPRIATIONS | | | | | |
|--|--------------------------|--------------------------|------------------------|------------------------|--------------------------|
| EXPENDITURE FUNCTION NUMBER & NAME | ORIGINAL BUDGET | BUDGET AS OF 12/31/2014 | INCREASE | DECREASE | BUDGET AS OF 1/31/2015 |
| 5100 BASIC EDUCATION (K-12) | \$ 142,117,347.72 | \$ 144,514,570.98 | \$ - | \$ 5,447,171.47 | \$ 139,067,399.51 |
| 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 | 15,099,564.41 | 139,333.18 | - | 15,238,897.59 |
| 5300 VOCATIONAL AND TECHNICAL EDUCATION | 4,961,160.48 | 4,946,966.03 | 207,506.87 | - | 5,154,472.90 |
| 5400 ADULT GENERAL EDUCATION | 8,024.94 | 8,024.94 | - | - | 8,024.94 |
| 5500 PREKINDERGARTEN | 423,407.94 | 409,235.93 | - | 41.05 | 409,194.88 |
| 5900 OTHER INSTRUCTION | 1,725,023.80 | 1,707,631.34 | - | 33,133.51 | 1,674,497.83 |
| 6100 PUPIL PERSONNEL SERVICES | 1,798,505.21 | 1,776,191.29 | 228,566.65 | - | 2,004,757.94 |
| 6110 ATTENDANCE AND SOCIAL WORK | 328,703.55 | 330,353.55 | 23,094.27 | - | 353,447.82 |
| 6120 GUIDANCE SERVICES | 3,891,149.75 | 3,998,176.10 | - | 199,298.66 | 3,798,877.44 |
| 6130 HEALTH SERVICES | 1,115,781.58 | 1,137,601.06 | 8,252.39 | - | 1,145,853.45 |
| 6140 PSYCHOLOGICAL SERVICES | 899,882.37 | 926,812.00 | 57,134.20 | - | 983,946.20 |
| 6141 TESTING | 104,704.00 | 104,704.00 | 3,605.25 | - | 108,309.25 |
| 6150 PARENTAL INVOLVEMENT | 650.00 | 1,025.00 | - | - | 1,025.00 |
| 6200 INSTRUCTIONAL MEDIA SERVICE | 1,424,344.62 | 1,463,695.89 | 35,037.65 | - | 1,498,733.54 |
| 6300 INSTR & CURR DEVELOPMENT SVC (SUPT) | 6,036,933.72 | 6,117,065.90 | 18,916.93 | - | 6,135,982.83 |
| 6303 STAFF DEVELOPMENT - CURRICULUM | - | - | - | - | - |
| 6400 INSTR STAFF TRAINING SERVICES | 1,273,043.42 | 1,323,199.33 | - | 29,067.58 | 1,294,131.75 |
| 6500 INSTRUCTIONAL RELATED TECHNOLOGY | 921,265.99 | 934,214.86 | 10,603.74 | - | 944,818.60 |
| 7100 SCHOOL BOARD | 3,546,928.98 | 3,497,637.21 | - | 338,772.83 | 3,158,864.38 |
| 7200 GENERAL ADMINISTRATION (SUPT) | 452,225.18 | 459,952.73 | 4,534.92 | - | 464,487.65 |
| 7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE | 18,238,285.04 | 18,595,679.02 | 626,370.39 | - | 19,222,049.41 |
| 7400 FACILITIES ACQUISITION & CONSTRUCTION | 467,290.94 | 513,990.60 | 1,848.44 | - | 515,839.04 |
| 7500 FISCAL SERVICES (FINANCE DEPT) | 2,170,851.49 | 2,172,545.53 | 72,181.29 | - | 2,244,726.82 |
| 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 | 46,488.95 | - | 188,170.01 |
| 7730 STAFF SERVICES | 4,619,358.16 | 5,054,314.03 | 652,867.08 | - | 5,707,181.11 |
| 7760 INTERNAL SERVICE (PURCH/WAREHOUSE) | 728,209.03 | 737,283.82 | 2,182.92 | - | 739,466.74 |
| 7762 FURNITURE SHOP | 3,940.65 | 3,940.65 | - | - | 3,940.65 |
| 7800 PUPIL TRANSP SERVICES - SCHOOL | 620,756.61 | 620,498.47 | - | 26,704.04 | 593,794.43 |
| 7801 TRANSPORTATION - NORTH | 6,927,420.98 | 6,934,308.86 | 272,696.10 | - | 7,207,004.96 |
| 7802 TRANSPORTATION - CENTRAL | 2,539,844.24 | 2,557,798.92 | 146,742.85 | - | 2,704,541.77 |
| 7803 TRANSPORTATION - SOUTH | 3,941,498.60 | 3,983,634.83 | 162,707.20 | - | 4,146,342.03 |
| 7900 OPERATION OF PLANT | 17,438,385.24 | 17,370,596.45 | - | 7,785.18 | 17,362,811.27 |
| 8100 MAINTENANCE ADMINISTRATION | 1,181,799.86 | 4,523,567.65 | 151,172.79 | - | 4,674,740.44 |
| 8120 BUILDING AND GROUND MAINTENANCE | 7,346,983.45 | 4,576,755.60 | - | 28,047.62 | 4,548,707.98 |
| 8200 ADMINISTRATIVE TECHNOLOGY SERVICES | 3,234,095.50 | 3,255,095.50 | 76,682.97 | - | 3,331,778.47 |
| 9100 COMMUNITY SERVICE | 1,945,212.17 | 2,011,889.14 | 31,024.14 | - | 2,042,913.28 |
| 9700 TRANSFER FUNDS | - | 72,958.71 | 3,977.73 | - | 76,936.44 |
| 9890 RESERVES | 38,844,447.25 | 36,178,417.74 | - | 2,133,339.10 | 34,045,078.64 |
| TOTAL - GENERAL FUND | \$ 296,034,781.19 | \$ 298,172,022.56 | \$ 2,983,528.90 | \$ 8,243,361.04 | \$ 292,912,190.42 |

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting February 23, 2015

| Account | Object | Function | Increase (Decrease) |
|---|---|-----------------------------|--------------------------|
| I. Revenue - Amendments Between Revenue, Appropriations & Reserves | | | |
| 3299 | <u>Miscellaneous Federal Through State</u> | | <u>\$ 7,040.14</u> |
| | 0990 Fund Balance - Unappropriated | 9890 Reserves | <u>\$ 7,040.14</u> |
| | <i>Explanation: To appropriate revenue for Secure Rural School Funds based on actual collections.</i> | | |
| | Discretionary | \$ 7,040.14 | |
| 3301 | <u>Class Size Reduction</u> | | <u>\$ (513,010.00)</u> |
| | 0997 Reserve - Projects | 9890 Reserves | <u>\$ (513,010.00)</u> |
| | <i>Explanation: To adjust revenue for Class Size Reduction based on 3rd FEFP Calculation received from DOE for fiscal year 2014-2015.</i> | | |
| | 4125 Class Size Reduction | \$ (513,010.00) | |
| 3310 | <u>Florida Education Finance Program</u> | | <u>\$ (4,733,568.00)</u> |
| | 0994 Reserve - FTE/Schools | 9890 Reserves | <u>\$ (4,733,568.00)</u> |
| | <i>Explanation: To adjust revenue for Florida Education Finance Program based on 3rd FEFP Calculation received from DOE for fiscal year 2014-2015. The adjustment includes a reduction of \$2,182,406 for McKay Scholarships.</i> | | |
| | Discretionary | \$ (4,733,568.00) | |
| 3311 | <u>Safe Schools</u> | | <u>\$ (3,650.00)</u> |
| | 0997 Reserve - Projects | 9890 Reserves | <u>\$ (3,650.00)</u> |
| | <i>Explanation: To adjust revenue for Safe Schools based on 3rd FEFP Calculation received from DOE for fiscal year 2014-2015.</i> | | |
| | 3107 Safe Schools | \$ (3,650.00) | |
| 3314 | <u>Reading Instruction</u> | | <u>\$ (22,799.00)</u> |
| | 0997 Reserve - Projects | 9890 Reserves | <u>\$ (22,799.00)</u> |
| | <i>Explanation: To adjust revenue for Reading Instruction based on 3rd FEFP Calculation received from DOE for fiscal year 2014-2015.</i> | | |
| | 6123 Reading Instruction | \$ (22,799.00) | |
| 3318 | <u>DJJ Supplemental Allocation</u> | | <u>\$ (22,839.00)</u> |
| | 0997 Reserve - Projects | 9890 Reserves | <u>\$ (22,839.00)</u> |
| | <i>Explanation: To adjust revenue for DJJ Supplemental Allocation based on 3rd FEFP Calculation received from DOE for fiscal year 2014-2015.</i> | | |
| | 8110 DJJ Supplemental Allocation | \$ (22,839.00) | |
| 3319 | <u>Virtual Education Contribution</u> | | <u>\$ 16,570.00</u> |
| | 0997 Reserve - Projects | 9890 Reserves | <u>\$ 16,570.00</u> |
| | <i>Explanation: To appropriate revenue for Virtual Education Contribution based on 3rd FEFP Calculation received from DOE for fiscal year 2014-2015.</i> | | |
| | 2021 Virtual Education Contribution | \$ 16,570.00 | |
| 3334 | <u>Digital Classrooms</u> | | <u>\$ (4,018.00)</u> |
| | 0644 Computer Hardware (Under \$1,000) | 5100 Basic Education (K-12) | \$ (3,445.00) |
| | 0997 Reserve - Projects | 9890 Reserves | (573.00) |
| | | | <u>\$ (4,018.00)</u> |
| | <i>Explanation: To adjust revenue for Digital Classrooms based on 3rd FEFP Calculation received from DOE for fiscal year 2014-2015.</i> | | |
| | 5150 Digital Classrooms | \$ (4,018.00) | |

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting February 23, 2015

| Account | Object | Function | Increase (Decrease) |
|---------|--|--|------------------------|
| 3336 | <u>Instructional Materials</u> | | \$ (153,212.00) |
| | 0997 Reserve - Projects | 9890 Reserves | \$ (153,212.00) |
| | <i>Explanation: To adjust revenue for Instructional Materials based on 3rd FEFP Calculation received from DOE for fiscal year 2014-2015.</i> | | |
| | 3105 Instructional Materials - Textbooks | 3109 Instructional Materials - Science | (1,928.00) |
| | 3106 Instructional Materials - Media | | (7,052.00) |
| | | Total | \$ (153,212.00) |
| 3344 | <u>Discretionary Lottery</u> | | \$ (5,076.00) |
| | 0997 Reserve - Projects | 9890 Reserves | \$ (5,076.00) |
| | <i>Explanation: To adjust revenue for Discretionary Lottery based on 3rd FEFP Calculation received from DOE for fiscal year 2014-2015.</i> | | |
| | 3101 Lottery - Discretionary | | \$ (5,076.00) |
| 3354 | <u>Transportation</u> | | \$ 152,947.00 |
| | 0994 Reserve - FTE/Schools | 9890 Reserves | \$ 152,947.00 |
| | <i>Explanation: To appropriate revenue for Transportation based on 3rd FEFP Calculation received from DOE for fiscal year 2014-2015.</i> | | |
| | Discretionary | | \$ 152,947.00 |
| 3399 | <u>Other Miscellaneous State Revenue</u> | | \$ 79,740.00 |
| | 0310 Professional & Technical Service | 7730 Staff Services | \$ 57,344.66 |
| | 0390 Other Purchased Service | 7730 Staff Services | 8,572.26 |
| | 0510 Supplies | 7730 Staff Services | 12,340.00 |
| | 0644 Computer Hardware (Under \$1,000) | 7730 Staff Services | 1,483.08 |
| | | | \$ 79,740.00 |
| | <i>Explanation: To appropriate revenue for District Instructional Leadership grant based on actual collections.</i> | | |
| | 5016 District Instructional Leadership Grant | | \$ 79,740.00 |
| 3411 | <u>District School Taxes</u> | | \$ (133,467.00) |
| | 0994 Reserve - FTE/Schools | 9890 Reserves | \$ (133,467.00) |
| | <i>Explanation: To adjust revenue for District School Taxes based on 3rd FEFP Calculation received from DOE for fiscal year 2014-2015.</i> | | |
| | Discretionary | | \$ (133,467.00) |
| 3425 | <u>Rent/Use Of Facility</u> | | \$ 4,092.00 |
| | 0430 Electricity | 7900 Operation of Plant | \$ 2,455.20 |
| | 0987 Reserve Schools/Departments | 9890 Reserves | 1,636.80 |
| | | | \$ 4,092.00 |
| | <i>Explanation: To appropriate revenue for facility use based on actual collections.</i> | | |
| | Discretionary | 5099 School Utilities | 2,455.20 |
| | | Total | \$ 4,092.00 |
| 3448 | <u>Donations</u> | | \$ 16,038.95 |
| | 0642 Equipment (Under \$1,000) | 5100 Basic Education (K-12) | \$ 754.00 |
| | 0644 Computer Hardware (Under \$1,000) | 5100 Basic Education (K-12) | 1,916.00 |
| | 0100 Salary - Non-Instructional | 5200 Exceptional Child | 1,372.58 |
| | 0210 Florida Retirement System | 5200 Exceptional Child | 101.17 |
| | 0220 Social Security | 5200 Exceptional Child | 105.00 |
| | 0231 Group Insurance - Health | 5200 Exceptional Child | 6,021.36 |
| | 0232 Group Insurance - Life | 5200 Exceptional Child | 27.00 |

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting February 23, 2015

| Account | Object | Function | Increase (Decrease) |
|---|---|---|---------------------------|
| | 0233 Group Insurance - Dental | 5200 Exceptional Child | 207.66 |
| | 0234 Group Insurance - Other | 5200 Exceptional Child | 56.45 |
| | 0510 Supplies | 7730 Staff Services | 1,500.00 |
| | 0930 Transfer to Capital Improvement Fund | 9700 Transfer Funds | 3,977.73 |
| | | | <u>\$ 16,038.95</u> |
| <i>Explanation: To appropriate donation for a Transfer to Capital Improvement Fund for a self-help project (\$3,977.73), donations to schools (\$10,561.22), and donation for Teacher of the Year Banquet (\$1,500.00) based on actual collections.</i> | | | |
| | Discretionary | \$ 3,977.73 4009 Donations - Unrestricted | 7,891.22 |
| | 3018 Plew ES PLA Donations | 2,670.00 4025 E.R. - Teacher of the Year | 1,500.00 |
| | | | <u>Total \$ 16,038.95</u> |
| 3449 | <u>Student/Parent iPad/Laptop Insurance</u> | | <u>\$ 50.00</u> |
| | 0355 Computer Repairs | 8200 Administrative Technology Services | <u>\$ 50.00</u> |
| <i>Explanation: To appropriate revenue for Student/Parent iPad/Laptop Insurance based on actual collections.</i> | | | |
| | 3020 Student/Parent iPad/Laptop Insurance | \$ 50.00 | |
| 3463 | <u>Bob Sikes Child Care</u> | | <u>\$ 8,500.00</u> |
| | 0510 Supplies | 9100 Community Service | <u>\$ 8,500.00</u> |
| <i>Explanation: To appropriate estimated revenue for Bob Sikes Child Care based on actual collections.</i> | | | |
| | 2181 Child Care - Bob Sikes Elementary School | \$ 8,500.00 | |
| 3465 | <u>Purchased Positions - Other</u> | | <u>\$ 3,704.16</u> |
| | 0102 Salary - Other Compensation | 5100 Basic Education (K-12) | \$ 9,567.19 |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | 651.98 |
| | 0220 Social Security | 5100 Basic Education (K-12) | 702.74 |
| | 0750 Other Personnel Services | 5100 Basic Education (K-12) | 548.90 |
| | 0100 Salary - Non-Instructional | 5200 Exceptional Child | (1,372.58) |
| | 0210 Florida Retirement System | 5200 Exceptional Child | (101.17) |
| | 0220 Social Security | 5200 Exceptional Child | (105.00) |
| | 0231 Group Insurance - Health | 5200 Exceptional Child | (6,021.36) |
| | 0232 Group Insurance - Life | 5200 Exceptional Child | (27.00) |
| | 0233 Group Insurance - Dental | 5200 Exceptional Child | (207.66) |
| | 0234 Group Insurance - Other | 5200 Exceptional Child | (56.45) |
| | 0102 Salary - Other Compensation | 7900 Operation of Plant | 108.29 |
| | 0210 Florida Retirement System | 7900 Operation of Plant | 7.99 |
| | 0220 Social Security | 7900 Operation of Plant | 8.29 |
| | | | <u>\$ 3,704.16</u> |
| <i>Explanation: To appropriate and adjust revenue received from schools to reimburse positions, other compensation, and/or substitutes based on actual collections.</i> | | | |
| | 2051 Purchased - Other Positions | \$ 3,704.16 | |
| 3466 | <u>Purchased Other Positions - External</u> | | <u>\$ 2,523.69</u> |
| | 0102 Salary - Other Compensation | 5100 Basic Education (K-12) | \$ 565.12 |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | 41.65 |
| | 0220 Social Security | 5100 Basic Education (K-12) | 53.99 |
| | 0750 Other Personnel Services | 5100 Basic Education (K-12) | 742.64 |
| | 0220 Social Security | 5200 Exceptional Child | 7.58 |
| | 0750 Other Personnel Services | 5200 Exceptional Child | 522.25 |
| | 0220 Social Security | 5300 Vocational | 2.58 |
| | 0750 Other Personnel Services | 5300 Vocational | 177.88 |
| | 0117 Workshops | 6300 Instruction & Curriculum | 380.87 |
| | 0220 Social Security | 6300 Instruction & Curriculum | 29.13 |
| | | | <u>\$ 2,523.69</u> |
| <i>Explanation: To appropriate revenue received from outside sources to reimburse positions, substitutes, teaching stipends, workshop salaries, and/or other compensation based on actual collections.</i> | | | |
| | 7020 Purchased Positions - External | \$ 2,523.69 | |

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting February 23, 2015

| Account | Object | Function | Increase (Decrease) |
|---------|---|-----------------------------|------------------------|
| 3467 | <u>Purchased - Schools - Other</u> | | \$ 15,000.00 |
| | 0510 Supplies | 5100 Basic Education (K-12) | \$ 1,457.01 |
| | 0641 Equipment (Over \$1,000) | 5100 Basic Education (K-12) | 564.09 |
| | 0644 Computer Hardware (Under \$1,000) | 5100 Basic Education (K-12) | 12,978.90 |
| | | | \$ 15,000.00 |
| | <i>Explanation: To appropriate funds received from schools to reimburse operating expenditures based on actual collections.</i> | | |
| | 8001 Purchased - Schools - Other | \$ 15,000.00 | |
| 3469 | <u>Antioch Child Care</u> | | \$ 14,000.00 |
| | 0510 Supplies | 9100 Community Service | \$ 14,000.00 |
| | <i>Explanation: To appropriate estimated revenue for Antioch Child Care based on actual collections.</i> | | |
| | 2179 Child Care - Antioch Elementary School | \$ 14,000.00 | |
| 3470 | <u>Northwood Child Care</u> | | \$ (7,000.00) |
| | 0510 Supplies | 9100 Community Service | \$ (7,000.00) |
| | <i>Explanation: To adjust estimated revenue for Northwood Child Care based on actual collections.</i> | | |
| | 2170 Child Care - Northwood Elementary School | \$ (7,000.00) | |
| 3475 | <u>Bluewater Child Care</u> | | \$ 15,000.00 |
| | 0510 Supplies | 9100 Community Service | \$ 15,000.00 |
| | <i>Explanation: To appropriate estimated revenue for Bluewater Child Care based on actual collections.</i> | | |
| | 2175 Child Care - Bluewater Elementary School | \$ 15,000.00 | |
| 3476 | <u>Edge Child Care</u> | | \$ (15,000.00) |
| | 0510 Supplies | 9100 Community Service | \$ (15,000.00) |
| | <i>Explanation: To adjust estimated revenue for Edge Child Care based on actual collections.</i> | | |
| | 2176 Child Care - Edge Elementary School | \$ (15,000.00) | |
| 3477 | <u>Plew Child Care</u> | | \$ 6,500.00 |
| | 0510 Supplies | 9100 Community Service | \$ 6,500.00 |
| | <i>Explanation: To appropriate estimated revenue for Plew Child Care based on actual collections.</i> | | |
| | 2174 Child Care - Plew Elementary School | \$ 6,500.00 | |
| 3478 | <u>Wright Child Care</u> | | \$ 7,500.00 |
| | 0510 Supplies | 9100 Community Service | \$ 7,500.00 |
| | <i>Explanation: To appropriate estimated revenue for Wright Child Care based on actual collections.</i> | | |
| | 2178 Child Care - Wright Elementary School | \$ 7,500.00 | |
| 3484 | <u>Financial Aid Fees</u> | | \$ 1,399.01 |
| | 0790 Miscellaneous Expense | 5900 Other Instruction | \$ 1,399.01 |
| | <i>Explanation: To appropriate estimated revenue for Financial Aid Fees based on actual collections.</i> | | |
| | 3005 Financial Aid Trust Fund | \$ 1,399.01 | |

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting February 23, 2015

| Account | Object | Function | Increase (Decrease) |
|---------|--|-------------------------------|--|
| 3488 | <u>Fingerprint Program</u> | | \$ 10,000.00 |
| | 0730 Dues and Fees | 7730 Staff Services | \$ 10,000.00 |
| | <i>Explanation: To appropriate estimated revenue for Fingerprint Program based on actual collections.</i> | | |
| | 6006 Fingerprinting - Fees | \$ 10,000.00 | |
| 3489 | <u>Certificate Fees</u> | | \$ (22,000.00) |
| | 0730 Dues and Fees | 7730 Staff Services | \$ (22,000.00) |
| | <i>Explanation: To adjust estimated revenue for Certificate Fees - Teachers based on actual collections.</i> | | |
| | 2088 Certification | \$ (22,000.00) | |
| 3490 | <u>Miscellaneous Revenue</u> | | \$ 9,748.98 |
| | 0510 Supplies | 5100 Basic Education (K-12) | \$ 503.00 |
| | 0510 Supplies | 7200 General Administration | 51.38 |
| | 0510 Supplies | 7730 Staff Services | 50.00 |
| | 0398 Field Trips | 7802 Transportation - Central | 700.00 |
| | 0398 Field Trips | 7803 Transportation - South | 700.00 |
| | 0510 Supplies | 7803 Transportation - South | 12.90 |
| | 0990 Fund Balance - Unappropriated | 9890 Reserves | 7,731.70 |
| | | | \$ 9,748.98 |
| | <i>Explanation: To appropriate revenue for dividends (\$7,287.70), record requests from State of Florida (\$444.00), vending commission (\$64.28), Target Field Trip grant (\$1,400.00), worthless check fees (\$50.00), and NDIA grants (\$503.00) based on actual collections.</i> | | |
| | Discretionary | \$ 7,731.70 | 3033 Vending Commission - Transportation - South 12.90 |
| | 2042 BAO Social Fund | 51.38 | 4027 E.R. - Retirement Lunch 50.00 |
| | 2068 Target Field Trip Grant | 1,400.00 | 5008 NDIA Accelerator Grant 503.00 |
| | | | Total \$ 9,748.98 |
| 3493 | <u>Sale of Junk</u> | | \$ 966.25 |
| | 0990 Fund Balance - Unappropriated | 9890 Reserves | \$ 966.25 |
| | <i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i> | | |
| | Discretionary | \$ 966.25 | |
| 3495 | <u>Transportation - Repairs Dept./Other</u> | | \$ 3,385.37 |
| | 0550 Repair Parts | 7801 Transportation - North | \$ 1,193.97 |
| | 0550 Repair Parts | 7802 Transportation - Central | 508.75 |
| | 0550 Repair Parts | 7803 Transportation - South | 1,682.65 |
| | | | \$ 3,385.37 |
| | <i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i> | | |
| | Discretionary | \$ 3,385.37 | |
| 3497 | <u>Refund - Prior Year Expenditures</u> | | \$ 145.16 |
| | 0990 Fund Balance - Unappropriated | 9890 Reserves | \$ 145.16 |
| | <i>Explanation: To appropriate refund of a prior year expenditure based on actual collections.</i> | | |
| | Discretionary | \$ 145.16 | |
| 3741 | <u>Insurance Loss Recovery</u> | | \$ 43.29 |
| | 0990 Fund Balance - Unappropriated | 9890 Reserves | \$ 43.29 |
| | <i>Explanation: To appropriate revenue from insurance loss recovery based on actual collections.</i> | | |
| | Discretionary | \$ 43.29 | |

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Amendment Number 5
 Board Meeting February 23, 2015

| Account | Object | Function | Increase (Decrease) |
|---------|---|---------------------|------------------------|
| 3746 | <u>Health Reimbursement Arrangement</u> | | \$ 912.86 |
| | 0310 Professional & Technical Service | 7730 Staff Services | \$ 912.86 |

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

5006 Health Reimbursement Arrangement \$ 912.86

II. Amendments Between Appropriations & Reserves

.... Discretionary

| | |
|--|----------------------|
| 5100 Basic Education (K-12) | \$ (3,629,659.34) |
| 5200 Exceptional Child | 259,777.39 |
| 5300 Vocational | 86,447.28 |
| 5500 Prekindergarten | (300.00) |
| 6100 Pupil Personnel Services | 131,579.39 |
| 6120 Guidance Services | (199,298.28) |
| 6130 Health Services | 33,444.39 |
| 6141 Testing | 3,605.25 |
| 6200 Instructional Media Services | 35,365.80 |
| 6300 Instruction & Curriculum | 110,344.03 |
| 6400 Instructional Staff Training Services | 11,224.45 |
| 6500 Instruction Related Technology | 7,406.62 |
| 7100 School Board | 27,820.01 |
| 7200 General Administration | 4,483.54 |
| 7300 School Admin - Principal Office | 603,004.77 |
| 7400 Facilities Acquisition and Construction | 5,103.44 |
| 7500 Fiscal Services | 67,000.14 |
| 7720 Information Services | 46,488.95 |
| 7730 Staff Services | (8,123.34) |
| 7760 Internal Service | 2,182.92 |
| 7800 Pupil Transp Services - School | 18,657.00 |
| 7801 Transportation - North | 265,925.88 |
| 7802 Transportation - Central | 145,494.63 |
| 7803 Transportation - South | 160,646.61 |
| 7900 Operation of Plant | (2,791.83) |
| 8100 Maintenance Administration | 129,075.33 |
| 8200 Administrative Technology Services | 76,632.97 |
| 9890 Reserves | 1,896,800.21 |
| | <u>\$ 288,338.21</u> |

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjustment of average salaries to actual (Project 2095), appropriation of unanticipated operating budget expenditures (Project 2095), mid-year adjustment for contracted school per October 2014 FTE (Project 3004), and re-appropriation of health services buy-up costs (Project 6004) by transferring to/(from) the following project(s):

| | | | |
|-------------------------------|-----------------|---------------------------------|------------------------|
| 2095 Salary Resynching | \$ (246,725.21) | 6004 Nursing Contract - Schools | (33,409.00) |
| 3004 Offset Decentralized FTE | (8,204.00) | Total | <u>\$ (288,338.21)</u> |

0011 Utilities/Custodial - Other District Facilities

| | | |
|-------------------------|-------------------------|-------------|
| 0381 Water and Sewage | 7900 Operation of Plant | \$ (876.61) |
| 0382 Garbage | 7900 Operation of Plant | (1,874.81) |
| 0383 Recycling | 7900 Operation of Plant | 800.00 |
| 0430 Electricity | 7900 Operation of Plant | (26,556.75) |
| 0997 Reserve - Projects | 9890 Reserves | 28,508.17 |
| | | <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) | \$ (53,396.32) |
| 0107 Salary - Extended Substitute | 5100 Basic Education (K-12) | 1,038.97 |
| 0131 Salary - Instructional | 5100 Basic Education (K-12) | 109,101.53 |
| 0210 Florida Retirement System | 5100 Basic Education (K-12) | 15,390.07 |
| 0220 Social Security | 5100 Basic Education (K-12) | (3,200.02) |
| 0231 Group Insurance - Health | 5100 Basic Education (K-12) | (57,946.42) |
| 0232 Group Insurance - Life | 5100 Basic Education (K-12) | (53.55) |
| 0233 Group Insurance - Dental | 5100 Basic Education (K-12) | 1,722.73 |
| 0234 Group Insurance - Other | 5100 Basic Education (K-12) | (5,706.18) |

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting February 23, 2015

| Account | Object | Function | Increase (Decrease) |
|---------|---------------------------------|------------------------|------------------------|
| | 0100 Salary - Non-Instructional | 5200 Exceptional Child | 5,532.19 |
| | 0210 Florida Retirement System | 5200 Exceptional Child | 407.96 |
| | 0220 Social Security | 5200 Exceptional Child | 423.14 |
| | 0231 Group Insurance - Health | 5200 Exceptional Child | 785.58 |
| | 0232 Group Insurance - Life | 5200 Exceptional Child | (3.00) |
| | 0233 Group Insurance - Dental | 5200 Exceptional Child | 51.96 |
| | | | \$ 14,148.64 |

Explanation: Adjust average salaries to actual for fiscal year 2014-2015 by transferring to/(from) the following project(s):

3161 SAI - Supplemental Academic Instruction \$ (14,148.64)

0132 VPK - Year Long Program

| | | | |
|--|--------------------------------------|--------------------------------------|-------------|
| | 0100 Salary - Non-Instructional | 5500 Prekindergarten | \$ (568.05) |
| | 0210 Florida Retirement System | 5500 Prekindergarten | (26.49) |
| | 0220 Social Security | 5500 Prekindergarten | (137.36) |
| | 0231 Group Insurance - Health | 5500 Prekindergarten | (5,847.84) |
| | 0232 Group Insurance - Life | 5500 Prekindergarten | (54.00) |
| | 0233 Group Insurance - Dental | 5500 Prekindergarten | (83.11) |
| | 0234 Group Insurance - Other | 5500 Prekindergarten | (80.31) |
| | 0510 Supplies | 5500 Prekindergarten | 6,727.89 |
| | 0641 Equipment (Over \$1,000) | 5500 Prekindergarten | 3,803.00 |
| | 0111 Salary - Administrative Manager | 7300 School Admin - Principal Office | 0.01 |
| | 0210 Florida Retirement System | 7300 School Admin - Principal Office | 0.01 |
| | 0220 Social Security | 7300 School Admin - Principal Office | 99.49 |
| | 0231 Group Insurance - Health | 7300 School Admin - Principal Office | (51.60) |
| | 0232 Group Insurance - Life | 7300 School Admin - Principal Office | 0.02 |
| | 0233 Group Insurance - Dental | 7300 School Admin - Principal Office | 21.33 |
| | 0234 Group Insurance - Other | 7300 School Admin - Principal Office | 0.01 |
| | 0997 Reserve - Projects | 9890 Reserves | (3,803.00) |
| | | | \$ - |

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

1004 AICE - Set-Aside

| | | | |
|--|--------------------------------|-----------------------------|------------|
| | 0510 Supplies | 5100 Basic Education (K-12) | \$ (79.95) |
| | 0642 Equipment (Under \$1,000) | 5100 Basic Education (K-12) | 79.95 |
| | | | \$ - |

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

1084 Medicaid Reimbursement

| | | | |
|--|--------------------------------------|----------------------|-------------|
| | 0161 Salary - Professional/Technical | 7500 Fiscal Services | \$ 3,036.00 |
| | 0210 Florida Retirement System | 7500 Fiscal Services | 223.43 |
| | 0220 Social Security | 7500 Fiscal Services | 167.97 |
| | 0231 Group Insurance - Health | 7500 Fiscal Services | (89.66) |
| | 0233 Group Insurance - Dental | 7500 Fiscal Services | 50.34 |
| | 0997 Reserve - Projects | 9890 Reserves | (3,388.08) |
| | | | \$ - |

Explanation: Adjust average salaries to actual for fiscal year 2014-2015.

2004 Itinerant - Visually Impaired

| | | | |
|--|--|------------------------|----------------|
| | 0100 Salary - Non-Instructional | 5200 Exceptional Child | \$ 1,094.11 |
| | 0131 Salary - Instructional | 5200 Exceptional Child | (33,481.00) |
| | 0210 Florida Retirement System | 5200 Exceptional Child | (3,581.08) |
| | 0220 Social Security | 5200 Exceptional Child | (2,103.46) |
| | 0231 Group Insurance - Health | 5200 Exceptional Child | (8,835.00) |
| | 0232 Group Insurance - Life | 5200 Exceptional Child | (2.25) |
| | 0233 Group Insurance - Dental | 5200 Exceptional Child | (253.43) |
| | 0234 Group Insurance - Other | 5200 Exceptional Child | 102.01 |
| | 0365 Software Subscriptions | 5200 Exceptional Child | (2,000.00) |
| | 0644 Computer Hardware (Under \$1,000) | 5200 Exceptional Child | (75.00) |
| | 0692 Software (Under \$1,000) | 5200 Exceptional Child | 2,075.00 |
| | | | \$ (47,060.10) |

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2014-2015 by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 47,060.10

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting February 23, 2015

| Account | Object | Function | Increase (Decrease) |
|---------|---|--|------------------------|
| 2008 | <u>Itinerant Teachers - Hearing Impaired</u> | | |
| | 0131 Salary - Instructional | 5200 Exceptional Child | \$ 4,109.00 |
| | 0210 Florida Retirement System | 5200 Exceptional Child | 303.41 |
| | 0220 Social Security | 5200 Exceptional Child | 549.00 |
| | 0231 Group Insurance - Health | 5200 Exceptional Child | (64.64) |
| | 0233 Group Insurance - Dental | 5200 Exceptional Child | 115.20 |
| | | | <u>\$ 5,011.97</u> |
| | <i>Explanation: Adjust average salaries to actual for fiscal year 2014-2015 by transferring to/(from) the following project(s):</i> | | |
| | 2095 Salary Resynching | \$ (5,011.97) | |
| 2011 | <u>Custodial Services</u> | | |
| | 0100 Salary - Non-Instructional | 7900 Operation of Plant | \$ 24,059.43 |
| | 0111 Salary - Administrative Manager | 7900 Operation of Plant | 7,033.00 |
| | 0210 Florida Retirement System | 7900 Operation of Plant | 20,261.86 |
| | 0220 Social Security | 7900 Operation of Plant | 8,099.79 |
| | 0231 Group Insurance - Health | 7900 Operation of Plant | (7,010.67) |
| | 0232 Group Insurance - Life | 7900 Operation of Plant | (92.95) |
| | 0233 Group Insurance - Dental | 7900 Operation of Plant | 4,985.11 |
| | 0234 Group Insurance - Other | 7900 Operation of Plant | (302.99) |
| | | | <u>\$ 57,032.58</u> |
| | <i>Explanation: Adjust average salaries to actual for fiscal year 2014-2015 by transferring to/(from) the following project(s):</i> | | |
| | 2095 Salary Resynching | \$ (57,032.58) | |
| 2013 | <u>Peer Evaluators</u> | | |
| | 0131 Salary - Instructional | 6400 Instructional Staff Training Services | \$ (24,991.00) |
| | 0210 Florida Retirement System | 6400 Instructional Staff Training Services | (1,842.09) |
| | 0220 Social Security | 6400 Instructional Staff Training Services | (2,312.41) |
| | 0231 Group Insurance - Health | 6400 Instructional Staff Training Services | (11,263.96) |
| | 0233 Group Insurance - Dental | 6400 Instructional Staff Training Services | (161.06) |
| | 0234 Group Insurance - Other | 6400 Instructional Staff Training Services | 0.24 |
| | | | <u>\$ (40,570.28)</u> |
| | <i>Explanation: Adjust average salaries to actual for fiscal year 2014-2015 by transferring to/(from) the following project(s):</i> | | |
| | 2095 Salary Resynching | \$ 40,570.28 | |
| 2015 | <u>Adult Student Fees</u> | | |
| | 0510 Supplies | 5900 Other Instruction | \$ 150.00 |
| | 0510 Supplies | 7900 Operation of Plant | (150.00) |
| | | | <u>\$ -</u> |
| | <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | |
| 2017 | <u>Itinerant Teachers - Adaptive P. E.</u> | | |
| | 0131 Salary - Instructional | 5200 Exceptional Child | \$ (29,797.00) |
| | 0210 Florida Retirement System | 5200 Exceptional Child | (2,196.55) |
| | 0220 Social Security | 5200 Exceptional Child | (1,745.25) |
| | 0231 Group Insurance - Health | 5200 Exceptional Child | (9,531.20) |
| | 0233 Group Insurance - Dental | 5200 Exceptional Child | (254.40) |
| | | | <u>\$ (43,524.40)</u> |
| | <i>Explanation: Adjust average salaries to actual for fiscal year 2014-2015 by transferring to/(from) the following project(s):</i> | | |
| | 2095 Salary Resynching | \$ 43,524.40 | |
| 2018 | <u>Itinerant Teachers - Autistic</u> | | |
| | 0103 Salary - Supplements | 5200 Exceptional Child | \$ 618.00 |
| | 0131 Salary - Instructional | 5200 Exceptional Child | 1,695.00 |
| | 0210 Florida Retirement System | 5200 Exceptional Child | 4,502.17 |
| | 0220 Social Security | 5200 Exceptional Child | 215.39 |
| | 0231 Group Insurance - Health | 5200 Exceptional Child | (89.66) |
| | 0233 Group Insurance - Dental | 5200 Exceptional Child | 50.34 |
| | | | <u>\$ 6,991.24</u> |
| | <i>Explanation: Adjust average salaries to actual for fiscal year 2014-2015 by transferring to/(from) the following project(s):</i> | | |
| | 2095 Salary Resynching | \$ (6,991.24) | |

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting February 23, 2015

| Account | Object | Function | Increase (Decrease) | |
|---------|-----------------------------------|---------------------------|------------------------|-----------------------|
| 2019 | <u>Itinerant Teachers - OT/PT</u> | | | |
| | 0103 | Salary - Supplements | 5200 Exceptional Child | \$ 946.00 |
| | 0131 | Salary - Instructional | 5200 Exceptional Child | (11,937.06) |
| | 0210 | Florida Retirement System | 5200 Exceptional Child | (722.06) |
| | 0220 | Social Security | 5200 Exceptional Child | (1,911.73) |
| | 0231 | Group Insurance - Health | 5200 Exceptional Child | 2,064.61 |
| | 0232 | Group Insurance - Life | 5200 Exceptional Child | 6.75 |
| | 0233 | Group Insurance - Dental | 5200 Exceptional Child | 200.34 |
| | | | | <u>\$ (11,353.15)</u> |

Explanation: Adjust average salaries to actual for fiscal year 2014-2015 by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 11,353.15

2027 School Psychologists

| | | | | |
|--|------|----------------------------|-----------------------------|---------------------|
| | 0100 | Salary - Non-Instructional | 6140 Psychological Services | \$ 1,512.00 |
| | 0103 | Salary - Supplements | 6140 Psychological Services | 12,576.00 |
| | 0131 | Salary - Instructional | 6140 Psychological Services | 20,477.77 |
| | 0210 | Florida Retirement System | 6140 Psychological Services | 11,273.85 |
| | 0220 | Social Security | 6140 Psychological Services | 5,043.38 |
| | 0231 | Group Insurance - Health | 6140 Psychological Services | 5,623.10 |
| | 0232 | Group Insurance - Life | 6140 Psychological Services | (9.00) |
| | 0233 | Group Insurance - Dental | 6140 Psychological Services | 747.86 |
| | 0234 | Group Insurance - Other | 6140 Psychological Services | (110.76) |
| | | | | <u>\$ 57,134.20</u> |

Explanation: Adjust average salaries to actual for fiscal year 2014-2015 by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (57,134.20)

2031 District Transfers

| | | | | |
|--|------|---------------------------------|--------------------------------------|---------------------|
| | 0131 | Salary - Instructional | 6100 Pupil Personnel Services | \$ 34,184.96 |
| | 0210 | Florida Retirement System | 6100 Pupil Personnel Services | 2,519.47 |
| | 0220 | Social Security | 6100 Pupil Personnel Services | 2,127.07 |
| | 0231 | Group Insurance - Health | 6100 Pupil Personnel Services | 6,308.19 |
| | 0232 | Group Insurance - Life | 6100 Pupil Personnel Services | 15.75 |
| | 0233 | Group Insurance - Dental | 6100 Pupil Personnel Services | 196.24 |
| | 0111 | Salary - Administrative Manager | 7300 School Admin - Principal Office | 67,500.83 |
| | 0210 | Florida Retirement System | 7300 School Admin - Principal Office | 4,975.27 |
| | 0220 | Social Security | 7300 School Admin - Principal Office | 4,532.89 |
| | 0231 | Group Insurance - Health | 7300 School Admin - Principal Office | 7,294.35 |
| | 0232 | Group Insurance - Life | 7300 School Admin - Principal Office | 13.43 |
| | 0233 | Group Insurance - Dental | 7300 School Admin - Principal Office | 254.94 |
| | 0997 | Reserve - Projects | 9890 Reserves | (40,240.35) |
| | | | | <u>\$ 89,683.04</u> |

Explanation: Adjust average salaries to actual for fiscal year 2014-2015 by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (89,683.04)

2045 ROTC

| | | | | |
|--|------|---------------------------|-----------------------------|--------------|
| | 0131 | Salary - Instructional | 5100 Basic Education (K-12) | \$ 20,207.80 |
| | 0210 | Florida Retirement System | 5100 Basic Education (K-12) | 1,489.25 |
| | 0220 | Social Security | 5100 Basic Education (K-12) | 1,323.49 |
| | 0231 | Group Insurance - Health | 5100 Basic Education (K-12) | (18,336.40) |
| | 0232 | Group Insurance - Life | 5100 Basic Education (K-12) | 0.99 |
| | 0233 | Group Insurance - Dental | 5100 Basic Education (K-12) | 57.89 |
| | 0997 | Reserve - Projects | 9890 Reserves | (4,743.02) |
| | | | | <u>\$ -</u> |

Explanation: Adjust average salaries to actual for fiscal year 2014-2015.

2051 Purchased - Other Positions

| | | | | |
|--|------|---------------------------|-----------------------------|-------------|
| | 0210 | Florida Retirement System | 5100 Basic Education (K-12) | \$ (15.12) |
| | 0220 | Social Security | 5100 Basic Education (K-12) | 15.09 |
| | 0720 | Interest | 5100 Basic Education (K-12) | (120.26) |
| | 0750 | Other Personnel Services | 5100 Basic Education (K-12) | 120.26 |
| | 0210 | Florida Retirement System | 7900 Operation of Plant | 0.01 |
| | 0220 | Social Security | 7900 Operation of Plant | 0.02 |
| | | | | <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 5
Board Meeting February 23, 2015

| Account | Object | Function | Increase (Decrease) |
|---------|---|--|------------------------|
| 2062 | <u>Air Force Armament Museum Donation</u> | | |
| | 0331 Out of County Travel | 5100 Basic Education (K-12) | \$ 865.40 |
| | 0398 Field Trips | 7800 Pupil Transp Services - School | (865.40) |
| | | | <u>\$ -</u> |
| | <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | |
| 2070 | <u>Leave & Workers Comp Insurance</u> | | |
| | 0231 Group Insurance - Health | 7730 Staff Services | <u>\$ 62,334.21</u> |
| | <i>Explanation: Appropriation of leave and workers comp insurance by transferring to/(from) the following project:</i> | | |
| | 2095 Salary Resynching | \$ (62,334.21) | |
| 2086 | <u>SAI - Teenage Parenting Program</u> | | |
| | 0131 Salary - Instructional | 5100 Basic Education (K-12) | \$ 5,245.00 |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | 3,278.91 |
| | 0220 Social Security | 5100 Basic Education (K-12) | 434.00 |
| | 0231 Group Insurance - Health | 5100 Basic Education (K-12) | (32.32) |
| | 0233 Group Insurance - Dental | 5100 Basic Education (K-12) | 115.20 |
| | 0234 Group Insurance - Other | 5100 Basic Education (K-12) | 0.12 |
| | | | <u>\$ 9,040.91</u> |
| | <i>Explanation: Adjust average salaries to actual for fiscal year 2014-2015 by transferring to/(from) the following project(s):</i> | | |
| | 3161 SAI - Supplemental Academic Instruction | \$ (9,040.91) | |
| 2088 | <u>Certification</u> | | |
| | 0100 Salary - Non-Instructional | 6400 Instructional Staff Training Services | \$ 258.00 |
| | 0210 Florida Retirement System | 6400 Instructional Staff Training Services | 19.45 |
| | 0220 Social Security | 6400 Instructional Staff Training Services | 19.65 |
| | 0231 Group Insurance - Health | 6400 Instructional Staff Training Services | (4,363.44) |
| | 0232 Group Insurance - Life | 6400 Instructional Staff Training Services | (0.53) |
| | 0233 Group Insurance - Dental | 6400 Instructional Staff Training Services | (156.00) |
| | 0510 Supplies | 6400 Instructional Staff Training Services | 4,222.87 |
| | 0510 Supplies | 7730 Staff Services | (500.00) |
| | 0642 Equipment (Under \$1,000) | 7730 Staff Services | 500.00 |
| | 0643 Computer Hardware (Over \$1,000) | 7730 Staff Services | 1,600.00 |
| | 0730 Dues and Fees | 7730 Staff Services | (1,600.00) |
| | | | <u>\$ -</u> |
| | <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2014-2015.</i> | | |
| 2093 | <u>Fuel System Repairs</u> | | |
| | 0350 Repair and Maintenance | 7800 Pupil Transp Services - School | \$ (1,248.00) |
| | 0510 Supplies | 7800 Pupil Transp Services - School | 1,248.00 |
| | | | <u>\$ -</u> |
| | <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | |
| 2095 | <u>Salary Resynching</u> | | |
| | 0131 Salary - Instructional | 5100 Basic Education (K-12) | \$ (42,843.57) |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | (3,889.64) |
| | 0220 Social Security | 5100 Basic Education (K-12) | (3,272.23) |
| | 0100 Salary - Non-Instructional | 5500 Prekindergarten | (3,056.10) |
| | 0210 Florida Retirement System | 5500 Prekindergarten | (194.34) |
| | 0220 Social Security | 5500 Prekindergarten | (224.34) |
| | 0100 Salary - Non-Instructional | 5900 Other Instruction | (132.34) |
| | 0131 Salary - Instructional | 5900 Other Instruction | (12,600.75) |
| | 0210 Florida Retirement System | 5900 Other Instruction | (938.03) |
| | 0220 Social Security | 5900 Other Instruction | (955.37) |
| | 0100 Salary - Non-Instructional | 6300 Instruction & Curriculum | (1,461.88) |
| | 0111 Salary - Administrative Manager | 6300 Instruction & Curriculum | (7,895.10) |
| | 0131 Salary - Instructional | 6300 Instruction & Curriculum | (15,591.18) |
| | 0210 Florida Retirement System | 6300 Instruction & Curriculum | (1,761.22) |
| | 0220 Social Security | 6300 Instruction & Curriculum | (1,899.06) |
| | 0100 Salary - Non-Instructional | 7300 School Admin - Principal Office | (30,927.52) |
| | 0111 Salary - Administrative Manager | 7300 School Admin - Principal Office | (41,491.04) |
| | 0210 Florida Retirement System | 7300 School Admin - Principal Office | (5,036.16) |
| | 0220 Social Security | 7300 School Admin - Principal Office | (5,539.85) |

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 23, 2015

| Account | Object | Function | Increase (Decrease) |
|---------|---------------------------------|-------------------------------------|------------------------|
| 0100 | Salary - Non-Instructional | 7800 Pupil Transp Services - School | (36,087.53) |
| 0111 | Salary - Administrative Manager | 7800 Pupil Transp Services - School | (2,735.09) |
| 0210 | Florida Retirement System | 7800 Pupil Transp Services - School | (2,697.59) |
| 0220 | Social Security | 7800 Pupil Transp Services - School | (2,975.43) |
| 0100 | Salary - Non-Instructional | 7900 Operation of Plant | (25,899.86) |
| 0111 | Salary - Administrative Manager | 7900 Operation of Plant | (1,594.22) |
| 0210 | Florida Retirement System | 7900 Operation of Plant | (1,903.56) |
| 0220 | Social Security | 7900 Operation of Plant | (2,124.73) |
| 0100 | Salary - Non-Instructional | 9100 Community Service | (7,130.57) |
| 0210 | Florida Retirement System | 9100 Community Service | (489.68) |
| 0220 | Social Security | 9100 Community Service | (561.68) |
| 0997 | Reserve - Projects | 9890 Reserves | 138.15 |
| | | | <u>\$ (263,771.51)</u> |

Explanation: Adjust average salaries to actual for fiscal year 2014-2015 (Discretionary, Projects 2004, 2008, 2011, 2013, 2017, 2018, 2019, 2027, 2031, 2099, 4016, 4021, 5012, 5025, 5060, 5075, and 7020), appropriation of unanticipated operating budget expenditures (Discretionary and Project 5060), appropriation of leave and workers comp insurance (Project 2070), temporary appropriation for Teacher of the Year Banquet (Project 4025), appropriation for Symphony Link Up program (Project 4058), re-appropriation of supply stipend (Project 5080), and appropriation of professional development (Project 7016) by transferring to/(from) the following project(s):

| | | | | |
|------|---------------------------------------|---------------|--|----------------------|
| | Discretionary | \$ 246,725.21 | 4016 SM - Administrative | 3,197.12 |
| 2004 | Itinerant - Visually Impaired | (47,060.10) | 4021 Itinerant - Social Workers | 5,252.73 |
| 2008 | Itinerant Teachers - Hearing Impaired | 5,011.97 | 4025 E.R. - Teacher of the Year | 2,500.00 |
| 2011 | Custodial Services | 57,032.58 | 4058 Innovative Program - Symphony Link Up | 4,500.00 |
| 2013 | Peer Evaluators | (40,570.28) | 5012 Itinerant - Staffing Specialist | (8,485.84) |
| 2017 | Itinerant Teachers - Adaptive P. E. | (43,524.40) | 5025 FTE Increases - General (Positions) | (110,863.49) |
| 2018 | Itinerant Teachers - Autistic | 6,991.24 | 5060 Best Chance - General Fund | 2,852.90 |
| 2019 | Itinerant Teachers - OT/PT | (11,353.15) | 5075 IDEA Supplemental Support - General Fund | (21,153.90) |
| 2027 | School Psychologists | 57,134.20 | 5080 FL Teacher Supply - General Fund Supplement | 20.00 |
| 2031 | District Transfers | 89,683.04 | 7016 Professional Development Training - GF | 9,906.00 |
| 2070 | Leave & Workers Comp Insurance | 62,334.21 | 7020 Purchased Positions - External | 9.33 |
| 2099 | Stadium Facilities | (6,367.86) | Total | <u>\$ 263,771.51</u> |

2099 Stadium Facilities

| | | | |
|------|----------------------------|--------------------------------------|----------------------|
| 0100 | Salary - Non-Instructional | 8120 Building and Ground Maintenance | \$ (7,208.09) |
| 0210 | Florida Retirement System | 8120 Building and Ground Maintenance | 1,746.13 |
| 0220 | Social Security | 8120 Building and Ground Maintenance | (631.17) |
| 0231 | Group Insurance - Health | 8120 Building and Ground Maintenance | 83.44 |
| 0232 | Group Insurance - Life | 8120 Building and Ground Maintenance | (19.96) |
| 0233 | Group Insurance - Dental | 8120 Building and Ground Maintenance | (338.21) |
| 0510 | Supplies | 8120 Building and Ground Maintenance | (17.59) |
| 0517 | Tools - Maintenance | 8120 Building and Ground Maintenance | 17.59 |
| | | | <u>\$ (6,367.86)</u> |

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2014-2015 by transferring to/(from) the following project(s):

| | | |
|------|-------------------|-------------|
| 2095 | Salary Resynching | \$ 6,367.86 |
|------|-------------------|-------------|

2154 Advanced Placement

| | | | |
|------|---------------------------|-----------------------------|-------------|
| 0105 | Salary - Bonus | 5100 Basic Education (K-12) | \$ 131.61 |
| 0131 | Salary - Instructional | 5100 Basic Education (K-12) | 1,421.76 |
| 0210 | Florida Retirement System | 5100 Basic Education (K-12) | (25.20) |
| 0220 | Social Security | 5100 Basic Education (K-12) | (2,084.18) |
| 0231 | Group Insurance - Health | 5100 Basic Education (K-12) | (3,802.08) |
| 0232 | Group Insurance - Life | 5100 Basic Education (K-12) | (3.63) |
| 0233 | Group Insurance - Dental | 5100 Basic Education (K-12) | 93.89 |
| 0234 | Group Insurance - Other | 5100 Basic Education (K-12) | 4,409.51 |
| 0331 | Out of County Travel | 5100 Basic Education (K-12) | 151.50 |
| 0370 | Postage | 5100 Basic Education (K-12) | (135.83) |
| 0510 | Supplies | 5100 Basic Education (K-12) | (158.72) |
| 0750 | Other Personnel Services | 5100 Basic Education (K-12) | 690.05 |
| 0997 | Reserve - Projects | 9890 Reserves | (688.68) |
| | | | <u>\$ -</u> |

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

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting February 23, 2015

| Account | Object | Function | Increase (Decrease) |
|---------|---|-----------------------------|------------------------|
| 2168 | <u>Child Care - Riverside Elementary School</u> | | |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | \$ (0.01) |
| | 0220 Social Security | 5100 Basic Education (K-12) | (0.01) |
| | 0210 Florida Retirement System | 5200 Exceptional Child | 0.02 |
| | 0220 Social Security | 5200 Exceptional Child | 10.48 |
| | 0231 Group Insurance - Health | 5200 Exceptional Child | (236.61) |
| | 0233 Group Insurance - Dental | 5200 Exceptional Child | 58.08 |
| | 0100 Salary - Non-Instructional | 9100 Community Service | 916.45 |
| | 0210 Florida Retirement System | 9100 Community Service | 67.54 |
| | 0220 Social Security | 9100 Community Service | 65.69 |
| | 0231 Group Insurance - Health | 9100 Community Service | (224.42) |
| | 0233 Group Insurance - Dental | 9100 Community Service | 50.82 |
| | 0510 Supplies | 9100 Community Service | (708.03) |
| | | | <u>\$ -</u> |

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

| | | | |
|------|---|------------------------|-------------|
| 2170 | <u>Child Care - Northwood Elementary School</u> | | |
| | 0100 Salary - Non-Instructional | 9100 Community Service | \$ 947.80 |
| | 0210 Florida Retirement System | 9100 Community Service | 189.26 |
| | 0220 Social Security | 9100 Community Service | (5.23) |
| | 0231 Group Insurance - Health | 9100 Community Service | 1,802.37 |
| | 0232 Group Insurance - Life | 9100 Community Service | 9.00 |
| | 0233 Group Insurance - Dental | 9100 Community Service | 194.64 |
| | 0510 Supplies | 9100 Community Service | 4,571.10 |
| | 0997 Reserve - Projects | 9890 Reserves | (7,708.94) |
| | | | <u>\$ -</u> |

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

| | | | |
|------|--|-----------------------------|-------------|
| 2174 | <u>Child Care - Plew Elementary School</u> | | |
| | 0100 Salary - Non-Instructional | 5100 Basic Education (K-12) | \$ 105.75 |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | 7.80 |
| | 0220 Social Security | 5100 Basic Education (K-12) | 8.10 |
| | 0131 Salary - Instructional | 5200 Exceptional Child | 0.02 |
| | 0220 Social Security | 5200 Exceptional Child | 0.01 |
| | 0232 Group Insurance - Life | 5200 Exceptional Child | 0.02 |
| | 0100 Salary - Non-Instructional | 9100 Community Service | (1,447.15) |
| | 0130 Salary - Overtime | 9100 Community Service | 74.23 |
| | 0210 Florida Retirement System | 9100 Community Service | (97.04) |
| | 0220 Social Security | 9100 Community Service | (66.40) |
| | 0231 Group Insurance - Health | 9100 Community Service | (224.42) |
| | 0233 Group Insurance - Dental | 9100 Community Service | 152.46 |
| | 0510 Supplies | 9100 Community Service | 1,454.42 |
| | 0750 Other Personnel Services | 9100 Community Service | 32.20 |
| | | | <u>\$ -</u> |

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

| | | | |
|------|---|-----------------------------|-------------|
| 2175 | <u>Child Care - Bluewater Elementary School</u> | | |
| | 0100 Salary - Non-Instructional | 5100 Basic Education (K-12) | \$ 2,626.26 |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | 193.33 |
| | 0220 Social Security | 5100 Basic Education (K-12) | 183.52 |
| | 0231 Group Insurance - Health | 5100 Basic Education (K-12) | 813.43 |
| | 0232 Group Insurance - Life | 5100 Basic Education (K-12) | 7.50 |
| | 0233 Group Insurance - Dental | 5100 Basic Education (K-12) | 91.10 |
| | 0234 Group Insurance - Other | 5100 Basic Education (K-12) | 30.88 |
| | 0131 Salary - Instructional | 5200 Exceptional Child | 0.02 |
| | 0220 Social Security | 5200 Exceptional Child | 0.02 |
| | 0231 Group Insurance - Health | 5200 Exceptional Child | (118.29) |
| | 0232 Group Insurance - Life | 5200 Exceptional Child | 0.02 |
| | 0233 Group Insurance - Dental | 5200 Exceptional Child | 29.04 |
| | 0100 Salary - Non-Instructional | 9100 Community Service | (5,196.56) |
| | 0210 Florida Retirement System | 9100 Community Service | (382.93) |
| | 0220 Social Security | 9100 Community Service | (550.12) |

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting February 23, 2015

| Account | Object | Function | Increase (Decrease) |
|---------|-------------------------------|------------------------|------------------------|
| | 0231 Group Insurance - Health | 9100 Community Service | 2,162.75 |
| | 0232 Group Insurance - Life | 9100 Community Service | 11.00 |
| | 0233 Group Insurance - Dental | 9100 Community Service | 265.46 |
| | 0510 Supplies | 9100 Community Service | (1,166.43) |
| | 0730 Dues and Fees | 9100 Community Service | 1,000.00 |
| | | | \$ - |

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

2176 Child Care - Edge Elementary School

| | | | |
|------|----------------------------------|--|------------|
| 0210 | Florida Retirement System | 5100 Basic Education (K-12) | \$ 0.03 |
| 0220 | Social Security | 5100 Basic Education (K-12) | (0.99) |
| 0231 | Group Insurance - Health | 5100 Basic Education (K-12) | (48.10) |
| 0233 | Group Insurance - Dental | 5100 Basic Education (K-12) | 9.87 |
| 0210 | Florida Retirement System | 5200 Exceptional Child | 0.01 |
| 0220 | Social Security | 5200 Exceptional Child | (4.03) |
| 0232 | Group Insurance - Life | 5200 Exceptional Child | 0.02 |
| 0233 | Group Insurance - Dental | 5200 Exceptional Child | 29.04 |
| 0220 | Social Security | 7300 School Admin - Principal Office | 5.51 |
| 0750 | Other Personnel Services | 7300 School Admin - Principal Office | (2,566.48) |
| 0681 | Fire/Sprinkler/Elect. | 7400 Facilities Acquisition and Construction | (3,255.00) |
| 0100 | Salary - Non-Instructional | 9100 Community Service | (2,550.04) |
| 0210 | Florida Retirement System | 9100 Community Service | (166.66) |
| 0220 | Social Security | 9100 Community Service | (240.58) |
| 0231 | Group Insurance - Health | 9100 Community Service | (790.39) |
| 0233 | Group Insurance - Dental | 9100 Community Service | 166.98 |
| 0310 | Professional & Technical Service | 9100 Community Service | (3,522.50) |
| 0393 | Contracts - Nonprofessional | 9100 Community Service | (3,198.67) |
| 0510 | Supplies | 9100 Community Service | 16,131.98 |
| | | | \$ - |

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

2178 Child Care - Wright Elementary School

| | | | |
|------|---------------------------|-------------------------|----------|
| 0371 | Telephone | 7900 Operation of Plant | \$ 22.51 |
| 0210 | Florida Retirement System | 9100 Community Service | 0.88 |
| 0220 | Social Security | 9100 Community Service | 9.18 |
| 0231 | Group Insurance - Health | 9100 Community Service | (448.83) |
| 0233 | Group Insurance - Dental | 9100 Community Service | 101.64 |
| 0510 | Supplies | 9100 Community Service | 278.39 |
| 0750 | Other Personnel Services | 9100 Community Service | 36.23 |
| | | | \$ - |

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

2179 Child Care - Antioch Elementary School

| | | | |
|------|----------------------------|------------------------|------------|
| 0100 | Salary - Non-Instructional | 9100 Community Service | \$ (72.10) |
| 0210 | Florida Retirement System | 9100 Community Service | 60.64 |
| 0220 | Social Security | 9100 Community Service | (130.98) |
| 0231 | Group Insurance - Health | 9100 Community Service | (731.82) |
| 0233 | Group Insurance - Dental | 9100 Community Service | 159.72 |
| 0510 | Supplies | 9100 Community Service | 714.54 |
| | | | \$ - |

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

2181 Child Care - Bob Sikes Elementary School

| | | | |
|------|----------------------------|-----------------------------|------------|
| 0210 | Florida Retirement System | 5100 Basic Education (K-12) | \$ 0.01 |
| 0220 | Social Security | 5100 Basic Education (K-12) | (0.01) |
| 0100 | Salary - Non-Instructional | 9100 Community Service | 1,186.28 |
| 0210 | Florida Retirement System | 9100 Community Service | 205.02 |
| 0220 | Social Security | 9100 Community Service | 205.93 |
| 0231 | Group Insurance - Health | 9100 Community Service | (731.82) |
| 0233 | Group Insurance - Dental | 9100 Community Service | 159.72 |
| 0510 | Supplies | 9100 Community Service | (1,292.18) |
| 0750 | Other Personnel Services | 9100 Community Service | 267.05 |
| | | | \$ - |

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

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting February 23, 2015

| Account | Object | Function | Increase (Decrease) |
|--|---|--------------------------------------|------------------------|
| 2909 School Maintenance | | | |
| | 0350 Repair and Maintenance | 8120 Building and Ground Maintenance | \$ (4,529.00) |
| | 0360 Lease and Rental Agreements | 8120 Building and Ground Maintenance | 100.00 |
| | 0370 Postage | 8120 Building and Ground Maintenance | 34.00 |
| | 0393 Contracts - Nonprofessional | 8120 Building and Ground Maintenance | 1,150.00 |
| | 0510 Supplies | 8120 Building and Ground Maintenance | (7,683.00) |
| | 0677 Replacement Systems - Other than Bldg. | 8120 Building and Ground Maintenance | 1,611.00 |
| | 0684 Replacement Roofing & Systems | 8120 Building and Ground Maintenance | 11,142.00 |
| | 0685 Flooring/Structural Alteration | 8120 Building and Ground Maintenance | (1,825.00) |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 3004 Offset Decentralized FTE | | | |
| | 0994 Reserve - FTE/Schools | 9890 Reserves | \$ (8,204.00) |
| <i>Explanation: Mid-year adjustment for contracted school per October 2014 FTE by transferring to/(from) the following project(s):</i> | | | |
| | Discretionary | \$ 8,204.00 | |
| 3006 NDIA Accelerator Grant | | | |
| | 0510 Supplies | 5100 Basic Education (K-12) | \$ (229.02) |
| | 0644 Computer Hardware (Under \$1,000) | 5100 Basic Education (K-12) | 229.02 |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 3058 Innovative Program - Science Fair | | | |
| | 0220 Social Security | 5100 Basic Education (K-12) | \$ (27.12) |
| | 0360 Lease and Rental Agreements | 5100 Basic Education (K-12) | 1,870.00 |
| | 0510 Supplies | 5100 Basic Education (K-12) | 27.12 |
| | 0750 Other Personnel Services | 5100 Basic Education (K-12) | (1,870.00) |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 3101 Lottery - Discretionary | | | |
| | 0310 Professional & Technical Service | 5100 Basic Education (K-12) | \$ (2,815.00) |
| | 0997 Reserve - Projects | 9890 Reserves | 2,815.00 |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 3105 Instructional Materials - Textbooks | | | |
| | 0310 Professional & Technical Service | 5100 Basic Education (K-12) | \$ (30,710.00) |
| | 0510 Supplies | 5100 Basic Education (K-12) | (31,045.77) |
| | 0520 Textbooks | 5100 Basic Education (K-12) | 31,373.92 |
| | 0530 Periodicals | 6200 Instructional Media Services | (328.15) |
| | 0997 Reserve - Projects | 9890 Reserves | 30,710.00 |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 3106 Instructional Materials - Media | | | |
| | 0530 Periodicals | 6200 Instructional Media Services | \$ 328.15 |
| | 0610 Library Books | 6200 Instructional Media Services | (1,540.66) |
| | 0622 Audio Visual (Under \$1,000) | 6200 Instructional Media Services | 1,212.51 |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 3107 Safe Schools | | | |
| | 0310 Professional & Technical Service | 5100 Basic Education (K-12) | \$ (5,186.00) |
| | 0997 Reserve - Projects | 9890 Reserves | 5,186.00 |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting February 23, 2015

| Account | Object | Function | Increase (Decrease) |
|---|---------------------------------------|-------------------------------|------------------------|
| 3161 SAI - Supplemental Academic Instruction | | | |
| | 0100 Salary - Non-Instructional | 5100 Basic Education (K-12) | \$ (5,537.62) |
| | 0131 Salary - Instructional | 5100 Basic Education (K-12) | (5,946.03) |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | (830.79) |
| | 0220 Social Security | 5100 Basic Education (K-12) | (1,186.79) |
| | 0231 Group Insurance - Health | 5100 Basic Education (K-12) | (28,719.89) |
| | 0232 Group Insurance - Life | 5100 Basic Education (K-12) | (103.22) |
| | 0233 Group Insurance - Dental | 5100 Basic Education (K-12) | (1,063.00) |
| | 0234 Group Insurance - Other | 5100 Basic Education (K-12) | 178.11 |
| | 0310 Professional & Technical Service | 5100 Basic Education (K-12) | (28,480.00) |
| | 0111 Salary - Administrative Manager | 6300 Instruction & Curriculum | 1,774.00 |
| | 0210 Florida Retirement System | 6300 Instruction & Curriculum | 130.89 |
| | 0220 Social Security | 6300 Instruction & Curriculum | 135.03 |
| | 0231 Group Insurance - Health | 6300 Instruction & Curriculum | (89.66) |
| | 0233 Group Insurance - Dental | 6300 Instruction & Curriculum | 50.34 |
| | 0997 Reserve - Projects | 9890 Reserves | 144,630.51 |
| | | | <u>\$ 74,941.88</u> |

Explanation: Adjust average salaries to actual for fiscal year 2014-2015 (Projects 0120, 2086, 3162, 4110, 4162, and 8111) and appropriation of Plan of Care (Project 6113) by transferring to/(from) the following project(s):

| | | | |
|--|--------------|---|-----------------------|
| 0120 SAI - Secondary Intensive Reading | \$ 14,148.64 | 4162 SAI - In-School Suspension Program | (26,699.18) |
| 2086 SAI - Teenage Parenting Program | 9,040.91 | 6113 SAI - Plan of Care | 5,751.00 |
| 3162 SAI - Attendance Officers | 17,841.54 | 8111 SAI - Best Chance | 16,211.35 |
| 4110 SAI - ESOL | (111,236.14) | Total | <u>\$ (74,941.88)</u> |

3162 SAI - Attendance Officers

| | | |
|--------------------------------|---------------------------------|---------------------|
| 0131 Salary - Instructional | 6110 Attendance and Social Work | \$ 3,709.00 |
| 0210 Florida Retirement System | 6110 Attendance and Social Work | 4,190.76 |
| 0220 Social Security | 6110 Attendance and Social Work | (48.02) |
| 0231 Group Insurance - Health | 6110 Attendance and Social Work | 9,505.00 |
| 0233 Group Insurance - Dental | 6110 Attendance and Social Work | 484.80 |
| | | <u>\$ 17,841.54</u> |

Explanation: Adjust average salaries to actual for fiscal year 2014-2015 by transferring to/(from) the following project(s):

| | |
|--|----------------|
| 3161 SAI - Supplemental Academic Instruction | \$ (17,841.54) |
|--|----------------|

3180 Florida Teachers Classroom Supply Asst. Prg.

| | | |
|---------------------------------------|-----------------------------|-------------|
| 0310 Professional & Technical Service | 5100 Basic Education (K-12) | \$ 748.00 |
| 0510 Supplies | 5100 Basic Education (K-12) | (20.00) |
| 0997 Reserve - Projects | 9890 Reserves | (728.00) |
| | | <u>\$ -</u> |

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

4002 Lottery - School Advisory Council

| | | |
|--|-----------------------------|-------------|
| 0350 Repair and Maintenance | 5100 Basic Education (K-12) | \$ 1,365.00 |
| 0510 Supplies | 5100 Basic Education (K-12) | (10,693.50) |
| 0644 Computer Hardware (Under \$1,000) | 5100 Basic Education (K-12) | 1,111.50 |
| 0310 Professional & Technical Service | 6130 Health Services | 8,217.00 |
| | | <u>\$ -</u> |

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

4004 Chorus Equipment/Repairs/Music

| | | |
|-----------------------------------|-----------------------------|-------------|
| 0510 Supplies | 5100 Basic Education (K-12) | \$ 304.78 |
| 0622 Audio Visual (Under \$1,000) | 5100 Basic Education (K-12) | 46.98 |
| 0642 Equipment (Under \$1,000) | 5100 Basic Education (K-12) | (351.76) |
| | | <u>\$ -</u> |

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

4005 Band Instrument Repairs/Music

| | | |
|-----------------------------|-----------------------------|-------------|
| 0350 Repair and Maintenance | 5100 Basic Education (K-12) | \$ 1,674.11 |
| 0510 Supplies | 5100 Basic Education (K-12) | (1,674.11) |
| 0398 Field Trips | 7801 Transportation - North | 5,576.25 |
| 0398 Field Trips | 7803 Transportation - South | (5,028.75) |
| 0997 Reserve - Projects | 9890 Reserves | (547.50) |
| | | <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 5
Board Meeting February 23, 2015

| Account | Object | Function | Increase (Decrease) |
|---|--|--------------------------------------|------------------------|
| 4006 <u>NDIA Accelerator Grant</u> | | | |
| | 0510 Supplies | 5100 Basic Education (K-12) | \$ (249.98) |
| | 0644 Computer Hardware (Under \$1,000) | 5100 Basic Education (K-12) | 249.98 |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 4011 <u>Insurance Claims - Equipment</u> | | | |
| | 0742 Insurance Claims Current Year | 8120 Building and Ground Maintenance | <u>\$ 2,451.62</u> |
| <i>Explanation: Appropriation of insurance claims by transferring to/(from) the following project(s):</i> | | | |
| | 9015 Fixed Charges | \$ (2,451.62) | |
| 4012 <u>Insurance Claims - Building & Fixed Equipment</u> | | | |
| | 0742 Insurance Claims Current Year | 8120 Building and Ground Maintenance | <u>\$ 942.56</u> |
| <i>Explanation: Appropriation of insurance claims by transferring to/(from) the following project(s):</i> | | | |
| | 9015 Fixed Charges | \$ (942.56) | |
| 4013 <u>Insurance Claims - Other</u> | | | |
| | 0742 Insurance Claims Current Year | 8120 Building and Ground Maintenance | <u>\$ 10,092.65</u> |
| <i>Explanation: Appropriation of insurance claims by transferring to/(from) the following project(s):</i> | | | |
| | 9015 Fixed Charges | \$ (10,092.65) | |
| 4016 <u>SM - Administrative</u> | | | |
| | 0111 Salary - Administrative Manager | 6500 Instruction Related Technology | \$ 2,784.00 |
| | 0210 Florida Retirement System | 6500 Instruction Related Technology | 204.82 |
| | 0220 Social Security | 6500 Instruction Related Technology | 247.62 |
| | 0231 Group Insurance - Health | 6500 Instruction Related Technology | (89.66) |
| | 0233 Group Insurance - Dental | 6500 Instruction Related Technology | 50.34 |
| | | | <u>\$ 3,197.12</u> |
| <i>Explanation: Adjust average salaries to actual for fiscal year 2014-2015 by transferring to/(from) the following project(s):</i> | | | |
| | 2095 Salary Resynching | \$ (3,197.12) | |
| 4021 <u>Itinerant - Social Workers</u> | | | |
| | 0131 Salary - Instructional | 6110 Attendance and Social Work | \$ 4,727.94 |
| | 0210 Florida Retirement System | 6110 Attendance and Social Work | 349.03 |
| | 0220 Social Security | 6110 Attendance and Social Work | 120.38 |
| | 0231 Group Insurance - Health | 6110 Attendance and Social Work | (85.97) |
| | 0232 Group Insurance - Life | 6110 Attendance and Social Work | (2.65) |
| | 0233 Group Insurance - Dental | 6110 Attendance and Social Work | 144.00 |
| | | | <u>\$ 5,252.73</u> |
| <i>Explanation: Adjust average salaries to actual for fiscal year 2014-2015 by transferring to/(from) the following project(s):</i> | | | |
| | 2095 Salary Resynching | \$ (5,252.73) | |
| 4025 <u>E.R. - Teacher of the Year</u> | | | |
| | 0360 Lease and Rental Agreements | 7730 Staff Services | \$ 2,480.00 |
| | 0730 Dues and Fees | 7730 Staff Services | 20.00 |
| | | | <u>\$ 2,500.00</u> |
| <i>Explanation: Temporary appropriation to Teacher of the Year Banquet by transferring to/(from) the following project(s):</i> | | | |
| | 2095 Salary Resynching | \$ (2,500.00) | |

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting February 23, 2015

| Account | Object | Function | Increase (Decrease) |
|---------|---|--|------------------------|
| 4033 | <u>Flood Event - 2014</u> | | |
| | 0677 Replacement Systems - Other than Bldg. | 8120 Building and Ground Maintenance | \$ (8,372.50) |
| | 0684 Replacement Roofing & Systems | 8120 Building and Ground Maintenance | (12,858.85) |
| | 0685 Flooring/Structural Alteration | 8120 Building and Ground Maintenance | (153.80) |
| | | | <u>\$ (21,385.15)</u> |
| | <i>Explanation: Close project by transferring to/(from) the following project(s):</i> | | |
| | 9015 Fixed Charges | \$ 21,385.15 | |
| 4055 | <u>Post-Secondary Education Readiness Test</u> | | |
| | 0510 Supplies | 6500 Instruction Related Technology | \$ 7,621.52 |
| | 0590 Other Materials and Supplies | 6500 Instruction Related Technology | (7,621.52) |
| | | | <u>\$ -</u> |
| | <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | |
| 4058 | <u>Innovative Program - Symphony Link Up</u> | | |
| | 0398 Field Trips | 7803 Transportation - South | \$ 4,500.00 |
| | <i>Explanation: Appropriation of Symphony Link Up program by transferring to/(from) the following project(s):</i> | | |
| | 2095 Salary Resynching | \$ (4,500.00) | |
| 4104 | <u>CSR - Instructional Coaches</u> | | |
| | 0131 Salary - Instructional | 6300 Instruction & Curriculum | \$ (12,077.44) |
| | 0210 Florida Retirement System | 6300 Instruction & Curriculum | (879.48) |
| | 0220 Social Security | 6300 Instruction & Curriculum | (1,844.67) |
| | 0231 Group Insurance - Health | 6300 Instruction & Curriculum | (13,116.64) |
| | 0232 Group Insurance - Life | 6300 Instruction & Curriculum | (6.89) |
| | 0233 Group Insurance - Dental | 6300 Instruction & Curriculum | 111.45 |
| | 0234 Group Insurance - Other | 6300 Instruction & Curriculum | (34.16) |
| | | | <u>\$ (27,847.83)</u> |
| | <i>Explanation: Adjust average salaries to actual for fiscal year 2014-2015 by transferring to/(from) the following project(s):</i> | | |
| | 4125 Class Size Reduction | \$ 27,847.83 | |
| 4110 | <u>SAI - ESOL</u> | | |
| | 0100 Salary - Non-Instructional | 5100 Basic Education (K-12) | \$ (1,289.85) |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | 411.56 |
| | 0220 Social Security | 5100 Basic Education (K-12) | (627.04) |
| | 0231 Group Insurance - Health | 5100 Basic Education (K-12) | (83,117.66) |
| | 0232 Group Insurance - Life | 5100 Basic Education (K-12) | (23.00) |
| | 0233 Group Insurance - Dental | 5100 Basic Education (K-12) | (872.23) |
| | 0234 Group Insurance - Other | 5100 Basic Education (K-12) | (284.05) |
| | 0220 Social Security | 6100 Pupil Personnel Services | 84.16 |
| | 0131 Salary - Instructional | 6300 Instruction & Curriculum | (16,394.30) |
| | 0210 Florida Retirement System | 6300 Instruction & Curriculum | (1,208.35) |
| | 0220 Social Security | 6300 Instruction & Curriculum | (1,256.62) |
| | 0231 Group Insurance - Health | 6300 Instruction & Curriculum | (6,978.88) |
| | 0232 Group Insurance - Life | 6300 Instruction & Curriculum | (2.25) |
| | 0233 Group Insurance - Dental | 6300 Instruction & Curriculum | 53.38 |
| | 0234 Group Insurance - Other | 6300 Instruction & Curriculum | (9.26) |
| | 0220 Social Security | 6400 Instructional Staff Training Services | 278.25 |
| | | | <u>\$ (111,236.14)</u> |
| | <i>Explanation: Adjust average salaries to actual for fiscal year 2014-2015 by transferring to/(from) the following project(s):</i> | | |
| | 3161 SAI - Supplemental Academic Instruction | \$ 111,236.14 | |

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting February 23, 2015

| Account | Object | Function | Increase (Decrease) |
|--|--------------------------------|------------------------|------------------------|
| 4113 Workforce Ed. Career Program Expansion | | | |
| | 0131 Salary - Instructional | 5900 Other Instruction | \$ (9,347.34) |
| | 0210 Florida Retirement System | 5900 Other Instruction | (1,147.73) |
| | 0220 Social Security | 5900 Other Instruction | (696.72) |
| | 0232 Group Insurance - Life | 5900 Other Instruction | (4.50) |
| | 0233 Group Insurance - Dental | 5900 Other Instruction | 5.68 |
| | 0234 Group Insurance - Other | 5900 Other Instruction | (3,404.40) |
| | 0997 Reserve - Projects | 9890 Reserves | 14,595.01 |
| | | | <u>\$ -</u> |

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

| | | | |
|----------------------------------|---------------------------------------|-----------------------------|------------------------|
| 4125 Class Size Reduction | | | |
| | 0107 Salary - Extended Substitute | 5100 Basic Education (K-12) | \$ 12,424.53 |
| | 0131 Salary - Instructional | 5100 Basic Education (K-12) | (935,447.74) |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | 24,104.95 |
| | 0220 Social Security | 5100 Basic Education (K-12) | (113,078.73) |
| | 0231 Group Insurance - Health | 5100 Basic Education (K-12) | (231,215.12) |
| | 0232 Group Insurance - Life | 5100 Basic Education (K-12) | (493.37) |
| | 0233 Group Insurance - Dental | 5100 Basic Education (K-12) | 10,397.06 |
| | 0234 Group Insurance - Other | 5100 Basic Education (K-12) | 963.32 |
| | 0310 Professional & Technical Service | 5100 Basic Education (K-12) | (347,814.00) |
| | 0131 Salary - Instructional | 5200 Exceptional Child | 18,586.89 |
| | 0210 Florida Retirement System | 5200 Exceptional Child | 1,369.36 |
| | 0220 Social Security | 5200 Exceptional Child | 1,180.19 |
| | 0231 Group Insurance - Health | 5200 Exceptional Child | 4,280.12 |
| | 0232 Group Insurance - Life | 5200 Exceptional Child | (0.27) |
| | 0233 Group Insurance - Dental | 5200 Exceptional Child | 465.17 |
| | 0234 Group Insurance - Other | 5200 Exceptional Child | (0.03) |
| | 0997 Reserve - Projects | 9890 Reserves | 1,371,486.19 |
| | | | <u>\$ (182,791.48)</u> |

Explanation: Adjust average salaries to actual for fiscal year 2014-2015 (Projects 4104, 5120, and 8105) and Okaloosa On-Line mid-year adjustment per October 2014 survey (Project 8106) by transferring to/(from) the following project(s):

| | | | | | |
|------|--------------------------------|----------------|------|---------------------------|----------------------------|
| 4104 | CSR - Instructional Coaches | \$ (27,847.83) | 8105 | CSR - Science Initiatives | (13,178.36) |
| 5120 | CSR - Secondary Intensive Math | (92,426.24) | 8106 | CSR - Okaloosa On-Line | 316,243.91 |
| | | | | | <u>Total \$ 182,791.48</u> |

| | | | |
|--|--|-----------------------------|-------------|
| 4160 Lottery - School Recognition | | | |
| | 0510 Supplies | 5100 Basic Education (K-12) | \$ (126.90) |
| | 0644 Computer Hardware (Under \$1,000) | 5100 Basic Education (K-12) | 126.90 |
| | 0234 Group Insurance - Other | 5200 Exceptional Child | (81.18) |
| | 0692 Software (Under \$1,000) | 5200 Exceptional Child | 81.18 |
| | | | <u>\$ -</u> |

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

| | | | |
|--|---------------------------------|-----------------------------|-----------------------|
| 4162 SAI - In-School Suspension Program | | | |
| | 0100 Salary - Non-Instructional | 5100 Basic Education (K-12) | \$ 4,102.00 |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | 1,940.30 |
| | 0220 Social Security | 5100 Basic Education (K-12) | (729.80) |
| | 0231 Group Insurance - Health | 5100 Basic Education (K-12) | (33,066.81) |
| | 0232 Group Insurance - Life | 5100 Basic Education (K-12) | (27.00) |
| | 0233 Group Insurance - Dental | 5100 Basic Education (K-12) | 1,378.53 |
| | 0234 Group Insurance - Other | 5100 Basic Education (K-12) | (296.40) |
| | | | <u>\$ (26,699.18)</u> |

Explanation: Adjust average salaries to actual for fiscal year 2014-2015 by transferring to/(from) the following project(s):

| | | |
|------|---|--------------|
| 3161 | SAI - Supplemental Academic Instruction | \$ 26,699.18 |
|------|---|--------------|

| | | | |
|---|--------------------|-----------------------------|-------------|
| 5007 SSTRIDE District Supplement | | | |
| | 0510 Supplies | 5100 Basic Education (K-12) | \$ (241.00) |
| | 0730 Dues and Fees | 5100 Basic Education (K-12) | 241.00 |
| | | | <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 5
Board Meeting February 23, 2015

| Account | Object | Function | Increase (Decrease) |
|---|--|-------------------------------|------------------------|
| 5008 <u>NDIA Accelerator Grant</u> | | | |
| | 0510 Supplies | 5100 Basic Education (K-12) | \$ (1,411.98) |
| | 0644 Computer Hardware (Under \$1,000) | 5100 Basic Education (K-12) | 1,411.98 |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 5009 <u>Foundation Motorola Grant</u> | | | |
| | 0310 Professional & Technical Service | 6300 Instruction & Curriculum | \$ (680.00) |
| | 0510 Supplies | 6300 Instruction & Curriculum | 680.00 |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 5012 <u>Itinerant - Staffing Specialist</u> | | | |
| | 0131 Salary - Instructional | 6300 Instruction & Curriculum | \$ (8,352.63) |
| | 0210 Florida Retirement System | 6300 Instruction & Curriculum | (614.04) |
| | 0220 Social Security | 6300 Instruction & Curriculum | (2,423.85) |
| | 0231 Group Insurance - Health | 6300 Instruction & Curriculum | 2,738.56 |
| | 0232 Group Insurance - Life | 6300 Instruction & Curriculum | (15.37) |
| | 0233 Group Insurance - Dental | 6300 Instruction & Curriculum | 184.09 |
| | 0234 Group Insurance - Other | 6300 Instruction & Curriculum | (2.60) |
| | | | <u>\$ (8,485.84)</u> |
| <i>Explanation: Adjust average salaries to actual for fiscal year 2014-2015 by transferring to/(from) the following project(s):</i> | | | |
| | 2095 Salary Resynching | \$ 8,485.84 | |
| 5025 <u>FTE Increases - General (Positions)</u> | | | |
| | 0131 Salary - Instructional | 5100 Basic Education (K-12) | \$ (76,042.00) |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | (511.01) |
| | 0220 Social Security | 5100 Basic Education (K-12) | (8,118.92) |
| | 0231 Group Insurance - Health | 5100 Basic Education (K-12) | (25,661.15) |
| | 0232 Group Insurance - Life | 5100 Basic Education (K-12) | (33.85) |
| | 0233 Group Insurance - Dental | 5100 Basic Education (K-12) | (427.11) |
| | 0234 Group Insurance - Other | 5100 Basic Education (K-12) | (69.45) |
| | | | <u>\$ (110,863.49)</u> |
| <i>Explanation: Adjust average salaries to actual for fiscal year 2014-2015 by transferring to/(from) the following project(s):</i> | | | |
| | 2095 Salary Resynching | \$ 110,863.49 | |
| 5053 <u>AICE - Bonuses & Exams</u> | | | |
| | 0105 Salary - Bonus | 5100 Basic Education (K-12) | \$ 19,375.00 |
| | 0220 Social Security | 5100 Basic Education (K-12) | 1,462.71 |
| | 0510 Supplies | 5100 Basic Education (K-12) | (20,837.71) |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 5054 <u>AP - Bonuses & Exams</u> | | | |
| | 0105 Salary - Bonus | 5100 Basic Education (K-12) | \$ 33,768.39 |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | (1,110.88) |
| | 0220 Social Security | 5100 Basic Education (K-12) | 3,552.87 |
| | 0510 Supplies | 5100 Basic Education (K-12) | (36,210.38) |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 5056 <u>IB - Academically Disadvantaged</u> | | | |
| | 0131 Salary - Instructional | 5100 Basic Education (K-12) | \$ (0.33) |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | 0.36 |
| | 0220 Social Security | 5100 Basic Education (K-12) | (46.34) |
| | 0231 Group Insurance - Health | 5100 Basic Education (K-12) | (145.68) |
| | 0232 Group Insurance - Life | 5100 Basic Education (K-12) | 0.23 |
| | 0233 Group Insurance - Dental | 5100 Basic Education (K-12) | 28.10 |
| | 0234 Group Insurance - Other | 5100 Basic Education (K-12) | 163.66 |
| | | | <u>\$ -</u> |
| <i>Explanation: Adjust average salaries to actual for fiscal year 2014-2015.</i> | | | |

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting February 23, 2015

| Account | Object | Function | Increase (Decrease) |
|--|--|--------------------------------------|------------------------|
| 5060 <u>Best Chance - General Fund</u> | | | |
| | 0100 Salary - Non-Instructional | 7300 School Admin - Principal Office | \$ 798.00 |
| | 0111 Salary - Administrative Manager | 7300 School Admin - Principal Office | 1,358.47 |
| | 0210 Florida Retirement System | 7300 School Admin - Principal Office | 159.38 |
| | 0220 Social Security | 7300 School Admin - Principal Office | 144.91 |
| | 0231 Group Insurance - Health | 7300 School Admin - Principal Office | (33.72) |
| | 0232 Group Insurance - Life | 7300 School Admin - Principal Office | (1.06) |
| | 0233 Group Insurance - Dental | 7300 School Admin - Principal Office | (65.93) |
| | 0750 Other Personnel Services | 7300 School Admin - Principal Office | 492.85 |
| | | | <u>\$ 2,852.90</u> |
| <i>Explanation: Adjust average salaries to actual for fiscal year 2014-2015 and appropriation of unanticipated operating budget expenditure by transferring to/(from) the following project(s):</i> | | | |
| | 2095 Salary Resynching | \$ (2,852.90) | |
| 5062 <u>CAPE - Child Development</u> | | | |
| | 0510 Supplies | 5300 Vocational | \$ 157.00 |
| | 0997 Reserve - Projects | 9890 Reserves | (157.00) |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 5064 <u>CAPE - Culinary</u> | | | |
| | 0510 Supplies | 5300 Vocational | \$ 4,366.54 |
| | 0997 Reserve - Projects | 9890 Reserves | (4,366.54) |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 5065 <u>CAPE - Drafting/Engineering</u> | | | |
| | 0365 Software Subscriptions | 5300 Vocational | \$ 10,050.00 |
| | 0510 Supplies | 5300 Vocational | 618.03 |
| | 0997 Reserve - Projects | 9890 Reserves | (10,632.12) |
| | | | <u>\$ 35.91</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and re-appropriation of CAPE funding by transferring to/(from) the following project(s):</i> | | | |
| | 9007 Career and Professional Education | \$ (35.91) | |
| 5067 <u>CAPE - Health Science</u> | | | |
| | 0510 Supplies | 5300 Vocational | \$ 2,240.80 |
| | 0997 Reserve - Projects | 9890 Reserves | (2,240.80) |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 5068 <u>CAPE - Information Technology</u> | | | |
| | 0331 Out of County Travel | 5300 Vocational | \$ 3,500.00 |
| | 0355 Computer Repairs | 5300 Vocational | 193.98 |
| | 0360 Lease and Rental Agreements | 5300 Vocational | 850.00 |
| | 0365 Software Subscriptions | 5300 Vocational | 84,491.99 |
| | 0510 Supplies | 5300 Vocational | 5,020.01 |
| | 0641 Equipment (Over \$1,000) | 5300 Vocational | 4,050.95 |
| | 0642 Equipment (Under \$1,000) | 5300 Vocational | 6,949.05 |
| | 0643 Computer Hardware (Over \$1,000) | 5300 Vocational | 3,600.00 |
| | 0644 Computer Hardware (Under \$1,000) | 5300 Vocational | 159.99 |
| | 0510 Supplies | 7300 School Admin - Principal Office | 2,908.40 |
| | 0685 Flooring/Structural Alteration | 7900 Operation of Plant | 3,756.00 |
| | 0997 Reserve - Projects | 9890 Reserves | (115,480.37) |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 5071 <u>CAPE - Welding</u> | | | |
| | 0510 Supplies | 5300 Vocational | \$ 200.00 |
| | 0997 Reserve - Projects | 9890 Reserves | (200.00) |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting February 23, 2015

| Account | Object | Function | Increase (Decrease) |
|--|---------------------------------|------------------------|------------------------|
| <u>5075 IDEA Supplemental Support - General Fund</u> | | | |
| | 0100 Salary - Non-Instructional | 5200 Exceptional Child | \$ 6,760.57 |
| | 0131 Salary - Instructional | 5200 Exceptional Child | (1,107.75) |
| | 0210 Florida Retirement System | 5200 Exceptional Child | 1,473.45 |
| | 0220 Social Security | 5200 Exceptional Child | 5.42 |
| | 0231 Group Insurance - Health | 5200 Exceptional Child | 859.07 |
| | 0232 Group Insurance - Life | 5200 Exceptional Child | (4.22) |
| | 0233 Group Insurance - Dental | 5200 Exceptional Child | 386.22 |
| | 0234 Group Insurance - Other | 5200 Exceptional Child | 76.34 |
| | 0997 Reserve - Projects | 9890 Reserves | (29,603.00) |
| | | | <u>\$ (21,153.90)</u> |

Explanation: Adjust average salaries to actual for fiscal year 2014-2015 by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 21,153.90

| | | | |
|--|--------------------------------|-----------------------------|--------------|
| <u>5077 Jobs for Florida Graduates Program Grant</u> | | | |
| | 0131 Salary - Instructional | 5100 Basic Education (K-12) | \$ 52,377.00 |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | 3,860.00 |
| | 0220 Social Security | 5100 Basic Education (K-12) | 4,007.00 |
| | 0231 Group Insurance - Health | 5100 Basic Education (K-12) | 10,644.00 |
| | 0232 Group Insurance - Life | 5100 Basic Education (K-12) | 34.75 |
| | 0233 Group Insurance - Dental | 5100 Basic Education (K-12) | 448.66 |
| | 0510 Supplies | 5100 Basic Education (K-12) | (73,443.15) |
| | 0642 Equipment (Under \$1,000) | 5100 Basic Education (K-12) | 2,071.74 |
| | | | <u>\$ -</u> |

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

| | | | |
|---|---------------|-----------------------------|----------|
| <u>5080 FL Teacher Supply - General Fund Supplement</u> | | | |
| | 0510 Supplies | 5100 Basic Education (K-12) | \$ 20.00 |

Explanation: Re-appropriation of supply stipend by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (20.00)

| | | | |
|------------------------------|------------------------------|-------------------------|---------------|
| <u>5099 School Utilities</u> | | | |
| | 0371 Telephone | 7900 Operation of Plant | \$ (7,000.00) |
| | 0373 Telephone Long Distance | 7900 Operation of Plant | 300.00 |
| | 0381 Water and Sewage | 7900 Operation of Plant | (12,500.00) |
| | 0382 Garbage | 7900 Operation of Plant | 11,600.00 |
| | 0383 Recycling | 7900 Operation of Plant | 1,500.00 |
| | 0410 Natural Gas | 7900 Operation of Plant | 7,000.00 |
| | 0430 Electricity | 7900 Operation of Plant | (900.00) |
| | | | <u>\$ -</u> |

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

| | | | |
|-----------------------------------|----------------------------------|-------------------------------|-------------|
| <u>5110 Workforce Development</u> | | | |
| | 0102 Salary - Other Compensation | 5100 Basic Education (K-12) | \$ 3,244.01 |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | 239.06 |
| | 0220 Social Security | 5100 Basic Education (K-12) | 248.14 |
| | 0102 Salary - Other Compensation | 5900 Other Instruction | 7,249.38 |
| | 0131 Salary - Instructional | 5900 Other Instruction | (5,510.02) |
| | 0210 Florida Retirement System | 5900 Other Instruction | 551.07 |
| | 0220 Social Security | 5900 Other Instruction | (435.47) |
| | 0231 Group Insurance - Health | 5900 Other Instruction | (8,133.19) |
| | 0232 Group Insurance - Life | 5900 Other Instruction | (15.74) |
| | 0233 Group Insurance - Dental | 5900 Other Instruction | 401.98 |
| | 0234 Group Insurance - Other | 5900 Other Instruction | (139.02) |
| | 0370 Postage | 5900 Other Instruction | 19.99 |
| | 0642 Equipment (Under \$1,000) | 5900 Other Instruction | 550.00 |
| | 0131 Salary - Instructional | 6100 Pupil Personnel Services | (0.01) |
| | 0210 Florida Retirement System | 6100 Pupil Personnel Services | (0.04) |
| | 0220 Social Security | 6100 Pupil Personnel Services | (8.16) |
| | 0231 Group Insurance - Health | 6100 Pupil Personnel Services | (236.61) |
| | 0233 Group Insurance - Dental | 6100 Pupil Personnel Services | 58.08 |

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting February 23, 2015

| Account | Object | Function | Increase (Decrease) |
|---------|--------------------------------------|--------------------------------------|------------------------|
| | 0100 Salary - Non-Instructional | 7300 School Admin - Principal Office | 0.01 |
| | 0111 Salary - Administrative Manager | 7300 School Admin - Principal Office | (0.01) |
| | 0210 Florida Retirement System | 7300 School Admin - Principal Office | (33.96) |
| | 0220 Social Security | 7300 School Admin - Principal Office | 2,320.90 |
| | 0231 Group Insurance - Health | 7300 School Admin - Principal Office | (1,250.95) |
| | 0233 Group Insurance - Dental | 7300 School Admin - Principal Office | 300.59 |
| | 0234 Group Insurance - Other | 7300 School Admin - Principal Office | 0.02 |
| | 0642 Equipment (Under \$1,000) | 7300 School Admin - Principal Office | (569.99) |
| | 0373 Telephone Long Distance | 7900 Operation of Plant | (2,000.00) |
| | 0381 Water and Sewage | 7900 Operation of Plant | 2,000.00 |
| | 0997 Reserve - Projects | 9890 Reserves | 1,149.94 |
| | | | \$ - |

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

5120 CSR - Secondary Intensive Math

| | | | |
|--|-----------------------------------|-----------------------------|----------------|
| | 0107 Salary - Extended Substitute | 5100 Basic Education (K-12) | \$ 2,048.40 |
| | 0131 Salary - Instructional | 5100 Basic Education (K-12) | (41,463.97) |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | 2,980.14 |
| | 0220 Social Security | 5100 Basic Education (K-12) | (5,945.22) |
| | 0231 Group Insurance - Health | 5100 Basic Education (K-12) | (50,133.30) |
| | 0232 Group Insurance - Life | 5100 Basic Education (K-12) | (16.10) |
| | 0233 Group Insurance - Dental | 5100 Basic Education (K-12) | 177.89 |
| | 0234 Group Insurance - Other | 5100 Basic Education (K-12) | (74.08) |
| | | | \$ (92,426.24) |

Explanation: Adjust average salaries to actual for fiscal year 2014-2015 by transferring to/(from) the following project(s):

4125 Class Size Reduction \$ 92,426.24

5150 Digital Classrooms

| | | | |
|--|---------------------------------------|-----------------------------|---------------|
| | 0310 Professional & Technical Service | 5100 Basic Education (K-12) | \$ (2,662.00) |
| | 0510 Supplies | 5100 Basic Education (K-12) | (356.00) |
| | 0681 Fire/Sprinkler/Elect. | 5100 Basic Education (K-12) | 3,018.00 |
| | | | \$ - |

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 | \$ (927.34) |
| | 0510 Supplies | 8120 Building and Ground Maintenance | 927.34 |
| | | | \$ - |

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

6004 Nursing Contract - Schools

| | | | |
|--|---------------------------------------|----------------------|----------------|
| | 0310 Professional & Technical Service | 6130 Health Services | \$ (33,409.00) |
|--|---------------------------------------|----------------------|----------------|

Explanation: Re-appropriation of health services buy-up costs by transferring to/(from) the following project(s):

.... Discretionary \$ 33,409.00

6006 Fingerprinting - Fees

| | | | |
|--|---------------------------------------|---------------------|----------------|
| | 0310 Professional & Technical Service | 7730 Staff Services | \$ (600.00) |
| | 0370 Postage | 7730 Staff Services | (353.00) |
| | 0643 Computer Hardware (Over \$1,000) | 7730 Staff Services | 953.00 |
| | 0730 Dues and Fees | 7730 Staff Services | (10,041.00) |
| | | | \$ (10,041.00) |

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

6007 Fingerprinting - Employees \$ 10,041.00

6007 Fingerprinting - Employees

| | | | |
|--|--------------------|---------------------|--------------|
| | 0730 Dues and Fees | 7730 Staff Services | \$ 10,041.00 |
|--|--------------------|---------------------|--------------|

Explanation: Transfers to/(from) the following project(s):

6006 Fingerprinting - Fees \$ (10,041.00)

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting February 23, 2015

| Account | Object | Function | Increase (Decrease) |
|---|--|--|------------------------|
| 6013 <u>County Honors Banquet - Other</u> | | | |
| | 0393 Contracts - Nonprofessional | 5100 Basic Education (K-12) | \$ 150.00 |
| | 0510 Supplies | 5100 Basic Education (K-12) | (150.00) |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 6113 <u>SAI - Plan of Care</u> | | | |
| | 0102 Salary - Other Compensation | 5100 Basic Education (K-12) | \$ 5,000.00 |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | 368.50 |
| | 0220 Social Security | 5100 Basic Education (K-12) | 382.50 |
| | | | <u>\$ 5,751.00</u> |
| <i>Explanation: Appropriation of additional Plan of Care by transferring to/(from) the following project(s):</i> | | | |
| | 3161 SAI - Supplemental Academic Instruction | \$ (5,751.00) | |
| 6123 <u>Reading Instruction</u> | | | |
| | 0131 Salary - Instructional | 6300 Instruction & Curriculum | \$ (7,340.45) |
| | 0210 Florida Retirement System | 6300 Instruction & Curriculum | 830.51 |
| | 0220 Social Security | 6300 Instruction & Curriculum | 181.05 |
| | 0231 Group Insurance - Health | 6300 Instruction & Curriculum | (5,845.32) |
| | 0232 Group Insurance - Life | 6300 Instruction & Curriculum | (8.19) |
| | 0233 Group Insurance - Dental | 6300 Instruction & Curriculum | 735.30 |
| | 0997 Reserve - Projects | 9890 Reserves | 11,447.10 |
| | | | <u>\$ -</u> |
| <i>Explanation: Adjust average salaries to actual for fiscal year 2014-2015.</i> | | | |
| 7016 <u>Professional Development Training - GF</u> | | | |
| | 0365 Software Subscriptions | 6300 Instruction & Curriculum | \$ 56.86 |
| | 0692 Software (Under \$1,000) | 6300 Instruction & Curriculum | (56.86) |
| | 0210 Florida Retirement System | 6400 Instructional Staff Training Services | 18.61 |
| | 0220 Social Security | 6400 Instructional Staff Training Services | (1.94) |
| | 0510 Supplies | 6400 Instructional Staff Training Services | (4.83) |
| | 0750 Other Personnel Services | 6400 Instructional Staff Training Services | (11.84) |
| | 0730 Dues and Fees | 7730 Staff Services | 9,906.00 |
| | | | <u>\$ 9,906.00</u> |
| <i>Explanation: Appropriation of professional development by transferring to/(from) the following project(s):</i> | | | |
| | 2095 Salary Resynching | \$ (9,906.00) | |
| 7020 <u>Purchased Positions - External</u> | | | |
| | 0102 Salary - Other Compensation | 5100 Basic Education (K-12) | \$ 0.02 |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | 17.03 |
| | 0220 Social Security | 5100 Basic Education (K-12) | (7.34) |
| | 0210 Florida Retirement System | 6120 Guidance Services | 0.01 |
| | 0220 Social Security | 6120 Guidance Services | (0.39) |
| | | | <u>\$ 9.33</u> |
| <i>Explanation: Adjust average other compensation to actual for fiscal year 2014-2015 by transferring to/(from) the following project(s):</i> | | | |
| | 2095 Salary Resynching | \$ (9.33) | |
| 7054 <u>AP Initiative - Set-Aside</u> | | | |
| | 0220 Social Security | 5100 Basic Education (K-12) | \$ 1.31 |
| | 0331 Out of County Travel | 5100 Basic Education (K-12) | (1.31) |
| | 0510 Supplies | 5100 Basic Education (K-12) | (2,750.68) |
| | 0642 Equipment (Under \$1,000) | 5100 Basic Education (K-12) | 2,000.00 |
| | 0644 Computer Hardware (Under \$1,000) | 5100 Basic Education (K-12) | 36.68 |
| | 0331 Out of County Travel | 6300 Instruction & Curriculum | 141.00 |
| | 0997 Reserve - Projects | 9890 Reserves | 573.00 |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting February 23, 2015

| Account | Object | Function | Increase (Decrease) |
|---------|------------------------------------|---|------------------------|
| 7055 | <u>International Baccalaureate</u> | | |
| | 0131 | Salary - Instructional 5100 Basic Education (K-12) | \$ (297.62) |
| | 0210 | Florida Retirement System 5100 Basic Education (K-12) | 823.54 |
| | 0220 | Social Security 5100 Basic Education (K-12) | 669.48 |
| | 0231 | Group Insurance - Health 5100 Basic Education (K-12) | (1,251.24) |
| | 0232 | Group Insurance - Life 5100 Basic Education (K-12) | (4.73) |
| | 0233 | Group Insurance - Dental 5100 Basic Education (K-12) | 60.57 |
| | 0510 | Supplies 5100 Basic Education (K-12) | (666.06) |
| | 0750 | Other Personnel Services 5100 Basic Education (K-12) | 666.06 |
| | | | <u>\$ -</u> |

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

| | | | |
|------|---|---|-------------|
| 7059 | <u>Innovative Program - Odyssey of the Mind</u> | | |
| | 0510 | Supplies 5100 Basic Education (K-12) | \$ (251.66) |
| | 0730 | Dues and Fees 5100 Basic Education (K-12) | 251.66 |
| | | | <u>\$ -</u> |

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

| | | | |
|------|----------------------------------|---|-----------------------|
| 8105 | <u>CSR - Science Initiatives</u> | | |
| | 0111 | Salary - Administrative Manager 6300 Instruction & Curriculum | \$ (12,851.44) |
| | 0210 | Florida Retirement System 6300 Instruction & Curriculum | (946.86) |
| | 0220 | Social Security 6300 Instruction & Curriculum | (569.48) |
| | 0231 | Group Insurance - Health 6300 Instruction & Curriculum | 1,159.60 |
| | 0232 | Group Insurance - Life 6300 Instruction & Curriculum | (1.64) |
| | 0233 | Group Insurance - Dental 6300 Instruction & Curriculum | 31.46 |
| | 0390 | Other Purchased Service 6300 Instruction & Curriculum | 99.00 |
| | 0510 | Supplies 6300 Instruction & Curriculum | (149.00) |
| | 0642 | Equipment (Under \$1,000) 6300 Instruction & Curriculum | 50.00 |
| | | | <u>\$ (13,178.36)</u> |

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2014-2015 by transferring to/(from) the following project(s):

4125 Class Size Reduction \$ 13,178.36

| | | | |
|------|-------------------------------|--|----------------------|
| 8106 | <u>CSR - Okaloosa On-Line</u> | | |
| | 0310 | Professional & Technical Service 5100 Basic Education (K-12) | \$ 313,870.00 |
| | 0111 | Salary - Administrative Manager 7300 School Admin - Principal Office | 2,205.67 |
| | 0210 | Florida Retirement System 7300 School Admin - Principal Office | 162.35 |
| | 0220 | Social Security 7300 School Admin - Principal Office | 33.68 |
| | 0231 | Group Insurance - Health 7300 School Admin - Principal Office | (63.28) |
| | 0232 | Group Insurance - Life 7300 School Admin - Principal Office | (0.13) |
| | 0233 | Group Insurance - Dental 7300 School Admin - Principal Office | 35.62 |
| | | | <u>\$ 316,243.91</u> |

Explanation: Adjust average salaries to actual for fiscal year 2014-2015 and Okaloosa On-Line mid-year adjustment per October 2014 FTE by transferring to/(from) the following project(s):

4125 Class Size Reduction \$ (316,243.91)

| | | | |
|------|------------------------------------|--|--------------|
| 8110 | <u>DJJ Supplemental Allocation</u> | | |
| | 0310 | Professional & Technical Service 5100 Basic Education (K-12) | \$ 21,966.00 |
| | 0997 | Reserve - Projects 9890 Reserves | (21,966.00) |
| | | | <u>\$ -</u> |

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

| | | | |
|------|--------------------------|---|---------------|
| 8111 | <u>SAI - Best Chance</u> | | |
| | 0131 | Salary - Instructional 5100 Basic Education (K-12) | \$ (3,241.59) |
| | 0210 | Florida Retirement System 5100 Basic Education (K-12) | (239.65) |
| | 0220 | Social Security 5100 Basic Education (K-12) | (283.92) |
| | 0231 | Group Insurance - Health 5100 Basic Education (K-12) | 8,019.65 |
| | 0232 | Group Insurance - Life 5100 Basic Education (K-12) | 27.20 |
| | 0233 | Group Insurance - Dental 5100 Basic Education (K-12) | 507.57 |
| | 0750 | Other Personnel Services 5100 Basic Education (K-12) | (275.49) |

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting February 23, 2015

| Account | Object | Function | Increase (Decrease) | |
|---------|--------|----------------------------|--------------------------------------|----------|
| | 0100 | Salary - Non-Instructional | 5200 Exceptional Child | 1,037.90 |
| | 0210 | Florida Retirement System | 5200 Exceptional Child | 76.03 |
| | 0220 | Social Security | 5200 Exceptional Child | 74.37 |
| | 0231 | Group Insurance - Health | 5200 Exceptional Child | (32.31) |
| | 0233 | Group Insurance - Dental | 5200 Exceptional Child | 58.57 |
| | 0131 | Salary - Instructional | 5300 Vocational | 8,260.59 |
| | 0210 | Florida Retirement System | 5300 Vocational | 608.54 |
| | 0220 | Social Security | 5300 Vocational | 619.16 |
| | 0231 | Group Insurance - Health | 5300 Vocational | 685.07 |
| | 0232 | Group Insurance - Life | 5300 Vocational | (0.20) |
| | 0233 | Group Insurance - Dental | 5300 Vocational | 34.83 |
| | 0750 | Other Personnel Services | 5300 Vocational | 275.49 |
| | 0220 | Social Security | 7300 School Admin - Principal Office | (0.46) |
| | | | \$ 16,211.35 | |

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2014-2015 by transferring to/(from) the following project(s):

3161 SAI - Supplemental Academic Instruction \$ (16,211.35)

9004 Advanced International Certificate of Education

| | | | | |
|--|------|------------------------------|-----------------------------|------------|
| | 0102 | Salary - Other Compensation | 5100 Basic Education (K-12) | \$ 13.99 |
| | 0107 | Salary - Extended Substitute | 5100 Basic Education (K-12) | 178.58 |
| | 0131 | Salary - Instructional | 5100 Basic Education (K-12) | (9,171.63) |
| | 0210 | Florida Retirement System | 5100 Basic Education (K-12) | (690.80) |
| | 0220 | Social Security | 5100 Basic Education (K-12) | (334.32) |
| | 0231 | Group Insurance - Health | 5100 Basic Education (K-12) | (2,180.34) |
| | 0232 | Group Insurance - Life | 5100 Basic Education (K-12) | (5.35) |
| | 0233 | Group Insurance - Dental | 5100 Basic Education (K-12) | 121.82 |
| | 0234 | Group Insurance - Other | 5100 Basic Education (K-12) | 12,087.44 |
| | 0510 | Supplies | 5100 Basic Education (K-12) | (16.09) |
| | 0750 | Other Personnel Services | 5100 Basic Education (K-12) | 227.38 |
| | 0997 | Reserve - Projects | 9890 Reserves | (230.68) |
| | | | \$ - | |

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

9007 Career and Professional Education

| | | | | |
|--|------|-----------------------------------|-------------------------|------------|
| | 0220 | Social Security | 5300 Vocational | \$ 27.41 |
| | 0360 | Lease and Rental Agreements | 5300 Vocational | (850.00) |
| | 0365 | Software Subscriptions | 5300 Vocational | (997.00) |
| | 0510 | Supplies | 5300 Vocational | (3,656.87) |
| | 0642 | Equipment (Under \$1,000) | 5300 Vocational | (399.99) |
| | 0644 | Computer Hardware (Under \$1,000) | 5300 Vocational | (698.43) |
| | 0750 | Other Personnel Services | 5300 Vocational | (4,368.39) |
| | 0685 | Flooring/Structural Alteration | 7900 Operation of Plant | (3,756.00) |
| | 0997 | Reserve - Projects | 9890 Reserves | 14,663.36 |
| | | | \$ (35.91) | |

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and re-appropriation of CAPE funding by transferring to/(from) the following project(s):

5065 CAPE - Drafting/Engineering \$ 35.91

9015 Fixed Charges

| | | | | |
|--|------|------------------------------|--------------------------------------|----------------|
| | 0121 | Salary Retirement Bonus | 5100 Basic Education (K-12) | \$ (87,118.06) |
| | 0220 | Social Security | 5100 Basic Education (K-12) | (70,175.10) |
| | 0220 | Social Security | 5200 Exceptional Child | (73,550.39) |
| | 0220 | Social Security | 5300 Vocational | (5,109.42) |
| | 0121 | Salary Retirement Bonus | 6100 Pupil Personnel Services | 6,514.54 |
| | 0122 | Salary - Sick Leave Payoff | 6100 Pupil Personnel Services | 30,183.61 |
| | 0123 | Salary - Annual Leave Payoff | 6100 Pupil Personnel Services | 14,007.69 |
| | 0210 | Florida Retirement System | 6100 Pupil Personnel Services | 1,032.32 |
| | 0510 | Supplies | 6300 Instruction & Curriculum | 21,385.15 |
| | 0240 | Workers Compensation | 7100 School Board | (369,855.19) |
| | 0320 | Insurance and Bond Premiums | 7100 School Board | 2,757.40 |
| | 0730 | Dues and Fees | 7100 School Board | 504.95 |
| | 0121 | Salary Retirement Bonus | 7300 School Admin - Principal Office | 2,082.98 |
| | 0122 | Salary - Sick Leave Payoff | 7300 School Admin - Principal Office | 2,212.19 |
| | 0123 | Salary - Annual Leave Payoff | 7300 School Admin - Principal Office | 10,322.86 |
| | 0210 | Florida Retirement System | 7300 School Admin - Principal Office | 760.79 |

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Amendment Number 5
 Board Meeting February 23, 2015

| Account | Object | Function | Increase (Decrease) |
|---------|------------------------------------|--------------------------------------|------------------------|
| | 0730 Dues and Fees | 7500 Fiscal Services | 1,793.07 |
| | 0240 Workers Compensation | 7730 Staff Services | 516,047.35 |
| | 0220 Social Security | 7802 Transportation - Central | 39.47 |
| | 0122 Salary - Sick Leave Payoff | 7803 Transportation - South | 193.79 |
| | 0123 Salary - Annual Leave Payoff | 7900 Operation of Plant | 291.62 |
| | 0210 Florida Retirement System | 7900 Operation of Plant | 21.49 |
| | 0320 Insurance and Bond Premiums | 7900 Operation of Plant | (2,757.40) |
| | 0742 Insurance Claims Current Year | 7900 Operation of Plant | (2,003.41) |
| | 0122 Salary - Sick Leave Payoff | 8100 Maintenance Administration | 10,706.67 |
| | 0123 Salary - Annual Leave Payoff | 8100 Maintenance Administration | 10,602.11 |
| | 0210 Florida Retirement System | 8100 Maintenance Administration | 788.68 |
| | 0742 Insurance Claims Current Year | 8120 Building and Ground Maintenance | (13,781.44) |
| | | | \$ 7,898.32 |

Explanation: Changes between objects & functions to better utilize funds, and appropriation of insurance claims (Projects 4011, 4012, and 4013), and close Flood Event - 2014 (Project 4033) by transferring to/(from) the following project(s):

| | | | |
|--|-------------|-------------------------------|---------------------|
| 4011 Insurance Claims - Equipment | \$ 2,451.62 | 4013 Insurance Claims - Other | 10,092.65 |
| 4012 Insurance Claims - Building & Fixed Equipment | 942.56 | 4033 Flood Event - 2014 | (21,385.15) |
| | | | Total \$ (7,898.32) |

9121 Print Shop

| | | |
|--------------------------------------|-----------------------|-------------|
| 0100 Salary - Non-Instructional | 7760 Internal Service | \$ 1,932.00 |
| 0111 Salary - Administrative Manager | 7760 Internal Service | 1,488.49 |
| 0210 Florida Retirement System | 7760 Internal Service | 2,065.65 |
| 0220 Social Security | 7760 Internal Service | 212.16 |
| 0231 Group Insurance - Health | 7760 Internal Service | (224.68) |
| 0232 Group Insurance - Life | 7760 Internal Service | (0.53) |
| 0233 Group Insurance - Dental | 7760 Internal Service | 125.85 |
| 0510 Supplies | 7760 Internal Service | (5,598.94) |
| | | \$ - |

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

ADOPTED BY SCHOOL BOARD:

FEBRUARY 23, 2015

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

| <i>ESTIMATED REVENUE</i> | | | | | | |
|-----------------------------------|----------------------------------|-------------------------|------------------------|----------------|------------------------|------------------------|
| REVENUE OBJECT NUMBER & NAME | ORIGINAL BUDGET | BUDGET AS OF 12/31/2014 | INCREASE | DECREASE | BUDGET AS OF 1/31/2015 | |
| 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 | 1,000.72 | 0.65 | - | 1,001.37 |
| 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 |
| TOTAL - DEBT SERVICE FUNDS | | \$ 9,096,492.73 | \$ 9,096,493.45 | \$ 0.65 | \$ - | \$ 9,096,494.10 |

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

| APPROPRIATIONS | | | | | | | |
|---|------|-----------------------------------|------------------------|-------------------------|----------------|-------------|------------------------|
| EXPENDITURE FUNCTION/OBJECT NUMBER & NAME | | | ORIGINAL BUDGET | BUDGET AS OF 12/31/2014 | INCREASE | DECREASE | BUDGET AS OF 1/31/2015 |
| 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 | 2,003,310.00 | - | - | 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 | 1,592.38 | 0.65 | - | 1,593.03 |
| | 0998 | RESERVES - DEBT SERVICE | 85,702.55 | 85,702.55 | - | - | 85,702.55 |
| | | TOTAL - DEBT SERVICE FUNDS | \$ 9,096,492.73 | \$ 9,096,493.45 | \$ 0.65 | \$ - | \$ 9,096,494.10 |

Explanation of Budget Amendment as Follows:
 Part II - Debt Service Funds
 Amendment Number 5
 Board Meeting February 23, 2015

| Account | Object | Function | Increase (Decrease) |
|---|------------------------------------|---------------|------------------------|
| I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u> | | | |
| 3431 | <u>Interest on Investments</u> | | \$ 0.65 |
| | 0990 Fund Balance - Unappropriated | 9890 Reserves | \$ 0.65 |
| <i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i> | | | |
| | Discretionary | \$ 0.65 | |

II. Amendments Between Appropriations & Reserves
 N/A

ADOPTED BY SCHOOL BOARD: FEBRUARY 23, 2015

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

| ESTIMATED REVENUE | | | | | | |
|--------------------------------------|--|-------------------------|-------------------------|---------------------|------------------------|-------------------------|
| REVENUE OBJECT NUMBER & NAME | ORIGINAL BUDGET | BUDGET AS OF 12/31/2014 | INCREASE | DECREASE | BUDGET AS OF 1/31/2015 | |
| 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 | - | 109,581.44 | 4,848.92 | 114,430.36 | |
| 3431 | INTEREST ON INVESTMENT | - | 5,776.65 | 1,570.96 | 7,347.61 | |
| 3490 | MISCELLANEOUS REVENUE | - | - | - | - | |
| 3495 | TRANSPORTATION - REPAIRS DEPT./OTHER | - | - | - | - | |
| 3497 | REFUND - PRIOR YEAR EXPENDITURES | - | - | - | - | |
| 3610 | TRANSFERS FROM GENERAL OPERATING FUND | - | 72,958.71 | 3,977.73 | 76,936.44 | |
| 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 | |
| TOTAL - CAPITAL PROJECT FUNDS | | \$ 27,221,836.25 | \$ 27,968,600.05 | \$ 10,397.61 | \$ - | \$ 27,978,997.66 |

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

| APPROPRIATIONS | | | | | | | |
|---|-----------------|---|-------------------------|-------------------------|------------------------|---------------------|-------------------------|
| EXPENDITURE FUNCTION/OBJECT NUMBER & NAME | ORIGINAL BUDGET | BUDGET AS OF 12/31/2014 | INCREASE | DECREASE | BUDGET AS OF 1/31/2015 | | |
| 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 | 169,697.44 | - | 6,824.90 | |
| | 0642 | EQUIPMENT (UNDER \$1,000) | 64,161.21 | 78,487.87 | 5,556.13 | - | |
| | 0643 | COMPUTER EQUIPMENT (OVER \$1,000) | 14,343.84 | 2,788.14 | 2,237.00 | - | |
| | 0644 | COMPUTER HARDWARE (UNDER \$1,000) | 32,259.65 | 108,725.16 | 4,654.52 | - | |
| | 0651 | BUSES | - | - | - | - | |
| | 0652 | OTHER MOTOR VEHICLES | 971.51 | 971.51 | - | - | |
| | 0660 | LAND | - | 9,225.25 | - | - | |
| | 0671 | LAND IMPROVEMENTS | - | - | - | - | |
| | 0672 | NEW SIDEWALKS & RETAINING WALL | - | - | 1,094.60 | - | |
| | 0673 | PARKING LOTS AND DRIVEWAYS - NEW | - | - | - | - | |
| | 0674 | SEWAGE TREATMENT PLANT | 487,703.03 | 487,703.03 | - | - | |
| | 0675 | FENCE & UNDERGROUND TANKS | 6,000.00 | 14,332.00 | - | - | |
| | 0676 | OTHER PERMANENT IMPROVEMENTS | 207,912.63 | 203,813.69 | - | 1,094.60 | |
| | 0677 | REPLACEMENT SYSTEMS | 155,954.98 | 169,635.93 | - | 18,893.00 | |
| | 0681 | FIRE/SPRINKLER/ELECT/WATER SYSTEMS | 24,393.55 | 47,635.55 | - | - | |
| | 0682 | HEATING/COOLING/AIR CONDITIONING | 10,070.00 | 10,070.00 | - | - | |
| | 0683 | ROOFING | - | - | - | - | |
| | 0684 | REPLACEMENT ROOFING & SYSTEMS | 5,885,298.86 | 5,923,660.32 | 17,299.02 | - | |
| | 0685 | FLOORING/STRUCTURAL ALTERATION | 89,605.41 | 97,655.26 | - | 51.04 | |
| | 0691 | SOFTWARE (OVER \$1,000) | 2,000.00 | - | - | - | |
| | 0692 | SOFTWARE (UNDER \$1,000) | - | 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 | 275,984.90 | 6,419.88 | - | |
| | 0997 | RESERVES - PROJECTS | - | - | - | - | |
| 9200 | 0730 | DUES & FEES | - | - | - | - | |
| 9700 | | TRANSFER FUNDS | - | - | - | - | |
| | 0910 | TRANSFERS TO GENERAL OPERATING FUND | 11,976,515.00 | 12,534,962.00 | - | - | |
| | 0920 | TRANSFERS TO DEBT SERVICE FUND | 7,827,190.00 | 7,827,190.00 | - | - | |
| | 0960 | TRANSFERS TO INTERBUDGETARY FUND | - | - | - | - | |
| | | TOTAL - CAPITAL PROJECT FUNDS | \$ 27,221,836.25 | \$ 27,968,600.05 | \$ 37,261.15 | \$ 26,863.54 | \$ 27,978,997.66 |

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 5
Board Meeting February 23, 2015

| Account | Object | Function | Increase (Decrease) |
|---|---|--|--|
| I. Revenue - Amendments Between Revenue, Appropriations & Reserves | | | |
| 3421 | <u>Tax Redemptions</u> | | \$ 4,848.92 |
| | 0990 Fund Balance - Unappropriated | 7400 Facilities Acquisition and Construction | \$ 4,848.92 |
| | <i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i> | | |
| | Discretionary | \$ 4,848.92 | |
| 3431 | <u>Interest on Investments</u> | | \$ 1,570.96 |
| | 0990 Fund Balance - Unappropriated | 7400 Facilities Acquisition and Construction | \$ 1,570.96 |
| | <i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i> | | |
| | Discretionary | \$ 1,570.96 | |
| 3610 | <u>Transfers from General Operating Fund</u> | | \$ 3,977.73 |
| | 0684 Replacement Roofing & Systems | 7400 Facilities Acquisition and Construction | \$ 3,977.73 |
| | <i>Explanation: To appropriate transfer for Self Help - Elliott Point Elementary Portable Restroom.</i> | | |
| | 2353 District Wide - Portable Repairs & Relocations | \$ 3,977.73 | |
| II. Amendments Between Appropriations & Reserves | | | |
| 0319 | <u>District Wide - HVAC Replacement</u> | | |
| | 0684 Replacement Roofing & Systems | 7400 Facilities Acquisition and Construction | \$ 95,000.00 |
| | <i>Explanation: Transfers to/(from) the following project(s) for Replacement HVAC units at Meigs:</i> | | |
| | 2313 Environmental/IAO/T&B - District Wide | \$ (25,000.00) | 8373 District Wide - PE/Restroom/Storage (12,403.04) |
| | 2316 Drainage - District Wide | (25,000.00) | 8389 Natural Disaster (22,596.96) |
| | 2395 Safety/ADA - District Wide | (10,000.00) | Total Projects transferred to/(from), \$ (95,000.00) |
| 1345 | <u>Technology Equipment - BD</u> | | |
| | 0642 Equipment (Under \$1,000) | 7400 Facilities Acquisition and Construction | \$ (1,268.77) |
| | 0643 Computer Hardware (Over \$1,000) | 7400 Facilities Acquisition and Construction | 2,237.00 |
| | 0644 Computer Hardware (Under \$1,000) | 7400 Facilities Acquisition and Construction | (968.23) |
| | | | \$ - |
| | <i>Explanation: Reallocate funds between objects within the project.</i> | | |
| 2303 | <u>Board Projects</u> | | |
| | 0684 Replacement Roofing & Systems | 7400 Facilities Acquisition and Construction | \$ (5,622.75) |
| | <i>Explanation: Transfers to/(from) the following project(s):</i> | | |
| | 4301 LCD Projectors - BD | \$ 5,622.75 | |
| 2310 | <u>District Wide - Minor Repair/Maint.</u> | | |
| | 0677 Replacement Systems - Other than Bldg. | 7400 Facilities Acquisition and Construction | \$ 776.96 |
| | 0684 Replacement Roofing & Systems | 7400 Facilities Acquisition and Construction | (776.96) |
| | | | \$ - |
| | <i>Explanation: Reallocate funds between objects within the project.</i> | | |
| 2313 | <u>Environmental/IAO/T&B - District Wide</u> | | |
| | 0684 Replacement Roofing & Systems | 7400 Facilities Acquisition and Construction | \$ (25,000.00) |
| | <i>Explanation: Transfers to/(from) the following project(s):</i> | | |
| | 0319 District Wide - HVAC Replacement | \$ 25,000.00 | |

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 5
Board Meeting February 23, 2015

| Account | Object | Function | Increase (Decrease) |
|---------|--|--|------------------------|
| 2316 | <u>Drainage - District Wide</u> | | |
| | 0677 Replacement Systems - Other than Bldg. | 7400 Facilities Acquisition and Construction | \$ (25,000.00) |
| | <i>Explanation: Transfers to/(from) the following project(s):</i> | | |
| | 0319 District Wide - HVAC Replacement | \$ 25,000.00 | |
| 2353 | <u>District Wide - Portable Repairs & Relocations</u> | | |
| | 0677 Replacement Systems - Other than Bldg. | 7400 Facilities Acquisition and Construction | \$ 3,000.00 |
| | 0684 Replacement Roofing & Systems | 7400 Facilities Acquisition and Construction | 124,500.00 |
| | | | \$ 127,500.00 |
| | <i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i> | | |
| | 8389 Natural Disaster | \$ (127,500.00) | |
| 2393 | <u>Band Instrument Replacement</u> | | |
| | 0641 Equipment (Over \$1,000) | 7400 Facilities Acquisition and Construction | \$ (6,824.90) |
| | 0642 Equipment (Under \$1,000) | 7400 Facilities Acquisition and Construction | 6,824.90 |
| | | | \$ - |
| | <i>Explanation: Reallocate funds between objects within the project.</i> | | |
| 2395 | <u>Safety/ADA - District Wide</u> | | |
| | 0677 Replacement Systems - Other than Bldg. | 7400 Facilities Acquisition and Construction | \$ 2,279.00 |
| | 0684 Replacement Roofing & Systems | 7400 Facilities Acquisition and Construction | (12,279.00) |
| | | | \$ (10,000.00) |
| | <i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i> | | |
| | 0319 District Wide - HVAC Replacement | \$ 10,000.00 | |
| 3323 | <u>Ruckel Eagle Ram Tennis Court Phase II</u> | | |
| | 0672 New Sidewalks and Retaining Wall | 7400 Facilities Acquisition and Construction | \$ 1,094.60 |
| | 0676 Other Permanent Improvements | 7400 Facilities Acquisition and Construction | (1,094.60) |
| | | | \$ - |
| | <i>Explanation: Reallocate funds between objects within the project.</i> | | |
| 4301 | <u>LCD Projectors - BD</u> | | |
| | 0644 Computer Hardware (Under \$1,000) | 7400 Facilities Acquisition and Construction | \$ 5,622.75 |
| | <i>Explanation: Transfers to/(from) the following project(s):</i> | | |
| | 2303 Board Projects | \$ (5,622.75) | |
| 5321 | <u>Surplus - Office Construction</u> | | |
| | 0677 Replacement Systems - Other than Bldg. | 7400 Facilities Acquisition and Construction | \$ 51.04 |
| | 0685 Flooring/Structural Alteration | 7400 Facilities Acquisition and Construction | (51.04) |
| | | | \$ - |
| | <i>Explanation: Reallocate funds between objects within the project.</i> | | |
| 8373 | <u>District Wide - PE/Restroom/Storage</u> | | |
| | 0684 Replacement Roofing & Systems | 7400 Facilities Acquisition and Construction | \$ (12,403.04) |
| | <i>Explanation: Transfers to/(from) the following project(s):</i> | | |
| | 0319 District Wide - HVAC Replacement | \$ 12,403.04 | |

Explanation of Budget Amendment as Follows:
 Part III - Capital Project Funds
 Amendment Number 5
 Board Meeting February 23, 2015

| Account | Object | Function | Increase (Decrease) |
|---|---------------------------------------|--|---|
| 8389 | Natural Disaster | | |
| | 0684 Replacement Roofing & Systems | 7400 Facilities Acquisition and Construction | \$ (150,096.96) |
| <i>Explanation: Transfers to/(from) the following project(s):</i> | | | |
| | 0319 District Wide - HVAC Replacement | \$ 22,596.96 | 2353 District Wide - Portable Repairs & Relocations <u>127,500.00</u> |
| | | | Total Projects transferred to/(from), <u>\$ 150,096.96</u> |

ADOPTED BY SCHOOL BOARD:

FEBRUARY 23, 2015

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

| <i>ESTIMATED REVENUE</i> | | | | | | |
|---|-------------------------|-------------------------|---------------------|-------------|-------------------------|--|
| REVENUE OBJECT NUMBER & NAME | ORIGINAL BUDGET | BUDGET AS OF 12/31/2014 | INCREASE | DECREASE | BUDGET AS OF 1/31/2015 | |
| 3199 MISCELLANEOUS FEDERAL DIRECT | \$ 2,865,670.79 | \$ 3,265,031.73 | \$ 14,189.00 | \$ - | \$ 3,279,220.73 | |
| 3201 VOCATIONAL EDUCATIONAL ARTS | 235,541.04 | 228,409.13 | - | - | 228,409.13 | |
| 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 | 73,624.55 | - | - | 73,624.55 | |
| 3231 IDEA - INDIVIDUALS WITH DISABILITIES ACT | 8,528,879.80 | 7,247,495.00 | - | - | 7,247,495.00 | |
| 3241 TITLE I | 6,818,922.06 | 5,944,794.40 | - | - | 5,944,794.40 | |
| 3251 ADULT BASIC EDUCATION | 160.55 | 80,850.00 | - | - | 80,850.00 | |
| 3269 OTHER FOOD SERVICES | - | - | - | - | - | |
| 3274 TITLE III - ENGLISH LANGUAGE LEARNERS | 183,790.42 | 189,527.79 | - | - | 189,527.79 | |
| 3275 TITLE V - INNOVATIVE EDUCATION | - | - | - | - | - | |
| 3277 TITLE II - PART A | 1,690,138.80 | 1,336,536.62 | - | - | 1,336,536.62 | |
| 3280 DRUG FREE SCHOOLS PROGRAM | - | - | - | - | - | |
| 3299 MISCELLANEOUS FEDERAL THROUGH STATE | 57,859.16 | 47,946.97 | - | - | 47,946.97 | |
| 3480 TECH PREP | - | - | - | - | - | |
| 3490 MISCELLANEOUS REVENUE | - | - | - | - | - | |
| 3905 RESERVES - NON-CATEGORICAL PROJECT CARRYOVER | - | - | - | - | - | |
| TOTAL - OTHER SPECIAL REVENUE FUNDS | \$ 20,467,072.60 | \$ 18,414,216.19 | \$ 14,189.00 | \$ - | \$ 18,428,405.19 | |

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

| APPROPRIATIONS | | | | | | |
|--|-------------------------|-------------------------|---------------------|---------------------|-------------------------|--|
| EXPENDITURE FUNCTION NUMBER & NAME | ORIGINAL BUDGET | BUDGET AS OF 12/31/2014 | INCREASE | DECREASE | BUDGET AS OF 1/31/2015 | |
| 5100 BASIC EDUCATION (K-12) | \$ 6,057,304.35 | \$ 5,321,345.71 | \$ 14,979.52 | \$ - | \$ 5,336,325.23 | |
| 5200 EXCEPTIONAL STUDENT EDUCATION | 6,694,020.27 | 5,437,909.13 | - | 7,719.61 | 5,430,189.52 | |
| 5300 VOCATIONAL AND TECHNICAL EDUCATION | 216,938.75 | 289,225.13 | - | - | 289,225.13 | |
| 5400 ADULT GENERAL EDUCATION | - | - | - | - | - | |
| 5500 PRE-KINDERGARTEN | 203,710.29 | 202,619.00 | - | - | 202,619.00 | |
| 5900 OTHER INSTRUCTION | - | 399,361.04 | 14,189.00 | - | 413,550.04 | |
| 6100 PUPIL PERSONNEL SERVICES | 141,570.85 | 137,020.97 | 119.98 | - | 137,140.95 | |
| 6110 ATTENDANCE AND SOCIAL WORK | 236,059.00 | 248,145.57 | - | 746.79 | 247,398.78 | |
| 6120 GUIDANCE SERVICES | 32,386.00 | 36,894.82 | - | 236.60 | 36,658.22 | |
| 6130 HEALTH SERVICES | 280.00 | - | - | - | - | |
| 6140 PSYCHOLOGICAL SERVICES | - | - | - | - | - | |
| 6150 PARENTAL INVOLVEMENT | 161,077.13 | 160,875.00 | - | - | 160,875.00 | |
| 6200 INSTRUCTIONAL MEDIA SERVICE | 32,370.34 | 27,795.46 | - | - | 27,795.46 | |
| 6300 INSTR & CURR DEVEL SERVICE (SUPT) | 3,571,494.36 | 3,636,746.29 | - | 4,811.07 | 3,631,935.22 | |
| 6400 INSTRUCTIONAL STAFF TRAINING SERVICES | 615,842.56 | 424,799.03 | 4,289.69 | - | 429,088.72 | |
| 6500 INSTRUCTION RELATED TECHNOLOGY | - | - | - | - | - | |
| 7200 GENERAL ADMINISTRATION (SUPT) | 2,478,780.21 | 2,011,127.79 | - | - | 2,011,127.79 | |
| 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 | 78,001.25 | - | 7,005.62 | 70,995.63 | |
| 7801 TRANSPORTATION - NORTH | 2,167.00 | 1,100.00 | - | - | 1,100.00 | |
| 7802 TRANSPORTATION - CENTRAL | 1,088.50 | 500.00 | 799.00 | - | 1,299.00 | |
| 7803 TRANSPORTATION - SOUTH | 1,305.75 | 750.00 | 331.50 | - | 1,081.50 | |
| 7900 OPERATION OF PLANT | - | - | - | - | - | |
| 8200 ADMINISTRATIVE TECHNOLOGY SERVICES | - | - | - | - | - | |
| TOTAL - OTHER SPECIAL REVENUE FUNDS | \$ 20,467,072.60 | \$ 18,414,216.19 | \$ 34,708.69 | \$ 20,519.69 | \$ 18,428,405.19 | |

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 5

Board Meeting February 23, 2015

| Account | Object | Function | Increase (Decrease) |
|---|-------------------------------------|------------------------|------------------------|
| I. Revenue - Amendments Between Revenue, Appropriations & Reserves | | | |
| 3199 | <u>Miscellaneous Federal Direct</u> | | \$ 14,189.00 |
| | 0790 Miscellaneous Expense | 5900 Other Instruction | \$ 14,189.00 |

Explanation: To appropriate revenue for Pell grant based on actual collections.

5481 Pell Grant \$ 14,189.00

II. Amendments Between Appropriations & Reserves

| | | | |
|------|--|-------------------------------------|---------------|
| 2487 | <u>AFRL/RWK STEM Explorer Center</u> | | |
| | 0363 Seat Managed - Computers | 5100 Basic Education (K-12) | \$ (7,500.00) |
| | 0365 Software Subscriptions | 5100 Basic Education (K-12) | (560.24) |
| | 0390 Other Purchased Service | 5100 Basic Education (K-12) | (3,500.00) |
| | 0510 Supplies | 5100 Basic Education (K-12) | 16,732.75 |
| | 0641 Equipment (Over \$1,000) | 5100 Basic Education (K-12) | (1,189.32) |
| | 0642 Equipment (Under \$1,000) | 5100 Basic Education (K-12) | (13,565.79) |
| | 0643 Computer Hardware (Over \$1,000) | 5100 Basic Education (K-12) | 30,001.00 |
| | 0644 Computer Hardware (Under \$1,000) | 5100 Basic Education (K-12) | (670.10) |
| | 0676 Other Permanent Improvements | 5100 Basic Education (K-12) | 2,436.59 |
| | 0692 Software (Under \$1,000) | 5100 Basic Education (K-12) | (1,500.00) |
| | 0730 Dues and Fees | 5100 Basic Education (K-12) | (2,000.00) |
| | 0750 Other Personnel Services | 5100 Basic Education (K-12) | (10,409.77) |
| | 0330 In County Travel | 6300 Instruction & Curriculum | (2,400.00) |
| | 0398 Field Trips | 7800 Pupil Transp Services - School | (5,875.12) |
| | | | \$ - |

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

| | | | |
|------|-----------------------------------|--|-------------|
| 5401 | <u>Title I - Part A</u> | | |
| | 0100 Salary - Non-Instructional | 5100 Basic Education (K-12) | \$ 2,463.62 |
| | 0107 Salary - Extended Substitute | 5100 Basic Education (K-12) | 1,515.22 |
| | 0131 Salary - Instructional | 5100 Basic Education (K-12) | (18,614.97) |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | 3,514.94 |
| | 0220 Social Security | 5100 Basic Education (K-12) | (1,027.84) |
| | 0231 Group Insurance - Health | 5100 Basic Education (K-12) | (8,386.82) |
| | 0232 Group Insurance - Life | 5100 Basic Education (K-12) | 10.69 |
| | 0233 Group Insurance - Dental | 5100 Basic Education (K-12) | 2,217.86 |
| | 0234 Group Insurance - Other | 5100 Basic Education (K-12) | (6,151.98) |
| | 0510 Supplies | 5100 Basic Education (K-12) | 24,459.28 |
| | 0100 Salary - Non-Instructional | 5500 Prekindergarten | (7,210.03) |
| | 0210 Florida Retirement System | 5500 Prekindergarten | (521.19) |
| | 0220 Social Security | 5500 Prekindergarten | (598.38) |
| | 0231 Group Insurance - Health | 5500 Prekindergarten | (5,250.26) |
| | 0232 Group Insurance - Life | 5500 Prekindergarten | (15.00) |
| | 0233 Group Insurance - Dental | 5500 Prekindergarten | 76.67 |
| | 0234 Group Insurance - Other | 5500 Prekindergarten | (6.14) |
| | 0510 Supplies | 5500 Prekindergarten | 13,524.33 |
| | 0100 Salary - Non-Instructional | 6150 Parental Involvement | (5,004.47) |
| | 0210 Florida Retirement System | 6150 Parental Involvement | (368.82) |
| | 0220 Social Security | 6150 Parental Involvement | (385.54) |
| | 0231 Group Insurance - Health | 6150 Parental Involvement | 6,021.36 |
| | 0232 Group Insurance - Life | 6150 Parental Involvement | (2.67) |
| | 0233 Group Insurance - Dental | 6150 Parental Involvement | 265.74 |
| | 0234 Group Insurance - Other | 6150 Parental Involvement | (85.08) |
| | 0510 Supplies | 6150 Parental Involvement | (440.52) |
| | 0100 Salary - Non-Instructional | 6300 Instruction & Curriculum | 2,015.40 |
| | 0210 Florida Retirement System | 6300 Instruction & Curriculum | 148.55 |
| | 0220 Social Security | 6300 Instruction & Curriculum | 157.22 |
| | 0231 Group Insurance - Health | 6300 Instruction & Curriculum | (271.53) |
| | 0233 Group Insurance - Dental | 6300 Instruction & Curriculum | 61.50 |
| | 0510 Supplies | 6300 Instruction & Curriculum | (2,111.14) |
| | 0210 Florida Retirement System | 6400 Instructional Staff Training Services | 1.21 |
| | 0220 Social Security | 6400 Instructional Staff Training Services | (1.21) |
| | | | \$ - |

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

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 5

Board Meeting February 23, 2015

| Account | Object | Function | Increase (Decrease) |
|---------|--------------------------------------|--|------------------------|
| 5405 | <u>Title II - Part A</u> | | |
| | 0111 Salary - Administrative Manager | 6300 Instruction & Curriculum | \$ 1,500.02 |
| | 0131 Salary - Instructional | 6300 Instruction & Curriculum | (19,053.49) |
| | 0210 Florida Retirement System | 6300 Instruction & Curriculum | 21.06 |
| | 0220 Social Security | 6300 Instruction & Curriculum | 990.64 |
| | 0231 Group Insurance - Health | 6300 Instruction & Curriculum | (5,505.10) |
| | 0232 Group Insurance - Life | 6300 Instruction & Curriculum | (11.27) |
| | 0233 Group Insurance - Dental | 6300 Instruction & Curriculum | 743.51 |
| | 0350 Repair and Maintenance | 6300 Instruction & Curriculum | 10,295.09 |
| | 0360 Lease and Rental Agreements | 6300 Instruction & Curriculum | 2,977.91 |
| | 0510 Supplies | 6300 Instruction & Curriculum | (2,748.06) |
| | 0750 Other Personnel Services | 6300 Instruction & Curriculum | 6,500.00 |
| | 0100 Salary - Non-Instructional | 6400 Instructional Staff Training Services | 1,421.25 |
| | 0131 Salary - Instructional | 6400 Instructional Staff Training Services | 1,867.00 |
| | 0210 Florida Retirement System | 6400 Instructional Staff Training Services | 242.92 |
| | 0220 Social Security | 6400 Instructional Staff Training Services | 647.03 |
| | 0231 Group Insurance - Health | 6400 Instructional Staff Training Services | 176.64 |
| | 0232 Group Insurance - Life | 6400 Instructional Staff Training Services | (0.95) |
| | 0233 Group Insurance - Dental | 6400 Instructional Staff Training Services | (73.23) |
| | 0234 Group Insurance - Other | 6400 Instructional Staff Training Services | 9.03 |
| | | | <u>\$ -</u> |

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

5407 Carl Perkins - Postsecondary Education

| | | | |
|--|--------------------------------|-----------------|-------------|
| | 0641 Equipment (Over \$1,000) | 5300 Vocational | \$ 803.98 |
| | 0642 Equipment (Under \$1,000) | 5300 Vocational | (803.98) |
| | | | <u>\$ -</u> |

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

5409 Title I - N & D

| | | | |
|--|---------------------------------------|-----------------------------|-------------|
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | \$ 0.01 |
| | 0220 Social Security | 5100 Basic Education (K-12) | 0.01 |
| | 0310 Professional & Technical Service | 5100 Basic Education (K-12) | 236.58 |
| | 0210 Florida Retirement System | 6120 Guidance Services | (0.02) |
| | 0220 Social Security | 6120 Guidance Services | 0.03 |
| | 0231 Group Insurance - Health | 6120 Guidance Services | (236.61) |
| | | | <u>\$ -</u> |

Explanation: Adjust average salaries to actual for fiscal year 2014-2015.

5417 Title I - Elementary & Secondary Education Act

| | | | |
|--|--------------------------------|-----------------------------|----------------|
| | 0131 Salary - Instructional | 5100 Basic Education (K-12) | \$ (25,054.13) |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | (2,611.34) |
| | 0220 Social Security | 5100 Basic Education (K-12) | (2,064.01) |
| | 0231 Group Insurance - Health | 5100 Basic Education (K-12) | (16,027.93) |
| | 0232 Group Insurance - Life | 5100 Basic Education (K-12) | (60.00) |
| | 0233 Group Insurance - Dental | 5100 Basic Education (K-12) | (572.38) |
| | 0234 Group Insurance - Other | 5100 Basic Education (K-12) | (16,190.18) |
| | 0510 Supplies | 5100 Basic Education (K-12) | 62,534.85 |
| | 0750 Other Personnel Services | 5100 Basic Education (K-12) | 45.12 |
| | | | <u>\$ -</u> |

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

5475 IDEA - Part B

| | | | |
|--|---------------------------------------|------------------------|-------------|
| | 0100 Salary - Non-Instructional | 5200 Exceptional Child | \$ 5,593.40 |
| | 0131 Salary - Instructional | 5200 Exceptional Child | 10,234.98 |
| | 0210 Florida Retirement System | 5200 Exceptional Child | (907.94) |
| | 0220 Social Security | 5200 Exceptional Child | 1,667.13 |
| | 0231 Group Insurance - Health | 5200 Exceptional Child | 27,330.07 |
| | 0232 Group Insurance - Life | 5200 Exceptional Child | 123.98 |
| | 0233 Group Insurance - Dental | 5200 Exceptional Child | 8,080.22 |
| | 0234 Group Insurance - Other | 5200 Exceptional Child | (267.37) |
| | 0310 Professional & Technical Service | 5200 Exceptional Child | 100.00 |
| | 0510 Supplies | 5200 Exceptional Child | (52,361.68) |
| | 0530 Periodicals | 5200 Exceptional Child | (200.00) |

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 5

Board Meeting February 23, 2015

| Account | Object | Function | Increase (Decrease) |
|---------|--------------------------------|---------------------------------|------------------------|
| | 0210 Florida Retirement System | 6100 Pupil Personnel Services | 0.01 |
| | 0220 Social Security | 6100 Pupil Personnel Services | (7.09) |
| | 0232 Group Insurance - Life | 6100 Pupil Personnel Services | 0.01 |
| | 0233 Group Insurance - Dental | 6100 Pupil Personnel Services | 127.05 |
| | 0131 Salary - Instructional | 6110 Attendance and Social Work | 0.04 |
| | 0210 Florida Retirement System | 6110 Attendance and Social Work | 0.06 |
| | 0220 Social Security | 6110 Attendance and Social Work | (79.09) |
| | 0231 Group Insurance - Health | 6110 Attendance and Social Work | (863.92) |
| | 0232 Group Insurance - Life | 6110 Attendance and Social Work | 0.10 |
| | 0233 Group Insurance - Dental | 6110 Attendance and Social Work | 196.02 |
| | 0131 Salary - Instructional | 6300 Instruction & Curriculum | 3,013.17 |
| | 0210 Florida Retirement System | 6300 Instruction & Curriculum | 197.44 |
| | 0220 Social Security | 6300 Instruction & Curriculum | 1,448.43 |
| | 0231 Group Insurance - Health | 6300 Instruction & Curriculum | (4,248.56) |
| | 0232 Group Insurance - Life | 6300 Instruction & Curriculum | 0.44 |
| | 0233 Group Insurance - Dental | 6300 Instruction & Curriculum | 814.78 |
| | 0234 Group Insurance - Other | 6300 Instruction & Curriculum | 8.32 |
| | | | \$ - |

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

5476 IDEA - Part B - Pre-K

| | | | |
|--|---------------------------------|-------------------------------|-------------|
| | 0117 Workshops | 5200 Exceptional Child | \$ (500.00) |
| | 0220 Social Security | 5200 Exceptional Child | 101.46 |
| | 0510 Supplies | 5200 Exceptional Child | (6,713.86) |
| | 0100 Salary - Non-Instructional | 6300 Instruction & Curriculum | 506.80 |
| | 0117 Workshops | 6300 Instruction & Curriculum | 500.00 |
| | 0131 Salary - Instructional | 6300 Instruction & Curriculum | 4,811.57 |
| | 0210 Florida Retirement System | 6300 Instruction & Curriculum | 439.38 |
| | 0220 Social Security | 6300 Instruction & Curriculum | 373.57 |
| | 0231 Group Insurance - Health | 6300 Instruction & Curriculum | 386.18 |
| | 0232 Group Insurance - Life | 6300 Instruction & Curriculum | 1.72 |
| | 0233 Group Insurance - Dental | 6300 Instruction & Curriculum | 93.18 |
| | | | \$ - |

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

5488 DODEA - SCIENCE

| | | | |
|--|-------------------------------|-------------------------------------|------------|
| | 0220 Social Security | 5100 Basic Education (K-12) | \$ 92.44 |
| | 0750 Other Personnel Services | 5100 Basic Education (K-12) | 6,375.36 |
| | 0750 Other Personnel Services | 6300 Instruction & Curriculum | (6,467.80) |
| | 0398 Field Trips | 7800 Pupil Transp Services - School | (1,130.50) |
| | 0398 Field Trips | 7802 Transportation - Central | 799.00 |
| | 0398 Field Trips | 7803 Transportation - South | 331.50 |
| | | | \$ - |

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

ADOPTED BY SCHOOL BOARD:

FEBRUARY 23, 2015

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

| ESTIMATED REVENUE | | | | | | |
|------------------------------|---|-------------------------|-------------------------|--------------------|------------------------|-------------------------|
| REVENUE OBJECT NUMBER & NAME | ORIGINAL BUDGET | BUDGET AS OF 12/31/2014 | INCREASE | DECREASE | BUDGET AS OF 1/31/2015 | |
| 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 | 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 | - | - | - | - | - |
| 3451 | STUDENT MEALS | 4,167,058.00 | 4,167,058.00 | - | - | 4,167,058.00 |
| 3456 | OTHER FOOD SALES | - | - | - | - | - |
| 3457 | CATERING | 4,202.50 | 54,005.18 | 3,676.30 | - | 57,681.48 |
| 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 | - | - | - | - | - |
| | TOTAL - FOOD SERVICE FUND | \$ 12,643,017.30 | \$ 12,684,863.98 | \$ 3,676.30 | \$ - | \$ 12,688,540.28 |

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

| APPROPRIATIONS | | | | | | |
|---|-----------------|-------------------------|--------------|----------|------------------------|--|
| EXPENDITURE FUNCTION/OBJECT NUMBER & NAME | ORIGINAL BUDGET | BUDGET AS OF 12/31/2014 | INCREASE | DECREASE | BUDGET AS OF 1/31/2015 | |
| 0100 SALARY - NON-INSTRUCTIONAL | \$ 1,244,961.00 | \$ 1,233,738.00 | \$ 23,796.76 | \$ - | \$ 1,257,534.76 | |
| 0102 SALARY - OTHER COMPENSATION | 719.86 | 22,936.84 | - | - | 22,936.84 | |
| 0103 SALARY - SUPPLEMENTS | 1,476.00 | 1,476.00 | 1,476.00 | - | 2,952.00 | |
| 0111 SALARY - ADMINISTRATIVE/MANAGERIAL | 779,640.00 | 717,459.00 | 19,386.30 | - | 736,845.30 | |
| 0117 WORKSHOPS | 20,432.00 | 20,481.00 | - | - | 20,481.00 | |
| 0121 SALARY - RETIREMENT BONUS | - | 1,339.00 | - | - | 1,339.00 | |
| 0122 SALARY - SICK LEAVE PAYOFF | - | 12,410.95 | - | - | 12,410.95 | |
| 0123 SALARY - ANNUAL LEAVE PAYOFF | - | - | - | - | - | |
| 0130 SALARY - OVERTIME | - | 2,262.75 | - | - | 2,262.75 | |
| 0161 SALARY - PROFESSIONAL/TECHNICAL | 111,600.00 | 111,600.00 | - | 5,049.96 | 106,550.04 | |
| 0200 FRINGE BENEFITS | - | - | - | - | - | |
| 0210 FLORIDA RETIREMENT SYSTEM | 159,634.71 | 156,028.88 | 8,889.84 | - | 164,918.72 | |
| 0220 FICA (SOCIAL SECURITY) | 168,033.70 | 164,294.15 | 2,044.20 | - | 166,338.35 | |
| 0231 GROUP INSURANCE - HEALTH & HOSPITAL | 648,962.00 | 624,224.00 | 106.55 | - | 624,330.55 | |
| 0232 GROUP INSURANCE - LIFE | 2,529.00 | 2,453.00 | - | 49.10 | 2,403.90 | |
| 0233 GROUP INSURANCE - DENTAL | 27,978.00 | 27,107.00 | 4,153.53 | - | 31,260.53 | |
| 0234 GROUP INSURANCE - OTHER | 1,443.00 | 1,443.00 | - | 146.28 | 1,296.72 | |
| 0310 PROFESSIONAL & TECHNICAL SERVICES | 6,573,601.85 | 6,568,506.70 | - | - | 6,568,506.70 | |
| 0330 IN COUNTY TRAVEL | 10,500.00 | 10,500.00 | - | - | 10,500.00 | |
| 0331 OUT OF COUNTY TRAVEL | 4,000.00 | 6,205.50 | - | - | 6,205.50 | |
| 0350 REPAIR AND MAINTENANCE | 69,477.71 | 105,717.29 | 15,000.00 | - | 120,717.29 | |
| 0354 MAINTENANCE / VEHICLE REPAIR | 8,000.00 | 8,200.00 | 37.40 | - | 8,237.40 | |
| 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 | 1,573.49 | - | - | 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 | 6,485.75 | - | 11,631.40 | |
| 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 | 11,807.91 | - | - | 11,807.91 | |
| 0460 DIESEL FUEL | 10,000.00 | 11,043.00 | - | - | 11,043.00 | |
| 0510 SUPPLIES | 114,550.50 | 164,353.18 | 3,638.90 | - | 167,992.08 | |
| 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 | 290,023.12 | - | - | 290,023.12 | |
| 0642 EQUIPMENT (UNDER \$1,000) | 5,478.48 | 8,486.93 | - | - | 8,486.93 | |
| 0643 COMPUTER HARDWARE (OVER \$1,000) | - | - | - | - | - | |
| 0644 COMPUTER HARDWARE (UNDER \$1,000) | - | 4,788.00 | - | - | 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 | - | 287.64 | - | - | 287.64 | |
| 0684 REPLACEMENT ROOFING & SYSTEMS | 15,742.99 | 18,386.99 | - | - | 18,386.99 | |
| 0685 FLOORING/STRUCTURAL ALTERATION | - | 1,756.37 | - | - | 1,756.37 | |
| 0692 SOFTWARE (UNDER \$1,000) | - | - | - | - | - | |

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

| APPROPRIATIONS | | | | | | |
|---|-------------------------|-------------------------|---------------------|---------------------|-------------------------|------------|
| EXPENDITURE FUNCTION/OBJECT NUMBER & NAME | ORIGINAL BUDGET | BUDGET AS OF 12/31/2014 | INCREASE | DECREASE | BUDGET AS OF 1/31/2015 | |
| 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 | 396.92 | - | - | - | 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 | 855,102.64 | - | 76,093.59 | - | 779,009.05 |
| 0991 RESERVES - INVENTORY | 234,440.35 | 234,440.35 | - | - | - | 234,440.35 |
| 0997 RESERVES - PROJECTS | 65,205.27 | 65,205.27 | - | - | - | 65,205.27 |
| TOTAL - FOOD SERVICE FUND | \$ 12,643,017.30 | \$ 12,683,025.78 | \$ 85,015.23 | \$ 81,338.93 | \$ 12,688,540.28 | |

Explanation of Budget Amendment as Follows:
Part IV - School Food Service Fund
Amendment Number 5
Board Meeting February 23, 2015

| Account | Object | Function | Increase (Decrease) |
|---|---------------|---------------------------------|------------------------|
| I. Revenue - Amendments Between Revenue, Appropriations & Reserves | | | |
| 3457 | Catering | | \$ 3,676.30 |
| | 0510 Supplies | 7610 Food Service - Departments | \$ 3,676.30 |

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

7502 Catering \$ 3,676.30

II. Amendments Between Appropriations & Reserves

.... Discretionary

| | | | |
|------|----------------------------------|---------------------------------|-----------------------|
| 0100 | Salary - Non-Instructional | 7600 Food Service (Schools) | \$ 17,054.00 |
| 0111 | Salary - Administrative Manager | 7600 Food Service (Schools) | 15,878.65 |
| 0210 | Florida Retirement System | 7600 Food Service (Schools) | 4,752.14 |
| 0220 | Social Security | 7600 Food Service (Schools) | (738.44) |
| 0231 | Group Insurance - Health | 7600 Food Service (Schools) | (4,288.51) |
| 0232 | Group Insurance - Life | 7600 Food Service (Schools) | (44.60) |
| 0233 | Group Insurance - Dental | 7600 Food Service (Schools) | 3,702.05 |
| 0234 | Group Insurance - Other | 7600 Food Service (Schools) | (146.40) |
| 0310 | Professional & Technical Service | 7600 Food Service (Schools) | 560,000.00 |
| 0393 | Contracts - Nonprofessional | 7600 Food Service (Schools) | 6,178.61 |
| 0100 | Salary - Non-Instructional | 7610 Food Service - Departments | 4,594.76 |
| 0103 | Salary - Supplements | 7610 Food Service - Departments | 1,476.00 |
| 0111 | Salary - Administrative Manager | 7610 Food Service - Departments | 1,048.00 |
| 0161 | Salary - Professional/Technical | 7610 Food Service - Departments | (5,049.96) |
| 0210 | Florida Retirement System | 7610 Food Service - Departments | 5,819.12 |
| 0220 | Social Security | 7610 Food Service - Departments | 2,630.24 |
| 0231 | Group Insurance - Health | 7610 Food Service - Departments | 4,574.38 |
| 0232 | Group Insurance - Life | 7610 Food Service - Departments | (4.50) |
| 0233 | Group Insurance - Dental | 7610 Food Service - Departments | 350.80 |
| 0234 | Group Insurance - Other | 7610 Food Service - Departments | 0.12 |
| 0310 | Professional & Technical Service | 7610 Food Service - Departments | (560,000.00) |
| 0354 | Maintenance Vehicle Repair | 7610 Food Service - Departments | 37.40 |
| 0393 | Contracts - Nonprofessional | 7610 Food Service - Departments | 307.14 |
| 0510 | Supplies | 7610 Food Service - Departments | (37.40) |
| 0990 | Fund Balance - Unappropriated | 9890 Reserves | (76,093.59) |
| | | | <u>\$ (17,999.99)</u> |

Explanation: Changes between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2014-2015, and appropriate excluded expenditures(s) per contract:

3510 Sodexo Exclusions \$ 17,999.99

3510 Sodexo Exclusions

| | | | |
|------|---------------------------------|---------------------------------|---------------------|
| 0350 | Repair and Maintenance | 7600 Food Service (Schools) | \$ 18,608.27 |
| 0641 | Equipment (Over \$1,000) | 7600 Food Service (Schools) | 22,525.39 |
| 0100 | Salary - Non-Instructional | 7610 Food Service - Departments | 2,148.00 |
| 0111 | Salary - Administrative Manager | 7610 Food Service - Departments | 2,459.65 |
| 0210 | Florida Retirement System | 7610 Food Service - Departments | (1,681.42) |
| 0220 | Social Security | 7610 Food Service - Departments | 152.40 |
| 0231 | Group Insurance - Health | 7610 Food Service - Departments | (179.32) |
| 0233 | Group Insurance - Dental | 7610 Food Service - Departments | 100.68 |
| 0350 | Repair and Maintenance | 7610 Food Service - Departments | (3,608.27) |
| 0641 | Equipment (Over \$1,000) | 7610 Food Service - Departments | (22,525.39) |
| | | | <u>\$ 17,999.99</u> |

Explanation: Changes between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2014-2015, and appropriate excluded expenditures(s) per contract:

.... Discretionary \$ (17,999.99)

ADOPTED BY SCHOOL BOARD:

FEBRUARY 23, 2015