



Agenda Item Details

Meeting	May 26, 2015 - Regular Meeting
Category	7. Consent Agenda
Subject	7.3 Budget Amendment #8 - 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	658,898.59
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #8 - 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 April 2015:	
General Fund	\$163,997.13
Debt Service Funds	0.22
Capital Projects Funds	39,599.16
Other Special Revenue Funds - Federal	453,233.71
Other Special Revenue Funds - Food Service	<u>2,068.37</u>
Total - All Funds	<u>\$658,898.59</u>

 [B-A 8 - Apr 2015.pdf \(836 KB\)](#)

Administrative Content

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

Motion & Voting

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

Motion by Rodney Walker, second by Lamar White.

Final Resolution: Motion Carries

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



School District of Okaloosa County

BUDGET AMENDMENT #8

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2015	INCREASE	DECREASE	BUDGET AS OF 4/30/2015
3121 PL 81-874, FEDERAL IMPACT, CURRENT OPERATIONS	\$ 2,657,725.00	\$ 2,657,725.00	\$ -	\$ -	\$ 2,657,725.00
3122 PL 81-874 FEDERAL IMPACT, HANDICAP	100,000.00	100,000.00	-	-	100,000.00
3191 ROTC	270,000.00	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	1,065.00	-	-	1,065.00
3203 MEDICAID REIMBURSEMENT	500,000.00	500,000.00	-	-	500,000.00
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	7,044.89	-	-	7,044.89
3301 CLASS SIZE REDUCTION	33,397,458.00	32,884,448.00	-	-	32,884,448.00
3309 WORKFORCE ED. CAREER PROGRAM EXPANSION	-	-	-	-	-
3310 FLORIDA EDUCATION FINANCE PROGRAM	55,844,496.00	51,110,928.00	-	18,454.00	51,092,474.00
3311 SAFE SCHOOLS	585,684.00	582,034.00	18.00	-	582,052.00
3312 SUPPLEMENTAL ACADEMIC INSTRUCTION	8,504,772.00	8,504,772.00	-	-	8,504,772.00
3313 ESE GUARANTEE	11,006,758.00	11,006,758.00	-	-	11,006,758.00
3314 READING INSTRUCTION	1,457,088.00	1,434,289.00	-	217.00	1,434,072.00
3315 WORKFORCE DEVELOPMENT	2,205,403.00	2,205,403.00	-	-	2,205,403.00
3316 SPECIAL TEACHER COMPENSATION	-	-	-	-	-
3317 WORKFORCE EDUCATION PERFORMANCE INCENTIVE	-	-	-	-	-
3318 DJJ SUPPLEMENTAL ALLOCATION	249,817.00	226,978.00	3,868.00	-	230,846.00
3319 VIRTUAL EDUCATION CONTRIBUTION	49,834.00	66,404.00	289.00	-	66,693.00
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	490,555.00	21.00	-	490,576.00
3335 TEACHER CLASSROOM SUPPLY ASSISTANCE	509,237.00	509,237.00	-	-	509,237.00
3336 INSTRUCTIONAL MATERIALS	2,554,185.00	2,400,973.00	1,751.00	-	2,402,724.00
3343 STATE LICENSE TAX	40,000.00	40,000.00	-	-	40,000.00
3344 DISCRETIONARY LOTTERY	298,762.00	293,686.00	-	185,614.00	108,072.00
3349 INTANGIBLE PROPERTY TAX	-	1,449.37	-	-	1,449.37
3354 TRANSPORTATION	5,921,895.00	6,074,842.00	-	6,357.00	6,068,485.00
3362 SCHOOL RECOGNITION	1,630,736.00	2,052,628.00	-	-	2,052,628.00
3370 VOLUNTARY PREKINDERGARTEN PROGRAM - SUMMER	13,937.07	64,943.86	-	-	64,943.86
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	354,291.14	-	-	354,291.14
3401 PRINT SHOP POSTAGE	25,000.00	25,000.00	-	-	25,000.00
3402 PRINT SHOP PRINTING	240,000.00	260,000.00	-	-	260,000.00
3407 EDUCATIONAL BROADBAND - LEASE	14,190.00	14,190.00	-	-	14,190.00
3411 DISTRICT SCHOOL TAXES	88,103,482.00	87,970,015.00	-	-	87,970,015.00
3414 SALES TAX REVENUE	-	-	-	-	-
3421 TAX REDEMPTIONS	150,000.00	150,000.00	-	-	150,000.00
3425 RENT/USE OF FACILITY	15,012.26	38,053.68	2,270.00	-	40,323.68
3426 COURSE FEES - CHOICE HS & TECH. CNTR.	310,000.00	452,113.96	15,372.87	-	467,486.83
3428 SUPPLY FEES - CHOICE HS & TECH. CNTR.	10,000.00	22,000.00	-	-	22,000.00
3429 TECHNOLOGY FEES - CHOICE HS & TECH. CNTR.	10,000.00	18,000.00	-	-	18,000.00
3431 INTEREST ON INVESTMENTS	250,000.00	250,000.00	-	-	250,000.00
3434 COMMUNITY EDUCATION ENRICHMENT PROGRAM	1,750.00	4,900.00	3,450.00	-	8,350.00
3445 TESTS & BOOKS - CHOICE HS & TECH. CNTR.	-	60.00	-	-	60.00
3448 DONATIONS	47,817.79	132,768.15	10,000.00	-	142,768.15
3449 STUDENT/PARENT IPAD/LAPTOP INSURANCE	-	9,100.00	100.00	-	9,200.00
3462 PURCHASED CUSTODIAL SERVICE	-	787.99	97.38	-	885.37
3463 BOB SIKES CHILD CARE	180,000.00	188,500.00	-	-	188,500.00
3465 PURCHASED POSITIONS - OTHER	121,615.63	382,881.93	3,462.20	-	386,344.13
3466 PURCHASED OTHER POSITIONS - EXTERNAL	119,155.00	114,620.63	5,673.22	-	120,293.85
3467 PURCHASED - SCHOOLS - OTHER	4,356.90	29,100.85	3,669.00	-	32,769.85
3468 RIVERSIDE CHILD CARE	156,000.00	156,000.00	-	-	156,000.00
3469 ANTIOCH CHILD CARE	170,000.00	184,000.00	-	-	184,000.00
3470 NORTHWOOD CHILD CARE	142,000.00	135,000.00	-	-	135,000.00
3471 VOCATIONAL EQUIPMENT - CHOICE HS & TECH. CNTR.	10,000.00	18,000.00	-	-	18,000.00
3475 BLUEWATER CHILD CARE	308,000.00	323,000.00	-	-	323,000.00
3476 EDGE CHILD CARE	171,000.00	156,000.00	-	-	156,000.00
3477 PLEW CHILD CARE	222,000.00	228,500.00	-	-	228,500.00
3478 WRIGHT CHILD CARE	77,000.00	84,500.00	-	-	84,500.00
3484 FINANCIAL AID FEES	10,000.00	31,067.93	1,086.72	-	32,154.65
3485 RESTITUTION PAYMENTS - OTHER	-	-	-	-	-
3487 CERTIFICATE FEES - SUBSTITUTES	10,000.00	18,000.00	-	-	18,000.00
3488 FINGERPRINT PROGRAM	35,000.00	68,000.00	1,125.00	-	69,125.00
3489 CERTIFICATE FEES	34,000.00	12,000.00	-	-	12,000.00

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2015	INCREASE	DECREASE	BUDGET AS OF 4/30/2015	
3490 MISCELLANEOUS REVENUE	3,315.16	770,632.65	18,533.13	-	789,165.78	
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	41,442.12	224.40	-	41,666.52	
3494 FEDERAL INDIRECT COST REIMBURSEMENT	300,000.00	300,000.00	-	-	300,000.00	
3495 TRANSPORTATION - REPAIRS DEPT./OTHER	3,530.52	20,769.08	1,824.15	-	22,593.23	
3497 REFUND - PRIOR YEAR EXPENDITURES	3,912.80	38,759.05	293,850.00	-	332,609.05	
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	-	1,203.29	-	-	1,203.29	
3746 HEALTH REIMBURSEMENT ARRANGEMENT	2,590.50	55,231.62	7,954.06	-	63,185.68	
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	\$ 293,910,099.36	\$ 374,639.13	\$ 210,642.00	\$ 294,074,096.49	

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2015	INCREASE	DECREASE	BUDGET AS OF 4/30/2015
5100 BASIC EDUCATION (K-12)	\$ 142,117,347.72	\$ 140,346,316.20	\$ 668,191.06	\$ -	\$ 141,014,507.26
5101 CHARTER SCHOOL FEDERAL IMPACT	87,355.00	103,213.00	-	-	103,213.00
5102 NORTHWEST FLORIDA BALLET FACILITY	-	-	-	-	-
5103 BASIC INSTRUCTION	-	-	-	-	-
5200 EXCEPTIONAL CHILD	14,508,715.29	15,424,871.28	-	25,028.33	15,399,842.95
5300 VOCATIONAL AND TECHNICAL EDUCATION	4,961,160.48	5,349,633.68	65,156.04	-	5,414,789.72
5400 ADULT GENERAL EDUCATION	8,024.94	8,024.94	-	-	8,024.94
5500 PREKINDERGARTEN	423,407.94	461,221.61	-	403.49	460,818.12
5900 OTHER INSTRUCTION	1,725,023.80	1,782,239.34	11,360.57	-	1,793,599.91
6100 PUPIL PERSONNEL SERVICES	1,798,505.21	2,020,891.52	-	22,951.85	1,997,939.67
6110 ATTENDANCE AND SOCIAL WORK	328,703.55	354,995.32	-	15.89	354,979.43
6120 GUIDANCE SERVICES	3,891,149.75	3,810,965.04	-	158.34	3,810,806.70
6130 HEALTH SERVICES	1,115,781.58	1,155,162.00	1,855.31	-	1,157,017.31
6140 PSYCHOLOGICAL SERVICES	899,882.37	987,208.52	-	17.83	987,190.69
6141 TESTING	104,704.00	108,309.25	-	-	108,309.25
6150 PARENTAL INVOLVEMENT	650.00	1,025.00	-	-	1,025.00
6200 INSTRUCTIONAL MEDIA SERVICE	1,424,344.62	1,550,281.24	5,817.90	-	1,556,099.14
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	6,036,933.72	6,063,235.79	-	55,901.36	6,007,334.43
6303 STAFF DEVELOPMENT - CURRICULUM	-	-	-	-	-
6400 INSTR STAFF TRAINING SERVICES	1,273,043.42	1,297,815.49	18,948.77	-	1,316,764.26
6500 INSTRUCTIONAL RELATED TECHNOLOGY	921,265.99	659,489.14	2,798.11	-	662,287.25
7100 SCHOOL BOARD	3,546,928.98	2,488,130.32	-	-	2,488,130.32
7200 GENERAL ADMINISTRATION (SUPT)	452,225.18	444,652.74	44.87	-	444,697.61
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	18,238,285.04	19,475,335.63	51,059.87	-	19,526,395.50
7400 FACILITIES ACQUISITION & CONSTRUCTION	467,290.94	509,565.04	-	20,899.01	488,666.03
7500 FISCAL SERVICES (FINANCE DEPT)	2,170,851.49	2,245,696.25	343.01	-	2,246,039.26
7600 FOOD SERVICE (SCHOOLS)	-	36,604.58	-	684.45	35,920.13
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	192,582.77	5,000.00	-	197,582.77
7730 STAFF SERVICES	4,619,358.16	6,834,738.92	12,859.06	-	6,847,597.98
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	728,209.03	759,466.74	9,343.78	-	768,810.52
7762 FURNITURE SHOP	3,940.65	3,940.65	-	-	3,940.65
7800 PUPIL TRANSP SERVICES - SCHOOL	620,756.61	594,062.51	18,549.05	-	612,611.56
7801 TRANSPORTATION - NORTH	6,927,420.98	6,226,497.00	205.88	-	6,226,702.88
7802 TRANSPORTATION - CENTRAL	2,539,844.24	3,006,582.78	3,300.78	-	3,009,883.56
7803 TRANSPORTATION - SOUTH	3,941,498.60	4,839,990.90	30,720.74	-	4,870,711.64
7900 OPERATION OF PLANT	17,438,385.24	17,453,615.36	14,074.69	-	17,467,690.05
8100 MAINTENANCE ADMINISTRATION	1,181,799.86	4,682,871.66	43,983.42	-	4,726,855.08
8120 BUILDING AND GROUND MAINTENANCE	7,346,983.45	4,543,940.10	88.19	-	4,544,028.29
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	3,234,095.50	3,617,157.93	100.00	-	3,617,257.93
9100 COMMUNITY SERVICE	1,945,212.17	2,054,207.74	3,204.91	-	2,057,412.65
9700 TRANSFER FUNDS	-	98,444.14	35,000.00	-	133,444.14
9890 RESERVES	38,844,447.25	32,294,028.81	-	711,948.33	31,582,080.48
TOTAL - GENERAL FUND	\$ 296,034,781.19	\$ 293,910,099.36	\$ 1,002,006.01	\$ 838,008.88	\$ 294,074,096.49

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 8
Board Meeting May 26, 2015

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3310	<u>Florida Education Finance Program</u>		<u>\$ (18,454.00)</u>
	0994 Reserve - FTE/Schools	9890 Reserves	<u>\$ (18,454.00)</u>
	<i>Explanation: To adjust revenue for Florida Education Finance Program based on 4th FEFP Calculation received from DOE for fiscal year 2014-2015.</i>		
	.... Discretionary	\$ (18,454.00)	
3311	<u>Safe Schools</u>		<u>\$ 18.00</u>
	0997 Reserve - Projects	9890 Reserves	<u>\$ 18.00</u>
	<i>Explanation: To appropriate revenue for Florida Education Finance Program based on 4th FEFP Calculation received from DOE for fiscal year 2014-2015.</i>		
	3107 Safe Schools	\$ 18.00	
3314	<u>Reading Instruction</u>		<u>\$ (217.00)</u>
	0997 Reserve - Projects	9890 Reserves	<u>\$ (217.00)</u>
	<i>Explanation: To adjust revenue for Florida Education Finance Program based on 4th FEFP Calculation received from DOE for fiscal year 2014-2015.</i>		
	6123 Reading Instruction	\$ (217.00)	
3318	<u>DJJ Supplemental Allocation</u>		<u>\$ 3,868.00</u>
	0997 Reserve - Projects	9890 Reserves	<u>\$ 3,868.00</u>
	<i>Explanation: To appropriate revenue for Florida Education Finance Program based on 4th FEFP Calculation received from DOE for fiscal year 2014-2015.</i>		
	8110 DJJ Supplemental Allocation	\$ 3,868.00	
3319	<u>Virtual Education Contribution</u>		<u>\$ 289.00</u>
	0997 Reserve - Projects	9890 Reserves	<u>\$ 289.00</u>
	<i>Explanation: To appropriate revenue for Florida Education Finance Program based on 4th FEFP Calculation received from DOE for fiscal year 2014-2015.</i>		
	2021 Virtual Education Contribution	\$ 289.00	
3334	<u>Digital Classrooms</u>		<u>\$ 21.00</u>
	0997 Reserve - Projects	9890 Reserves	<u>\$ 21.00</u>
	<i>Explanation: To appropriate revenue for Florida Education Finance Program based on 4th FEFP Calculation received from DOE for fiscal year 2014-2015.</i>		
	5150 Digital Classrooms	\$ 21.00	
3336	<u>Instructional Materials</u>		<u>\$ 1,751.00</u>
	0997 Reserve - Projects	9890 Reserves	<u>\$ 1,751.00</u>
	<i>Explanation: To appropriate revenue for Florida Education Finance Program based on 4th FEFP Calculation received from DOE for fiscal year 2014-2015.</i>		
	3105 Instructional Materials - Textbooks	\$ 1,630.00	3109 26.00
	3106 Instructional Materials - Media	95.00	Total <u>\$ 1,751.00</u>
3344	<u>Discretionary Lottery</u>		<u>\$ (185,614.00)</u>
	0997 Reserve - Projects	9890 Reserves	<u>\$ (185,614.00)</u>
	<i>Explanation: To adjust revenue for Florida Education Finance Program based on 4th FEFP Calculation received from DOE for fiscal year 2014-2015.</i>		
	3101 Lottery - Discretionary	\$ (185,614.00)	

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 8
Board Meeting May 26, 2015

Account	Object	Function	Increase (Decrease)
3354	<u>Transportation</u>		\$ (6,357.00)
	0994 Reserve - FTE/Schools	9890 Reserves	\$ (6,357.00)
	<i>Explanation: To adjust revenue for Florida Education Finance Program based on 4th FEFP Calculation received from DOE for fiscal year 2014-2015.</i>		
	.... Discretionary	\$ (6,357.00)	
3425	<u>Rent/Use Of Facility</u>		\$ 2,270.00
	0430 Electricity	7900 Operation of Plant	\$ 1,362.00
	0987 Reserve Schools/Departments	9890 Reserves	908.00
			\$ 2,270.00
	<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>		
	.... Discretionary	\$ 908.00	5099 School Utilities
			1,362.00
			Total \$ 2,270.00
3426	<u>Course Fees - CHOICE HS & Technical Center</u>		\$ 15,372.87
	0510 Supplies	5900 Other Instruction	\$ 615.00
	0691 Software (Over \$1,000)	5900 Other Instruction	769.00
	0790 Miscellaneous Expense	5900 Other Instruction	1,537.00
	0990 Fund Balance - Unappropriated	9890 Reserves	12,451.87
			\$ 15,372.87
	<i>Explanation: To appropriate revenue for course fees at CHOICE HS & Technical Center based on actual collections.</i>		
	.... Discretionary	\$ 12,451.87	2039 Career Education Equipment & Supplies
	2015 Adult Student Fees	615.00	3005 Financial Aid Trust Fund
			769.00
			1,537.00
			Total \$ 15,372.87
3434	<u>Community Education Enrichment Program</u>		\$ 3,450.00
	0750 Other Personnel Services	9100 Community Service	\$ 3,450.00
	<i>Explanation: To appropriate revenue for Community Education Enrichment Program based on actual collections.</i>		
	2166 Adult Enrichment	\$ 3,450.00	
3448	<u>Donations</u>		\$ 10,000.00
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	\$ (25,000.00)
	0930 Transfer to Capital Improvement Fund	9700 Transfer Funds	35,000.00
			\$ 10,000.00
	<i>Explanation: To appropriate donation for a Transfer to Capital Improvement Fund for a self-help project (\$10,000.00) and to correct a previous donation for a Transfer to Capital Improvement Fund for a self-help project by re-appropriating funds from Project 5034 to Discretionary (\$25,000.00) based on actual collections.</i>		
	.... Discretionary	\$ 35,000.00	5034 Playground - Internal Funds &/or Donations
			(25,000.00)
			Total \$ 10,000.00
3449	<u>Student/Parent iPad/Laptop Insurance</u>		\$ 100.00
	0355 Computer Repairs	8200 Administrative Technology Services	\$ 100.00
	<i>Explanation: To appropriate revenue for Student/Parent iPad/Laptop Insurance based on actual collections.</i>		
	3020 Student/Parent iPad/Laptop Insurance	\$ 100.00	
3462	<u>Purchased Custodial Services</u>		\$ 97.38
	0102 Salary - Other Compensation	7900 Operation of Plant	\$ 87.34
	0210 Florida Retirement System	7900 Operation of Plant	6.44
	0220 Social Security	7900 Operation of Plant	3.60
			\$ 97.38
	<i>Explanation: To appropriate revenue received from schools or outside organizations to fund custodial services based on actual collections.</i>		
	2011 Custodial Services	\$ 97.38	

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 8
Board Meeting May 26, 2015

Account	Object	Function	Increase (Decrease)
3465	<u>Purchased Positions - Other</u>		<u>\$ 3,462.20</u>
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 2,537.88
	0210 Florida Retirement System	5100 Basic Education (K-12)	113.56
	0220 Social Security	5100 Basic Education (K-12)	141.01
	0750 Other Personnel Services	5100 Basic Education (K-12)	601.65
	0102 Salary - Other Compensation	7900 Operation of Plant	59.20
	0210 Florida Retirement System	7900 Operation of Plant	4.37
	0220 Social Security	7900 Operation of Plant	4.53
			<u>\$ 3,462.20</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	\$ 3,462.20	
3466	<u>Purchased Other Positions - External</u>		<u>\$ 5,673.22</u>
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 4,781.78
	0210 Florida Retirement System	5100 Basic Education (K-12)	352.42
	0220 Social Security	5100 Basic Education (K-12)	368.28
	0750 Other Personnel Services	5100 Basic Education (K-12)	170.74
			<u>\$ 5,673.22</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	\$ 5,673.22	
3467	<u>Purchased - Schools - Other</u>		<u>\$ 3,669.00</u>
	0310 Professional & Technical Service	6130 Health Services	\$ 3,669.00
	<i>Explanation: To appropriate funds received from schools to pay nurse health services buy-up option based on actual collections.</i>		
	2050 Purchased School Nurses	\$ 3,669.00	
3484	<u>Financial Aid Fees</u>		<u>\$ 1,086.72</u>
	0790 Miscellaneous Expense	5900 Other Instruction	\$ 1,086.72
	<i>Explanation: To appropriate estimated revenue for Financial Aid Fees based on actual collections.</i>		
	3005 Financial Aid Trust Fund	\$ 1,086.72	
3488	<u>Fingerprint Program</u>		<u>\$ 1,125.00</u>
	0730 Dues and Fees	7730 Staff Services	\$ 1,125.00
	<i>Explanation: To appropriate estimated revenue for Fingerprint Program based on actual collections.</i>		
	6006 Fingerprinting - Fees	\$ 1,125.00	
3490	<u>Miscellaneous Revenue</u>		<u>\$ 18,533.13</u>
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	\$ 250.00
	0510 Supplies	5200 Exceptional Child	750.00
	0610 Library Books	6200 Instructional Media Services	6,967.32
	0510 Supplies	7200 General Administration	44.87
	0510 Supplies	7730 Staff Services	1,050.00
	0642 Equipment (Under \$1,000)	7760 Internal Service	9,343.78
	0510 Supplies	7803 Transportation - South	19.16
	0990 Fund Balance - Unappropriated	9890 Reserves	108.00
			<u>\$ 18,533.13</u>
	<i>Explanation: To appropriate revenue for record requests from State of Florida (\$108.00), Emerald Coast Autism Society Grant (\$750.00), vending commission (\$64.03), worthless check fees (\$50.00), Air Force Association Grant (\$250.00), reimbursement of para-pro testing fees (\$1,000.00), and reimbursement of operating expenditures by internal funds (\$16,311.10) based on actual collections.</i>		
	.... Discretionary	\$ 108.00	4027 E.R. - Retirement Lunch 50.00
	1017 Emerald Coast Autism Society Grant	750.00	5017 Air Force Association Grant 250.00
	2042 BAO Social Fund	44.87	5020 Para-Pro Testing Fees 1,000.00
	3033 Vending Commission - Transportation - South	19.16	8001 Purchased - Schools - Other 16,311.10
			<u>Total \$ 18,533.13</u>

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
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Account	Object	Function	Increase (Decrease)
3493	<u>Sale of Junk</u>		\$ 224.40
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 224.40
<i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i>			
	.... Discretionary	\$ 224.40	
3495	<u>Transportation - Repairs Dept./Other</u>		\$ 1,824.15
	0550 Repair Parts	7801 Transportation - North	\$ (542.48)
	0550 Repair Parts	7802 Transportation - Central	1,138.99
	0550 Repair Parts	7803 Transportation - South	1,227.64
			\$ 1,824.15
<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>			
	.... Discretionary	\$ 1,824.15	
3497	<u>Refund - Prior Year Expenditures</u>		\$ 293,850.00
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 293,850.00
<i>Explanation: To appropriate refund of a prior year expenditure based on actual collections.</i>			
	.... Discretionary	\$ 293,850.00	
3746	<u>Health Reimbursement Arrangement</u>		\$ 7,954.06
	0310 Professional & Technical Service	7730 Staff Services	\$ 7,954.06
<i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.</i>			
	5006 Health Reimbursement Arrangement	\$ 7,954.06	

II. Amendments Between Appropriations & Reserves

.... Discretionary

5100 Basic Education (K-12)	\$ 71,645.82
5200 Exceptional Child	13,936.07
5300 Vocational	(38,437.59)
6100 Pupil Personnel Services	(23,688.72)
6130 Health Services	80.80
6200 Instructional Media Services	2,184.30
6300 Instruction & Curriculum	(58,180.81)
6400 Instructional Staff Training Services	17,948.77
7300 School Admin - Principal Office	29,431.56
7400 Facilities Acquisition and Construction	4,100.99
7720 Information Services	5,000.00
7800 Pupil Transp Services - School	18,549.05
7801 Transportation - North	401.00
7802 Transportation - Central	636.50
7803 Transportation - South	177.50
7900 Operation of Plant	11,340.64
9100 Community Service	21.04
9890 Reserves	(887,077.09)
	\$ (831,930.17)

Explanation: Changes by schools & departments between objects & functions to better utilize funds, final adjustments due to increases/(decreases) in WFTE per February 2015 FTE (Project 0015), adjustment of average salaries to actual (Project 2095), appropriation of HRA debit card fees (Project 5006), and appropriation of CAPE WFTE based on certifications earned in fiscal year 2013-2014 (Projects 5061, 5063, 5064, 5065, 5067, 5068, 5071, & 5072) by transferring to/(from) the following project(s):

0015 K-12 Florida Virtual Instruction	\$ (1,101.00)	5065 CAPE - Drafting/Engineering	39,324.00
2095 Salary Resynching	62,417.17	5067 CAPE - Health Science	1,072.00
5006 Health Reimbursement Arrangement	2,730.00	5068 CAPE - Information Technology	646,339.00
5061 CAPE - Aerospace/Aviation	357.00	5071 CAPE - Welding	6,077.00
5063 CAPE - Construction	25,024.00	5072 CAPE - Automotive	4,647.00
5064 CAPE - Culinary	45,044.00		
		Total	\$ 831,930.17

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
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Account	Object	Function	Increase (Decrease)
0015 K-12 Florida Virtual Instruction			
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (1,101.00)
<i>Explanation: Transfers to/(from) the following project(s):</i>			
	.... Discretionary	\$ 1,101.00	
0132 VPK - Year Long Program			
	0510 Supplies	5500 Prekindergarten	\$ (400.00)
	0398 Field Trips	7801 Transportation - North	400.00
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
1004 AICE - Set-Aside			
	0331 Out of County Travel	5100 Basic Education (K-12)	\$ 10,000.00
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	6,800.00
	0510 Supplies	5100 Basic Education (K-12)	(16,800.00)
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2004 Itinerant - Visually Impaired			
	0330 In County Travel	5200 Exceptional Child	\$ 1,103.02
	0331 Out of County Travel	5200 Exceptional Child	(1,103.02)
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2011 Custodial Services			
	0130 Salary - Overtime	7900 Operation of Plant	\$ 631.76
	0210 Florida Retirement System	7900 Operation of Plant	46.55
	0220 Social Security	7900 Operation of Plant	48.33
	0330 In County Travel	7900 Operation of Plant	29.10
	0350 Repair and Maintenance	7900 Operation of Plant	1,488.37
	0354 Maintenance Vehicle Repair	7900 Operation of Plant	(1,000.00)
	0510 Supplies	7900 Operation of Plant	(1,278.10)
	0730 Dues and Fees	7900 Operation of Plant	33.99
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2016 Adult Technology Fees			
	0393 Contracts - Nonprofessional	5900 Other Instruction	\$ (12.11)
	0357 Support Managed Computers	6500 Instruction Related Technology	12.11
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2017 Itinerant Teachers - Adaptive P. E.			
	0330 In County Travel	5200 Exceptional Child	\$ 800.00
	0510 Supplies	5200 Exceptional Child	(800.00)
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2021 Virtual Education Contribution			
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ 66,573.00
	0997 Reserve - Projects	9890 Reserves	(66,573.00)
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2027 School Psychologists			
	0330 In County Travel	6140 Psychological Services	\$ 150.00
	0331 Out of County Travel	6140 Psychological Services	(650.00)
	0510 Supplies	6140 Psychological Services	1,000.00
	0730 Dues and Fees	6140 Psychological Services	(500.00)
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
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Account	Object	Function	Increase (Decrease)
2039 Career Education Equipment & Supplies			
	0330 In County Travel	5300 Vocational	\$ 379.71
	0510 Supplies	5300 Vocational	666.43
	0641 Equipment (Over \$1,000)	5300 Vocational	9,697.87
	0642 Equipment (Under \$1,000)	5300 Vocational	(10,744.01)
	0510 Supplies	5900 Other Instruction	4,000.00
	0691 Software (Over \$1,000)	5900 Other Instruction	(4,000.00)
			<u>\$ -</u>

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

2051 Purchased - Other Positions			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (375.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(27.65)
	0220 Social Security	5100 Basic Education (K-12)	(28.68)
	0210 Florida Retirement System	7300 School Admin - Principal Office	0.01
	0102 Salary - Other Compensation	8120 Building and Ground Maintenance	375.00
	0210 Florida Retirement System	8120 Building and Ground Maintenance	27.64
	0220 Social Security	8120 Building and Ground Maintenance	28.68
			<u>\$ -</u>

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

2068 Target Field Trip Grant			
	0730 Dues and Fees	5100 Basic Education (K-12)	\$ 639.10
	0398 Field Trips	7803 Transportation - South	(639.10)
			<u>\$ -</u>

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

2086 SAI - Teenage Parenting Program			
	0390 Other Purchased Service	5100 Basic Education (K-12)	\$ (50.00)
	0510 Supplies	5100 Basic Education (K-12)	50.00
			<u>\$ -</u>

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

2088 Certification			
	0390 Other Purchased Service	7730 Staff Services	\$ 1,320.00
	0730 Dues and Fees	7730 Staff Services	(1,320.00)
			<u>\$ -</u>

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

2090 Kindergarten Programs			
	0220 Social Security	6300 Instruction & Curriculum	\$ (2.86)
	0390 Other Purchased Service	6300 Instruction & Curriculum	199.86
	0750 Other Personnel Services	6300 Instruction & Curriculum	(197.00)
			<u>\$ -</u>

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

2095 Salary Resynching			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (58,641.86)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(4,321.90)
	0220 Social Security	5100 Basic Education (K-12)	(4,486.11)
	0997 Reserve - Projects	9890 Reserves	102,563.28
			<u>\$ 35,113.41</u>

Explanation: Adjustment of average salaries to actual (Discretionary & Project 7020), appropriation of unanticipated operating budget expenditures (Projects 3057 & 6013), appropriation of additional ESE non-gifted position (Project 5075), and appropriation of additional hard to fill stipends (Project 5090) by transferring to/(from) the following projects:

....	Discretionary	\$ (62,417.17)	5090 Special Stipends (Hard to Fill/Title I/Nat'l Bd)	1,157.87
3057	Innovative Program - Academic Team	800.00	6013 County Honors Banquet - Other	800.00
5075	IDEA Supplemental Support - General Fund	24,535.00	7020 Purchased Positions - External	10.89
				Total \$ (35,113.41)

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
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Account	Object	Function	Increase (Decrease)
2154 <u>Advanced Placement</u>			
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 5,974.50
	0131 Salary - Instructional	5100 Basic Education (K-12)	(5,974.50)
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	1,400.00
	0510 Supplies	5100 Basic Education (K-12)	(1,446.94)
	0750 Other Personnel Services	5100 Basic Education (K-12)	46.94
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2166 <u>Adult Enrichment</u>			
	0102 Salary - Other Compensation	9100 Community Service	\$ 2,374.59
	0210 Florida Retirement System	9100 Community Service	175.01
	0220 Social Security	9100 Community Service	181.65
	0750 Other Personnel Services	9100 Community Service	(2,731.25)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2168 <u>Child Care - Riverside Elementary School</u>			
	0130 Salary - Overtime	5100 Basic Education (K-12)	\$ 50.09
	0210 Florida Retirement System	5100 Basic Education (K-12)	3.69
	0220 Social Security	5100 Basic Education (K-12)	3.83
	0750 Other Personnel Services	5100 Basic Education (K-12)	16.10
	0510 Supplies	7300 School Admin - Principal Office	300.00
	0642 Equipment (Under \$1,000)	7300 School Admin - Principal Office	(300.00)
	0130 Salary - Overtime	9100 Community Service	1,445.70
	0210 Florida Retirement System	9100 Community Service	106.55
	0220 Social Security	9100 Community Service	110.60
	0390 Other Purchased Service	9100 Community Service	21.64
	0510 Supplies	9100 Community Service	(1,758.20)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2174 <u>Child Care - Plew Elementary School</u>			
	0220 Social Security	5100 Basic Education (K-12)	\$ 0.58
	0750 Other Personnel Services	5100 Basic Education (K-12)	40.26
	0371 Telephone	7900 Operation of Plant	18.81
	0130 Salary - Overtime	9100 Community Service	114.78
	0210 Florida Retirement System	9100 Community Service	8.46
	0220 Social Security	9100 Community Service	9.55
	0510 Supplies	9100 Community Service	(244.94)
	0750 Other Personnel Services	9100 Community Service	52.50
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2175 <u>Child Care - Bluewater Elementary School</u>			
	0130 Salary - Overtime	9100 Community Service	\$ 300.00
	0210 Florida Retirement System	9100 Community Service	22.11
	0220 Social Security	9100 Community Service	22.95
	0510 Supplies	9100 Community Service	(345.06)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2178 <u>Child Care - Wright Elementary School</u>			
	0371 Telephone	7900 Operation of Plant	\$ 22.51
	0510 Supplies	9100 Community Service	(139.25)
	0750 Other Personnel Services	9100 Community Service	116.74
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
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Account	Object	Function	Increase (Decrease)
2179 Child Care - Antioch Elementary School			
	0130 Salary - Overtime	9100 Community Service	\$ 34.60
	0210 Florida Retirement System	9100 Community Service	2.55
	0220 Social Security	9100 Community Service	2.65
	0510 Supplies	9100 Community Service	(39.80)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2181 Child Care - Bob Sikes Elementary School			
	0130 Salary - Overtime	9100 Community Service	\$ 275.07
	0210 Florida Retirement System	9100 Community Service	20.27
	0220 Social Security	9100 Community Service	21.04
	0310 Professional & Technical Service	9100 Community Service	600.00
	0510 Supplies	9100 Community Service	(2,190.28)
	0730 Dues and Fees	9100 Community Service	1,000.00
	0750 Other Personnel Services	9100 Community Service	273.90
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2909 School Maintenance			
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (8,840.02)
	0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	(174.43)
	0370 Postage	8120 Building and Ground Maintenance	(36.29)
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	106.48
	0510 Supplies	8120 Building and Ground Maintenance	(19,145.49)
	0642 Equipment (Under \$1,000)	8120 Building and Ground Maintenance	(65.63)
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	(121.48)
	0682 Heating/Cooling/Air Conditioning	8120 Building and Ground Maintenance	(8.40)
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	30,180.60
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	(1,895.34)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3003 Donation - Edge ES			
	0331 Out of County Travel	6200 Instructional Media Services	\$ (27.17)
	0510 Supplies	6200 Instructional Media Services	1,354.99
	0520 Textbooks	6200 Instructional Media Services	(160.91)
	0590 Other Materials and Supplies	6200 Instructional Media Services	(385.74)
	0610 Library Books	6200 Instructional Media Services	(0.76)
	0642 Equipment (Under \$1,000)	6200 Instructional Media Services	(2,886.02)
	0643 Computer Hardware (Over \$1,000)	6200 Instructional Media Services	3,000.00
	0692 Software (Under \$1,000)	6200 Instructional Media Services	(894.39)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3057 Innovative Program - Academic Team			
	0331 Out of County Travel	5100 Basic Education (K-12)	\$ 250.00
	0510 Supplies	5100 Basic Education (K-12)	550.00
			<u>\$ 800.00</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and appropriation of unanticipated operating budget expenditures by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (800.00)	
3101 Lottery - Discretionary			
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (9,927.00)
	0997 Reserve - Projects	9890 Reserves	(90,961.00)
			<u>\$ (100,888.00)</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and appropriation of Lottery - School Advisory Council by transferring to/(from) the following project(s):</i>			
	5002 Lottery - School Advisory Council	\$ 100,888.00	

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
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Account	Object	Function	Increase (Decrease)
3102 SAI - Student Assessment			
	0310 Professional & Technical Service	6141 Testing	\$ (1,798.00)
	0390 Other Purchased Service	6141 Testing	1,798.00
			<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)	\$ (90.00)
	0510 Supplies	5100 Basic Education (K-12)	3,483.48
	0520 Textbooks	5100 Basic Education (K-12)	(4,058.28)
	0510 Supplies	5300 Vocational	574.80
	0997 Reserve - Projects	9890 Reserves	90.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3106 Instructional Materials - Media			
	0610 Library Books	6200 Instructional Media Services	\$ (24.95)
	0622 Audio Visual (Under \$1,000)	6200 Instructional Media Services	24.95
			<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)	\$ (70.00)
	0997 Reserve - Projects	9890 Reserves	70.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3109 Instructional Materials - Science			
	0510 Supplies	5100 Basic Education (K-12)	\$ (3.83)
	0510 Supplies	5200 Exceptional Child	3.83
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3151 SAI - ESE Extended School Year			
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ 8,048.60
	0132 Salary - Hourly Teachers	5200 Exceptional Child	(16,944.01)
	0210 Florida Retirement System	5200 Exceptional Child	(655.59)
	0220 Social Security	5200 Exceptional Child	(680.50)
	0310 Professional & Technical Service	5200 Exceptional Child	(20,250.00)
	0510 Supplies	5200 Exceptional Child	675.00
	0398 Field Trips	7803 Transportation - South	29,806.50
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3161 SAI - Supplemental Academic Instruction			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (28,983.20)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(2,136.30)
	0220 Social Security	5100 Basic Education (K-12)	(2,217.05)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(4,392.09)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(13.21)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(192.56)
	0310 Professional & Technical Service	5100 Basic Education (K-12)	10,585.00
	0997 Reserve - Projects	9890 Reserves	(557,423.83)
			<u>\$ (584,773.24)</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and appropriation of SAI - Summer Intensive Studies (Project 5127) and additional SAI - Plan of Care (Project 6113) by transferring to/(from) the following project(s):</i>			
	5127 SAI - Summer Intensive Studies	\$ 583,559.00	6113 SAI - Plan of Care
			<u>1,214.24</u>
			<u>Total \$ 584,773.24</u>
3180 Florida Teachers Classroom Supply Asst. Prg.			
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (33.00)
	0997 Reserve - Projects	9890 Reserves	33.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
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Account	Object	Function	Increase (Decrease)
4002 Lottery - School Advisory Council			
	0220 Social Security	5100 Basic Education (K-12)	\$ (1.68)
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	380.00
	0365 Software Subscriptions	5100 Basic Education (K-12)	150.00
	0370 Postage	5100 Basic Education (K-12)	98.00
	0510 Supplies	5100 Basic Education (K-12)	(1,250.09)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	(4,311.00)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	4,875.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	(90.23)
	0370 Postage	5200 Exceptional Child	(48.00)
	0510 Supplies	5200 Exceptional Child	48.00
	0390 Other Purchased Service	7300 School Admin - Principal Office	150.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4004 Chorus Equipment/Repairs/Music			
	0350 Repair and Maintenance	5100 Basic Education (K-12)	\$ 125.00
	0510 Supplies	5100 Basic Education (K-12)	180.97
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	(305.97)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4005 Band Instrument Repairs/Music			
	0350 Repair and Maintenance	5100 Basic Education (K-12)	\$ 1,078.56
	0510 Supplies	5100 Basic Education (K-12)	(1,078.56)
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	(2,501.40)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	2,501.40
	0398 Field Trips	7802 Transportation - Central	1,528.50
	0398 Field Trips	7803 Transportation - South	87.50
	0997 Reserve - Projects	9890 Reserves	(1,616.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4006 NDIA Accelerator Grant			
	0510 Supplies	5100 Basic Education (K-12)	\$ 2.00
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	(2.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4011 Insurance Claims - Equipment			
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ 14,065.75</u>
<i>Explanation: Appropriation of insurance claims by transferring to/(from) the following project(s):</i>			
	9015 Fixed Charges	\$ (14,065.75)	
4013 Insurance Claims - Other			
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ 11,216.51</u>
<i>Explanation: Appropriation of insurance claims by transferring to/(from) the following project(s):</i>			
	9015 Fixed Charges	\$ (11,216.51)	
4024 Foundation STEMM Mini Grants			
	0510 Supplies	6500 Instruction Related Technology	\$ 53.96
	0642 Equipment (Under \$1,000)	6500 Instruction Related Technology	(53.96)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
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Account	Object	Function	Increase (Decrease)
4025	<u>E.R. - Teacher of the Year</u>		
	0510 Supplies	7730 Staff Services	\$ (180.46)
	0750 Other Personnel Services	7730 Staff Services	180.46
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4033	<u>Flood Event - 2014</u>		
	0510 Supplies	5100 Basic Education (K-12)	<u>\$ (2,275.43)</u>
	<i>Explanation: Close Flood Event - 2014 project by transferring to/(from) the following project(s):</i>		
	9015 Fixed Charges	\$ 2,275.43	
4099	<u>Discretionary Set-Aside - Schools</u>		
	0641 Equipment (Over \$1,000)	7900 Operation of Plant	\$ (18,086.48)
	0642 Equipment (Under \$1,000)	7900 Operation of Plant	18,086.48
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4104	<u>CSR - Instructional Coaches</u>		
	0220 Social Security	6300 Instruction & Curriculum	\$ (30.89)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	30.89
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4110	<u>SAI - ESOL</u>		
	0331 Out of County Travel	6300 Instruction & Curriculum	\$ (863.32)
	0510 Supplies	6300 Instruction & Curriculum	863.32
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4125	<u>Class Size Reduction</u>		
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 21,731.43
	0131 Salary - Instructional	5100 Basic Education (K-12)	(21,731.43)
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	2,850.00
	0310 Professional & Technical Service	5100 Basic Education (K-12)	2,600.00
	0997 Reserve - Projects	9890 Reserves	(5,450.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4160	<u>Lottery - School Recognition</u>		
	0234 Group Insurance - Other	5100 Basic Education (K-12)	\$ (14.31)
	0510 Supplies	5100 Basic Education (K-12)	(58.53)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	72.84
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5002	<u>Lottery - School Advisory Council</u>		
	0510 Supplies	5100 Basic Education (K-12)	<u>\$ 100,888.00</u>
	<i>Explanation: Appropriation of Lottery - School Advisory Council by transferring to/(from) the following project(s):</i>		
	3101 Lottery - Discretionary	\$ (100,888.00)	
5006	<u>Health Reimbursement Arrangement</u>		
	0730 Dues and Fees	7730 Staff Services	<u>\$ 2,730.00</u>
	<i>Explanation: Appropriation of HRA debit card fees by transferring to/(from) the following project:</i>		
 Discretionary	\$ (2,730.00)	

Explanation of Budget Amendment as Follows:
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Account	Object	Function	Increase (Decrease)
5007 SSTRIDE District Supplement			
	0510 Supplies	5100 Basic Education (K-12)	\$ (345.30)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	196.80
	0730 Dues and Fees	5100 Basic Education (K-12)	148.50
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5009 Foundation Motorola Grant			
	0310 Professional & Technical Service	6300 Instruction & Curriculum	\$ (3,000.00)
	0510 Supplies	6300 Instruction & Curriculum	3,000.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5015 STEMM Academy State Grant - FY 2015			
	0510 Supplies	5100 Basic Education (K-12)	\$ 6,000.00
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	3,000.00
	0643 Computer Hardware (Over \$1,000)	5100 Basic Education (K-12)	(7,000.00)
	0692 Software (Under \$1,000)	5100 Basic Education (K-12)	(2,000.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5016 District Instructional Leadership Grant			
	0360 Lease and Rental Agreements	7730 Staff Services	\$ (1,929.34)
	0510 Supplies	7730 Staff Services	1,929.34
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5061 CAPE - Aerospace/Aviation			
	0997 Reserve - Projects	9890 Reserves	\$ 357.00
<i>Explanation: Appropriation of CAPE WFTF based on certifications earned in fiscal year 2013-2014 by transferring to/(from) the following project(s):</i>			
	.... Discretionary	\$ (357.00)	
5063 CAPE - Construction			
	0105 Salary - Bonus	5300 Vocational	\$ 25.00
	0220 Social Security	5300 Vocational	1.91
	0365 Software Subscriptions	5300 Vocational	500.00
	0997 Reserve - Projects	9890 Reserves	6,980.09
			<u>\$ 7,507.00</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and appropriation of CAPE WFTF based on certifications earned in fiscal year 2013-2014 by transferring to/(from) the following project(s):</i>			
	.... Discretionary	\$ (7,507.00)	
5064 CAPE - Culinary			
	0105 Salary - Bonus	5300 Vocational	\$ 750.00
	0220 Social Security	5300 Vocational	57.20
	0997 Reserve - Projects	9890 Reserves	44,236.80
			<u>\$ 45,044.00</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and appropriation of CAPE WFTF based on certifications earned in fiscal year 2013-2014 by transferring to/(from) the following project(s):</i>			
 Discretionary	\$ (45,044.00)	

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Account	Object	Function	Increase (Decrease)
5065 <u>CAPE - Drafting/Engineering</u>			
	0105 Salary - Bonus	5300 Vocational	\$ 2,750.00
	0220 Social Security	5300 Vocational	206.95
	0331 Out of County Travel	5300 Vocational	87.62
	0398 Field Trips	5300 Vocational	237.75
	0510 Supplies	5300 Vocational	2,376.44
	0997 Reserve - Projects	9890 Reserves	48,322.24
			<u>\$ 53,981.00</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and appropriation of CAPE WFTE based on certifications earned in fiscal year 2013-2014 by transferring to/(from) the following project(s):</i>			
....	Discretionary	\$ (53,981.00)	
5067 <u>CAPE - Health Science</u>			
	0105 Salary - Bonus	5300 Vocational	\$ 75.00
	0220 Social Security	5300 Vocational	5.65
	0997 Reserve - Projects	9890 Reserves	991.35
			<u>\$ 1,072.00</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and appropriation of CAPE WFTE based on certifications earned in fiscal year 2013-2014 by transferring to/(from) the following project(s):</i>			
....	Discretionary	\$ (1,072.00)	
5068 <u>CAPE - Information Technology</u>			
	0510 Supplies	5200 Exceptional Child (Will be corrected)	\$ 569.75
	0105 Salary - Bonus	5300 Vocational	15,175.00
	0131 Salary - Instructional	5300 Vocational	36,711.00
	0210 Florida Retirement System	5300 Vocational	2,705.00
	0220 Social Security	5300 Vocational	3,812.66
	0231 Group Insurance - Health	5300 Vocational	6,873.00
	0232 Group Insurance - Life	5300 Vocational	20.00
	0233 Group Insurance - Dental	5300 Vocational	296.00
	0331 Out of County Travel	5300 Vocational	379.24
	0365 Software Subscriptions	5300 Vocational	899.95
	0510 Supplies	5300 Vocational	10,000.00
	0642 Equipment (Under \$1,000)	5300 Vocational	15,532.68
	0750 Other Personnel Services	5300 Vocational	390.23
	0357 Support Managed Computers	6500 Instruction Related Technology	2,736.00
	0510 Supplies	7300 School Admin - Principal Office	(2,908.40)
	0997 Reserve - Projects	9890 Reserves	553,146.89
			<u>\$ 646,339.00</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and appropriation of CAPE WFTE based on certifications earned in fiscal year 2013-2014 by transferring to/(from) the following project(s):</i>			
....	Discretionary	\$ (646,339.00)	
5071 <u>CAPE - Welding</u>			
	0105 Salary - Bonus	5300 Vocational	\$ 400.00
	0220 Social Security	5300 Vocational	30.59
	0510 Supplies	5300 Vocational	2,919.00
	0997 Reserve - Projects	9890 Reserves	5,587.41
			<u>\$ 8,937.00</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and appropriation of CAPE WFTE based on certifications earned in fiscal year 2013-2014 by transferring to/(from) the following project(s):</i>			
....	Discretionary	\$ (8,937.00)	
5072 <u>CAPE - Automotive</u>			
	0105 Salary - Bonus	5300 Vocational	\$ 325.00
	0220 Social Security	5300 Vocational	24.76
	0997 Reserve - Projects	9890 Reserves	4,297.24
			<u>\$ 4,647.00</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and appropriation of CAPE WFTE based on certifications earned in fiscal year 2013-2014 by transferring to/(from) the following project(s):</i>			
....	Discretionary	\$ (4,647.00)	

Explanation of Budget Amendment as Follows:
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Account	Object	Function	Increase (Decrease)
5075 IDEA Supplemental Support - General Fund			
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ (6,738.00)
	0210 Florida Retirement System	5200 Exceptional Child	(496.00)
	0220 Social Security	5200 Exceptional Child	(515.00)
	0231 Group Insurance - Health	5200 Exceptional Child	(1,981.25)
	0232 Group Insurance - Life	5200 Exceptional Child	(8.00)
	0233 Group Insurance - Dental	5200 Exceptional Child	(82.00)
	0234 Group Insurance - Other	5200 Exceptional Child	(61.75)
	0997 Reserve - Projects	9890 Reserves	34,417.00
			<u>\$ 24,535.00</u>
<i>Explanation: Appropriation of additional ESE non-gifted position by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (24,535.00)	
5077 Jobs for Florida Graduates Program Grant			
	0510 Supplies	5100 Basic Education (K-12)	\$ (42.50)
	0398 Field Trips	7803 Transportation - South	42.50
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5078 NWF Manufacturers Council			
	0350 Repair and Maintenance	5300 Vocational	\$ 2,700.00
	0393 Contracts - Nonprofessional	5300 Vocational	401.00
	0510 Supplies	5300 Vocational	(125,425.00)
	0641 Equipment (Over \$1,000)	5300 Vocational	10,960.00
	0643 Computer Hardware (Over \$1,000)	5300 Vocational	83,804.00
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	2,595.00
	0691 Software (Over \$1,000)	5300 Vocational	24,965.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5080 FL Teacher Supply - General Fund Supplement			
	0510 Supplies	5100 Basic Education (K-12)	\$ (20.00)
	0997 Reserve - Projects	9890 Reserves	20.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5090 Special Stipends (Hard to Fill/Title I/Nat'l Bd)			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 829.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	61.10
	0220 Social Security	5100 Basic Education (K-12)	63.14
	0102 Salary - Other Compensation	5200 Exceptional Child	178.50
	0210 Florida Retirement System	5200 Exceptional Child	13.15
	0220 Social Security	5200 Exceptional Child	12.98
			<u>\$ 1,157.87</u>
<i>Explanation: Appropriation of additional hard to fill stipends by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (1,157.87)	
5099 School Utilities			
	0371 Telephone	7900 Operation of Plant	\$ (500.00)
	0373 Telephone Long Distance	7900 Operation of Plant	350.00
	0381 Water and Sewage	7900 Operation of Plant	4,500.00
	0382 Garbage	7900 Operation of Plant	(200.00)
	0383 Recycling	7900 Operation of Plant	850.00
	0410 Natural Gas	7900 Operation of Plant	(19.02)
	0430 Electricity	7900 Operation of Plant	(4,980.98)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

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Account	Object	Function	Increase (Decrease)
5110 Workforce Development			
	0102 Salary - Other Compensation	5900 Other Instruction	\$ 2,629.20
	0210 Florida Retirement System	5900 Other Instruction	193.77
	0220 Social Security	5900 Other Instruction	201.13
	0642 Equipment (Under \$1,000)	5900 Other Instruction	4,340.86
	0371 Telephone	7300 School Admin - Principal Office	(4,340.86)
	0371 Telephone	7900 Operation of Plant	1,000.00
	0373 Telephone Long Distance	7900 Operation of Plant	(180.00)
	0381 Water and Sewage	7900 Operation of Plant	2,500.00
	0382 Garbage	7900 Operation of Plant	(1,500.00)
	0383 Recycling	7900 Operation of Plant	180.00
	0450 Gasoline	7900 Operation of Plant	(1,000.00)
	0460 Diesel Fuel	7900 Operation of Plant	(1,000.00)
	0997 Reserve - Projects	9890 Reserves	(3,024.10)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5120 CSR - Secondary Intensive Math			
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 9,764.04
	0131 Salary - Instructional	5100 Basic Education (K-12)	(9,764.04)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5127 SAI - Summer Intensive Studies			
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	\$ 500,834.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	36,910.00
	0220 Social Security	5100 Basic Education (K-12)	38,315.00
	0510 Supplies	5100 Basic Education (K-12)	7,500.00
			<u>\$ 583,559.00</u>
<i>Explanation: Appropriation of SAI - Summer Intensive Studies by transferring to/(from) the following project(s):</i>			
	3161 SAI - Supplemental Academic Instruction	\$ (583,559.00)	
5150 Digital Classrooms			
	0220 Social Security	5100 Basic Education (K-12)	\$ 72.50
	0310 Professional & Technical Service	5100 Basic Education (K-12)	(127.00)
	0390 Other Purchased Service	5100 Basic Education (K-12)	12,697.00
	0510 Supplies	5100 Basic Education (K-12)	(21,944.50)
	0682 Heating/Cooling/Air Conditioning	5100 Basic Education (K-12)	4,175.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	5,000.00
	0997 Reserve - Projects	9890 Reserves	127.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5160 Lottery - School Recognition			
	0220 Social Security	5100 Basic Education (K-12)	\$ (7,924.82)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	1,151.81
	0510 Supplies	5100 Basic Education (K-12)	13,371.18
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	486.46
	0220 Social Security	5200 Exceptional Child	(771.39)
	0220 Social Security	5300 Vocational	(548.80)
	0220 Social Security	5500 Prekindergarten	(3.49)
	0105 Salary - Bonus	6100 Pupil Personnel Services	713.01
	0220 Social Security	6100 Pupil Personnel Services	23.86
	0220 Social Security	6110 Attendance and Social Work	(15.89)
	0220 Social Security	6120 Guidance Services	(158.34)
	0105 Salary - Bonus	6130 Health Services	(1,324.67)
	0220 Social Security	6130 Health Services	(569.82)
	0220 Social Security	6140 Psychological Services	(17.83)
	0220 Social Security	6200 Instructional Media Services	(15.17)
	0365 Software Subscriptions	6200 Instructional Media Services	1,000.00
	0510 Supplies	6200 Instructional Media Services	312.81
	0610 Library Books	6200 Instructional Media Services	(4,631.36)
	0220 Social Security	6300 Instruction & Curriculum	(227.62)

Explanation of Budget Amendment as Follows:
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Account	Object	Function	Increase (Decrease)
	0220 Social Security	7300 School Admin - Principal Office	(1,055.53)
	0220 Social Security	7600 Food Service (Schools)	(684.45)
	0220 Social Security	7801 Transportation - North	(52.64)
	0220 Social Security	7802 Transportation - Central	(3.21)
	0220 Social Security	7803 Transportation - South	(0.96)
	0105 Salary - Bonus	7900 Operation of Plant	1,324.67
	0220 Social Security	7900 Operation of Plant	(109.42)
	0220 Social Security	8100 Maintenance Administration	(158.01)
	0220 Social Security	8120 Building and Ground Maintenance	(0.12)
	0220 Social Security	9100 Community Service	(110.26)
			<u>\$ -</u>

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	\$ (4,840.11)
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	243.71
	0510 Supplies	8120 Building and Ground Maintenance	761.81
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	495.00
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	2,811.91
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	527.68
			<u>\$ -</u>

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

6006 Fingerprinting - Fees

	0730 Dues and Fees	7730 Staff Services	\$ (12,846.00)
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Explanation: Transfers to/(from) the following project(s):

6007 Fingerprinting - Employees \$ 12,846.00

6007 Fingerprinting - Employees

	0730 Dues and Fees	7730 Staff Services	\$ 12,846.00
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Explanation: Transfers to/(from) the following project(s):

6006 Fingerprinting - Fees \$ (12,846.00)

6013 County Honors Banquet - Other

	0510 Supplies	5100 Basic Education (K-12)	\$ 800.00
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Explanation: Appropriation of unanticipated operating budget expenditure by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (800.00)

6113 SAI - Plan of Care

	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 1,016.49
	0210 Florida Retirement System	5100 Basic Education (K-12)	116.99
	0220 Social Security	5100 Basic Education (K-12)	80.76
			<u>\$ 1,214.24</u>

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

3161 SAI - Supplemental Academic Instruction \$ (1,214.24)

7016 Professional Development Training - GF

	0210 Florida Retirement System	6400 Instructional Staff Training Services	\$ 3.55
	0510 Supplies	6400 Instructional Staff Training Services	(3.55)
			<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:
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Account	Object	Function	Increase (Decrease)
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)	21.32
	0220 Social Security	5100 Basic Education (K-12)	(12.93)
	0750 Other Personnel Services	5100 Basic Education (K-12)	(170.74)
	0220 Social Security	5200 Exceptional Child	2.48
	0750 Other Personnel Services	5200 Exceptional Child	170.74
			<u>\$ 10.89</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and adjustment of average salaries to actual by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (10.89)	
7054 <u>AP Initiative - Set-Aside</u>			
	0331 Out of County Travel	5100 Basic Education (K-12)	\$ (469.20)
	0510 Supplies	5100 Basic Education (K-12)	(1,344.00)
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	(4,221.00)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	4,240.00
	0730 Dues and Fees	5100 Basic Education (K-12)	325.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	469.20
	0331 Out of County Travel	6400 Instructional Staff Training Services	1,000.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7055 <u>International Baccalaureate</u>			
	0370 Postage	5100 Basic Education (K-12)	\$ 432.82
	0510 Supplies	5100 Basic Education (K-12)	(664.46)
	0331 Out of County Travel	6300 Instruction & Curriculum	231.64
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8109 <u>CSR - AP Initiatives & Vertical Alignment</u>			
	0220 Social Security	6300 Instruction & Curriculum	\$ (145.00)
	0510 Supplies	6300 Instruction & Curriculum	10,145.00
	0750 Other Personnel Services	6300 Instruction & Curriculum	(10,000.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8110 <u>DJJ Supplemental Allocation</u>			
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ 3,881.00
	0997 Reserve - Projects	9890 Reserves	(3,881.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8111 <u>SAI - Best Chance</u>			
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 2,560.50
	0131 Salary - Instructional	5100 Basic Education (K-12)	(2,560.50)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
9004 <u>Advanced International Certificate of Education</u>			
	0750 Other Personnel Services	5100 Basic Education (K-12)	\$ 28.88
	0997 Reserve - Projects	9890 Reserves	(28.88)
			<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 8
 Board Meeting May 26, 2015

Account	Object	Function	Increase (Decrease)
9015 <u>Fixed Charges</u>			
	0121 Salary Retirement Bonus	5100 Basic Education (K-12)	\$ (2,818.04)
	0122 Salary - Sick Leave Payoff	5100 Basic Education (K-12)	(67,600.21)
	0210 Florida Retirement System	5100 Basic Education (K-12)	205.94
	0220 Social Security	5100 Basic Education (K-12)	(3,506.27)
	0220 Social Security	5200 Exceptional Child	(205.94)
	0510 Supplies	6300 Instruction & Curriculum	2,275.43
	0790 Miscellaneous Expense	6500 Instruction Related Technology	50.00
	0121 Salary Retirement Bonus	7300 School Admin - Principal Office	2,818.04
	0122 Salary - Sick Leave Payoff	7300 School Admin - Principal Office	1,523.08
	0123 Salary - Annual Leave Payoff	7300 School Admin - Principal Office	23,695.70
	0210 Florida Retirement System	7300 School Admin - Principal Office	1,746.27
	0730 Dues and Fees	7500 Fiscal Services	343.01
	0741 Insurance Claims Prior Year	7900 Operation of Plant	(50.00)
	0122 Salary - Sick Leave Payoff	8100 Maintenance Administration	28,050.23
	0123 Salary - Annual Leave Payoff	8100 Maintenance Administration	14,331.20
	0210 Florida Retirement System	8100 Maintenance Administration	1,760.00
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	(25,625.27)
			<u>\$ (23,006.83)</u>

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

4011 Insurance Claims - Equipment	\$ 14,065.75	4033 Flood Event - 2014	(2,275.43)
4013 Insurance Claims - Other	11,216.51		
		Total	<u>\$ 23,006.83</u>

ADOPTED BY SCHOOL BOARD:

MAY 26, 2015

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2015	INCREASE	DECREASE	BUDGET AS OF 4/30/2015	
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	1,001.37	0.22	-	1,001.59
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	\$ 9,096,494.10	\$ 0.22	\$ -	\$ 9,096,494.32

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 3/31/2015	INCREASE	DECREASE	BUDGET AS OF 4/30/2015
9200		DEBT SERVICE					
	0710	REDEMPTION OF PRINCIPAL	\$ 6,970,000.00	\$ 6,970,000.00	\$ -	\$ -	\$ 6,970,000.00
	0720	INTEREST	2,003,310.00	2,003,310.00	-	-	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	1,593.03	0.22	-	1,593.25
	0998	RESERVES - DEBT SERVICE	85,702.55	85,702.55	-	-	85,702.55
		TOTAL - DEBT SERVICE FUNDS	\$ 9,096,492.73	\$ 9,096,494.10	\$ 0.22	\$ -	\$ 9,096,494.32

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2015	INCREASE	DECREASE	BUDGET AS OF 4/30/2015	
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	-	139,249.65	1,067.03	-	140,316.68
3431	INTEREST ON INVESTMENT	-	12,887.85	3,532.13	-	16,419.98
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	-	-	-	-	-
3497	REFUND - PRIOR YEAR EXPENDITURES	-	-	-	-	-
3610	TRANSFERS FROM GENERAL OPERATING FUND	-	98,444.14	35,000.00	-	133,444.14
3620	TRANSFERS FROM DEBT SERVICE FUND	-	-	-	-	-
3630	TRANSFERS FROM CAPITAL IMPROVEMENT FUNDS	-	-	-	-	-
3660	TRANSFERS FROM INTERBUDGETARY	-	-	-	-	-
3711	SALE - BONDS-SBE/COBI BONDS	-	-	-	-	-
3715	PROCEEDS OF REFUNDING BONDS	-	-	-	-	-
3731	SALE OF LAND	-	-	-	-	-
3732	SALE OF BUILDINGS	-	-	-	-	-
3740	PRIOR YR INSUR LOSS RECOVERY	-	-	-	-	-
3741	INSURANCE LOSS RECOVERY	-	-	-	-	-
3791	BOND PROCEEDS - PREMIUM	-	-	-	-	-
3901	RESERVE FOR ENCUMBRANCE	619,656.11	619,656.11	-	-	619,656.11
3909	RESERVES - CAPITAL PROJECTS	3,381,604.42	3,381,604.42	-	-	3,381,604.42
3925	FUND BALANCE - UNDESIGNATED	293,753.72	293,753.72	-	-	293,753.72
TOTAL - CAPITAL PROJECT FUNDS		\$ 27,221,836.25	\$ 28,030,864.89	\$ 39,599.16	\$ -	\$ 28,070,464.05

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 8
Board Meeting May 26, 2015

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3421	<u>Tax Redemptions</u>		\$ 1,067.03
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 1,067.03
	<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>		
	.... Discretionary	\$ 1,067.03	
3431	<u>Interest on Investments</u>		\$ 3,532.13
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 3,532.13
	<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>		
	.... Discretionary	\$ 3,532.13	
3610	<u>Transfers from General Operating Fund</u>		\$ 35,000.00
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	\$ 35,000.00
	<i>Explanation: To appropriate transfer for Self Help Project - Bluewater - Playground Equipment.</i>		
	5034 Playground Improvement - Internal	\$ 35,000.00	
II. Amendments Between Appropriations & Reserves			
	.... <u>Discretionary</u>		
	0990 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 62,641.81
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	0319 District Wide - HVAC Replacement	\$ 9,250.99	2341 FWBHS - HVAC/Roofing - P4/TO23 (73,378.88)
	0322 District Wide - Roofing	9,276.00	2343 FWBHS - HVAC/Roofing - FF&E - P4/TO23 (9,225.47)
	2310 District Wide - Minor Repair/Maint.	4,945.91	2344 FWBHS - HVAC/Roofing - ODP Roofing - P4/TO23 (31,432.16)
	2318 Roofing - Choctaw - ODP - P4/TO11	(1,012.50)	2348 FWBHS - HVAC/Roofing - ODP HVAC - P4/TO23 (7,000.00)
	2320 Roofing - Owner Allowance - P4/TO11	(408.88)	5332 Ruckel/Shop - RE Roof - P5/TO10 300,000.00
	2324 Lewis - Reconfig. 4 Class/2 Restroom - P4/TO 11	(34,743.49)	5335 Ruckel/Shop - F&G - P5/TO10 4,350.00
	2331 Wright/Pryor - Roof - P4/TO20	(59,457.45)	7355 Niceville High/Mary Esther - HVAC - P4/TO # 16 (144,931.26)
	2340 Wright/Pryor - ODP - P4/TO20	(28,832.62)	7357 Niceville High/Mary Esther - F & G - P4/TO# 16 (42.00)
			Total Projects transferred to/(from) \$ (62,641.81)
0319	<u>District Wide - HVAC Replacement</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 9,250.99
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ (9,250.99)	
0322	<u>District Wide - Roofing</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 9,276.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ (9,276.00)	
1321	<u>Surveillance Equipment - BD</u>		
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	\$ (2,418.00)
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	8,000.00
			\$ 5,582.00
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (8,000.00)	5302 Pryor MS - Electric Sign - BD 2,418.00
			Total Projects transferred to/(from) \$ (5,582.00)

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 8
Board Meeting May 26, 2015

Account	Object	Function	Increase (Decrease)
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (20,005.00)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	1321 Surveillance Equipment - BD	\$ 8,000.00	5302 Pryor MS - Electric Sign - BD 4,005.00
	2364 School Equipment - BC	8,000.00	Total Projects transferred to/(from) \$ 20,005.00
2310	<u>District Wide - Minor Repair/Maint.</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 4,945.91
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ (4,945.91)	
2316	<u>Drainage - District Wide</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	(600.00)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	600.00
	<i>Explanation: Reallocate funds between objects within the project.</i>		
			\$ -
2318	<u>Roofing - Choctaw - ODP - P4/TO11</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (1,012.50)
	<i>Explanation: Project closed by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ 1,012.50	
2320	<u>Roofing - Owner Allowance - P4/TO11</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (408.88)
	<i>Explanation: Project closed by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ 408.88	
2324	<u>Lewis - Reconfig. 4 Class/2 Restroom - P4/TO 11</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (34,743.49)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ 34,743.49	
2329	<u>EMS Controls/Water Treatment - District Wide</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 4,800.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	8373 District Wide - PE/Restroom/Storage	\$ (4,800.00)	
2331	<u>Wright/Pryor - Roof - P4/TO20</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (59,457.45)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ 59,457.45	
2337	<u>Custodial Equipment</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	(325.00)
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	325.00
	<i>Explanation: Reallocate funds between objects within the project.</i>		
			\$ -

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 8
Board Meeting May 26, 2015

Account	Object	Function	Increase (Decrease)
2340	<u>Wright/Pryor - ODP - P4/TO20</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (28,832.62)
	<i>Explanation: Project closed by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ 28,832.62	
2341	<u>FWBHS - HVAC/Roofing - P4/TO23</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (73,378.88)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ 73,378.88	
2343	<u>FWBHS - HVAC/Roofing - FF&E - P4/TO23</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (9,225.47)
	<i>Explanation: Project closed by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ 9,225.47	
2344	<u>FWBHS - HVAC/Roofing - ODP Roofing - P4/TO23</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (31,432.16)
	<i>Explanation: Project closed by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ 31,432.16	
2348	<u>FWBHS - HVAC/Roofing - ODP HVAC - P4/TO23</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (7,000.00)
	<i>Explanation: Project closed by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ 7,000.00	
2364	<u>School Equipment - BD</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 8,000.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (8,000.00)	
2393	<u>Band Instrument Replacement</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	(1,345.55)
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	1,345.55
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
3313	<u>Superintendent Reorganization Plan - Facilities</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(3,207.88)
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	3,207.88
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
5302	<u>Pryor MS - Electric Sign - BD</u>		
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	\$ 6,423.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	1321 Surveillance Equipment - BD	\$ (2,418.00) 2303 Board Projects	(4,005.00)

Explanation of Budget Amendment as Follows:
 Part III - Capital Project Funds
 Amendment Number 8
 Board Meeting May 26, 2015

Account	Object	Function	Increase (Decrease)
<i>Total Projects transferred to/(from)</i>			<u>\$ (6,423.00)</u>
5332	<u>Ruckel/Shop - RE Roof - P5/TO10</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 300,000.00</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ (300,000.00)	
5335	<u>Ruckel/Shop - F&G - P5/TO10</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 4,350.00</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ (4,350.00)	
7355	<u>Niceville High/Mary Esther - HVAC - P4/TO # 16</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (144,931.26)</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ 144,931.26	
7357	<u>Niceville High/Mary Esther - F & G - P4/TO# 16</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (42.00)</u>
	<i>Explanation: Project closed by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ 42.00	
8373	<u>District Wide - PE/Restroom/Storage</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (4,800.00)</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2329 EMS Controls/Water Treatment - District Wide	\$ 4,800.00	

ADOPTED BY SCHOOL BOARD:

MAY 26, 2015

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2015	INCREASE	DECREASE	BUDGET AS OF 4/30/2015	
3199	MISCELLANEOUS FEDERAL DIRECT	\$ 2,865,670.79	\$ 3,537,811.73	\$ 42,476.00	\$ -	\$ 3,580,287.73
3201	VOCATIONAL EDUCATIONAL ARTS	235,541.04	241,938.13	-	-	241,938.13
3211	ARRA - STABILIZATION - WORKFORCE	-	-	-	-	-
3213	ARRA - STABILIZATION - K12	-	-	-	-	-
3214	ARRA - SFSF - D. HICKHAM	-	-	-	-	-
3215	EDUCATION JOBS FUND	-	-	-	-	-
3216	RACE TO THE TOP	86,109.98	148,624.55	9,457.38	-	158,081.93
3231	IDEA - INDIVIDUALS WITH DISABILITIES ACT	8,528,879.80	7,247,495.00	401,300.33	-	7,648,795.33
3241	TITLE I	6,818,922.06	5,944,794.40	-	-	5,944,794.40
3251	ADULT BASIC EDUCATION	160.55	85,716.00	-	-	85,716.00
3269	OTHER FOOD SERVICES	-	-	-	-	-
3274	TITLE III - ENGLISH LANGUAGE LEARNERS	183,790.42	189,527.79	-	-	189,527.79
3275	TITLE V - INNOVATIVE EDUCATION	-	-	-	-	-
3277	TITLE II - PART A	1,690,138.80	1,304,013.30	-	-	1,304,013.30
3280	DRUG FREE SCHOOLS PROGRAM	-	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	57,859.16	49,446.97	-	-	49,446.97
3480	TECH PREP	-	-	-	-	-
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
3905	RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	-	-	-	-	-
TOTAL - OTHER SPECIAL REVENUE FUNDS		\$ 20,467,072.60	\$ 18,749,367.87	\$ 453,233.71	\$ -	\$ 19,202,601.58

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2015	INCREASE	DECREASE	BUDGET AS OF 4/30/2015	
5100 BASIC EDUCATION (K-12)	\$ 6,057,304.35	\$ 5,367,156.74	\$ 6,098.93	\$ -	\$ 5,373,255.67	
5200 EXCEPTIONAL STUDENT EDUCATION	6,694,020.27	5,397,510.24	155,089.03	-	5,552,599.27	
5300 VOCATIONAL AND TECHNICAL EDUCATION	216,938.75	310,500.56	-	1,378.89	309,121.67	
5400 ADULT GENERAL EDUCATION	-	-	-	-	-	
5500 PRE-KINDERGARTEN	203,710.29	202,619.00	-	-	202,619.00	
5900 OTHER INSTRUCTION	-	672,141.04	42,476.00	-	714,617.04	
6100 PUPIL PERSONNEL SERVICES	141,570.85	137,140.95	232.15	-	137,373.10	
6110 ATTENDANCE AND SOCIAL WORK	236,059.00	280,078.06	-	-	280,078.06	
6120 GUIDANCE SERVICES	32,386.00	36,658.22	-	-	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	24,875.46	-	-	24,875.46	
6300 INSTR & CURR DEVEL SERVICE (SUPT)	3,571,494.36	3,671,626.99	2,691.96	-	3,674,318.95	
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	615,842.56	433,667.26	-	-	433,667.26	
6500 INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-	
7200 GENERAL ADMINISTRATION (SUPT)	2,478,780.21	1,981,904.29	248,699.53	-	2,230,603.82	
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	68,682.56	-	10,421.25	58,261.31	
7801 TRANSPORTATION - NORTH	2,167.00	1,250.00	5,494.50	-	6,744.50	
7802 TRANSPORTATION - CENTRAL	1,088.50	1,471.50	2,497.75	-	3,969.25	
7803 TRANSPORTATION - SOUTH	1,305.75	1,210.00	1,754.00	-	2,964.00	
7900 OPERATION OF PLANT	-	-	-	-	-	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	-	-	-	-	-	
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 20,467,072.60	\$ 18,749,367.87	\$ 465,033.85	\$ 11,800.14	\$ 19,202,601.58	

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 8
Board Meeting May 26, 2015

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3199	<u>Miscellaneous Federal Direct</u>		\$ 42,476.00
	0790 Miscellaneous Expense	5900 Other Instruction	\$ 42,476.00
	<i>Explanation: To appropriate revenue for Pell grant based on actual collections.</i>		
	5481 Pell Grant		\$ 42,476.00
3216	<u>Race To The Top</u>		\$ 9,457.38
	0117 Workshops	5100 Basic Education (K-12)	\$ 8,499.74
	0220 Social Security	5100 Basic Education (K-12)	652.88
	0750 Other Personnel Services	5100 Basic Education (K-12)	180.46
	0220 Social Security	5300 Vocational	1.78
	0750 Other Personnel Services	5300 Vocational	122.52
			\$ 9,457.38
	<i>Explanation: To appropriate revenue for Race to the Top - Florida Standards Training grant based on actual collections.</i>		
	5468 RTTT - Florida Standards Training		\$ 9,457.38
3231	<u>IDEA - Individuals With Disabilities Act</u>		\$ 401,300.33
	0510 Supplies	5200 Exceptional Child	\$ 401,300.33
	<i>Explanation: To appropriate IDEA Part B and IDEA Pre-School Handicapped roll forward per project award notification.</i>		
	5475 IDEA - Part B	5476 IDEA - Part B - Pre-K	\$ 339,537.28
			\$ 61,763.05
			\$ 401,300.33
II. Amendments Between Appropriations & Reserves			
2487	<u>AFRL/RWK STEM Explorer Center</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (586.42)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	732.75
	0730 Dues and Fees	5100 Basic Education (K-12)	(146.33)
			\$ -
	<i>Explanation: Changes by schools & departments between objects to better utilize funds.</i>		
5401	<u>Title I - Part A</u>		
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (1,059.04)
	0131 Salary - Instructional	5100 Basic Education (K-12)	36,028.50
	0210 Florida Retirement System	5100 Basic Education (K-12)	1,776.84
	0220 Social Security	5100 Basic Education (K-12)	1,559.69
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(4,212.77)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	14.18
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	192.16
	0234 Group Insurance - Other	5100 Basic Education (K-12)	110.45
	0310 Professional & Technical Service	5100 Basic Education (K-12)	2,600.00
	0510 Supplies	5100 Basic Education (K-12)	926.99
	0643 Computer Hardware (Over \$1,000)	5100 Basic Education (K-12)	(37,937.00)
	0100 Salary - Non-Instructional	5500 Prekindergarten	0.06
	0210 Florida Retirement System	5500 Prekindergarten	13.49
	0220 Social Security	5500 Prekindergarten	66.92
	0233 Group Insurance - Dental	5500 Prekindergarten	0.06
	0234 Group Insurance - Other	5500 Prekindergarten	0.02
	0510 Supplies	5500 Prekindergarten	(80.55)
	0100 Salary - Non-Instructional	6150 Parental Involvement	0.01
	0210 Florida Retirement System	6150 Parental Involvement	0.01
	0220 Social Security	6150 Parental Involvement	0.03
	0510 Supplies	6150 Parental Involvement	(0.05)

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 8
Board Meeting May 26, 2015

Account	Object	Function	Increase (Decrease)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(38.97)
	0220 Social Security	6300 Instruction & Curriculum	(40.48)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(0.01)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(0.01)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	0.01
	0510 Supplies	6300 Instruction & Curriculum	79.46
			\$ -
	<i>Explanation: Changes by schools & departments between objects to better utilize funds and adjust average salaries to actual.</i>		
5407	<u>Carl Perkins - Postsecondary Education</u>		
	0390 Other Purchased Service	5300 Vocational	\$ 1,350.00
	0390 Other Purchased Service	6300 Instruction & Curriculum	(1,350.00)
			\$ -
	<i>Explanation: Changes by schools & departments between functions to better utilize funds.</i>		
5408	<u>Title I - Part A - Homeless Set-Aside</u>		
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (12,000.00)
	0730 Dues and Fees	5100 Basic Education (K-12)	12,000.00
			\$ -
	<i>Explanation: Changes by schools & departments between objects to better utilize funds.</i>		
5409	<u>Title I - N & D</u>		
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (2,182.52)
	0791 Indirect Costs	7200 General Administration	2,182.52
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5417	<u>Title I - Elementary & Secondary Education Act</u>		
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (2,568.86)
	0131 Salary - Instructional	5100 Basic Education (K-12)	(44,980.23)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(1,829.81)
	0220 Social Security	5100 Basic Education (K-12)	(3,766.96)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(1,126.03)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	46.05
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	100.13
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(267.56)
	0510 Supplies	5100 Basic Education (K-12)	54,393.27
			\$ -
	<i>Explanation: Changes by schools & departments between objects to better utilize funds and adjust average salaries to actual.</i>		
5418	<u>Title III - Part A - English Language Learners</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (1,051.63)
	0791 Indirect Costs	7200 General Administration	1,051.63
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5422	<u>Carl Perkins - Secondary Education</u>		
	0331 Out of County Travel	5300 Vocational	\$ (830.00)
	0365 Software Subscriptions	5300 Vocational	(1,848.12)
	0510 Supplies	5300 Vocational	(6,770.36)
	0641 Equipment (Over \$1,000)	5300 Vocational	162.00
	0642 Equipment (Under \$1,000)	5300 Vocational	11,126.21
	0643 Computer Hardware (Over \$1,000)	5300 Vocational	6,512.79
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	(8,294.64)
	0691 Software (Over \$1,000)	5300 Vocational	(3,189.85)
	0692 Software (Under \$1,000)	5300 Vocational	1,478.78
	0730 Dues and Fees	5300 Vocational	(1,200.00)
	0310 Professional & Technical Service	6300 Instruction & Curriculum	825.00
	0331 Out of County Travel	6300 Instruction & Curriculum	830.00
	0791 Indirect Costs	7200 General Administration	1,698.19
	0398 Field Trips	7801 Transportation - North	(250.00)
	0398 Field Trips	7803 Transportation - South	(250.00)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 8
Board Meeting May 26, 2015

Account	Object	Function	Increase (Decrease)
5475 <u>IDEA - Part B</u>			
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ 6,738.00
	0131 Salary - Instructional	5200 Exceptional Child	(2,019.03)
	0210 Florida Retirement System	5200 Exceptional Child	344.73
	0220 Social Security	5200 Exceptional Child	379.18
	0231 Group Insurance - Health	5200 Exceptional Child	867.45
	0232 Group Insurance - Life	5200 Exceptional Child	10.43
	0233 Group Insurance - Dental	5200 Exceptional Child	35.39
	0234 Group Insurance - Other	5200 Exceptional Child	61.75
	0365 Software Subscriptions	5200 Exceptional Child	5,662.00
	0510 Supplies	5200 Exceptional Child	(253,459.12)
	0100 Salary - Non-Instructional	6100 Pupil Personnel Services	(105,739.99)
	0103 Salary - Supplements	6100 Pupil Personnel Services	1,377.31
	0131 Salary - Instructional	6100 Pupil Personnel Services	92,412.22
	0210 Florida Retirement System	6100 Pupil Personnel Services	(235.47)
	0220 Social Security	6100 Pupil Personnel Services	(1,732.12)
	0231 Group Insurance - Health	6100 Pupil Personnel Services	14,736.53
	0232 Group Insurance - Life	6100 Pupil Personnel Services	(31.17)
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	(388.48)
	0234 Group Insurance - Other	6100 Pupil Personnel Services	(166.68)
	0100 Salary - Non-Instructional	6300 Instruction & Curriculum	105,739.99
	0103 Salary - Supplements	6300 Instruction & Curriculum	(1,377.31)
	0131 Salary - Instructional	6300 Instruction & Curriculum	(92,412.22)
	0210 Florida Retirement System	6300 Instruction & Curriculum	235.47
	0220 Social Security	6300 Instruction & Curriculum	1,732.12
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(14,736.53)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	31.17
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	388.48
	0234 Group Insurance - Other	6300 Instruction & Curriculum	166.68
	0370 Postage	6300 Instruction & Curriculum	2,444.11
	0791 Indirect Costs	7200 General Administration	238,935.11
			<u>\$ -</u>

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

5476 <u>IDEA - Part B - Pre-K</u>			
	0220 Social Security	5200 Exceptional Child	\$ 0.67
	0510 Supplies	5200 Exceptional Child	(4,879.26)
	0750 Other Personnel Services	5200 Exceptional Child	46.51
	0791 Indirect Costs	7200 General Administration	4,832.08
			<u>\$ -</u>

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

5488 <u>DODEA - SCIENCE</u>			
	0331 Out of County Travel	6300 Instruction & Curriculum	\$ 175.00
	0398 Field Trips	7800 Pupil Transp Services - School	(10,421.25)
	0398 Field Trips	7801 Transportation - North	5,744.50
	0398 Field Trips	7802 Transportation - Central	2,497.75
	0398 Field Trips	7803 Transportation - South	2,004.00
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

MAY 26, 2015

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/3015	INCREASE	DECREASE	BUDGET AS OF 4/30/2015
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	62,088.01	2,068.37	64,156.38
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	\$ 12,692,946.81	\$ 2,068.37	\$ 12,695,015.18

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/3015	INCREASE	DECREASE	BUDGET AS OF 4/30/2015	
0100 SALARY - NON-INSTRUCTIONAL	\$ 1,244,961.00	\$ 1,257,534.76	\$ -	\$ -	\$ 1,257,534.76	
0102 SALARY - OTHER COMPENSATION	719.86	22,936.84	-	-	22,936.84	
0103 SALARY - SUPPLEMENTS	1,476.00	2,952.00	-	-	2,952.00	
0111 SALARY - ADMINISTRATIVE/MANAGERIAL	779,640.00	736,845.30	-	-	736,845.30	
0117 WORKSHOPS	20,432.00	20,559.00	141.34	-	20,700.34	
0121 SALARY - RETIREMENT BONUS	-	3,312.04	-	-	3,312.04	
0122 SALARY - SICK LEAVE PAYOFF	-	14,060.03	7,211.47	-	21,271.50	
0123 SALARY - ANNUAL LEAVE PAYOFF	-	-	-	-	-	
0130 SALARY - OVERTIME	-	5,012.75	321.20	-	5,333.95	
0161 SALARY - PROFESSIONAL/TECHNICAL	111,600.00	106,550.04	-	-	106,550.04	
0200 FRINGE BENEFITS	-	-	-	-	-	
0210 FLORIDA RETIREMENT SYSTEM	159,634.71	165,388.36	30.24	-	165,418.60	
0220 FICA (SOCIAL SECURITY)	168,033.70	166,831.80	587.08	-	167,418.88	
0231 GROUP INSURANCE - HEALTH & HOSPITAL	648,962.00	624,330.55	-	-	624,330.55	
0232 GROUP INSURANCE - LIFE	2,529.00	2,403.90	-	-	2,403.90	
0233 GROUP INSURANCE - DENTAL	27,978.00	31,260.53	-	-	31,260.53	
0234 GROUP INSURANCE - OTHER	1,443.00	1,296.72	-	-	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	130,717.29	-	-	130,717.29	
0354 MAINTENANCE / VEHICLE REPAIR	8,000.00	8,237.40	45.25	-	8,282.65	
0356 INSPECTION/REPAIR FIRE EXTINGUISHER	-	-	-	-	-	
0357 SUPPORT MANAGED - COMPUTERS	-	190.00	570.00	-	760.00	
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	-	4,500.00	-	-	4,500.00	
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	11,631.40	-	-	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	172,398.61	3,790.82	-	176,189.43	
0550 REPAIR PARTS	-	-	558.36	-	558.36	
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	9,251.43	-	-	9,251.43	
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	3,586.00	-	21,972.99	
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 3/31/3015	INCREASE	DECREASE	BUDGET AS OF 4/30/2015	
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	759,141.34	-	11,187.39	-	747,953.95
0991 RESERVES - INVENTORY	234,440.35	234,440.35	-	-	-	234,440.35
0997 RESERVES - PROJECTS	65,205.27	65,205.27	-	3,586.00	-	61,619.27
TOTAL - FOOD SERVICE FUND	\$ 12,643,017.30	\$ 12,692,946.81	\$ 16,841.76	\$ 14,773.39	\$	\$ 12,695,015.18

Explanation of Budget Amendment as Follows:
Part IV - School Food Service Fund
Amendment Number 8
Board Meeting May 26, 2015

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3457	<u>Catering</u>		\$ 2,068.37
	0510 Supplies	7610 Food Service - Departments	\$ 2,068.37

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

7502 Catering \$ 2,068.37

II. Amendments Between Appropriations & Reserves

.... Discretionary

0117	Workshops	7600 Food Service (Schools)	\$ 141.34
0130	Salary - Overtime	7600 Food Service (Schools)	321.20
0210	Florida Retirement System	7600 Food Service (Schools)	30.24
0220	Social Security	7600 Food Service (Schools)	35.40
0310	Professional & Technical Service	7600 Food Service (Schools)	1,335,000.00
0330	In County Travel	7600 Food Service (Schools)	418.98
0371	Telephone	7600 Food Service (Schools)	30.00
0510	Supplies	7600 Food Service (Schools)	776.83
0122	Salary - Sick Leave Payoff	7610 Food Service - Departments	7,211.47
0220	Social Security	7610 Food Service - Departments	551.68
0310	Professional & Technical Service	7610 Food Service - Departments	(1,335,000.00)
0330	In County Travel	7610 Food Service - Departments	(418.98)
0354	Maintenance Vehicle Repair	7610 Food Service - Departments	45.25
0357	Support Managed Computers	7610 Food Service - Departments	570.00
0371	Telephone	7610 Food Service - Departments	(30.00)
0510	Supplies	7610 Food Service - Departments	945.62
0550	Repair Parts	7610 Food Service - Departments	558.36
0990	Fund Balance - Unappropriated	9890 Reserves	(11,187.39)
			\$ -

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

3510 Sodexo Exclusions

0350	Repair and Maintenance	7600 Food Service (Schools)	\$ 6,550.00
0641	Equipment (Over \$1,000)	7600 Food Service (Schools)	23,587.54
0350	Repair and Maintenance	7610 Food Service - Departments	(6,550.00)
0641	Equipment (Over \$1,000)	7610 Food Service - Departments	(23,587.54)
			\$ -

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

5044 Soft Drink Commissions

0684	Replacement Roofing & Systems	7610 Food Service - Departments	\$ 3,586.00
0997	Reserve - Projects	9890 Reserves	(3,586.00)
			\$ -

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

ADOPTED BY SCHOOL BOARD:

MAY 26, 2015