



### Agenda Item Details

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Meeting	Jan 26, 2015 - Regular Meeting
Category	7. Consent Agenda
Subject	7.4 Budget Amendment #4 - 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	569,546.65
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #4 - Fiscal Year 2014-2015.

### Public Content

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On September 8, 2014, the School Board adopted the budget for fiscal year 2014-2015. As the fiscal year progresses, we ask the School Board to amend the budget to more accurately reflect estimated revenues and appropriations. The amendments are results of various factors including: increases or decreases in estimated revenues to more accurately reflect revenues; and increases or decreases in appropriations to more accurately reflect estimated expenditures and/or better utilize funds for schools, departments, and projects. These amendments facilitate district operations to occur in a positive manner.

These amendments properly reflect the estimated revenue and appropriations. The amendments show the estimated revenue and appropriations for each fund and provide a description of the amendments.

Required by S.B.E. rule 6A-1.006.

New Revenue Appropriated During the Month of December 2014:

General Fund	\$518,926.57
Debt Service Funds	0.00
Capital Projects Funds	1,971.88
Other Special Revenue Funds - Federal	46,810.00
Other Special Revenue Funds - Food Service	<u>1,838.20</u>
Total - All Funds	<u>\$569,546.65</u>

[!BA 04 - Dec 2014.pdf \(1,161 KB\)](#)

### Administrative Content

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

**Motion & Voting**

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

Motion by Rodney Walker, second by Dewey Destin.

Final Resolution: Motion Carries

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



# **School District of Okaloosa County**

## **BUDGET AMENDMENT #4**

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2014	INCREASE	DECREASE	BUDGET AS OF 12/31/2014	
3121	PL 81-874, FEDERAL IMPACT, CURRENT OPERATIONS	\$ 2,657,725.00	\$ 2,657,725.00	\$ -	\$ -	\$ 2,657,725.00
3122	PL 81-874 FEDERAL IMPACT, HANDICAP	100,000.00	100,000.00	-	-	100,000.00
3191	ROTC	270,000.00	270,000.00	-	-	270,000.00
3192	DOD SECTION 386 PL 102-484	675,000.00	675,000.00	-	-	675,000.00
3193	DOD SECTION 363 PL 106-398	-	-	-	-	-
3199	MISCELLANEOUS FEDERAL DIRECT	245.00	245.00	-	-	245.00
3203	MEDICAID REIMBURSEMENT	500,000.00	500,000.00	-	-	500,000.00
3299	MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
3301	CLASS SIZE REDUCTION	33,397,458.00	33,397,458.00	-	-	33,397,458.00
3309	WORKFORCE ED. CAREER PROGRAM EXPANSION	-	-	-	-	-
3310	FLORIDA EDUCATION FINANCE PROGRAM	55,844,496.00	55,844,496.00	-	-	55,844,496.00
3311	SAFE SCHOOLS	585,684.00	585,684.00	-	-	585,684.00
3312	SUPPLEMENTAL ACADEMIC INSTRUCTION	8,504,772.00	8,504,772.00	-	-	8,504,772.00
3313	ESE GUARANTEE	11,006,758.00	11,006,758.00	-	-	11,006,758.00
3314	READING INSTRUCTION	1,457,088.00	1,457,088.00	-	-	1,457,088.00
3315	WORKFORCE DEVELOPMENT	2,205,403.00	2,205,403.00	-	-	2,205,403.00
3316	SPECIAL TEACHER COMPENSATION	-	-	-	-	-
3317	WORKFORCE EDUCATION PERFORMANCE INCENTIVE	-	-	-	-	-
3318	DJJ SUPPLEMENTAL ALLOCATION	249,817.00	249,817.00	-	-	249,817.00
3319	VIRTUAL EDUCATION CONTRIBUTION	49,834.00	49,834.00	-	-	49,834.00
3320	TEACHER SALARY INCREASE ALLOCATION	-	-	-	-	-
3323	CO & DS WITHHELD FOR ADMINISTRATIVE EXPENSE	17,000.00	17,000.00	-	-	17,000.00
3334	DIGITAL CLASSROOMS	494,573.00	494,573.00	-	-	494,573.00
3335	TEACHER LEAD	509,237.00	509,237.00	-	-	509,237.00
3336	INSTRUCTIONAL MATERIALS	2,554,185.00	2,554,185.00	-	-	2,554,185.00
3343	STATE LICENSE TAX	40,000.00	40,000.00	-	-	40,000.00
3344	DISCRETIONARY LOTTERY	298,762.00	298,762.00	-	-	298,762.00
3349	INTANGIBLE PROPERTY TAX	-	1,449.37	-	-	1,449.37
3354	TRANSPORTATION	5,921,895.00	5,921,895.00	-	-	5,921,895.00
3362	SCHOOL RECOGNITION	1,630,736.00	1,630,736.00	-	-	1,630,736.00
3370	VOLUNTARY PREKINDERGARTEN PROGRAM - SUMMER	13,937.07	14,312.79	711.07	-	15,023.86
3371	VOLUNTARY PREKINDERGARTEN PROGRAM	416,700.00	416,700.00	-	-	416,700.00
3379	FUEL TAX REFUND	40,000.00	40,000.00	-	-	40,000.00
3399	OTHER MISCELLANEOUS STATE REVENUE	10,157.00	260,157.00	14,394.14	-	274,551.14
3401	PRINT SHOP POSTAGE	25,000.00	25,000.00	-	-	25,000.00
3402	PRINT SHOP PRINTING	240,000.00	240,000.00	-	-	240,000.00
3407	EDUCATIONAL BROADBAND - LEASE	14,190.00	14,190.00	-	-	14,190.00
3411	DISTRICT SCHOOL TAXES	88,103,482.00	88,103,482.00	-	-	88,103,482.00
3414	SALES TAX REVENUE	-	-	-	-	-
3421	TAX REDEMPTIONS	150,000.00	150,000.00	-	-	150,000.00
3425	RENT/USE OF FACILITY	15,012.26	27,343.38	1,975.00	-	29,318.38
3426	COURSE FEES - CHOICE HS & TECH. CNTR.	310,000.00	310,000.00	-	-	310,000.00
3428	SUPPLY FEES - CHOICE HS & TECH. CNTR.	10,000.00	13,000.00	-	-	13,000.00
3429	TECHNOLOGY FEES - CHOICE HS & TECH. CNTR.	10,000.00	13,000.00	-	-	13,000.00
3431	INTEREST ON INVESTMENTS	250,000.00	250,000.00	-	-	250,000.00
3434	COMMUNITY EDUCATION ENRICHMENT PROGRAM	1,750.00	1,750.00	-	-	1,750.00
3445	TESTS & BOOKS - CHOICE HS & TECH. CNTR.	-	10.50	-	-	10.50
3448	DONATIONS	47,817.79	59,192.50	27,729.00	-	86,921.50
3449	STUDENT/PARENT IPAD/LAPTOP INSURANCE	-	8,950.00	50.00	-	9,000.00
3462	PURCHASED CUSTODIAL SERVICE	-	400.00	100.00	-	500.00
3463	BOB SIKES CHILD CARE	180,000.00	180,000.00	-	-	180,000.00
3465	PURCHASED POSITIONS - OTHER	121,615.63	344,710.90	15,269.00	-	359,979.90
3466	PURCHASED OTHER POSITIONS - EXTERNAL	119,155.00	110,072.28	300.46	-	110,372.74
3467	PURCHASED - SCHOOLS - OTHER	4,356.90	14,100.85	-	-	14,100.85
3468	RIVERSIDE CHILD CARE	156,000.00	156,000.00	-	-	156,000.00
3469	ANTIOCH CHILD CARE	170,000.00	170,000.00	-	-	170,000.00
3470	NORTHWOOD CHILD CARE	142,000.00	142,000.00	-	-	142,000.00
3471	VOCATIONAL EQUIPMENT - CHOICE HS & TECH. CNTR.	10,000.00	13,000.00	-	-	13,000.00
3475	BLUEWATER CHILD CARE	308,000.00	308,000.00	-	-	308,000.00
3476	EDGE CHILD CARE	171,000.00	171,000.00	-	-	171,000.00
3477	PLEW CHILD CARE	222,000.00	222,000.00	-	-	222,000.00
3478	WRIGHT CHILD CARE	77,000.00	77,000.00	-	-	77,000.00
3484	FINANCIAL AID FEES	10,000.00	13,000.00	-	-	13,000.00
3485	RESTITUTION PAYMENTS - OTHER	-	-	63.00	-	63.00
3487	CERTIFICATE FEES - SUBSTITUTES	10,000.00	13,000.00	-	-	13,000.00
3488	FINGERPRINT PROGRAM	35,000.00	50,000.00	-	-	50,000.00
3489	CERTIFICATE FEES	34,000.00	34,000.00	-	-	34,000.00

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2014	INCREASE	DECREASE	BUDGET AS OF 12/31/2014	
3490 MISCELLANEOUS REVENUE	3,315.16	127,673.76	432,308.49	-	559,982.25	
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	29,088.75	3,736.25	-	32,825.00	
3494 FEDERAL INDIRECT COST REIMBURSEMENT	300,000.00	300,000.00	-	-	300,000.00	
3495 TRANSPORTATION - REPAIRS DEPT./OTHER	3,530.52	14,815.32	67.50	-	14,882.82	
3497 REFUND - PRIOR YEAR EXPENDITURES	3,912.80	3,912.80	7,135.03	-	11,047.83	
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	-	-	-	-	-	
3746 HEALTH REIMBURSEMENT ARRANGEMENT	2,590.50	23,368.62	15,087.63	-	38,456.25	
3901 RESERVE FOR ENCUMBRANCE	1,472,826.64	1,472,826.64	-	-	1,472,826.64	
3902 RESERVE FOR INVENTORY	135,953.87	135,953.87	-	-	135,953.87	
3903 RESERVE - CARRYOVER SCHOOL BUDGETS	1,175,150.39	1,175,150.39	-	-	1,175,150.39	
3904 RESERVE - CATEGORICAL PROJECT CARRYOVER	9,886,616.38	9,886,616.38	-	-	9,886,616.38	
3905 RESERVE - NON-CATEGORICAL PROJECT CARRYOVER	27,127,503.99	27,127,503.99	-	-	27,127,503.99	
3907 RESERVE - RETIREMENT	512,323.58	512,323.58	-	-	512,323.58	
3910 RESERVE - CLAIMS LIABILITY	4,429,000.00	4,429,000.00	-	-	4,429,000.00	
3911 RESERVE - FTE	3,814,376.40	3,814,376.40	-	-	3,814,376.40	
3913 RESERVE - CONTINGENCY	2,567,000.00	2,567,000.00	-	-	2,567,000.00	
3925 FUND BALANCE - UNDESIGNATED	11,657,270.56	11,657,270.56	-	-	11,657,270.56	
<b>TOTAL - GENERAL FUND</b>	<b>\$ 296,034,781.19</b>	<b>\$ 297,653,095.99</b>	<b>\$ 518,926.57</b>	<b>\$ -</b>	<b>\$ 298,172,022.56</b>	

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2014	INCREASE	DECREASE	BUDGET AS OF 12/31/2014
5100 BASIC EDUCATION (K-12)	\$ 142,117,347.72	\$ 144,350,048.82	\$ 164,522.16	\$ -	\$ 144,514,570.98
5101 CHARTER SCHOOL FEDERAL IMPACT	87,355.00	87,355.00	-	-	87,355.00
5102 NORTHWEST FLORIDA BALLET FACILITY	-	-	-	-	-
5103 BASIC INSTRUCTION	-	-	-	-	-
5200 EXCEPTIONAL CHILD	14,508,715.29	14,932,349.10	167,215.31	-	15,099,564.41
5300 VOCATIONAL AND TECHNICAL EDUCATION	4,961,160.48	5,042,967.96	-	96,001.93	4,946,966.03
5400 ADULT GENERAL EDUCATION	8,024.94	8,024.94	-	-	8,024.94
5500 PREKINDERGARTEN	423,407.94	409,235.93	-	-	409,235.93
5900 OTHER INSTRUCTION	1,725,023.80	1,689,394.28	18,237.06	-	1,707,631.34
6100 PUPIL PERSONNEL SERVICES	1,798,505.21	1,766,143.37	10,047.92	-	1,776,191.29
6110 ATTENDANCE AND SOCIAL WORK	328,703.55	330,353.55	-	-	330,353.55
6120 GUIDANCE SERVICES	3,891,149.75	3,908,827.00	89,349.10	-	3,998,176.10
6130 HEALTH SERVICES	1,115,781.58	1,136,601.06	1,000.00	-	1,137,601.06
6140 PSYCHOLOGICAL SERVICES	899,882.37	926,812.00	-	-	926,812.00
6141 TESTING	104,704.00	104,704.00	-	-	104,704.00
6150 PARENTAL INVOLVEMENT	650.00	1,025.00	-	-	1,025.00
6200 INSTRUCTIONAL MEDIA SERVICE	1,424,344.62	1,461,114.60	2,581.29	-	1,463,695.89
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	6,036,933.72	6,083,894.05	33,171.85	-	6,117,065.90
6303 STAFF DEVELOPMENT - CURRICULUM	-	-	-	-	-
6400 INSTR STAFF TRAINING SERVICES	1,273,043.42	1,341,622.95	-	18,423.62	1,323,199.33
6500 INSTRUCTIONAL RELATED TECHNOLOGY	921,265.99	926,592.72	7,622.14	-	934,214.86
7100 SCHOOL BOARD	3,546,928.98	3,563,254.68	-	65,617.47	3,497,637.21
7200 GENERAL ADMINISTRATION (SUPT)	452,225.18	457,223.73	2,729.00	-	459,952.73
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	18,238,285.04	18,545,842.59	49,836.43	-	18,595,679.02
7400 FACILITIES ACQUISITION & CONSTRUCTION	467,290.94	481,520.60	32,470.00	-	513,990.60
7500 FISCAL SERVICES (FINANCE DEPT)	2,170,851.49	2,171,783.06	762.47	-	2,172,545.53
7600 FOOD SERVICE (SCHOOLS)	-	-	-	-	-
7610 FOOD SERVICE - DEPARTMENT	-	-	-	-	-
7700 CENTRAL SERVICES	23,088.43	23,088.43	-	-	23,088.43
7710 PLAN, RESEARCH, DEVELOP, & EVALUATE	-	-	-	-	-
7720 INFORMATION SERVICES	138,160.01	141,681.06	-	-	141,681.06
7730 STAFF SERVICES	4,619,358.16	4,741,653.59	312,660.44	-	5,054,314.03
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	728,209.03	737,283.82	-	-	737,283.82
7762 FURNITURE SHOP	3,940.65	3,940.65	-	-	3,940.65
7800 PUPIL TRANSP SERVICES - SCHOOL	620,756.61	620,756.61	-	258.14	620,498.47
7801 TRANSPORTATION - NORTH	6,927,420.98	6,933,753.36	555.50	-	6,934,308.86
7802 TRANSPORTATION - CENTRAL	2,539,844.24	2,557,739.43	59.49	-	2,557,798.92
7803 TRANSPORTATION - SOUTH	3,941,498.60	3,975,794.58	7,840.25	-	3,983,634.83
7900 OPERATION OF PLANT	17,438,385.24	17,361,380.34	9,216.11	-	17,370,596.45
8100 MAINTENANCE ADMINISTRATION	1,181,799.86	4,523,567.65	-	-	4,523,567.65
8120 BUILDING AND GROUND MAINTENANCE	7,346,983.45	4,570,895.51	5,860.09	-	4,576,755.60
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	3,234,095.50	3,255,045.50	50.00	-	3,255,095.50
9100 COMMUNITY SERVICE	1,945,212.17	2,011,950.27	-	61.13	2,011,889.14
9700 TRANSFER FUNDS	-	72,958.71	-	-	72,958.71
9890 RESERVES	38,844,447.25	36,394,915.49	-	216,497.75	36,178,417.74
<b>TOTAL - GENERAL FUND</b>	<b>\$ 296,034,781.19</b>	<b>\$ 297,653,095.99</b>	<b>\$ 915,786.61</b>	<b>\$ 396,860.04</b>	<b>\$ 298,172,022.56</b>

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 4  
Board Meeting January 26, 2015

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3370	<u>Voluntary Prekindergarten Program - Summer</u>		\$ 711.07
	0997 Reserve - Projects	9890 Reserves	\$ 711.07
<i>Explanation: To appropriate revenue for Summer Voluntary Prekindergarten Program based on actual collections.</i>			
	4131 VPK - Summer	\$ 711.07	
3399	<u>Other Miscellaneous State Revenue</u>		\$ 14,394.14
	0790 Miscellaneous Expense	5900 Other Instruction	\$ 6,772.00
	0590 Other Materials and Supplies	6500 Instruction Related Technology	7,622.14
			\$ 14,394.14
<i>Explanation: To appropriate revenue for Florida Student Assistance Grant - Career Education (\$6,772.00) based on actual collections and Post-Secondary Education Readiness Test Grant (\$7,622.14) per project award notification.</i>			
	3124 FSAG - CE	\$ 6,772.00	
		4055 Post-Secondary Education Readiness Test	7,622.14
			Total \$ 14,394.14
3425	<u>Rent/Use Of Facility</u>		\$ 1,975.00
	0430 Electricity	7900 Operation of Plant	\$ 1,185.00
	0987 Reserve Schools/Departments	9890 Reserves	790.00
			\$ 1,975.00
<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>			
	.... Discretionary	\$ 790.00	
		5099 School Utilities	1,185.00
			Total \$ 1,975.00
3448	<u>Donations</u>		\$ 27,729.00
	0510 Supplies	7200 General Administration	\$ 2,729.00
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	25,000.00
			\$ 27,729.00
<i>Explanation: To appropriate donations for Administrative Holiday Party (\$2,729.00) and Bluewater Elementary Playground Improvement (\$25,000.00) based on actual collections.</i>			
	5005 Donations - Administrative Holiday Party	\$ 2,729.00	
		5034 Playground - Internal Funds &/or Donations	25,000.00
			Total \$ 27,729.00
3449	<u>Student/Parent iPad/Laptop Insurance</u>		\$ 50.00
	0355 Computer Repairs	8200 Administrative Technology Services	\$ 50.00
<i>Explanation: To appropriate revenue for Student/Parent iPad/Laptop Insurance based on actual collections.</i>			
	3020 Student/Parent iPad/Laptop Insurance	\$ 50.00	
3462	<u>Purchased Custodial Services</u>		\$ 100.00
	0130 Salary - Overtime	7900 Operation of Plant	\$ 86.94
	0210 Florida Retirement System	7900 Operation of Plant	6.41
	0220 Social Security	7900 Operation of Plant	6.65
			\$ 100.00
<i>Explanation: To appropriate revenue received from schools or outside organizations to fund custodial services based on actual collections.</i>			
	2011 Custodial Services	\$ 100.00	
3465	<u>Purchased Positions - Other</u>		\$ 15,269.00
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 1,695.14
	0210 Florida Retirement System	5100 Basic Education (K-12)	124.94
	0220 Social Security	5100 Basic Education (K-12)	129.70
	0100 Salary - Non-Instructional	5200 Exceptional Child	1,372.58
	0210 Florida Retirement System	5200 Exceptional Child	101.17
	0220 Social Security	5200 Exceptional Child	105.00
	0231 Group Insurance - Health	5200 Exceptional Child	6,021.36
	0232 Group Insurance - Life	5200 Exceptional Child	27.00
	0233 Group Insurance - Dental	5200 Exceptional Child	207.66
	0234 Group Insurance - Other	5200 Exceptional Child	56.45

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 4  
Board Meeting January 26, 2015

Account	Object	Function	Increase (Decrease)
	0100 Salary - Non-Instructional	7300 School Admin - Principal Office	4,719.00
	0210 Florida Retirement System	7300 School Admin - Principal Office	348.00
	0220 Social Security	7300 School Admin - Principal Office	361.00
			<u>\$ 15,269.00</u>
	<i>Explanation: To appropriate revenue received from schools to purchase positions and/or pay for other compensation based on actual collections.</i>		
	2051 Purchased - Other Positions	\$ 15,269.00	
3466	<u>Purchased Other Positions - External</u>		<u>\$ 300.46</u>
	0220 Social Security	5100 Basic Education (K-12)	\$ 4.29
	0750 Other Personnel Services	5100 Basic Education (K-12)	296.17
			<u>\$ 300.46</u>
	<i>Explanation: To appropriate substitute reimbursements from outside sources based on actual collections.</i>		
	7020 Purchased Positions - External	\$ 300.46	
3485	<u>Restitution Payments - Other</u>		<u>\$ 63.00</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 63.00
	<i>Explanation: To appropriate revenue received for restitution based on actual collections.</i>		
	.... Discretionary	\$ 63.00	
3490	<u>Miscellaneous Revenue</u>		<u>\$ 432,308.49</u>
	0510 Supplies	5100 Basic Education (K-12)	\$ 157,905.00
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	41,140.00
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	7,470.00
	0510 Supplies	7730 Staff Services	225,100.00
	0510 Supplies	7802 Transportation - Central	59.49
	0990 Fund Balance - Unappropriated	9890 Reserves	634.00
			<u>\$ 432,308.49</u>
	<i>Explanation: To appropriate revenue for record requests from State of Florida (\$634.00), vending commission (\$59.49), ACS Science Coaches Grant (\$500.00), Wellness Program (\$225,000.00), worthless check fees (\$100.00), NDIA Grants (\$7,405.00), Choctaw High self-help project (\$7,470.00), and Destin Elementary internal funds reimbursement (\$41,140.00) based on actual collections; and Jobs for Florida Graduates Program Grant (\$150,000) based on award notice.</i>		
	.... Discretionary	\$ 634.00	5008 NDIA Accelerator Grant 7,405.00
	3032 Vending Commission - Transportation - Central	59.49	5036 Baseball Improvement - Internal Funds 7,470.00
	3068 ACS Science Coaches Program	500.00	5077 Jobs for Florida Graduates Program Grant 150,000.00
	3072 Wellness	225,000.00	8001 Purchased - Schools - Other 41,140.00
	4027 E.R. - Retirement Lunch	100.00	Total \$ 432,308.49
3493	<u>Sale of Junk</u>		<u>\$ 3,736.25</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 3,736.25
	<i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i>		
	.... Discretionary	\$ 3,736.25	
3495	<u>Transportation - Repairs Dept./Other</u>		<u>\$ 67.50</u>
	0550 Repair Parts	7803 Transportation - South	\$ 67.50
	<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>		
	.... Discretionary	\$ 67.50	
3497	<u>Refund - Prior Year Expenditures</u>		<u>\$ 7,135.03</u>
	0691 Software (Over \$1,000)	7500 Fiscal Services	\$ 372.97
	0990 Fund Balance - Unappropriated	9890 Reserves	6,762.06
			<u>\$ 7,135.03</u>
	<i>Explanation: To appropriate refund of a prior year expenditure based on actual collections.</i>		
	.... Discretionary	\$ 6,762.06	9015 Fixed Charges \$ 372.97
			Total \$ 7,135.03



Explanation of Budget Amendment as Follows:  
 Part I - General Operating Fund  
 Amendment Number 4  
 Board Meeting January 26, 2015

Account	Object	Function	Increase (Decrease)
3746	<u>Health Reimbursement Arrangement</u>		\$ 15,087.63
	0310 Professional & Technical Service	7730 Staff Services	\$ 15,087.63

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

5006 Health Reimbursement Arrangement \$ 15,087.63

II. Amendments Between Appropriations & Reserves

.... Discretionary

5100 Basic Education (K-12)	\$ (167,148.41)
5200 Exceptional Child	103,608.98
5300 Vocational	(1,350.50)
6100 Pupil Personnel Services	288.27
6120 Guidance Services	89,349.10
6130 Health Services	1,000.00
6200 Instructional Media Services	1,753.14
6300 Instruction & Curriculum	39,436.21
6400 Instructional Staff Training Services	2,377.22
7300 School Admin - Principal Office	30,136.79
7800 Pupil Transp Services - School	174.60
7803 Transportation - South	2,457.75
7900 Operation of Plant	5,920.12
9890 Reserves	(72,850.67)
	<u>\$ 35,152.60</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual (Project 2095), and appropriation of HRA debit card fees (Project 5006) by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (40,588.60) 5006 Health Reimbursement Arrangement 5,436.00  
 Total \$ (35,152.60)

1004 AICE - Set-Aside

0510 Supplies	5100 Basic Education (K-12)	\$ (568.00)
0997 Reserve - Projects	9890 Reserves	568.00
		<u>\$ -</u>

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

2011 Custodial Services

0420 Bottled Gas	7900 Operation of Plant	\$ 100.00
0450 Gasoline	7900 Operation of Plant	(100.00)
		<u>\$ -</u>

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

2015 Adult Student Fees

0370 Postage	5900 Other Instruction	\$ 196.00
0510 Supplies	5900 Other Instruction	(302.95)
0510 Supplies	7300 School Admin - Principal Office	106.95
		<u>\$ -</u>

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

2016 Adult Technology Fees

0393 Contracts - Nonprofessional	5900 Other Instruction	\$ 2,000.00
0510 Supplies	5900 Other Instruction	(2,177.99)
0682 Heating/Cooling/Air Conditioning	5900 Other Instruction	2,000.00
0510 Supplies	7300 School Admin - Principal Office	177.99
0393 Contracts - Nonprofessional	7900 Operation of Plant	(2,000.00)
		<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 4  
Board Meeting January 26, 2015

Account	Object	Function	Increase (Decrease)
<b>2031 District Transfers</b>			
	0111 Salary - Administrative Manager	6100 Pupil Personnel Services	\$ 8,485.18
	0210 Florida Retirement System	6100 Pupil Personnel Services	625.36
	0220 Social Security	6100 Pupil Personnel Services	649.11
	0997 Reserve - Projects	9890 Reserves	(9,759.65)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2039 Career Education Equipment &amp; Supplies</b>			
	0393 Contracts - Nonprofessional	5900 Other Instruction	\$ 1,885.00
	0510 Supplies	5900 Other Instruction	13,000.00
	0642 Equipment (Under \$1,000)	5900 Other Instruction	(15,235.04)
	0644 Computer Hardware (Under \$1,000)	5900 Other Instruction	350.04
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2051 Purchased - Other Positions</b>			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 752.96
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	(320.39)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(235.14)
	0220 Social Security	5100 Basic Education (K-12)	(197.42)
	0220 Social Security	8120 Building and Ground Maintenance	(0.01)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2062 Air Force Armament Museum Donation</b>			
	0220 Social Security	5100 Basic Education (K-12)	\$ 6.19
	0750 Other Personnel Services	5100 Basic Education (K-12)	426.55
	0398 Field Trips	7800 Pupil Transp Services - School	(432.74)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2095 Salary Resynching</b>			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (46,726.03)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(3,443.71)
	0220 Social Security	5100 Basic Education (K-12)	(3,574.54)
	0997 Reserve - Projects	9890 Reserves	33,045.02
			<u>\$ (20,699.26)</u>
<i>Explanation: Adjust average salaries to actual (Discretionary) and adjust Professional Development Training allocation (Project 7016) by transferring to/(from) the following project(s):</i>			
....	Discretionary	\$ 40,588.60	7016 Professional Development Training - GF (19,889.34)
			Total <u>\$ 20,699.26</u>
<b>2154 Advanced Placement</b>			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (35,746.30)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(2,980.92)
	0220 Social Security	5100 Basic Education (K-12)	(2,730.43)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	14,509.40
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(18.24)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(13.12)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	26,980.16
	0510 Supplies	5100 Basic Education (K-12)	(2,169.37)
	0750 Other Personnel Services	5100 Basic Education (K-12)	38.07
	0997 Reserve - Projects	9890 Reserves	2,130.75
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2168 Child Care - Riverside Elementary School</b>			
	0130 Salary - Overtime	5100 Basic Education (K-12)	\$ 15.94
	0210 Florida Retirement System	5100 Basic Education (K-12)	1.17
	0220 Social Security	5100 Basic Education (K-12)	1.22
	0130 Salary - Overtime	9100 Community Service	122.93
	0210 Florida Retirement System	9100 Community Service	9.06

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 4  
Board Meeting January 26, 2015

Account	Object	Function	Increase (Decrease)
	0220 Social Security	9100 Community Service	9.40
	0350 Repair and Maintenance	9100 Community Service	320.00
	0510 Supplies	9100 Community Service	(511.72)
	0750 Other Personnel Services	9100 Community Service	32.00
			\$ -

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

2174 Child Care - Plew Elementary School

	0220 Social Security	5100 Basic Education (K-12)	\$ 0.29
	0750 Other Personnel Services	5100 Basic Education (K-12)	20.00
	0102 Salary - Other Compensation	9100 Community Service	36.52
	0130 Salary - Overtime	9100 Community Service	236.25
	0210 Florida Retirement System	9100 Community Service	20.10
	0220 Social Security	9100 Community Service	20.98
	0393 Contracts - Nonprofessional	9100 Community Service	280.50
	0510 Supplies	9100 Community Service	(622.64)
	0750 Other Personnel Services	9100 Community Service	8.00
			\$ -

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

2175 Child Care - Bluewater Elementary School

	0510 Supplies	9100 Community Service	\$ (659.94)
	0642 Equipment (Under \$1,000)	9100 Community Service	659.94
			\$ -

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

2176 Child Care - Edge Elementary School

	0365 Software Subscriptions	9100 Community Service	\$ 85.00
	0510 Supplies	9100 Community Service	(85.00)
			\$ -

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

2178 Child Care - Wright Elementary School

	0371 Telephone	7900 Operation of Plant	\$ 22.51
	0130 Salary - Overtime	9100 Community Service	15.24
	0210 Florida Retirement System	9100 Community Service	1.12
	0220 Social Security	9100 Community Service	1.17
	0365 Software Subscriptions	9100 Community Service	85.00
	0510 Supplies	9100 Community Service	(125.04)
			\$ -

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

2181 Child Care - Bob Sikes Elementary School

	0130 Salary - Overtime	9100 Community Service	\$ 468.63
	0210 Florida Retirement System	9100 Community Service	34.54
	0220 Social Security	9100 Community Service	35.85
	0510 Supplies	9100 Community Service	(685.10)
	0750 Other Personnel Services	9100 Community Service	146.08
			\$ -

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

2909 School Maintenance

	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (6,483.00)
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	8,122.81
	0510 Supplies	8120 Building and Ground Maintenance	(20,637.77)
	0550 Repair Parts	8120 Building and Ground Maintenance	(379.14)
	0642 Equipment (Under \$1,000)	8120 Building and Ground Maintenance	(31.00)
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	4,528.33
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	14,714.77
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	165.00
			\$ -

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

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 4  
Board Meeting January 26, 2015

Account	Object	Function	Increase (Decrease)
3019 <u>Donation - STEMM Academy Math Lab</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (985.00)
	0685 Flooring/Structural Alteration	5100 Basic Education (K-12)	745.00
	0730 Dues and Fees	5100 Basic Education (K-12)	240.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
3072 <u>Wellness</u>			
	0310 Professional & Technical Service	7730 Staff Services	\$ 1,970.00
	0510 Supplies	7730 Staff Services	(1,970.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
3105 <u>Instructional Materials - Textbooks</u>			
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 650.00
	0510 Supplies	5100 Basic Education (K-12)	2,489.68
	0520 Textbooks	5100 Basic Education (K-12)	(3,177.80)
	0530 Periodicals	5100 Basic Education (K-12)	(328.15)
	0510 Supplies	5300 Vocational	38.12
	0530 Periodicals	6200 Instructional Media Services	328.15
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
3106 <u>Instructional Materials - Media</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (500.00)
	0365 Software Subscriptions	6200 Instructional Media Services	1,000.00
	0510 Supplies	6200 Instructional Media Services	500.00
	0610 Library Books	6200 Instructional Media Services	(1,000.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
3109 <u>Instructional Materials - Science</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (378.87)
	0730 Dues and Fees	5100 Basic Education (K-12)	545.00
	0510 Supplies	5300 Vocational	(166.13)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
3161 <u>SAI - Supplemental Academic Instruction</u>			
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 54,740.25
	0131 Salary - Instructional	5100 Basic Education (K-12)	38,895.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	6,900.00
	0220 Social Security	5100 Basic Education (K-12)	7,163.22
	0231 Group Insurance - Health	5100 Basic Education (K-12)	22,715.04
	0232 Group Insurance - Life	5100 Basic Education (K-12)	80.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	944.61
	0997 Reserve - Projects	9890 Reserves	(131,438.12)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
4004 <u>Chorus Equipment/Repairs/Music</u>			
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	\$ 1,312.92
	0510 Supplies	5100 Basic Education (K-12)	160.21
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	(1,811.52)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	338.39
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 4  
Board Meeting January 26, 2015

Account	Object	Function	Increase (Decrease)
<b>4005 Band Instrument Repairs/Music</b>			
	0350 Repair and Maintenance	5100 Basic Education (K-12)	\$ (481.19)
	0510 Supplies	5100 Basic Education (K-12)	(2,020.21)
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	2,501.40
	0398 Field Trips	7801 Transportation - North	555.50
	0398 Field Trips	7803 Transportation - South	5,315.00
	0997 Reserve - Projects	9890 Reserves	(5,870.50)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>4009 Donations - Unrestricted</b>			
	0231 Group Insurance - Health	5100 Basic Education (K-12)	\$ (927.11)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(34.61)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	961.72
	0231 Group Insurance - Health	5200 Exceptional Child	927.11
	0233 Group Insurance - Dental	5200 Exceptional Child	34.61
	0234 Group Insurance - Other	5200 Exceptional Child	(961.72)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>4011 Insurance Claims - Equipment</b>			
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ 12,895.99</u>
<i>Explanation: Appropriate insurance claims by transferring to/(from) the following project(s):</i>			
	9015 Fixed Charges	\$ (12,895.99)	
<b>4012 Insurance Claims - Building &amp; Fixed Equipment</b>			
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ 1,397.00</u>
<i>Explanation: Appropriate insurance claims by transferring to/(from) the following project(s):</i>			
	9015 Fixed Charges	\$ (1,397.00)	
<b>4013 Insurance Claims - Other</b>			
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ 2,128.13</u>
<i>Explanation: Appropriate insurance claims by transferring to/(from) the following project(s):</i>			
	9015 Fixed Charges	\$ (2,128.13)	
<b>4016 SM - Administrative</b>			
	0354 Maintenance Vehicle Repair	6500 Instruction Related Technology	\$ 77.25
	0510 Supplies	6500 Instruction Related Technology	(42.00)
	0643 Computer Hardware (Over \$1,000)	6500 Instruction Related Technology	(91.25)
	0692 Software (Under \$1,000)	6500 Instruction Related Technology	56.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>4030 Donation - Technology (Cooper Found.)</b>			
	0510 Supplies	5100 Basic Education (K-12)	\$ 373.00
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	(373.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>4033 Flood Event - 2014</b>			
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	<u>\$ 6,249.60</u>
<i>Explanation: Appropriate flood event claims by transferring to/(from) the following project(s):</i>			
	9015 Fixed Charges	\$ (6,249.60)	

Explanation of Budget Amendment as Follows:  
**Part I - General Operating Fund**  
**Amendment Number 4**  
**Board Meeting January 26, 2015**

Account	Object	Function	Increase (Decrease)
<b>4125 Class Size Reduction</b>			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 60,116.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	4,413.00
	0220 Social Security	5100 Basic Education (K-12)	4,582.00
	0231 Group Insurance - Health	5100 Basic Education (K-12)	9,008.00
	0232 Group Insurance - Life	5100 Basic Education (K-12)	29.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	325.00
	0997 Reserve - Projects	9890 Reserves	(78,473.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>5005 Donations - Administrative Holiday Party</b>			
	0393 Contracts - Nonprofessional	7200 General Administration	\$ 400.00
	0510 Supplies	7200 General Administration	(400.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>5006 Health Reimbursement Arrangement</b>			
	0730 Dues and Fees	7730 Staff Services	\$ 5,436.00
<i>Explanation: Appropriate HRA debit card fees by transferring to/(from) the following project:</i>			
	.... Discretionary	\$ (5,436.00)	
<b>5008 NDIA Accelerator Grant</b>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (1,000.00)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	1,000.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>5009 Foundation Motorola Grant</b>			
	0310 Professional & Technical Service	6300 Instruction & Curriculum	\$ (250.00)
	0370 Postage	6300 Instruction & Curriculum	50.00
	0510 Supplies	6300 Instruction & Curriculum	200.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>5015 STEM Academy State Grant - FY 2015</b>			
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	\$ (25,000.00)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	25,000.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>5053 AICE - Bonuses &amp; Exams</b>			
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 12,325.00
	0220 Social Security	5100 Basic Education (K-12)	677.81
	0510 Supplies	5100 Basic Education (K-12)	(13,002.81)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>5054 AP - Bonuses &amp; Exams</b>			
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 52,100.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	1,110.88
	0220 Social Security	5100 Basic Education (K-12)	2,682.58
	0510 Supplies	5100 Basic Education (K-12)	(55,893.46)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			

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

Account	Object	Function	Increase (Decrease)
5055 <u>IB - Bonuses &amp; Exams</u>			
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 16,400.00
	0220 Social Security	5100 Basic Education (K-12)	1,144.83
	0510 Supplies	5100 Basic Education (K-12)	(17,544.83)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
5056 <u>IB - Academically Disadvantaged</u>			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (8,378.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(353.00)
	0220 Social Security	5100 Basic Education (K-12)	(641.00)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(1,568.00)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(10.00)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(88.00)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	11,038.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
5061 <u>CAPE - Aerospace/Aviation</u>			
	0510 Supplies	5300 Vocational	\$ 3,382.53
	0997 Reserve - Projects	9890 Reserves	15,519.69
			<u>\$ 18,902.22</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, and re-appropriation of CAPE funding by institute by transferring to/(from) the following project(s):</i>			
	9007 Career and Professional Education	\$ (18,902.22)	
5062 <u>CAPE - Child Development</u>			
	0997 Reserve - Projects	9890 Reserves	<u>\$ 1,693.14</u>
<i>Explanation: Re-appropriation of CAPE funding by institute by transferring to/(from) the following project(s):</i>			
	9007 Career and Professional Education	\$ (1,693.14)	
5063 <u>CAPE - Construction</u>			
	0997 Reserve - Projects	9890 Reserves	<u>\$ 9,625.66</u>
<i>Explanation: Re-appropriation of CAPE funding by institute by transferring to/(from) the following project(s):</i>			
	9007 Career and Professional Education	\$ (9,625.66)	
5064 <u>CAPE - Culinary</u>			
	0997 Reserve - Projects	9890 Reserves	<u>\$ 6,520.40</u>
<i>Explanation: Re-appropriation of CAPE funding by institute by transferring to/(from) the following project(s):</i>			
	9007 Career and Professional Education	\$ (6,520.40)	
5065 <u>CAPE - Drafting/Engineering</u>			
	0997 Reserve - Projects	9890 Reserves	<u>\$ 48,597.12</u>
<i>Explanation: Re-appropriation of CAPE funding by institute by transferring to/(from) the following project(s):</i>			
	9007 Career and Professional Education	\$ (48,597.12)	
5066 <u>CAPE - Electrical</u>			
	0997 Reserve - Projects	9890 Reserves	<u>\$ 29,061.20</u>
<i>Explanation: Re-appropriation of CAPE funding by institute by transferring to/(from) the following project(s):</i>			
	9007 Career and Professional Education	\$ (29,061.20)	

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
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Account	Object	Function	Increase (Decrease)
<b>5067 CAPE - Health Science</b>			
	0997 Reserve - Projects	9890 Reserves	\$ 16,935.67
<i>Explanation: Re-appropriation of CAPE funding by institute by transferring to/(from) the following project(s):</i>			
	9007 Career and Professional Education		\$ (16,935.67)
<b>5068 CAPE - Information Technology</b>			
	0132 Salary - Hourly Teachers	5300 Vocational	\$ 12,610.00
	0210 Florida Retirement System	5300 Vocational	930.00
	0220 Social Security	5300 Vocational	964.00
	0365 Software Subscriptions	5300 Vocational	4,150.00
	0997 Reserve - Projects	9890 Reserves	1,418,205.30
			<u>\$ 1,436,859.30</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, and re-appropriation of CAPE funding by institute by transferring to/(from) the following project(s):</i>			
	9007 Career and Professional Education		\$ (1,436,859.30)
<b>5071 CAPE - Welding</b>			
	0510 Supplies	5300 Vocational	\$ 467.22
	0997 Reserve - Projects	9890 Reserves	33,676.68
			<u>\$ 34,143.90</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, and re-appropriation of CAPE funding by institute by transferring to/(from) the following project(s):</i>			
	9007 Career and Professional Education		\$ (34,143.90)
<b>5072 CAPE - Automotive</b>			
	0997 Reserve - Projects	9890 Reserves	\$ 206.37
<i>Explanation: Re-appropriation of CAPE funding by institute by transferring to/(from) the following project(s):</i>			
	9007 Career and Professional Education		\$ (206.37)
<b>5075 IDEA Supplemental Support - General Fund</b>			
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ 12,395.00
	0131 Salary - Instructional	5200 Exceptional Child	28,775.00
	0210 Florida Retirement System	5200 Exceptional Child	3,035.00
	0220 Social Security	5200 Exceptional Child	3,149.00
	0231 Group Insurance - Health	5200 Exceptional Child	7,728.00
	0232 Group Insurance - Life	5200 Exceptional Child	29.00
	0233 Group Insurance - Dental	5200 Exceptional Child	308.00
	0997 Reserve - Projects	9890 Reserves	(55,419.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>5099 School Utilities</b>			
	0371 Telephone	7900 Operation of Plant	\$ (2,000.00)
	0382 Garbage	7900 Operation of Plant	(14,550.00)
	0383 Recycling	7900 Operation of Plant	13,050.00
	0430 Electricity	7900 Operation of Plant	3,500.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>5110 Workforce Development</b>			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 3,244.01
	0210 Florida Retirement System	5100 Basic Education (K-12)	239.08
	0220 Social Security	5100 Basic Education (K-12)	248.14
	0330 In County Travel	5900 Other Instruction	(1,500.00)
	0331 Out of County Travel	5900 Other Instruction	1,962.58
	0360 Lease and Rental Agreements	5900 Other Instruction	3,537.42
	0510 Supplies	5900 Other Instruction	19,043.78
	0644 Computer Hardware (Under \$1,000)	5900 Other Instruction	(13,293.78)



Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 4  
Board Meeting January 26, 2015

Account	Object	Function	Increase (Decrease)
	0381 Water and Sewage	7900 Operation of Plant	150.00
	0383 Recycling	7900 Operation of Plant	250.00
	0997 Reserve - Projects	9890 Reserves	(13,881.23)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
5909	<u>School Maintenance - School Control</u>		
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (3,895.00)
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	3,895.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
6006	<u>Fingerprinting - Fees</u>		
	0730 Dues and Fees	7730 Staff Services	<u>\$ (8,562.00)</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	6007 Fingerprinting - Employees	\$ 8,562.00	
6007	<u>Fingerprinting - Employees</u>		
	0730 Dues and Fees	7730 Staff Services	<u>\$ 8,562.00</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	6006 Fingerprinting - Fees	\$ (8,562.00)	
6113	<u>SAI - Plan of Care</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 3.55
	0210 Florida Retirement System	5100 Basic Education (K-12)	0.48
	0220 Social Security	5100 Basic Education (K-12)	(4.03)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
7014	<u>New Teacher Induction Program</u>		
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	\$ (1,000.00)
	0331 Out of County Travel	6400 Instructional Staff Training Services	1,000.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
7016	<u>Professional Development Training - GF</u>		
	0210 Florida Retirement System	6400 Instructional Staff Training Services	\$ 17.83
	0220 Social Security	6400 Instructional Staff Training Services	(293.35)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(19,613.82)
			<u>\$ (19,889.34)</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, and adjust Professional Development Training allocation by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ 19,889.34	
7020	<u>Purchased Positions - External</u>		
	0210 Florida Retirement System	5100 Basic Education (K-12)	\$ 0.02
	0220 Social Security	5100 Basic Education (K-12)	(4.31)
	0750 Other Personnel Services	5100 Basic Education (K-12)	(296.17)
	0220 Social Security	5200 Exceptional Child	4.29
	0750 Other Personnel Services	5200 Exceptional Child	296.17
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
7054	<u>AP Initiative - Set-Aside</u>		
	0350 Repair and Maintenance	5100 Basic Education (K-12)	\$ (255.00)
	0355 Computer Repairs	5100 Basic Education (K-12)	255.00
	0370 Postage	5100 Basic Education (K-12)	500.00
	0510 Supplies	5100 Basic Education (K-12)	(13,148.20)

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 4  
Board Meeting January 26, 2015

Account	Object	Function	Increase (Decrease)
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	(5,779.00)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	6,080.75
	0643 Computer Hardware (Over \$1,000)	5100 Basic Education (K-12)	5,779.00
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	319.99
	0750 Other Personnel Services	5100 Basic Education (K-12)	406.95
	0997 Reserve - Projects	9890 Reserves	5,840.51
			\$ -

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

7055 International Baccalaureate

	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (33,085.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(3,184.00)
	0220 Social Security	5100 Basic Education (K-12)	(3,402.00)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	7,636.00
	0232 Group Insurance - Life	5100 Basic Education (K-12)	5.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	115.00
	0234 Group Insurance - Other	5100 Basic Education (K-12)	31,915.00
	0510 Supplies	5100 Basic Education (K-12)	(393.92)
	0997 Reserve - Projects	9890 Reserves	393.92
			\$ -

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

7059 Innovative Program - Odyssey of the Mind

	0510 Supplies	5100 Basic Education (K-12)	\$ (223.00)
	0730 Dues and Fees	5100 Basic Education (K-12)	223.00
			\$ -

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

9004 Advanced International Certificate of Education

	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 47,039.05
	0210 Florida Retirement System	5100 Basic Education (K-12)	3,501.24
	0220 Social Security	5100 Basic Education (K-12)	3,585.81
	0231 Group Insurance - Health	5100 Basic Education (K-12)	12,385.52
	0232 Group Insurance - Life	5100 Basic Education (K-12)	51.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	342.00
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(66,904.62)
	0510 Supplies	5100 Basic Education (K-12)	(383.00)
	0997 Reserve - Projects	9890 Reserves	383.00
			\$ -

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

9007 Career and Professional Education

	0730 Dues and Fees	5100 Basic Education (K-12)	\$ (662.72)
	0510 Supplies	5200 Exceptional Child	(4.35)
	0132 Salary - Hourly Teachers	5300 Vocational	(12,610.00)
	0210 Florida Retirement System	5300 Vocational	(929.00)
	0220 Social Security	5300 Vocational	(965.00)
	0331 Out of County Travel	5300 Vocational	(11,274.07)
	0350 Repair and Maintenance	5300 Vocational	(10.92)
	0360 Lease and Rental Agreements	5300 Vocational	850.00
	0365 Software Subscriptions	5300 Vocational	(8,799.86)
	0370 Postage	5300 Vocational	(48.68)
	0390 Other Purchased Service	5300 Vocational	(120.00)
	0510 Supplies	5300 Vocational	(28,410.57)
	0641 Equipment (Over \$1,000)	5300 Vocational	(28,590.44)
	0642 Equipment (Under \$1,000)	5300 Vocational	(5,431.73)
	0643 Computer Hardware (Over \$1,000)	5300 Vocational	(6,718.02)
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	(2,536.96)
	0681 Fire/Sprinkler/Elect.	5300 Vocational	(2,509.00)
	0682 Heating/Cooling/Air Conditioning	5300 Vocational	624.60
	0685 Flooring/Structural Alteration	5300 Vocational	(771.00)
	0691 Software (Over \$1,000)	5300 Vocational	(3,171.00)
	0692 Software (Under \$1,000)	5300 Vocational	(158.68)
	0730 Dues and Fees	5300 Vocational	662.72
	0750 Other Personnel Services	5300 Vocational	(6,109.56)
	0331 Out of County Travel	6300 Instruction & Curriculum	(14.76)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 4

Board Meeting January 26, 2015

Account	Object	Function	Increase (Decrease)
	0331 Out of County Travel	6400 Instructional Staff Training Services	(911.50)
	0684 Replacement Roofing & Systems	7900 Operation of Plant	(20.00)
	0685 Flooring/Structural Alteration	7900 Operation of Plant	(0.09)
	0997 Reserve - Projects	9890 Reserves	(1,483,904.39)
			<u>\$ (1,602,544.98)</u>

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

5061 CAPE - Aerospace/Aviation	\$ 18,902.22	5066 CAPE - Electrical	29,061.20
5062 CAPE - Child Development	1,693.14	5067 CAPE - Health Science	16,935.67
5063 CAPE - Construction	9,625.66	5068 CAPE - Information Technology	1,436,859.30
5064 CAPE - Culinary	6,520.40	5071 CAPE - Welding	34,143.90
5065 CAPE - Drafting/Engineering	48,597.12	5072 CAPE - Automotive	206.37
			Total <u>\$ 1,602,544.98</u>

9015 Fixed Charges

0121 Salary Retirement Bonus		5100 Basic Education (K-12)	\$ (995.60)
0122 Salary - Sick Leave Payoff		5100 Basic Education (K-12)	(1,876.36)
0123 Salary - Annual Leave Payoff		5100 Basic Education (K-12)	(14,981.91)
0210 Florida Retirement System		5100 Basic Education (K-12)	(143.00)
0220 Social Security		5100 Basic Education (K-12)	(1,017.74)
0510 Supplies		6300 Instruction & Curriculum	(6,249.60)
0240 Workers Compensation		7100 School Board	(67,036.81)
0320 Insurance and Bond Premiums		7100 School Board	1,419.34
0123 Salary - Annual Leave Payoff		7300 School Admin - Principal Office	12,973.95
0210 Florida Retirement System		7300 School Admin - Principal Office	1,012.75
0730 Dues and Fees		7500 Fiscal Services	389.50
0240 Workers Compensation		7730 Staff Services	67,036.81
0121 Salary Retirement Bonus		7900 Operation of Plant	995.60
0122 Salary - Sick Leave Payoff		7900 Operation of Plant	1,876.36
0123 Salary - Annual Leave Payoff		7900 Operation of Plant	2,007.96
0210 Florida Retirement System		7900 Operation of Plant	147.99
0320 Insurance and Bond Premiums		7900 Operation of Plant	(1,419.34)
0742 Insurance Claims Current Year		8120 Building and Ground Maintenance	(16,810.62)
			<u>\$ (22,670.72)</u>

Explanation: Changes between objects & functions to better utilize funds and appropriate insurance and flood event claims by transferring to/(from) the following project(s):

4011 Insurance Claims - Equipment	\$ 12,895.99	4013 Insurance Claims - Other	2,128.13
4012 Insurance Claims - Building & Fixed Equipment	1,397.00	4033 Flood Event - 2014	6,249.60
			Total <u>\$ 22,670.72</u>

ADOPTED BY SCHOOL BOARD:

JANUARY 26, 2015

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2014	INCREASE	DECREASE	BUDGET AS OF 12/31/2014	
3322	CO & DS WITHHELD FOR SBE/COBI	\$ 988,675.00	\$ 988,675.00	\$ -	\$ -	\$ 988,675.00
3326	SBE/COBI BOND INTEREST	-	-	-	-	-
3341	RACING COMMISSION FUNDS	190,750.00	190,750.00	-	-	190,750.00
3431	INTEREST ON INVESTMENTS	1,000.00	1,000.72	-	-	1,000.72
3630	TRANSFERS FROM CAPITAL IMP FUNDS	7,827,190.00	7,827,190.00	-	-	7,827,190.00
3660	TRANSFERS FROM INTERBUDGETARY ED	-	-	-	-	-
3716	SALES SURTAX BONDS	-	-	-	-	-
3750	PROCEEDS/CERT OF PARTICIPATION	-	-	-	-	-
3920	RESERVE FOR DEBT SERVICE	88,877.73	88,877.73	-	-	88,877.73
<b>TOTAL - DEBT SERVICE FUNDS</b>		<b>\$ 9,096,492.73</b>	<b>\$ 9,096,493.45</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,096,493.45</b>

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 11/30/2014	INCREASE	DECREASE	BUDGET AS OF 12/31/2014
9200		DEBT SERVICE					
	0710	REDEMPTION OF PRINCIPAL	\$ 6,970,000.00	\$ 6,970,000.00	\$ -	\$ -	\$ 6,970,000.00
	0720	INTEREST	2,003,310.00	2,003,310.00	-	-	2,003,310.00
	0730	DUES & FEES	34,305.00	34,305.00	-	-	34,305.00
	0733	COST OF ISSUANCE	1,583.52	1,583.52	-	-	1,583.52
	0960	TRANSFERS TO INTERBUDGETARY	-	-	-	-	-
9890		RESERVES	-	-	-	-	-
	0990	FUND BALANCE UNAPPROPRIATED	1,591.66	1,592.38	-	-	1,592.38
	0998	RESERVES - DEBT SERVICE	85,702.55	85,702.55	-	-	85,702.55
		<b>TOTAL - DEBT SERVICE FUNDS</b>	<b>\$ 9,096,492.73</b>	<b>\$ 9,096,493.45</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,096,493.45</b>

Explanation of Budget Amendment as Follows:  
Part II - Debt Service Funds  
Amendment Number 4  
Board Meeting January 26, 2015

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

N/A

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

JANUARY 26, 2015

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2014	INCREASE	DECREASE	BUDGET AS OF 12/31/2014	
3209	FEMA - CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -
3210	FEMA - ADMINISTRATIVE	-	-	-	-	-
3321	CO & DS DISTRIBUTED	101,073.00	101,073.00	-	-	101,073.00
3325	INTEREST ON UNDIST CO & DS	4,598.00	4,598.00	-	-	4,598.00
3341	RACING COMMISSION FUNDS	-	-	-	-	-
3391	PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	576,542.00	576,542.00	-	-	576,542.00
3394	CAPITAL OUTLAY CHARTER SCHOOLS	-	558,447.00	-	-	558,447.00
3395	FEMA - STATE - CLAIMS MATCH	-	-	-	-	-
3396	CLASS SIZE REDUCTION/CAPITAL	-	-	-	-	-
3399	OTHER MISC. STATE REVENUE	-	-	-	-	-
3413	DISTRICT LOCAL CAPITAL IMPROVEMENT TAX	22,244,609.00	22,244,609.00	-	-	22,244,609.00
3421	TAX REDEMPTIONS	-	107,755.14	1,826.30	-	109,581.44
3431	INTEREST ON INVESTMENT	-	5,631.07	145.58	-	5,776.65
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	-	-	-	-	-
3497	REFUND - PRIOR YEAR EXPENDITURES	-	-	-	-	-
3610	TRANSFERS FROM GENERAL OPERATING FUND	-	72,958.71	-	-	72,958.71
3620	TRANSFERS FROM DEBT SERVICE FUND	-	-	-	-	-
3630	TRANSFERS FROM CAPITAL IMPROVEMENT FUNDS	-	-	-	-	-
3660	TRANSFERS FROM INTERBUDGETARY	-	-	-	-	-
3711	SALE - BONDS-SBE/COBI BONDS	-	-	-	-	-
3715	PROCEEDS OF REFUNDING BONDS	-	-	-	-	-
3731	SALE OF LAND	-	-	-	-	-
3732	SALE OF BUILDINGS	-	-	-	-	-
3740	PRIOR YR INSUR LOSS RECOVERY	-	-	-	-	-
3741	INSURANCE LOSS RECOVERY	-	-	-	-	-
3791	BOND PROCEEDS - PREMIUM	-	-	-	-	-
3901	RESERVE FOR ENCUMBRANCE	619,656.11	619,656.11	-	-	619,656.11
3909	RESERVES - CAPITAL PROJECTS	3,381,604.42	3,381,604.42	-	-	3,381,604.42
3925	FUND BALANCE - UNDESIGNATED	293,753.72	293,753.72	-	-	293,753.72
<b>TOTAL - CAPITAL PROJECT FUNDS</b>		<b>\$ 27,221,836.25</b>	<b>\$ 27,966,628.17</b>	<b>\$ 1,971.88</b>	<b>\$ -</b>	<b>\$ 27,968,600.05</b>

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2014	INCREASE	DECREASE	BUDGET AS OF 12/31/2014		
7400		FACILITIES ACQUISITION & CONSTRUCTION					
	0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -	
	0630	BUILDING & FIXED EQUIPMENT	-	-	-	-	
	0631	ARCHITECTURAL DESIGN / ENGINEERING	-	-	-	-	
	0632	CONTRACTOR SERVICES	-	-	-	-	
	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-	
	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	141,549.62	164,031.44	5,666.00	169,697.44	
	0642	EQUIPMENT (UNDER \$1,000)	64,161.21	80,331.40	-	1,843.53	
	0643	COMPUTER EQUIPMENT (OVER \$1,000)	14,343.84	14,343.84	-	11,555.70	
	0644	COMPUTER HARDWARE (UNDER \$1,000)	32,259.65	98,143.40	10,581.76	-	
	0651	BUSES	-	-	-	-	
	0652	OTHER MOTOR VEHICLES	971.51	971.51	-	-	
	0660	LAND	-	9,225.25	-	-	
	0671	LAND IMPROVEMENTS	-	-	-	-	
	0672	NEW SIDEWALKS & RETAINING WALL	-	-	-	-	
	0673	PARKING LOTS AND DRIVEWAYS - NEW	-	-	-	-	
	0674	SEWAGE TREATMENT PLANT	487,703.03	487,703.03	-	-	
	0675	FENCE & UNDERGROUND TANKS	6,000.00	14,332.00	-	-	
	0676	OTHER PERMANENT IMPROVEMENTS	207,912.63	209,364.34	-	5,550.65	
	0677	REPLACEMENT SYSTEMS	155,954.98	164,819.93	4,816.00	-	
	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	24,393.55	50,035.55	-	2,400.00	
	0682	HEATING/COOLING/AIR CONDITIONING	10,070.00	10,070.00	-	-	
	0683	ROOFING	-	-	-	-	
	0684	REPLACEMENT ROOFING & SYSTEMS	5,885,298.86	5,831,370.53	92,289.79	-	
	0685	FLOORING/STRUCTURAL ALTERATION	89,605.41	97,118.66	536.60	-	
	0691	SOFTWARE (OVER \$1,000)	2,000.00	-	-	-	
	0692	SOFTWARE (UNDER \$1,000)	-	6,062.00	-	-	
	0693	SOFTWARE SUBSCRIPTIONS	2,153.24	-	-	-	
	0986	RESERVES - FUND B GAIN/LOSS	207,797.50	207,798.98	-	207,798.98	
	0990	FUND BALANCE UNAPPROPRIATED	85,956.22	158,754.31	117,230.59	-	
	0997	RESERVES - PROJECTS	-	-	-	-	
9200	0730	DUES & FEES	-	-	-	-	
9700		TRANSFER FUNDS	-	-	-	-	
	0910	TRANSFERS TO GENERAL OPERATING FUND	11,976,515.00	12,534,962.00	-	-	
	0920	TRANSFERS TO DEBT SERVICE FUND	7,827,190.00	7,827,190.00	-	-	
	0960	TRANSFERS TO INTERBUDGETARY FUND	-	-	-	-	
		<b>TOTAL - CAPITAL PROJECT FUNDS</b>	<b>\$ 27,221,836.25</b>	<b>\$ 27,966,628.17</b>	<b>\$ 231,120.74</b>	<b>\$ 229,148.86</b>	<b>\$ 27,968,600.05</b>



Explanation of Budget Amendment as Follows:  
Part III - Capital Project Funds  
Amendment Number 4  
Board Meeting January 26, 2015

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3421	<u>Tax Redemptions</u>		\$ 1,826.30
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 1,826.30
	<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>		
	.... Discretionary	\$ 1,826.30	
3431	<u>Interest on Investments</u>		\$ 145.58
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 145.58
	<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>		
	.... Discretionary	\$ 145.58	
<b>II. Amendments Between Appropriations &amp; Reserves</b>			
	.... <u>Discretionary</u>		
	0986 Reserves - Fund B Gain/Loss	7400 Facilities Acquisition and Construction	\$ (207,798.98)
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	115,258.71
			\$ (92,540.27)
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>		
	2310 District Wide - Minor Repair/Maint.	\$ 25,000.00	2386 District Department Equipment (12,682.70)
	2336 District Wide - Emergency Maintenance	25,000.00	4310 Southside - Remodel Classrooms (17,377.03)
	2353 District Wide - Portable Repairs & Relocations	75,000.00	6342 School Equipment (2,400.00)
			Total Projects transferred to/(from), \$ 92,540.27
1325	<u>Stadium Repairs/Renovation - BD</u>		
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	\$ (2,404.65)
	<i>Explanation: Project closed by transferring to/(from) the following project(s):</i>		
	2303 Board Projects	\$ 2,404.65	
1345	<u>Technology Equipment - BD</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ (314.75)
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	(1,224.24)
			\$ (1,538.99)
	<i>Explanation: Reallocate funds between objects within the project, and close project by transferring to/(from) the following project(s):</i>		
	2303 Board Projects	\$ 1,538.99	
1369	<u>Athletic Equipment - BD</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 11,310.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (11,310.00)	
1386	<u>Video Production Sound Equipment - BD</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (2,932.00)
	<i>Explanation: Project closed by transferring to/(from) the following project(s):</i>		
	2303 Board Projects	\$ 2,932.00	

Explanation of Budget Amendment as Follows:  
Part III - Capital Project Funds  
Amendment Number 4  
Board Meeting January 26, 2015

Account	Object	Function	Increase (Decrease)
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 2,522.93
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>		
	1325 Stadium Repairs/Renovation - BD	\$ (2,404.65)	2394 Band Instruments - BD (1,135.00)
	1345 Technology Equipment - BD	(1,538.99)	4304 Bus Security Cameras - BD (0.10)
	1369 Athletic Equipment - BD	11,310.00	7354 Scoreboard - BD (3,146.00)
	1386 Video Production Sound Equipment - BD	(2,932.00)	7370 Painting - BD (2,660.87)
	2364 School Equipment - BD	(15.32)	
		Total Projects transferred to/(from)	\$ (2,522.93)
2310	<u>District Wide - Minor Repair/Maint.</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 25,000.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ (25,000.00)	
2336	<u>District Wide - Emergency Maintenance</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 25,000.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ (25,000.00)	
2353	<u>District Wide - Portable Repairs &amp; Relocations</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 4,816.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	69,647.40
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	536.60
			\$ 75,000.00
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ (75,000.00)	
2364	<u>School Equipment - BD</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ (15.32)
	<i>Explanation: Project closed by transferring to/(from) the following project(s):</i>		
	2303 Board Projects	\$ 15.32	
2386	<u>District Department Equipment</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (1,002.00)
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	(125.00)
	0643 Computer Hardware (Over \$1,000)	7400 Facilities Acquisition and Construction	(11,555.70)
			\$ (12,682.70)
	<i>Explanation: Reallocate funds between objects within the project, and close project by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ 12,682.70	
2393	<u>Band Instrument Replacement</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (575.00)
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	575.00
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2394	<u>Band Instruments - BD</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (1,135.00)
	<i>Explanation: Project closed by transferring to/(from) the following project(s):</i>		
	2303 Board Projects	\$ 1,135.00	

Explanation of Budget Amendment as Follows:  
Part III - Capital Project Funds  
Amendment Number 4  
Board Meeting January 26, 2015

Account	Object	Function	Increase (Decrease)
4304	<u>Bus Security Cameras - BD</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ (0.10)
	<i>Explanation: Project closed by transferring to/(from) the following project(s):</i>		
	2303 Board Projects	\$ 0.10	
4310	<u>Southside - Remodel Classrooms</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ (1,963.36)
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	11,806.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(27,219.67)
			\$ (17,377.03)
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ 17,377.03	
4315	<u>Technology &amp; Seat Mgmt. Lease</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (392,108.97)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	5325 Crestview HS - Roof - P5/TO8	\$ 248,821.00	6342 School Equipment (24,067.03)
	5327 Crestview HS - ODP - P5/TO8	167,355.00	Total Projects transferred to/(from, \$ 392,108.97)
5318	<u>Ruckel - Roof Replaced</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (300,000.00)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	5325 Crestview HS - Roof - P5/TO8	\$ 300,000.00	
5325	<u>Crestview HS - Roof - P5/TO8</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 548,821.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	4315 Technology & Seat Mgmt. Lease	\$ (248,821.00)	5318 Ruckel - Roof Replaced (300,000.00)
			Total Projects transferred to/(from, \$ (548,821.00)
5327	<u>Crestview HS - ODP - P5/TO8</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 167,355.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	4315 Technology & Seat Mgmt. Lease	\$ (167,355.00)	
6342	<u>School Equipment</u>		
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	\$ (2,400.00)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(24,067.03)
			\$ (26,467.03)
	<i>Explanation: Reallocate funds between objects within the project, and close project by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ 2,400.00	4315 Technology & Seat Mgmt. Lease 24,067.03
			Total Projects transferred to/(from, \$ 26,467.03)
7354	<u>Scoreboard - BD</u>		
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	\$ (3,146.00)
	<i>Explanation: Project closed by transferring to/(from) the following project(s):</i>		
	2303 Board Projects	\$ 3,146.00	

Explanation of Budget Amendment as Follows:  
 Part III - Capital Project Funds  
 Amendment Number 4  
 Board Meeting January 26, 2015

Account	Object	Function	Increase (Decrease)
7370	<u>Painting - BD</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (2,660.87)</u>

*Explanation: Project closed by transferring to/(from) the following project(s):*

2303 Board Projects \$ 2,660.87

**ADOPTED BY SCHOOL BOARD:**

**JANUARY 26, 2015**

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2014	INCREASE	DECREASE	BUDGET AS OF 12/31/2014	
3199	MISCELLANEOUS FEDERAL DIRECT	\$ 2,865,670.79	\$ 3,218,221.73	\$ 46,810.00	\$ -	\$ 3,265,031.73
3201	VOCATIONAL EDUCATIONAL ARTS	235,541.04	228,409.13	-	-	228,409.13
3211	ARRA - STABILIZATION - WORKFORCE	-	-	-	-	-
3213	ARRA - STABILIZATION - K12	-	-	-	-	-
3214	ARRA - SFSF - D. HICKHAM	-	-	-	-	-
3215	EDUCATION JOBS FUND	-	-	-	-	-
3216	RACE TO THE TOP	86,109.98	73,624.55	-	-	73,624.55
3231	IDEA - INDIVIDUALS WITH DISABILITIES ACT	8,528,879.80	7,247,495.00	-	-	7,247,495.00
3241	TITLE I	6,818,922.06	5,944,794.40	-	-	5,944,794.40
3251	ADULT BASIC EDUCATION	160.55	80,850.00	-	-	80,850.00
3269	OTHER FOOD SERVICES	-	-	-	-	-
3274	TITLE III - ENGLISH LANGUAGE LEARNERS	183,790.42	189,527.79	-	-	189,527.79
3275	TITLE V - INNOVATIVE EDUCATION	-	-	-	-	-
3277	TITLE II - PART A	1,690,138.80	1,336,536.62	-	-	1,336,536.62
3280	DRUG FREE SCHOOLS PROGRAM	-	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	57,859.16	47,946.97	-	-	47,946.97
3480	TECH PREP	-	-	-	-	-
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
3905	RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	-	-	-	-	-
<b>TOTAL - OTHER SPECIAL REVENUE FUNDS</b>		<b>\$ 20,467,072.60</b>	<b>\$ 18,367,406.19</b>	<b>\$ 46,810.00</b>	<b>\$ -</b>	<b>\$ 18,414,216.19</b>

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2014	INCREASE	DECREASE	BUDGET AS OF 12/31/2014	
5100 BASIC EDUCATION (K-12)	\$ 6,057,304.35	\$ 5,322,896.71	\$ -	\$ 1,551.00	\$ 5,321,345.71	
5200 EXCEPTIONAL STUDENT EDUCATION	6,694,020.27	5,439,426.82	-	1,517.69	5,437,909.13	
5300 VOCATIONAL AND TECHNICAL EDUCATION	216,938.75	286,555.13	2,670.00	-	289,225.13	
5400 ADULT GENERAL EDUCATION	-	-	-	-	-	
5500 PRE-KINDERGARTEN	203,710.29	202,619.00	-	-	202,619.00	
5900 OTHER INSTRUCTION	-	352,551.04	46,810.00	-	399,361.04	
6100 PUPIL PERSONNEL SERVICES	141,570.85	137,020.97	-	-	137,020.97	
6110 ATTENDANCE AND SOCIAL WORK	236,059.00	248,145.57	-	-	248,145.57	
6120 GUIDANCE SERVICES	32,386.00	36,894.82	-	-	36,894.82	
6130 HEALTH SERVICES	280.00	-	-	-	-	
6140 PSYCHOLOGICAL SERVICES	-	-	-	-	-	
6150 PARENTAL INVOLVEMENT	161,077.13	159,324.00	1,551.00	-	160,875.00	
6200 INSTRUCTIONAL MEDIA SERVICE	32,370.34	27,795.46	-	-	27,795.46	
6300 INSTR & CURR DEVEL SERVICE (SUPT)	3,571,494.36	3,638,228.60	-	1,482.31	3,636,746.29	
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	615,842.56	424,799.03	-	-	424,799.03	
6500 INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-	
7200 GENERAL ADMINISTRATION (SUPT)	2,478,780.21	2,010,797.79	330.00	-	2,011,127.79	
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	-	-	-	-	-	
7400 FACILITIES ACQUISITION & CONSTRUCTION	-	-	-	-	-	
7500 FISCAL SERVICES	-	-	-	-	-	
7600 FOOD SERVICE (SCHOOLS)	-	-	-	-	-	
7700 CENTRAL SERVICES (PURCH/WAREHOUSE)	-	-	-	-	-	
7720 INFORMATION SERVICES	-	-	-	-	-	
7730 STAFF SERVICES	-	-	-	-	-	
7800 PUPIL TRANSP SERVICES - SCHOOL	20,677.24	78,001.25	-	-	78,001.25	
7801 TRANSPORTATION - NORTH	2,167.00	1,100.00	-	-	1,100.00	
7802 TRANSPORTATION - CENTRAL	1,088.50	500.00	-	-	500.00	
7803 TRANSPORTATION - SOUTH	1,305.75	750.00	-	-	750.00	
7900 OPERATION OF PLANT	-	-	-	-	-	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	-	-	-	-	-	
<b>TOTAL - OTHER SPECIAL REVENUE FUNDS</b>	<b>\$ 20,467,072.60</b>	<b>\$ 18,367,406.19</b>	<b>\$ 51,361.00</b>	<b>\$ 4,551.00</b>	<b>\$ 18,414,216.19</b>	

Explanation of Budget Amendment as Follows:  
**Part IV - Other Special Revenue Funds**  
**Amendment Number 4**  
**Board Meeting January 26, 2015**

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3199	<u>Miscellaneous Federal Direct</u>		\$ 46,810.00
	0790 Miscellaneous Expense	5900 Other Instruction	\$ 46,810.00
<i>Explanation: To appropriate revenue for Pell grant based on actual collections.</i>			
	5481 Pell Grant		\$ 46,810.00
<b>II. Amendments Between Appropriations &amp; Reserves</b>			
2487	<u>AFRL/RWK STEM Explorer Center</u>		
	0350 Repair and Maintenance	5100 Basic Education (K-12)	\$ 1,055.10
	0365 Software Subscriptions	5100 Basic Education (K-12)	560.24
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	(6,015.68)
	0643 Computer Hardware (Over \$1,000)	5100 Basic Education (K-12)	4,960.58
	0693 Software Subscriptions	5100 Basic Education (K-12)	(560.24)
<i>Explanation: Changes by schools &amp; departments between objects to better utilize funds.</i>			
5401	<u>Title I - Part A</u>		
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (30,434.25)
	0131 Salary - Instructional	5100 Basic Education (K-12)	20,626.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	(723.00)
	0220 Social Security	5100 Basic Education (K-12)	(750.22)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(9,032.04)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(6.00)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(91.61)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	1,293.00
	0310 Professional & Technical Service	5100 Basic Education (K-12)	(1,551.00)
	0510 Supplies	5100 Basic Education (K-12)	19,117.62
	0692 Software (Under \$1,000)	5100 Basic Education (K-12)	0.50
	0100 Salary - Non-Instructional	6150 Parental Involvement	(1,906.08)
	0210 Florida Retirement System	6150 Parental Involvement	(140.47)
	0220 Social Security	6150 Parental Involvement	(145.81)
	0310 Professional & Technical Service	6150 Parental Involvement	1,551.00
	0365 Software Subscriptions	6150 Parental Involvement	500.00
	0510 Supplies	6150 Parental Involvement	2,192.36
	0693 Software Subscriptions	6150 Parental Involvement	(500.00)
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
5405	<u>Title II - Part A</u>		
	0111 Salary - Administrative Manager	6300 Instruction & Curriculum	\$ (15,436.06)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(1,137.61)
	0220 Social Security	6300 Instruction & Curriculum	(1,313.62)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(1,943.06)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(4.70)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(54.29)
	0510 Supplies	6300 Instruction & Curriculum	19,889.34
<i>Explanation: Changes by schools &amp; departments between objects to better utilize funds.</i>			
5407	<u>Carl Perkins - Postsecondary Education</u>		
	0331 Out of County Travel	5300 Vocational	\$ (500.00)
	0365 Software Subscriptions	5300 Vocational	3,124.00
	0510 Supplies	5300 Vocational	(919.00)
	0641 Equipment (Over \$1,000)	5300 Vocational	(3,095.00)
	0642 Equipment (Under \$1,000)	5300 Vocational	175.00
	0643 Computer Hardware (Over \$1,000)	5300 Vocational	6,425.00
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	584.00
	0691 Software (Over \$1,000)	5300 Vocational	(3,124.00)
	0390 Other Purchased Service	6300 Instruction & Curriculum	(2,500.00)
	0730 Dues and Fees	6300 Instruction & Curriculum	(500.00)
	0730 Dues and Fees	7200 General Administration	330.00
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:  
**Part IV - Other Special Revenue Funds**  
**Amendment Number 4**  
**Board Meeting January 26, 2015**

Account	Object	Function	Increase (Decrease)
5417	<u>Title I - Elementary &amp; Secondary Education Act</u>		
	0131	5100 Basic Education (K-12)	\$ 253,740.00
	0210	5100 Basic Education (K-12)	18,700.00
	0220	5100 Basic Education (K-12)	19,409.00
	0231	5100 Basic Education (K-12)	31,834.00
	0232	5100 Basic Education (K-12)	123.00
	0233	5100 Basic Education (K-12)	1,270.00
	0234	5100 Basic Education (K-12)	16,255.00
	0510	5100 Basic Education (K-12)	(341,331.00)
			<u>\$ -</u>

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

5475	<u>IDEA - Part B</u>		
	0103	5200 Exceptional Child	\$ 118.51
	0131	5200 Exceptional Child	(118.51)
	0310	5200 Exceptional Child	28,850.00
	0510	5200 Exceptional Child	(30,367.69)
	0102	6300 Instruction & Curriculum	2,408.25
	0117	6300 Instruction & Curriculum	353.00
	0210	6300 Instruction & Curriculum	177.49
	0220	6300 Instruction & Curriculum	211.23
	0370	6300 Instruction & Curriculum	(1,252.28)
	0390	6300 Instruction & Curriculum	(380.00)
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

JANUARY 26, 2015



FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2014	INCREASE	DECREASE	BUDGET AS OF 12/31/2014	
3261	SCHOOL LUNCH REIMBURSEMENT	\$ 4,867,962.00	\$ 4,867,962.00	\$ -	\$ -	\$ 4,867,962.00
3262	SCHOOL BREAKFAST REIMBURSEMENT	1,208,294.00	1,208,294.00	-	-	1,208,294.00
3263	FOOD SERVICE AFTER SCHOOL SNACK REIMBURSEMENT	90,989.00	90,989.00	-	-	90,989.00
3265	USDA DONATED COMMODITIES	596,000.00	596,000.00	-	-	596,000.00
3267	SUMMER FOOD SERVICE PROGRAM	114,259.89	114,259.89	-	-	114,259.89
3268	NUTRITION EDUC & TRNG PROGRAM	-	-	-	-	-
3269	OTHER FOOD SERVICES	-	-	-	-	-
3338	STATE LUNCH SUPPLEMENT - FS	64,098.00	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	52,166.98	1,838.20	-	54,005.18
3459	SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-
3460	ONLINE CREDIT CARD FEES	8.00	8.00	-	-	8.00
3466	PURCHASED OTHER POS - EXTERNAL	346.56	346.56	-	-	346.56
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
3496	SOFT DRINK COMMISSIONS	20,000.00	20,000.00	-	-	20,000.00
3497	REFUND-PRIOR YEAR EXPENDITURES	-	-	-	-	-
3610	TRANSFERS FROM GENERAL OPERATING FUNDS	-	-	-	-	-
3901	RESERVE FOR ENCUMBRANCE	161,824.57	161,824.57	-	-	161,824.57
3902	RESERVE FOR INVENTORY	234,440.35	234,440.35	-	-	234,440.35
3905	RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	248,196.98	248,196.98	-	-	248,196.98
3925	FUND BALANCE - UNDESIGNATED	813,218.45	813,218.45	-	-	813,218.45
3999	TRANSFERS FROM BANK TO BANK	-	-	-	-	-
	<b>TOTAL - FOOD SERVICE FUND</b>	<b>\$ 12,643,017.30</b>	<b>\$ 12,683,025.78</b>	<b>\$ 1,838.20</b>	<b>\$ -</b>	<b>\$ 12,684,863.98</b>

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2014	INCREASE	DECREASE	BUDGET AS OF 12/31/2014	
0100 SALARY - NON-INSTRUCTIONAL	\$ 1,244,961.00	\$ 1,244,961.00	\$ -	\$ 11,223.00	\$ 1,233,738.00	
0102 SALARY - OTHER COMPENSATION	719.86	22,936.84	-	-	22,936.84	
0103 SALARY - SUPPLEMENTS	1,476.00	1,476.00	-	-	1,476.00	
0111 SALARY - ADMINISTRATIVE/MANAGERIAL	779,640.00	779,640.00	-	62,181.00	717,459.00	
0117 WORKSHOPS	20,432.00	20,432.00	49.00	-	20,481.00	
0121 SALARY - RETIREMENT BONUS	-	-	1,339.00	-	1,339.00	
0122 SALARY - SICK LEAVE PAYOFF	-	11,747.68	663.27	-	12,410.95	
0123 SALARY - ANNUAL LEAVE PAYOFF	-	-	-	-	-	
0130 SALARY - OVERTIME	-	936.40	1,326.35	-	2,262.75	
0161 SALARY - PROFESSIONAL/TECHNICAL	111,600.00	111,600.00	-	-	111,600.00	
0200 FRINGE BENEFITS	-	-	-	-	-	
0210 FLORIDA RETIREMENT SYSTEM	159,634.71	161,341.12	-	5,312.24	156,028.88	
0220 FICA (SOCIAL SECURITY)	168,033.70	169,804.94	-	5,510.79	164,294.15	
0231 GROUP INSURANCE - HEALTH & HOSPITAL	648,962.00	648,962.00	-	24,738.00	624,224.00	
0232 GROUP INSURANCE - LIFE	2,529.00	2,529.00	-	76.00	2,453.00	
0233 GROUP INSURANCE - DENTAL	27,978.00	27,978.00	-	871.00	27,107.00	
0234 GROUP INSURANCE - OTHER	1,443.00	1,443.00	-	-	1,443.00	
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	5,009.50	1,196.00	-	6,205.50	
0350 REPAIR AND MAINTENANCE	69,477.71	106,913.29	-	1,196.00	105,717.29	
0354 MAINTENANCE / VEHICLE REPAIR	8,000.00	8,200.00	-	-	8,200.00	
0356 INSPECTION/REPAIR FIRE EXTINGUISHER	-	-	-	-	-	
0357 SUPPORT MANAGED - COMPUTERS	-	-	-	-	-	
0360 LEASE AND RENTAL AGREEMENTS	3,714.97	3,714.97	-	-	3,714.97	
0363 SEAT MANAGED - COMPUTERS	95,000.00	95,000.00	-	-	95,000.00	
0365 SOFTWARE SUBSCRIPTIONS	-	3,000.00	-	-	3,000.00	
0370 POSTAGE	1,500.00	1,573.49	-	-	1,573.49	
0371 TELEPHONE	14,500.00	14,500.00	-	-	14,500.00	
0372 TELEPHONE MAINTENANCE	250.00	250.00	-	-	250.00	
0373 TELEPHONE LONG DISTANCE	250.00	250.00	-	-	250.00	
0375 CELLULAR TELEPHONE	3,100.00	3,100.00	-	-	3,100.00	
0381 WATER AND SEWAGE	1,700.00	1,700.00	-	-	1,700.00	
0382 GARBAGE	10,500.00	10,500.00	-	-	10,500.00	
0390 OTHER PURCHASED SERVICE	3,600.00	4,660.62	-	-	4,660.62	
0392 SHIPPING CHARGES	-	-	-	-	-	
0393 CONTRACTS - NONPROFESSIONAL SERVICE	4,319.63	5,145.65	-	-	5,145.65	
0410 NATURAL GAS	5,500.00	5,500.00	-	-	5,500.00	
0430 ELECTRICITY	76,000.00	76,000.00	-	-	76,000.00	
0450 GASOLINE	12,289.14	11,807.91	-	-	11,807.91	
0460 DIESEL FUEL	10,000.00	11,043.00	-	-	11,043.00	
0510 SUPPLIES	114,550.50	162,514.98	1,838.20	-	164,353.18	
0550 REPAIR PARTS	-	-	-	-	-	
0560 TIRES AND TUBES	5,000.00	5,000.00	-	-	5,000.00	
0570 FOOD	978.55	978.55	-	-	978.55	
0571 CONDEMNED FOOD - INVENTORY	-	-	-	-	-	
0572 MILK PURCHASES	250.00	250.00	-	-	250.00	
0573 FOOD - BREAD	250.00	250.00	-	-	250.00	
0574 FOOD - SCHOOL DIRECT PURCHASES	-	-	-	-	-	
0575 FOOD-CENTRAL PURCHASES SCHOOLS	-	-	-	-	-	
0576 FOOD - PRODUCE	250.00	250.00	-	-	250.00	
0577 FOOD - PIZZA PURCHASES	-	-	-	-	-	
0579 FOOD - DISTRIBUTED TO SCHOOLS	-	-	-	-	-	
0580 COMMODITIES	596,000.00	596,000.00	-	-	596,000.00	
0592 SMALL WARES	-	-	-	-	-	
0594 NON-FOOD SCHOOL DIRECT PURCHASES	-	-	-	-	-	
0595 NON-FOOD CENTRAL PURCHASES SCHOOLS	-	-	-	-	-	
0641 EQUIPMENT/FIXED ASSET (OVER \$1,000)	294,497.60	290,483.12	-	460.00	290,023.12	
0642 EQUIPMENT (UNDER \$1,000)	5,478.48	8,026.93	460.00	-	8,486.93	
0643 COMPUTER HARDWARE (OVER \$1,000)	-	-	-	-	-	
0644 COMPUTER HARDWARE (UNDER \$1,000)	-	4,788.00	-	-	4,788.00	
0652 OTHER MOTOR VEHICLES	-	-	-	-	-	
0671 LAND IMPROVEMENTS	-	-	-	-	-	
0676 OTHER PERMANENT IMPROVEMENTS	-	-	-	-	-	
0681 FIRE/SPRINKLER/ELECT/WATER SYSTEMS	-	-	-	-	-	
0682 HEATING/COOLING/AIR CONDITIO	-	-	287.64	-	287.64	
0684 REPLACEMENT ROOFING & SYSTEMS	15,742.99	18,386.99	-	-	18,386.99	
0685 FLOORING/STRUCTURAL ALTERATION	-	1,756.37	-	-	1,756.37	
0692 SOFTWARE (UNDER \$1,000)	-	-	-	-	-	

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2014	INCREASE	DECREASE	BUDGET AS OF 12/31/2014	
0693 SOFTWARE SUBSCRIPTIONS	3,000.00	-	-	-	-	-
0730 DUES AND FEES	40,000.00	40,000.00	-	-	-	40,000.00
0731 ON-LINE CREDIT CARD FEES	102.98	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	748,855.87	106,246.77	-	-	855,102.64
0991 RESERVES - INVENTORY	234,440.35	234,440.35	-	-	-	234,440.35
0997 RESERVES - PROJECTS	65,205.27	65,205.27	-	-	-	65,205.27
<b>TOTAL - FOOD SERVICE FUND</b>	<b>\$ 12,643,017.30</b>	<b>\$ 12,683,025.78</b>	<b>\$ 113,406.23</b>	<b>\$ 111,568.03</b>	<b>\$</b>	<b>\$ 12,684,863.98</b>

Explanation of Budget Amendment as Follows:  
Part IV - School Food Service Fund  
Amendment Number 4  
Board Meeting January 26, 2015

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3457	<u>Catering</u>		\$ 1,838.20
	0510 Supplies	7610 Food Service - Departments	\$ 1,838.20

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

**II. Amendments Between Appropriations & Reserves**

.... Discretionary

0100	Salary - Non-Instructional	7600 Food Service (Schools)	\$ (11,223.00)
0111	Salary - Administrative Manager	7600 Food Service (Schools)	(62,181.00)
0117	Workshops	7600 Food Service (Schools)	49.00
0130	Salary - Overtime	7600 Food Service (Schools)	1,326.35
0210	Florida Retirement System	7600 Food Service (Schools)	(5,312.24)
0220	Social Security	7600 Food Service (Schools)	(5,510.79)
0231	Group Insurance - Health	7600 Food Service (Schools)	(24,738.00)
0232	Group Insurance - Life	7600 Food Service (Schools)	(76.00)
0233	Group Insurance - Dental	7600 Food Service (Schools)	(871.00)
0354	Maintenance Vehicle Repair	7600 Food Service (Schools)	35.61
0510	Supplies	7600 Food Service (Schools)	3,550.53
0682	Heating/Cooling/Air Conditioning	7600 Food Service (Schools)	287.64
0121	Salary - Retirement Bonus	7610 Food Service - Departments	1,339.00
0122	Salary - Sick Leave Payoff	7610 Food Service - Departments	663.27
0354	Maintenance Vehicle Repair	7610 Food Service - Departments	(35.61)
0510	Supplies	7610 Food Service - Departments	(3,550.53)
0990	Fund Balance - Unappropriated	9890 Reserves	106,246.77
			\$ -

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

3510 Sodexo Exclusions

0350	Repair and Maintenance	7600 Food Service (Schools)	\$ 11,190.56
0642	Equipment (Under \$1,000)	7600 Food Service (Schools)	460.00
0331	Out of County Travel	7610 Food Service - Departments	1,196.00
0350	Repair and Maintenance	7610 Food Service - Departments	(12,386.56)
0641	Equipment (Over \$1,000)	7610 Food Service - Departments	(460.00)
			\$ -

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

ADOPTED BY SCHOOL BOARD:

JANUARY 26, 2015