

2013-14  
OPERATING FUND BUDGET  
AMENDMENT

SCHOOL BOARD OF BREVARD COUNTY, FLORIDA

RESOLUTION #8

May 27, 2014

**OPERATING FUND  
PROJECTED REVENUE**

REVENUE	2013-14 AMENDED REVENUE #7	2013-14 AMENDED REVENUE #8	DIFFERENCE	
			AMOUNT	%
<b><u>FEDERAL SOURCES</u></b>				
3121 IMPACT AID	694,794	694,794	0	0.00
3202 MEDICAID REIMBURSEMENT	<u>1,889,592</u>	<u>1,889,592</u>	<u>0</u>	<u>0.00</u>
TOTAL FEDERAL	2,584,386	2,584,386	0	0.00
<b><u>STATE SOURCES</u></b>				
3310 F.E.F.P.	133,928,678	134,352,709	424,031	0.32
3310 SAFE SCHOOLS	1,701,110	1,700,812	-298	-0.02
3310 SUPPLEMENTAL ACADEMIC INSTRUCTION	18,677,119	18,677,119	0	0.00
3310 ESE GUARANTEED ALLOCATION	26,768,095	26,768,095	0	0.00
3310 READING ALLOCATION	3,319,313	3,319,713	400	0.01
3310 DJJ SUPPLEMENTAL ALLOCATION	137,350	132,028	-5,322	-3.87
3310 DISCRETIONARY MILLAGE COMPRESSION	6,148,579	6,137,976	-10,603	-0.17
3310 TEACHER CLASSROOM SUPPLY ASSISTANCE *	1,186,817	1,186,817	0	0.00
3310 INSTRUCTIONAL MATERIALS *	5,729,264	5,709,396	-19,868	-0.35
3310 STUDENT TRANSPORTATION *	9,985,133	10,283,316	298,183	2.99
3310 VIRTUAL EDUCATION CONTRIBUTION	128,723	139,077	10,354	8.04
3310 TEACHER SALARY INCREASE ALLOCATION	12,672,050	12,673,632	1,582	0.01
3310 ADDITIONAL ALLOCATION	258,985	259,017	32	0.01
3315 WORKFORCE DEVELOPMENT	3,255,150	3,255,150	0	0.00
3318 ADULTS WITH DISABILITIES	302,802	302,802	0	0.00
3323 C.O. & D.S.	40,481	40,481	0	0.00
3341 RACING COMMISSION	223,250	223,250	0	0.00
3343 STATE LICENSE TAX	200,000	200,000	0	0.00
3344 LOTTERY ENHANCEMENT	0	713,400	713,400	0.00
3355 CLASS SIZE REDUCTION	78,953,492	78,953,492	0	0.00
3361 SCHOOL RECOGNITION	4,725,579	3,830,358	-895,221	-18.94
3371 VOLUNTARY PREKINDERGARTEN	2,300,000	2,300,000	0	0.00
3372 PREKINDERGARTEN	240,000	240,000	0	0.00
3397 CHARTER SCHOOL CAPITAL OUTLAY	1,525,248	1,525,248	0	0.00
3399 MISCELLANEOUS STATE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
TOTAL STATE	312,407,218	312,923,888	516,670	0.17

**OPERATING FUND  
PROJECTED REVENUE**

REVENUE	2013-14 AMENDED REVENUE #7	2013-14 AMENDED REVENUE #8	DIFFERENCE	
			AMOUNT	%
<b><u>LOCAL SOURCES</u></b>				
341X AD VALOREM	168,134,518	168,134,518	0	0.00
341X PRIOR PERIOD ADJUSTED MILLAGE	248,189	248,189	0	0.00
3425 RENT	340,635	364,790	24,155	7.09
343X INCOME/INVESTMENTS	278,893	278,893	0	0.00
346X ADULT STUDENT FEES	96,000	96,000	0	0.00
347X OTHER STUDENT FEES	162,784	162,784	0	0.00
3494 FEDERAL-INDIRECT	2,327,904	2,327,904	0	0.00
3499 FOOD SERVICE-INDIRECT	646,839	646,839	0	0.00
349X ADDITIONAL AD VALOREM	1,100,000	1,100,000	0	0.00
349X MISCELLANEOUS LOCAL	<u>3,105,146</u>	<u>3,896,523</u>	<u>791,377</u>	<u>25.49</u>
TOTAL LOCAL	176,440,907	177,256,439	815,532	0.46
<b><u>OTHER FINANCING SOURCES</u></b>				
3690 TRANSFER FROM ENTERPRISE FUND	<u>1,299,035</u>	<u>1,299,035</u>	<u>0</u>	<u>0.00</u>
TOTAL OTHER	1,299,035	1,299,035	0	0.00
TOTAL REVENUE	492,731,546	494,063,749	1,332,202	0.27
FUND BALANCE JULY 1:				
RESERVED	43,059,275	43,059,275	0	0.00
UNRESERVED	0	0	0	0.00
PRIOR PERIOD ADJUSTMENT - CHANGE IN REVENUE	<u>99,195</u>	<u>99,195</u>	<u>0</u>	<u>0.00</u>
	43,158,470	43,158,470	0	0.00
<b>GRAND TOTAL</b>	<b>535,890,017</b>	<b>537,222,219</b>	<b>1,332,202</b>	<b>0.25</b>

**OPERATING FUND  
EXPENDITURES BY OBJECT**

OBJECT	2013-14 AMENDED BUDGET #7	2013-14 AMENDED BUDGET #8	DIFFERENCE	
			AMOUNT	%
111 ADMINISTRATIVE - REGULAR PAY	19,623,689	19,650,968	27,279	0.14
112 ADMINISTRATIVE - EXTRA DUTY PAY	27,235	29,612	2,377	8.73
113 ADMINISTRATOR - SUPPLEMENTS	14,400	14,400	0	0.00
114 ADMINISTRATIVE - TERMINAL PAY	1,015,569	1,015,569	0	0.00
121 TEACHER - SALARY	191,199,461	191,282,383	82,921	0.04
122 TEACHER - EXTRA DUTY PAY	1,794,745	1,883,479	88,734	4.94
123 TEACHER - SUPPLEMENTS	3,685,852	3,692,401	6,549	0.18
124 TEACHER - TERMINAL PAY	2,839,224	2,839,224	0	0.00
126 TEACHER - BONUS	7,899	7,899	0	0.00
128 TEACHER - SHORT TERM CONTRACT	153,051	153,051	0	0.00
131 OTHER CERTIFIED - BASE PAY	20,698,613	20,750,750	52,137	0.25
132 OTHER CERTIFIED - EXTRA DUTY PAY	1,079,045	1,086,766	7,722	0.72
133 OTHER CERTIFIED - SUPPLEMENTS	389,629	389,629	0	0.00
141 SUBSTITUTE - REGULAR PAY	3,697,164	3,724,792	27,628	0.75
142 SUBSTITUTE - NON INSTRUCTIONAL	348,369	348,372	3	0.00
151 AIDE - REGULARY PAY	10,164,793	10,164,793	0	0.00
152 AIDE - OVERTIME/ADDITIONAL TIME	1,724	5,153	3,429	198.97
158 AIDE - TEMPORARY (HOURLY)	24,921	28,469	3,548	14.24
161 OTHER SUPPORT HOURLY - REGULAR PAY	40,245,053	40,246,022	969	0.00
162 OTHER SUPPORT HOURLY - OVT/ADT	793,297	797,821	4,524	0.57
163 OTHER SUPPORT - SUPPLEMENTS	1,200	1,200	0	0.00
164 OTHER SUPPORT HOURLY - TERMINAL PAY	1,310,411	1,310,411	0	0.00
168 OTHER SUPPORT - TEMPORARY	31,044	32,168	1,125	3.62
171 SCHOOL BOARD - REGULAR PAY	188,508	188,508	0	0.00
181 EAP - REGULARY PAY	11,348,343	11,348,343	0	0.00
184 EAP - TERMINAL PAY	273,003	273,003	0	0.00
191 TEMPORARY - REGULAY PAY	<u>19,768</u>	<u>19,768</u>	<u>0</u>	<u>0.00</u>
1XX SALARIES TOTAL	310,976,008	311,284,951	308,944	0.10
210 RETIREMENT	22,853,075	22,870,833	17,759	0.08
220 FICA	21,768,836	21,788,144	19,308	0.09
231 LIFE INSURANCE	238,340	239,338	998	0.42
232 HOSPITALIZATION	36,699,192	36,713,743	14,551	0.04
241 WORK. COMP. - GENERAL	1,501,759	1,503,157	1,398	0.09

**OPERATING FUND  
EXPENDITURES BY OBJECT**

OBJECT	2013-14 AMENDED BUDGET #7	2013-14 AMENDED BUDGET #8	DIFFERENCE	
			AMOUNT	%
242 WORK. COMP. - BUS DRIVER	386,109	386,248	139	0.04
243 WORK. COMP. - MAINTENANCE	667,935	667,939	4	0.00
244 WORK. COMP. - CAFETERIA	11,459	11,459	0	0.00
250 UNEMPLOYMENT	<u>275,000</u>	<u>275,000</u>	<u>0</u>	<u>0.00</u>
2XX FRINGE TOTAL	84,401,704	84,455,861	54,157	0.06
311 LEGAL SERVICES	471,615	471,615	0	0.00
312 PROFESSIONAL/TECHNICAL	35,144,441	37,383,510	2,239,068	6.37
314 MEDICAL TESTS	93,941	95,454	1,513	1.61
315 REIMBURSE TUITION AND BOOKS	306,377	306,377	0	0.00
321 TRANSPORTATION INSURANCE	266,824	266,824	0	0.00
322 PROPERTY INSURANCE	4,821,139	4,821,139	0	0.00
323 LIABILITY INSURANCE	813,880	813,880	0	0.00
324 FIDELITY BOND INSURANCE	9,909	9,909	0	0.00
325 FLEET INSURANCE	51,483	51,483	0	0.00
326 DRIVERS ED INSURANCE	8,959	8,959	0	0.00
331 TRAVEL - IN-COUNTY	248,101	246,432	-1,669	-0.67
332 TRAVEL - OUT-OF-COUNTY	435,516	439,982	4,466	1.03
333 TRAVEL - OUT-OF-STATE	81,127	101,009	19,882	24.51
351 REPAIR - INSTRUCTIONAL	41,469	45,006	3,536	8.53
352 REPAIR - NON-INSTRUCTIONAL	98,618	98,972	354	0.36
353 MAINFRAME MAINTENANCE	126,300	126,300	0	0.00
354 SPECIALIZED SERVICES	1,500,200	1,463,322	-36,878	-2.46
355 REPAIR - GENERAL MAINTENANCE	12,313	13,117	804	6.53
356 MAINT & WARRANTY AGREEMENTS	552,569	552,932	363	0.07
360 RENTALS	405,272	406,614	1,342	0.33
361 SOFTWARE RENTAL	236,280	236,280	0	0.00
363 HARDWARE LEASE	106,530	106,530	0	0.00
364 MAINTENANCE FEES - SOFTWARE	170,281	169,201	-1,080	-0.63
365 SUBSCRIPTION FEES - SOFTWARE	1,131,254	1,207,970	76,716	6.78
371 TELEPHONE BASE	392,810	386,244	-6,566	-1.67
372 TELEPHONE LONG DISTANCE	74,749	73,567	-1,182	-1.58
373 POSTAGE	265,343	262,020	-3,323	-1.25
374 TELEPHONE EQUIPMENT	162,947	163,031	84	0.05

**OPERATING FUND  
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OBJECT	2013-14 AMENDED BUDGET #7	2013-14 AMENDED BUDGET #8	DIFFERENCE	
			AMOUNT	%
375 TELEPHONE MAINTENANCE	126,448	126,249	-199	-0.16
376 PDA DATA USAGE	14,194	14,494	300	2.11
377 PDA VOICE/CELL	78,493	78,453	-40	-0.05
378 DATA COMMUNICATIONS SERVICES	875,777	875,777	0	0.00
384 WATER	985,552	985,552	0	0.00
385 REFUSE	782,777	783,777	1,000	0.13
386 RECYCLING	162,119	162,119	0	0.00
387 SEWER	1,125,371	1,125,371	0	0.00
388 LANDFILL	340,347	340,347	0	0.00
391 PRINTING	1,897,494	1,933,093	35,599	1.88
393 DRY CLEANING	7,076	4,173	-2,903	-41.02
394 LINEN SERVICE	31,258	30,738	-520	-1.66
395 PEST CONTROL	255	255	0	0.00
397 ISOLATED TRANSPORTATION	4,371	1,000	-3,371	-77.12
399 PRINTING CHARGE-BACK	<u>-597,581</u>	<u>-597,581</u>	<u>0</u>	<u>0.00</u>
3XX PURCHASED SERVICES TOTAL	53,864,199	56,191,497	2,327,298	4.32
410 NATURAL GAS	131,708	131,708	0	0.00
420 BOTTLED GAS	179,358	179,358	0	0.00
430 ELECTRICITY	12,527,888	12,533,372	5,484	0.04
440 FUEL OIL	52,806	52,806	0	0.00
450 GASOLINE	758,713	757,916	-797	-0.11
460 DIESEL	3,000,905	3,007,436	6,531	0.22
470 ENERGY CONSERVATION AT SCHOOLS	<u>901,438</u>	<u>883,230</u>	<u>-18,208</u>	<u>-2.02</u>
4XX ENERGY SERVICES TOTAL	17,552,816	17,545,826	-6,990	-0.04
511 SUPPLIES	12,887,121	12,868,365	-18,756	-0.15
515 FINANCIAL PROCESSING SUPPORT	17,820	17,820	0	0.00
516 INSTRUCTIONAL PROCESSING SUPPORT	11,359	11,359	0	0.00
521 NON-STATE ADOPTED TEXTBOOKS	3,343,332	3,353,465	10,134	0.30
522 STATE ADOPTED TEXTBOOKS	3,784,942	3,787,381	2,440	0.06
523 NON-STATE ADOPTED TEXTBOOKS EBOOKS	4,569	4,569	0	0.00

**OPERATING FUND  
EXPENDITURES BY OBJECT**

OBJECT	2013-14 AMENDED BUDGET #7	2013-14 AMENDED BUDGET #8	DIFFERENCE	
			AMOUNT	%
530 PERIODICALS	29,269	25,499	-3,770	-12.88
544 GREASE/OIL	57,947	57,963	16	0.03
550 REPAIR PARTS	805,964	816,165	10,201	1.27
560 TIRES/TUBES	219,480	221,345	1,865	0.85
594 UNIFORMS	<u>67,374</u>	<u>71,371</u>	<u>3,997</u>	<u>5.93</u>
5XX SUPPLIES/MATERIALS TOTAL	21,229,177	21,235,303	6,126	0.03
612 LIBRARY BOOKS -REPLACEMENT	354,267	349,005	-5,262	-1.49
621 A/V MATERIALS > \$1000	19,209	18,959	-250	-1.30
622 A/V MATERIALS < \$1000	25,892	31,620	5,728	22.12
641 FURN/FIXT/EQUIP > \$1000	394,074	395,319	1,245	0.32
642 FURN/FIXT/EQUIP < \$1000	723,857	776,806	52,948	7.31
643 COMPUTER HARDWARE > \$1000	810,969	868,698	57,729	7.12
644 COMPUTER HARDWARE < \$1000	1,294,094	1,682,684	388,589	30.03
652 OTHER VEHICLES	464,911	464,911	0	0.00
671 SITE IMPROVEMENT - CONTRACTED	28,957	31,548	2,591	8.95
672 SITE IMPROVEMENT - IN-HOUSE	1,856	1,623	-233	-12.54
681 REMODEL - CONTRACTED	169,689	179,129	9,440	5.56
682 REMODEL - IN-HOUSE	3,578	3,578	0	0.00
684 REMODEL - PROF FEES	81,858	81,858	0	0.00
686 REMODEL - ADMIN	7,626	7,670	43	0.57
687 REMODEL/RENOVATE DIRECT POs	19,268	19,268	0	0.00
691 COMPUTER SOFTWARE > \$1000	223,301	248,461	25,160	11.27
692 COMPUTER SOFTWARE < \$1000	75,248	76,830	1,581	2.10
693 LICENSE FEES - SOFTWARE > \$1000	43,734	26,683	-17,051	-38.99
694 LICENSE FEES - SOFTWARE < \$1000	<u>446,424</u>	<u>452,994</u>	<u>6,570</u>	<u>1.47</u>
6XX CAPITAL OUTLAY TOTAL	5,188,812	5,717,642	528,830	10.19
737 DUES/FEES	2,577,653	2,965,888	388,234	15.06
738 FINGERPRINT FEES PAID	304,385	306,340	1,955	0.64
739 FISCAL BANK CHARGES	45,010	45,010	0	0.00
740 JUDGMENTS/SETTLEMENTS	20,500	20,500	0	0.00
783 UNINSURED PROPERTY LOSSES	96,203	92,532	-3,671	-3.82

**OPERATING FUND  
EXPENDITURES BY OBJECT**

OBJECT	2013-14 AMENDED BUDGET #7	2013-14 AMENDED BUDGET #8	DIFFERENCE	
			AMOUNT	%
794 FIELD TRIPS	359,947	398,097	38,150	10.60
795 MISCELLANEOUS EXPENSE	<u>900</u>	<u>900</u>	<u>0</u>	<u>0.00</u>
7XX OTHER EXPENDITURES TOTAL	3,404,599	3,829,267	424,668	12.47
972* APPROPRIATED FOR:				
<u>STATE CATEGORICAL PROJECTS</u>				
ADULT DISABLED CATEGORICAL	2,324	2,282	-42	-1.81
CHARTER SCHOOLS CAPITAL OUTLAY	752,991	602,987	-150,004	-19.92
CLASS SIZE REDUCTION	486,802	486,802	0	0.00
DJJ CARRY FORWARD	153,992	153,992	0	0.00
DJJ SUPPLEMENT	110,557	0	-110,557	-100.00
FLORIDA FIRST START	113,148	69,145	-44,003	-38.89
READING ALLOCATION	90,396	90,796	400	0.44
SCHOOL ADVISORY COUNSEL	21,432	321,478	300,046	1,399.96
SCHOOL RECOGNITION	4,547,735	3,652,514	-895,221	-19.68
TEACHERS CLASSROOM SUPPLY ASSISTANCE	27,428	27,428	0	0.00
VOLUNTARY PREK	213,802	153,713	-60,089	-28.11
WORKFORCE DEVELOPMENT CATEGORICAL	400,789	350,789	-50,000	-12.48
<u>LOCAL CATEGORICAL PROJECTS</u>				
AICE	111,205	111,205	0	0.00
BUDGET REDUCTION TARGETS	-2,700,013	-2,700,013	0	0.00
CAPE ACADEMY	90,815	819,554	728,739	802.44
CHARTER SCHOOLS	5,950,360	3,934,209	-2,016,151	-33.88
COURSE FEES	68,882	68,427	-455	-0.66
DUAL ENROLLMENT	198,458	198,458	0	0.00
EMPLOYMENT RELATED FEES	115,304	112,479	-2,825	-2.45
EMPLOYEE COMPENSATION	2,400,000	2,400,000	0	0.00
E-RATE	642,136	642,136	0	0.00



**OPERATING FUND  
EXPENDITURES BY OBJECT**

OBJECT	2013-14 AMENDED BUDGET #7	2013-14 AMENDED BUDGET #8	DIFFERENCE	
			AMOUNT	%
INTERNATIONAL BACCALAUREATE	89,061	89,061	0	0.00
SCHOOL RESERVE	741,668	741,668	0	0.00
SECONDARY SCHOOLS OF NATIONAL PROMINENCE	142,272	102,272	-40,000	-28.12
SUBSTITUTE INITIATIVE PLANNING	<u>108,906</u>	<u>108,906</u>	<u>0</u>	<u>0.00</u>
972* OTHER APPROPRIATIONS TOTAL	14,880,451	12,540,288	-2,340,163	-15.73
SCHOOL/DEPARTMENT TOTAL	511,497,765	512,800,635	1,302,870	0.25
RESERVED FUND BALANCE:				
971 ENDING CASH	50,000	50,000	0	0.00
972 INVENTORY	833,834	833,834	0	0.00
972 LONG-TERM RECEIVABLE (SBA FUND B)	594,801	594,801	0	0.00
972 SCHOOL BOARD CONTINGENCY	19,880,369	19,880,369	0	0.00
972 LOSS OF FTE	0	0	0	0.00
972 EMPLOYEE COMPENSATION	500,000	500,000	0	0.00
972 ADDITIONAL MCKAY SCHOLARSHIPS	0	0	0	0.00
972 MAINTENANCE CHARGEBACK	500,000	500,000	0	0.00
972 PRIOR PERIOD ADJUSTMENT - CHANGE TO REVENUE	99,195	99,195	0	0.00
XXX ENCUMBRANCE/CARRY-FORWARD	<u>1,934,052</u>	<u>1,963,385</u>	<u>29,332</u>	<u>1.52</u>
	24,392,251	24,421,584	29,332	0.12
972* UNRESERVED FUND BALANCE	0	0	0	0.00
<b>DISTRICT TOTAL</b>	<b>535,890,017</b>	<b>537,222,219</b>	<b>1,332,202</b>	<b>0.25</b>

\* THESE ARE NOT EXPENDITURE ACCOUNTS BUT REPRESENT FUNDS WHICH MAY BE TRANSFERRED TO APPROPRIATE EXPENDITURE ACCOUNTS DURING THE YEAR.

**OPERATING FUND  
EXPENDITURES BY FUNCTION**

FUNCTION		2013-14 AMENDED BUDGET #7	2013-14 AMENDED BUDGET #8	DIFFERENCE	
				AMOUNT	%
5100	BASIC K-12	248,318,486	251,067,510	2,749,024	1.11
5200	EXCEPTIONAL EDUCATION	59,806,048	59,810,073	4,025	0.01
5300	VOCATIONAL EDUCATION	6,853,412	6,907,357	53,945	0.79
5400	ADULT EDUCATION	1,485,205	1,505,758	20,553	1.38
5500	OTHER INSTRUCTIONAL	2,100,984	2,161,809	60,825	2.90
5900	NON-FEFP EDUCATION	<u>1,565,733</u>	<u>1,539,309</u>	<u>-26,424</u>	<u>-1.69</u>
INSTRUCTIONAL TOTAL		320,129,868	322,991,816	2,861,948	0.89
6110	ATTENDANCE/SOCIAL WORK	1,213,760	1,213,799	39	0.00
6120	GUIDANCE	12,407,989	12,408,775	786	0.01
6130	HEALTH	2,514,076	2,513,280	-797	-0.03
6140	PSYCHOLOGICAL SERVICES	879,763	879,763	0	0.00
6150	PARENTAL INVOLVEMENT	196,031	236,032	40,001	20.41
6200	INSTRUCTIONAL MEDIA	6,943,281	6,933,199	-10,082	-0.15
6300	INSTRUCTIONAL CURR. DEVELOP.	10,956,985	11,008,185	51,200	0.47
6400	INSTRUCTIONAL STAFF TRAINING	2,325,605	2,433,020	107,415	4.62
6500	INSTRUCTIONAL RELATED TECHNOLOGY	<u>8,185,110</u>	<u>8,199,660</u>	<u>14,549</u>	<u>0.18</u>
INSTRUCTIONAL SUPPORT TOTAL		45,622,602	45,825,713	203,111	0.45
7100	BOARD OF EDUCATION	1,249,223	1,249,223	0	0.00
7200	GENERAL ADMINISTRATION	2,048,616	2,052,359	3,743	0.18
7300	SCHOOL ADMINISTRATION	35,582,316	35,586,371	4,055	0.01
7400	FACILITIES/ACQUISITION/CONST.	981,967	997,075	15,108	1.54
7500	FISCAL SERVICES	3,506,962	3,506,962	0	0.00
7600	FOOD SERVICE	153	153	0	0.00
7710	RESEARCH DEVELOPMENT	405,158	405,158	0	0.00
7720	INFORMATION SERVICES	970,611	1,062,157	91,546	9.43
7730	STAFF SERVICES	2,731,582	2,784,674	53,093	1.94
7731	ADMIN/CLASSIFIED INSERVICE	559,615	569,431	9,815	1.75
7750	DATA PROCESSING	8,704	8,704	0	0.00
7760	WAREHOUSE/PURCHASING	2,022,454	2,020,190	-2,263	-0.11
7800	TRANSPORTATION	19,025,446	19,031,281	5,835	0.03
7900	UTILITY/CUSTODIAL	45,953,346	45,956,592	3,246	0.01

**OPERATING FUND  
EXPENDITURES BY FUNCTION**

FUNCTION	2013-14 AMENDED BUDGET #7	2013-14 AMENDED BUDGET #8	DIFFERENCE	
			AMOUNT	%
7910 ENVIRONMENTAL SERVICES	512,659	512,659	0	0.00
8100 MAINTENANCE	8,676,386	8,676,958	572	0.01
8110 TRANSPORTATION MAINTENANCE	1,782,236	1,782,236	0	0.00
8120 TECHNOLOGY REPAIR	151,658	151,868	210	0.14
8200 ADMINISTRATIVE TECH SERVICES	4,327,793	4,719,920	392,127	9.06
9100 COMMUNITY SERVICES	292,959	293,846	887	0.30
9400 OVERHEAD	<u>75,000</u>	<u>75,000</u>	<u>0</u>	<u>0.00</u>
GENERAL SUPPORT TOTAL	130,864,844	131,442,818	577,974	0.44
SCHOOL/DEPARTMENT TOTAL	496,617,314	500,260,347	3,643,033	0.73
9400* APPROPRIATED FOR:				
ADULT DISABLED CATEGORICAL	2,324	2,282	-42	-1.81
CHARTER SCHOOLS CAPITAL OUTLAY	752,991	602,987	-150,004	-19.92
CLASS SIZE REDUCTION	486,802	486,802	0	0.00
DJJ CARRY FORWARD	153,992	153,992	0	0.00
DJJ SUPPLEMENT	110,557	0	-110,557	-100.00
FLORIDA FIRST START	113,148	69,145	-44,003	-38.89
READING ALLOCATION	90,396	90,796	400	0.44
SCHOOL ADVISORY COUNSEL	21,432	321,478	300,046	1,399.96
SCHOOL RECOGNITION	4,547,735	3,652,514	-895,221	-19.68
TEACHERS CLASSROOM SUPPLY ASSISTANCE	27,428	27,428	0	0.00
VOLUNTARY PREK	213,802	153,713	-60,089	-28.11
WORKFORCE DEVELOPMENT CATEGORICAL	400,789	350,789	-50,000	-12.48
<u>LOCAL CATEGORICAL PROJECTS</u>				
AICE	111,205	111,205	0	0.00
BUDGET REDUCTION TARGETS	-2,700,013	-2,700,013	0	0.00
CAPE ACADEMY	90,815	819,554	728,739	802.44
CHARTER SCHOOLS	5,950,360	3,934,209	-2,016,151	-33.88
COURSE FEES	68,882	68,427	-455	-0.66
DUAL ENROLLMENT	198,458	198,458	0	0.00

**OPERATING FUND  
EXPENDITURES BY FUNCTION**

FUNCTION	2013-14 AMENDED BUDGET #7	2013-14 AMENDED BUDGET #8	DIFFERENCE	
			AMOUNT	%
EMPLOYMENT RELATED FEES	115,304	112,479	-2,825	-2.45
EMPLOYEE COMPENSATION	2,400,000	2,400,000	0	0.00
E-RATE	642,136	642,136	0	0.00
INTERNATIONAL BACCALAUREATE	89,061	89,061	0	0.00
SCHOOL RESERVE	741,668	741,668	0	0.00
SECONDARY SCHOOLS OF NATIONAL PROMINENCE	142,272	102,272	-40,000	-28.12
SUBSTITUTE INITIATIVE PLANNING	<u>108,906</u>	<u>108,906</u>	<u>0</u>	<u>0.00</u>
OTHER APPROPRIATIONS TOTAL	14,880,451	12,540,288	-2,340,163	-15.73
RESERVED FUND BALANCE:				
9400 ENDING CASH	50,000	50,000	0	0.00
9400 INVENTORY	833,834	833,834	0	0.00
9400 LONG-TERM RECEIVABLE	594,801	594,801	0	0.00
9400 SCHOOL BOARD CONTINGENCIES	19,880,369	19,880,369	0	0.00
9400 LOSS OF FTE	0	0	0	0.00
9400 EMPLOYEE COMPENSATION	500,000	500,000	0	0.00
9400 ADDITIONAL MCKAY SCHOLARSHIPS	0	0	0	0.00
9400 MAINTENANCE CHARGEBACK	500,000	500,000	0	0.00
9400 PRIOR PERIOD ADJUSTMENT - CHANGE TO REVENUE	99,195	99,195	0	0.00
XXXX ENCUMBRANCE/CARRY-FORWARD	<u>1,934,052</u>	<u>1,963,385</u>	<u>29,332</u>	<u>1.52</u>
	24,392,251	24,421,584	29,332	0.12
9400* UNRESERVED FUND BALANCE	0	0	0	0.00
<b>DISTRICT TOTAL</b>	<b>535,890,017</b>	<b>537,222,219</b>	<b>1,332,202</b>	<b>0.25</b>

\* THESE ARE NOT EXPENDITURE ACCOUNTS BUT REPRESENT FUNDS WHICH MAY BE TRANSFERRED TO APPROPRIATE EXPENDITURE ACCOUNTS DURING THE YEAR.

**OPERATING FUND  
EXPENDITURES BY COST CENTER**

COST CENTER	2013-14 AMENDED BUDGET #7	2013-14 AMENDED BUDGET #8	DIFFERENCE	
			AMOUNT	%
9000 SCHOOL BOARD	303,026	303,026	0	0.00
9100 SUPERINTENDENT	403,757	403,841	84	0.02
9122 DISTRICT COMMUNICATIONS	1,108,366	1,137,639	29,273	2.64
9123 PRINTING SERVICES	349,401	349,401	0	0.00
9150 ATTORNEY	396,205	396,205	0	0.00
9170 DISTRICT/SCHOOL SECURITY	651,066	654,255	3,189	0.49
9180 SCHOOL CHOICE	<u>295,407</u>	<u>357,680</u>	<u>62,273</u>	<u>21.08</u>
SUPERINTENDENT TOTAL	3,507,228	3,602,046	94,819	2.70
9200 INSTRUCTIONAL SERVICES	506,681	506,681	0	0.00
9210 ELEMENTARY PROGRAMS	1,025,892	1,089,246	63,354	6.18
9212 TITLE I	31,367	31,367	0	0.00
9215 HEAD START ADMINISTRATION OFFICE	0	0	0	0.00
9220 SPECIAL PROJECTS	213	213	0	0.00
9221 ACCESS	0	0	0	0.00
9230 SECONDARY PROGRAMS	863,901	864,564	663	0.08
9231 MIDDLE SCHOOL PROGRAMS	685,041	685,041	0	0.00
9240 ADULT EDUCATION	652,397	718,389	65,991	10.12
9250 ACCOUNTABILITY, TESTING & EVALUATION	414,483	414,483	0	0.00
9260 STUDENT SERVICES	150,663	150,663	0	0.00
9270 APPLIED TECH. & VOC. ED.	585,443	585,443	0	0.00
9280 ESE PROGRAM SUPPORT	1,594,560	1,594,714	154	0.01
9285 FDLRS	96,913	96,913	0	0.00
9290 ESE ADMINISTRATIVE SUPPORT	206,692	207,922	1,230	0.60
9295 STUDENTS AT RISK	<u>904,438</u>	<u>948,441</u>	<u>44,003</u>	<u>4.87</u>
INSTRUCTIONAL SERVICES TOTAL	7,718,685	7,894,081	175,395	2.27
9300 FINANCIAL SERVICES	231,047	231,047	0	0.00
9310 ACCOUNTING SERVICES	1,658,594	1,658,594	0	0.00
9330 BUDGETING/COST ACCOUNTING	427,167	427,167	0	0.00
9340 TRANSPORTATION	9,066,253	9,077,322	11,069	0.12
9341 NORTH AREA TRANSPORTATION	2,476,130	2,476,130	0	0.00

**OPERATING FUND  
EXPENDITURES BY COST CENTER**

COST CENTER	2013-14 AMENDED BUDGET #7	2013-14 AMENDED BUDGET #8	DIFFERENCE	
			AMOUNT	%
9342 SOUTH AREA TRANSPORTATION	3,568,200	3,568,200	0	0.00
9343 CENTRAL AREA TRANSPORTATION	2,895,935	2,895,935	0	0.00
9344 MIDSOUTH AREA TRANSPORTATION	2,669,162	2,669,613	451	0.02
9360 FOOD SERVICES	0	0	0	0.00
9370 RISK MANAGEMENT	1,099,916	1,099,916	0	0.00
9380 WAREHOUSE SERVICES	1,288,765	1,289,999	1,234	0.10
9830 FISCAL OVERHEAD	6,693,699	6,693,699	0	0.00
9850 SELF INSURED RISK	0	0	0	0.00
9855 SELF-INSURED RISK	<u>6,025,091</u>	<u>6,021,420</u>	<u>-3,671</u>	<u>-0.06</u>
<b>BUSINESS &amp; FISCAL TOTAL</b>	<b>38,099,959</b>	<b>38,109,043</b>	<b>9,084</b>	<b>0.02</b>
9400 HUMAN RESOURCES SERVICES	1,598,549	1,647,703	49,154	3.07
9420 LABOR RELATIONS	575,696	575,696	0	0.00
9421 EMPLOYEE COMPENSATION & BENEFITS	201,732	201,732	0	0.00
9430 RECRUITMENT AND RETENTION	191,784	191,784	0	0.00
9480 CERT & INSTR PROF DEVELOPMENT	850,281	866,351	16,070	1.89
9485 EDUC LEADERSHIP & PROF DEVELOPMENT	<u>766,888</u>	<u>766,888</u>	<u>0</u>	<u>0.00</u>
<b>HUMAN RESOURCES TOTAL</b>	<b>4,184,930</b>	<b>4,250,154</b>	<b>65,224</b>	<b>1.56</b>
9500 FACILITIES SERVICES	225,925	220,919	-5,006	-2.22
9530 PLANNING, DESIGN & CONSTRUCTION	584,069	589,075	5,006	0.86
9533 PROJECTS	89,692	89,692	0	0.00
9540 ENERGY/RESOURCE CONSERVATION	170,143	170,143	0	0.00
9550 PLANNING & PERMITTING	3,508	3,508	0	0.00
9560 PLANT OPERATIONS	2,005,773	2,005,773	0	0.00
9562 MAINTENANCE	<u>7,622,543</u>	<u>7,622,494</u>	<u>-49</u>	<u>0.00</u>
<b>FACILITIES &amp; SUPPORT SRVCS. TOTAL</b>	<b>10,701,653</b>	<b>10,701,605</b>	<b>-49</b>	<b>0.00</b>
9720 EDUCATIONAL TECHNOLOGY	209,414	209,415	0	0.00
9721 INFORMATION SYSTEMS SERVICES	<u>11,871,834</u>	<u>12,277,228</u>	<u>405,395</u>	<u>3.41</u>
<b>INFORMATION SERVICES TOTAL</b>	<b>12,081,248</b>	<b>12,486,643</b>	<b>405,395</b>	<b>3.36</b>

**OPERATING FUND  
EXPENDITURES BY COST CENTER**

COST CENTER		2013-14 AMENDED BUDGET #7	2013-14 AMENDED BUDGET #8	DIFFERENCE	
				AMOUNT	%
7100	PSYCHOLOGICAL SERVICES OFFICE	974,063	974,063	0	0.00
7200	NORTH AREA SUPERINTENDENT	630,702	630,702	0	0.00
7300	SOUTH AREA SUPERINTENDENT	656,991	655,546	-1,445	-0.22
7400	CENTRAL AREA SUPERINTENDENT	<u>529,868</u>	<u>529,868</u>	<u>0</u>	<u>0.00</u>
AREA OFFICES TOTAL		2,791,624	2,790,179	-1,445	-0.05
9820	COUNTYWIDE UTILITIES	2,255,541	2,255,541	0	0.00
9860	EDUCATIONAL SRVS. FACILITY	581,145	581,145	0	0.00
9862	ESF CAFETERIA	0	0	0	0.00
9865	ESF - CENTRAL SERVICES	147,460	147,634	174	0.12
9868	DISTRICT TELEPHONE	<u>247,916</u>	<u>247,916</u>	<u>0</u>	<u>0.00</u>
DISTRICT OFFICES TOTAL		3,232,062	3,232,236	174	0.01
NON-SCHOOL TOTAL		82,317,390	83,065,987	748,597	0.91
ALL SCHOOLS		397,194,795	399,732,880	2,538,085	0.64
9810*	INSTRUCTIONAL/OTHER	10,255,251	10,527,792	272,541	2.66
9811*	INSTRUCTIONAL TECH/OTHER	1,729,044	1,729,044	0	0.00
9814*	INSTRUCTIONAL/BASIC EDUCATION	332,173	332,173	0	0.00
9815*	INSTRUCTIONAL/EX ED	2,179,987	2,178,799	-1,188	-0.05
6950*	DISTRICT TRANSFER	2,608,674	2,693,672	84,999	3.26
<u>STATE CATEGORICAL PROJECTS</u>					
9810*	ADULT DISABLED CATEGORICAL	2,324	2,282	-42	-1.81
9810*	CHARTER SCHOOLS CAPITAL OUTLAY	752,991	602,987	-150,004	-19.92
9810*	CLASS SIZE REDUCTION	486,802	486,802	0	0.00
9810*	DJJ CARRY FORWARD	153,992	153,992	0	0.00
9810*	DJJ SUPPLEMENT	110,557	0	-110,557	-100.00
9810*	FLORIDA FIRST START	113,148	69,145	-44,003	-38.89
9810*	READING ALLOCATION	90,396	90,796	400	0.44
9810*	SCHOOL ADVISORY COUNSEL	21,432	321,478	300,046	1,399.96

**OPERATING FUND  
EXPENDITURES BY COST CENTER**

COST CENTER	2013-14 AMENDED BUDGET #7	2013-14 AMENDED BUDGET #8	DIFFERENCE	
			AMOUNT	%
9810* SCHOOL RECOGNITION	4,547,735	3,652,514	-895,221	-19.68
9810* TEACHERS CLASSROOM SUPPLY ASSISTANCE	27,428	27,428	0	0.00
9810* VOLUNTARY PREK	213,802	153,713	-60,089	-28.11
9810* WORKFORCE DEVELOPMENT CATEGORICAL	400,789	350,789	-50,000	-12.48
<u>LOCAL CATEGORICAL PROJECTS</u>				
9810* AICE	111,205	111,205	0	0.00
9810* BUDGET REDUCTION TARGETS	-2,700,013	-2,700,013	0	0.00
9810* CAPE ACADEMY	90,815	819,554	728,739	802.44
9810* CHARTER SCHOOLS	5,950,360	3,934,209	-2,016,151	-33.88
9810* COURSE FEES	68,882	68,427	-455	-0.66
9810* DUAL ENROLLMENT	198,458	198,458	0	0.00
9810* EMPLOYMENT RELATED FEES	115,304	112,479	-2,825	-2.45
9810* EMPLOYEE COMPENSATION	2,400,000	2,400,000	0	0.00
9810* E-RATE	642,136	642,136	0	0.00
9810* INTERNATIONAL BACCALAUREATE	89,061	89,061	0	0.00
9810* SCHOOL RESERVE	741,668	741,668	0	0.00
9810* SECONDARY SCHOOLS OF NATIONAL PROMINENCE	142,272	102,272	-40,000	-28.12
9810* SUBSTITUTE INITIATIVE PLANNING	<u>108,906</u>	<u>108,906</u>	<u>0</u>	<u>0.00</u>
SCHOOLS TOTAL	429,180,375	429,734,649	554,273	0.13
RESERVED FUND BALANCE:				
9830 ENDING CASH	50,000	50,000	0	0.00
9810 INVENTORY	833,834	833,834	0	0.00
9810 LONG-TERM RECEIVABLE	594,801	594,801	0	0.00
9810 SCHOOL BOARD CONTINGENCIES	19,880,369	19,880,369	0	0.00
9810 LOSS OF FTE	0	0	0	0.00
9810 EMPLOYEE COMPENSATION	500,000	500,000	0	0.00
9810 ADDITIONAL MCKAY SCHOLARSHIPS	0	0	0	0.00
9810 MAINTENANCE CHARGEBACK	500,000	500,000	0	0.00
9810 PRIOR PERIOD ADJUSTMENT - CHANGE TO REVENUE	99,195	99,195	0	0.00



**OPERATING FUND  
EXPENDITURES BY COST CENTER**

COST CENTER	2013-14 AMENDED BUDGET #7	2013-14 AMENDED BUDGET #8	DIFFERENCE	
			AMOUNT	%
XXXX ENCUMBRANCE/CARRY-FORWARD	1,934,052	1,963,385	29,332	1.52
	24,392,251	24,421,584	29,332	0.12
0000 UNRESERVED FUND BALANCE	0	0	0	0.00
<b>DISTRICT TOTAL</b>	<b>535,890,017</b>	<b>537,222,219</b>	<b>1,332,202</b>	<b>0.25</b>

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ADOPTED BY THE BOARD: May 28, 2014

CERTIFIED CORRECT: \_\_\_\_\_