



Agenda Item Details

Meeting	Oct 26, 2015 - Regular Meeting
Category	7. Consent Agenda
Subject	7.8 Budget Amendment #1 - Fiscal Year 2015-2016, 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	2,241,024.17
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #1 - Fiscal Year 2015-2016.

Public Content

On September 14, 2015, the School Board adopted the budget for fiscal year 2015-2016. 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 September 2015:

General Fund	\$1,064,253.61
Debt Service Funds	0.06
Capital Projects Funds	1,155,323.50
Other Special Revenue Funds - Federal	20,627.00
Other Special Revenue Funds - Food Service	820.00
Total - All Funds	<u>\$2,241,024.17</u>

 [Budget Amendment #01 - Sept 2015.pdf \(860 KB\)](#)

Administrative Content

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

Motion & Voting

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

Motion by Dewey Destin, second by Melissa Thrush.

Final Resolution: Motion Carries

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



School District of Okaloosa County

BUDGET AMENDMENT #1

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2015	INCREASE	DECREASE	BUDGET AS OF 9/30/2015
3121 PL 81-874, FEDERAL IMPACT, CURRENT OPERATIONS	\$ 2,635,873.00	\$ 2,635,873.00	\$ -	\$ -	\$ 2,635,873.00
3122 PL 81-874 FEDERAL IMPACT, HANDICAP	100,000.00	100,000.00	-	-	100,000.00
3191 ROTC	300,000.00	300,000.00	-	-	300,000.00
3192 DOD SECTION 386 PL 102-484	675,000.00	675,000.00	-	-	675,000.00
3193 DOD SECTION 363 PL 106-398	-	-	24,423.36	-	24,423.36
3199 MISCELLANEOUS FEDERAL DIRECT	360.00	360.00	-	-	360.00
3203 MEDICAID REIMBURSEMENT	500,000.00	500,000.00	-	-	500,000.00
3209 FEMA CLAIMS	75,000.00	75,000.00	-	-	75,000.00
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
3301 CLASS SIZE REDUCTION	32,846,696.00	32,846,696.00	-	-	32,846,696.00
3309 WORKFORCE ED. CAREER PROGRAM EXPANSION	-	-	-	-	-
3310 FLORIDA EDUCATION FINANCE PROGRAM	58,239,024.00	58,239,024.00	-	-	58,239,024.00
3311 SAFE SCHOOLS	609,367.00	609,367.00	-	-	609,367.00
3312 SUPPLEMENTAL ACADEMIC INSTRUCTION	8,520,327.00	8,520,327.00	-	-	8,520,327.00
3313 ESE GUARANTEE	10,942,077.00	10,942,077.00	-	-	10,942,077.00
3314 READING INSTRUCTION	1,422,545.00	1,422,545.00	-	-	1,422,545.00
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	226,302.00	226,302.00	-	-	226,302.00
3319 VIRTUAL EDUCATION CONTRIBUTION	41,206.00	41,206.00	-	-	41,206.00
3320 TEACHER SALARY INCREASE ALLOCATION	-	-	-	-	-
3323 CO & DS WITHHELD FOR ADMINISTRATIVE EXPENSE	17,000.00	17,000.00	-	-	17,000.00
3334 DIGITAL CLASSROOMS	707,932.00	707,932.00	-	-	707,932.00
3335 TEACHER CLASSROOM SUPPLY ASSISTANCE	496,724.00	496,724.00	-	-	496,724.00
3336 INSTRUCTIONAL MATERIALS	2,430,717.00	2,430,717.00	-	-	2,430,717.00
3343 STATE LICENSE TAX	40,000.00	40,000.00	-	-	40,000.00
3344 DISCRETIONARY LOTTERY	107,128.00	107,128.00	-	-	107,128.00
3349 INTANGIBLE PROPERTY TAX	-	-	-	-	-
3354 TRANSPORTATION	6,134,431.00	6,134,431.00	-	-	6,134,431.00
3359 FEDERALLY CONNECTED STUDENT SUPPLEMENT	2,405,227.00	2,405,227.00	-	-	2,405,227.00
3362 SCHOOL RECOGNITION	2,052,628.00	2,052,628.00	-	-	2,052,628.00
3370 VOLUNTARY PREKINDERGARTEN PROGRAM - SUMMER	18,367.34	18,367.34	-	4,704.64	13,662.70
3371 VOLUNTARY PREKINDERGARTEN PROGRAM	416,700.00	416,700.00	-	-	416,700.00
3379 FUEL TAX REFUND	-	-	-	-	-
3395 FEMA - STATE - CLAIMS MATCH	12,500.00	12,500.00	-	-	12,500.00
3399 OTHER MISCELLANEOUS STATE REVENUE	10,388.00	10,388.00	73,910.39	-	84,298.39
3401 PRINT SHOP POSTAGE	23,000.00	23,000.00	-	-	23,000.00
3402 PRINT SHOP PRINTING	245,000.00	245,000.00	-	-	245,000.00
3407 EDUCATIONAL BROADBAND - LEASE	14,190.00	14,190.00	-	-	14,190.00
3411 DISTRICT SCHOOL TAXES	89,523,362.15	89,523,362.15	-	-	89,523,362.15
3414 SALES TAX REVENUE	-	-	-	-	-
3421 TAX REDEMPTIONS	150,000.00	150,000.00	-	-	150,000.00
3425 RENT/USE OF FACILITY	4,463.20	4,463.20	2,225.00	-	6,688.20
3426 COURSE FEES - CHOICE HS & TECH. CNTR.	310,000.00	310,000.00	-	-	310,000.00
3428 SUPPLY FEES - CHOICE HS & TECH. CNTR.	10,000.00	10,000.00	-	-	10,000.00
3429 TECHNOLOGY FEES - CHOICE HS & TECH. CNTR.	-	-	-	-	-
3431 INTEREST ON INVESTMENTS	240,000.00	240,000.00	-	-	240,000.00
3434 COMMUNITY EDUCATION ENRICHMENT PROGRAM	-	-	-	-	-
3445 TESTS & BOOKS - CHOICE HS & TECH. CNTR.	-	-	-	-	-
3448 DONATIONS	9,432.07	9,432.07	2,022.00	-	11,454.07
3449 STUDENT/PARENT IPAD/LAPTOP INSURANCE	-	-	-	-	-
3462 PURCHASED CUSTODIAL SERVICE	300.00	300.00	-	-	300.00
3463 BOB SIKES CHILD CARE	188,000.00	188,000.00	-	-	188,000.00
3464 WALKER CHILD CARE	105,350.00	105,350.00	-	-	105,350.00
3465 PURCHASED POSITIONS - OTHER	96,467.86	96,467.86	205,247.83	-	301,715.69
3466 PURCHASED OTHER POSITIONS - EXTERNAL	91,463.00	91,463.00	7,395.04	-	98,858.04
3467 PURCHASED - SCHOOLS - OTHER	28,352.31	28,352.31	2,357.73	-	30,710.04
3468 RIVERSIDE CHILD CARE	157,000.00	157,000.00	-	-	157,000.00
3469 ANTIOCH CHILD CARE	184,000.00	184,000.00	-	-	184,000.00
3470 NORTHWOOD CHILD CARE	136,000.00	136,000.00	-	-	136,000.00
3471 VOCATIONAL EQUIPMENT - CHOICE HS & TECH. CNTR.	8,000.00	8,000.00	-	-	8,000.00
3474 PROF. DEVELOP. CERTIFICATION PROGRAM FEES	-	-	14,850.00	-	14,850.00
3475 BLUEWATER CHILD CARE	320,000.00	320,000.00	-	-	320,000.00
3476 EDGE CHILD CARE	158,000.00	158,000.00	-	-	158,000.00
3477 PLEW CHILD CARE	229,000.00	229,000.00	-	-	229,000.00
3478 WRIGHT CHILD CARE	88,000.00	88,000.00	-	-	88,000.00

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2015	INCREASE	DECREASE	BUDGET AS OF 9/30/2015	
3484	FINANCIAL AID FEES	2,868.86	2,868.86	3,385.11	-	6,253.97
3485	RESTITUTION PAYMENTS - OTHER	96.16	96.16	-	-	96.16
3487	CERTIFICATE FEES - SUBSTITUTES	10,000.00	10,000.00	-	-	10,000.00
3488	FINGERPRINT PROGRAM	35,000.00	35,000.00	-	-	35,000.00
3489	CERTIFICATE FEES	34,000.00	34,000.00	-	-	34,000.00
3490	MISCELLANEOUS REVENUE	2,093,056.03	2,093,056.03	40,063.65	-	2,133,119.68
3491	E-RATE REFUNDS	-	-	93,964.81	-	93,964.81
3492	TRANSPORTATION - SCHOOL ACTIVITIES	350,000.00	350,000.00	-	-	350,000.00
3493	SALE OF JUNK	6,457.55	6,457.55	-	-	6,457.55
3494	FEDERAL INDIRECT COST REIMBURSEMENT	300,000.00	300,000.00	-	-	300,000.00
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	1,261.12	1,261.12	4,612.83	-	5,873.95
3497	REFUND - PRIOR YEAR EXPENDITURES	9.74	9.74	-	-	9.74
3499	SFS - INDIRECT COST	200,000.00	200,000.00	-	-	200,000.00
3630	TRANSFER FROM CAPITAL IMPROVEMENT FUNDS	12,005,346.00	12,005,346.00	589,699.00	-	12,595,045.00
3740	PRIOR YEAR INSURANCE LOSS RECOVERY	10,698.90	10,698.90	-	-	10,698.90
3741	INSURANCE LOSS RECOVERY	-	-	-	-	-
3746	HEALTH REIMBURSEMENT ARRANGEMENT	2,429.84	2,429.84	4,801.50	-	7,231.34
3901	RESERVE FOR ENCUMBRANCE	1,710,398.97	1,710,398.97	-	-	1,710,398.97
3902	RESERVE FOR INVENTORY	62,462.22	62,462.22	-	-	62,462.22
3903	RESERVE - CARRYOVER SCHOOL BUDGETS	1,420,471.22	1,420,471.22	-	-	1,420,471.22
3904	RESERVE - CATEGORICAL PROJECT CARRYOVER	8,203,527.08	8,203,527.08	-	-	8,203,527.08
3905	RESERVE - NON-CATEGORICAL PROJECT CARRYOVER	19,400,089.44	19,400,089.44	-	-	19,400,089.44
3907	RESERVE - RETIREMENT	512,323.58	512,323.58	-	-	512,323.58
3910	RESERVE - CLAIMS LIABILITY	4,170,000.00	4,170,000.00	-	-	4,170,000.00
3911	RESERVE - FTE	1,482,085.62	1,482,085.62	-	-	1,482,085.62
3913	RESERVE - CONTINGENCY	2,567,000.00	2,567,000.00	-	-	2,567,000.00
3925	FUND BALANCE - UNDESIGNATED	11,798,412.20	11,798,412.20	-	-	11,798,412.20
TOTAL - GENERAL FUND		\$ 292,886,297.46	\$ 292,886,297.46	\$ 1,068,958.25	\$ 4,704.64	\$ 293,950,551.07

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2015	INCREASE	DECREASE	BUDGET AS OF 9/30/2015
5100 BASIC EDUCATION (K-12)	\$ 145,045,883.31	\$ 145,045,883.31	\$ 2,019,705.61	\$ -	\$ 147,065,588.92
5101 CHARTER SCHOOL FEDERAL IMPACT	-	-	-	-	-
5102 NORTHWEST FLORIDA BALLET FACILITY	-	-	-	-	-
5103 BASIC INSTRUCTION	-	-	-	-	-
5200 EXCEPTIONAL CHILD	16,619,999.14	16,619,999.14	200,542.18	-	16,820,541.32
5300 VOCATIONAL AND TECHNICAL EDUCATION	5,034,461.34	5,034,461.34	129,843.02	-	5,164,304.36
5400 ADULT GENERAL EDUCATION	9,007.17	9,007.17	-	-	9,007.17
5500 PREKINDERGARTEN	432,933.77	432,933.77	-	4,346.64	428,587.13
5900 OTHER INSTRUCTION	1,591,828.77	1,591,828.77	56,504.40	-	1,648,333.17
6100 PUPIL PERSONNEL SERVICES	1,571,005.71	1,571,005.71	-	3,429.13	1,567,576.58
6110 ATTENDANCE AND SOCIAL WORK	405,152.90	405,152.90	-	-	405,152.90
6120 GUIDANCE SERVICES	4,083,281.47	4,083,281.47	3,484.15	-	4,086,765.62
6130 HEALTH SERVICES	876,833.22	876,833.22	10,423.44	-	887,256.66
6140 PSYCHOLOGICAL SERVICES	1,061,523.66	1,061,523.66	-	-	1,061,523.66
6141 TESTING	104,023.00	104,023.00	-	-	104,023.00
6150 PARENTAL INVOLVEMENT	350.00	350.00	-	-	350.00
6200 INSTRUCTIONAL MEDIA SERVICE	1,476,874.02	1,476,874.02	1,295.51	-	1,478,169.53
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	5,827,954.14	5,827,954.14	361.00	-	5,828,315.14
6303 STAFF DEVELOPMENT - CURRICULUM	-	-	-	-	-
6400 INSTR STAFF TRAINING SERVICES	1,369,562.92	1,369,562.92	167,573.18	-	1,537,136.10
6500 INSTRUCTIONAL RELATED TECHNOLOGY	501,714.27	501,714.27	-	-	501,714.27
7100 SCHOOL BOARD	1,741,420.09	1,741,420.09	724,621.15	-	2,466,041.24
7200 GENERAL ADMINISTRATION (SUPT)	433,802.20	433,802.20	48.86	-	433,851.06
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	18,765,355.87	18,765,355.87	41,939.54	-	18,807,295.41
7400 FACILITIES ACQUISITION & CONSTRUCTION	600,540.27	600,540.27	-	-	600,540.27
7500 FISCAL SERVICES (FINANCE DEPT)	2,279,458.30	2,279,458.30	19,690.30	-	2,299,148.60
7600 FOOD SERVICE (SCHOOLS)	-	-	-	-	-
7610 FOOD SERVICE - DEPARTMENT	-	-	-	-	-
7700 CENTRAL SERVICES	47,544.43	47,544.43	-	-	47,544.43
7710 PLAN, RESEARCH, DEVELOP, & EVALUATE	-	-	-	-	-
7720 INFORMATION SERVICES	322,712.89	322,712.89	-	-	322,712.89
7730 STAFF SERVICES	3,567,716.02	3,567,716.02	-	591,746.97	2,975,969.05
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	745,967.41	745,967.41	-	-	745,967.41
7762 FURNITURE SHOP	3,940.65	3,940.65	-	-	3,940.65
7800 PUPIL TRANSP SERVICES - SCHOOL	868,966.84	868,966.84	-	-	868,966.84
7801 TRANSPORTATION - NORTH	5,057,742.12	5,057,742.12	-	46,932.50	5,010,809.62
7802 TRANSPORTATION - CENTRAL	2,663,694.07	2,663,694.07	5,130.52	-	2,668,824.59
7803 TRANSPORTATION - SOUTH	4,141,073.68	4,141,073.68	-	8,392.72	4,132,680.96
7900 OPERATION OF PLANT	16,783,638.89	16,783,638.89	-	200,142.67	16,583,496.22
8100 MAINTENANCE ADMINISTRATION	4,456,851.85	4,456,851.85	-	28,307.28	4,428,544.57
8120 BUILDING AND GROUND MAINTENANCE	3,621,697.47	3,621,697.47	-	31,277.27	3,590,420.20
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	3,392,921.58	3,392,921.58	-	-	3,392,921.58
9100 COMMUNITY SERVICE	2,219,285.75	2,219,285.75	18,347.93	-	2,237,633.68
9700 TRANSFER FUNDS	13,930.00	13,930.00	31,000.00	-	44,930.00
9890 RESERVES	35,145,648.27	35,145,648.27	-	1,451,682.00	33,693,966.27
TOTAL - GENERAL FUND	\$ 292,886,297.46	\$ 292,886,297.46	\$ 3,430,510.79	\$ 2,366,257.18	\$ 293,950,551.07

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 1
Board Meeting October 26, 2015

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3193	<u>DOD Section 363 PL 106-398</u>		\$ 24,423.36
	0510 Supplies	5200 Exceptional Child	\$ 24,423.36
<i>Explanation: To appropriate Impact Aid revenue received from the Department of Defense based on fiscal year 2013-2014 eligible expenditures made on behalf of Students with Severe Disabilities.</i>			
	3027 Impact Aid - Severe Disabilities	\$ 24,423.36	
3370	<u>Voluntary Prekindergarten Program - Summer</u>		\$ (4,704.64)
	0102 Salary - Other Compensation	5500 Prekindergarten	\$ (13.72)
	0117 Workshops	5500 Prekindergarten	(63.00)
	0210 Florida Retirement System	5500 Prekindergarten	(19.85)
	0220 Social Security	5500 Prekindergarten	(14.86)
	0370 Postage	5500 Prekindergarten	(250.00)
	0390 Other Purchased Service	5500 Prekindergarten	(450.00)
	0398 Field Trips	5500 Prekindergarten	(720.00)
	0510 Supplies	5500 Prekindergarten	(698.71)
	0642 Equipment (Under \$1,000)	5500 Prekindergarten	(1,500.00)
	0750 Other Personnel Services	5500 Prekindergarten	(616.50)
	0510 Supplies	7300 School Admin - Principal Office	(358.00)
<i>Explanation: To adjust revenue for Summer Voluntary Prekindergarten Program based on actual collections.</i>			
	5131 VPK - Summer	\$ (4,704.64)	
3399	<u>Other Miscellaneous State Revenue</u>		\$ 73,910.39
	0310 Professional & Technical Service	7730 Staff Services	\$ 69,600.00
	0510 Supplies	7730 Staff Services	4,310.39
<i>Explanation: To appropriate revenue for District Instructional Leadership Grant based on project award notification.</i>			
	5016 District Instructional Leadership Grant	\$ 73,910.39	
3425	<u>Rent/Use Of Facility</u>		\$ 2,225.00
	0430 Electricity	7900 Operation of Plant	\$ 1,855.00
	0987 Reserve Schools/Departments	9890 Reserves	370.00
<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>			
	.... Discretionary	\$ 370.00	5099 School Utilities
			1,855.00
			Total \$ 2,225.00
3448	<u>Donations</u>		\$ 2,022.00
	0510 Supplies	5100 Basic Education (K-12)	\$ 64.00
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	958.00
	0510 Supplies	6300 Instruction & Curriculum	1,000.00
<i>Explanation: To appropriate donations for principal meetings (\$1,000.00) and iPad minis (\$1,022.00) based on actual collections.</i>			
	4008 Donations - Principal/District Meetings	\$ 1,000.00	8001 Purchased - Schools - Other
			1,022.00
			Total \$ 2,022.00
3465	<u>Purchased Positions - Other</u>		\$ 205,247.83
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 2,888.76
	0131 Salary - Instructional	5100 Basic Education (K-12)	2,050.18
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	175,342.32
	0210 Florida Retirement System	5100 Basic Education (K-12)	11,761.66
	0220 Social Security	5100 Basic Education (K-12)	12,351.14

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 1
Board Meeting October 26, 2015

Account	Object	Function	Increase (Decrease)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	752.67
	0232 Group Insurance - Life	5100 Basic Education (K-12)	2.25
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	33.22
	0750 Other Personnel Services	5100 Basic Education (K-12)	65.63
			<u>\$ 205,247.83</u>
	<i>Explanation: To appropriate and adjust revenue received from schools to reimburse positions, other compensation, and/or substitutes based on actual collections.</i>		
	2051 Purchased - Other Positions	\$ 205,247.83	
3466	<u>Purchased Other Positions - External</u>		<u>\$ 7,395.04</u>
	0117 Workshops	5200 Exceptional Child	\$ 6,451.80
	0220 Social Security	5200 Exceptional Child	443.24
	0102 Salary - Other Compensation	7803 Transportation - South	434.22
	0210 Florida Retirement System	7803 Transportation - South	32.57
	0220 Social Security	7803 Transportation - South	33.21
			<u>\$ 7,395.04</u>
	<i>Explanation: To appropriate revenue received from outside sources to reimburse positions, substitutes, teaching stipends, workshop salaries, and/or other compensation based on actual collections.</i>		
	7020 Purchased Positions - External	\$ 7,395.04	
3467	<u>Purchased - Schools - Other</u>		<u>\$ 2,357.73</u>
	0220 Social Security	5100 Basic Education (K-12)	\$ 167.73
	0375 Cellular Telephone	5100 Basic Education (K-12)	2,250.00
	0220 Social Security	7300 School Admin - Principal Office	(60.00)
			<u>\$ 2,357.73</u>
	<i>Explanation: To appropriate funds received from schools to reimburse operating expenditures based on actual collections.</i>		
	8001 Purchased - Schools - Other	\$ 2,357.73	
3474	<u>Professional Development Certification Program Fees</u>		<u>\$ 14,850.00</u>
	0510 Supplies	6400 Instructional Staff Training Services	<u>\$ 14,850.00</u>
	<i>Explanation: To appropriate estimated revenue for Professional Development Certification Program Fees based on program enrollment.</i>		
	6088 Professional Development Certification Program	\$ 14,850.00	
3484	<u>Financial Aid Fees</u>		<u>\$ 3,385.11</u>
	0790 Miscellaneous Expense	5900 Other Instruction	<u>\$ 3,385.11</u>
	<i>Explanation: To appropriate estimated revenue for Financial Aid Fees based on actual collections.</i>		
	3005 Financial Aid Trust Fund	\$ 3,385.11	
3490	<u>Miscellaneous Revenue</u>		<u>\$ 40,063.65</u>
	0510 Supplies	5100 Basic Education (K-12)	\$ 1,000.00
	0510 Supplies	7200 General Administration	48.86
	0510 Supplies	7730 Staff Services	550.00
	0510 Supplies	7802 Transportation - Central	29.09
	0930 Transfer to Capital Improvement Fund	9700 Transfer Funds	31,000.00
	0990 Fund Balance - Unappropriated	9890 Reserves	7,435.70
			<u>\$ 40,063.65</u>
	<i>Explanation: To appropriate revenue for record requests from State of Florida (\$148.00), Prudential dividends (\$7,287.70), Transfer to Capital Improvement Fund for Destin Elementary playground sun shades (\$31,000.00), vending commission (\$77.95), AFCEA Science Supplies Grant (\$1,000.00), worthless check fees (\$100.00), and para-pro test fees (\$450.00) based on actual collections.</i>		
	.... Discretionary	\$ 38,435.70	3061 AFCEA Science Supplies Grant 1,000.00
	2042 BAO Social Fund	48.86	4027 E.R. - Retirement Lunch 100.00
	3032 Vending Commission - Transportation - Central	29.09	5020 Para-Pro Testing Fees 450.00
			<u>Total \$ 40,063.65</u>

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Amendment Number 1
 Board Meeting October 26, 2015

Account	Object	Function	Increase (Decrease)
3491	<u>E-Rate Refunds</u>		\$ 93,964.81
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 93,964.81
	<i>Explanation: To appropriate revenue for e-rate refunds based on actual collections.</i>		
	.... Discretionary	\$ 93,964.81	
3495	<u>Transportation - Repairs Dept./Other</u>		\$ 4,612.83
	0550 Repair Parts	7801 Transportation - North	\$ 67.50
	0550 Repair Parts	7802 Transportation - Central	450.00
	0550 Repair Parts	7803 Transportation - South	4,095.33
			\$ 4,612.83
	<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>		
	.... Discretionary	\$ 4,612.83	
3630	<u>Transfer from Capital Improvement Funds</u>		\$ 589,699.00
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ 589,699.00
	<i>Explanation: To appropriate Charter School Capital Outlay transfer from Capital Improvement Funds.</i>		
	2052 Capital Outlay Charter Schools	\$ 589,699.00	
3746	<u>Health Reimbursement Arrangement</u>		\$ 4,801.50
	0310 Professional & Technical Service	7730 Staff Services	\$ 4,801.50
	<i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.</i>		
	5006 Health Reimbursement Arrangement	\$ 4,801.50	

II. Amendments Between Appropriations & Reserves

.... Discretionary

5100 Basic Education (K-12)	\$ (249,283.69)
5200 Exceptional Child	(170,649.25)
9890 Reserves	(23,832.12)
6120 Guidance Services	75.07
6200 Instructional Media Services	1,295.51
8100 Maintenance Administration	1,692.72
6100 Pupil Personnel Services	2,312.00
7801 Transportation - North	3,000.00
6400 Instructional Staff Training Services	6,931.24
6130 Health Services	10,423.44
7500 Fiscal Services	19,483.33
7900 Operation of Plant	27,098.58
5300 Vocational	86,963.83
7300 School Admin - Principal Office	104,103.44
	\$ (180,385.90)

Explanation: Changes by schools & departments between objects & functions to better utilize funds, appropriation of unanticipated operating budget expenditures (Project 2095), appropriation of instructional contracts in lieu of ESE Speech positions (Project 3008), appropriation of HRA Debit Card fees (Project 5006), and appropriation of discretionary school summer jobs (Project 5028) by transferring to/(from) the following project(s):

2095 Salary Resynching	\$ (29,322.33)	5006 Health Reimbursement Arrangement	5,568.00
3008 School Instructional Contracts - District Funded	201,600.00	5028 Summer Jobs - Discretionary	2,540.23
		Total	\$ 180,385.90

0017 Gulf Power Donation

0510 Supplies	5100 Basic Education (K-12)	\$ (720.53)
0682 Heating/Cooling/Air Conditioning	5100 Basic Education (K-12)	720.53
		\$ -

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 1
Board Meeting October 26, 2015

Account	Object	Function	Increase (Decrease)
0120 SAI - Secondary Intensive Reading			
	0231 Group Insurance - Health	5100 Basic Education (K-12)	\$ (1,006.50)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	1,006.50
			<u>\$ -</u>
<i>Explanation: Changes between objects & functions to better utilize funds.</i>			
0132 VPK - Year Long Program			
	0642 Equipment (Under \$1,000)	7300 School Admin - Principal Office	\$ (70.59)
	0750 Other Personnel Services	7300 School Admin - Principal Office	70.59
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2004 Itinerant - Visually Impaired			
	0510 Supplies	5200 Exceptional Child	\$ (746.95)
	0641 Equipment (Over \$1,000)	5200 Exceptional Child	2,746.95
	0642 Equipment (Under \$1,000)	5200 Exceptional Child	(2,000.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2011 Custodial Services			
	0100 Salary - Non-Instructional	7900 Operation of Plant	\$ 10,787.00
	0103 Salary - Supplements	7900 Operation of Plant	1,922.00
	0130 Salary - Overtime	7900 Operation of Plant	2,911.65
	0210 Florida Retirement System	7900 Operation of Plant	1,171.38
	0220 Social Security	7900 Operation of Plant	1,194.74
	0231 Group Insurance - Health	7900 Operation of Plant	7,240.00
	0232 Group Insurance - Life	7900 Operation of Plant	21.00
	0233 Group Insurance - Dental	7900 Operation of Plant	307.00
	0370 Postage	7900 Operation of Plant	8.48
	0420 Bottled Gas	7900 Operation of Plant	192.03
	0510 Supplies	7900 Operation of Plant	(3,553.28)
			<u>\$ 22,202.00</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and appropriation of Southside Center Lead Custodian by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (22,202.00)	
2013 Peer Evaluators			
	0355 Computer Repairs	6400 Instructional Staff Training Services	\$ 65.00
	0510 Supplies	6400 Instructional Staff Training Services	(65.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2016 Adult Technology Fees			
	0357 Support Managed Computers	5900 Other Instruction	\$ 912.00
	0363 Seat Managed - Computers	5900 Other Instruction	11,772.00
	0510 Supplies	5900 Other Instruction	(12,684.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2018 Itinerant Teachers - Autistic			
	0107 Salary - Extended Substitute	5200 Exceptional Child	\$ 2,612.25
	0131 Salary - Instructional	5200 Exceptional Child	(2,612.25)
			<u>\$ -</u>
<i>Explanation: Changes between objects & functions to better utilize funds.</i>			
2031 District Transfers			
	0102 Salary - Other Compensation	6120 Guidance Services	\$ 758.52
	0210 Florida Retirement System	6120 Guidance Services	55.07
	0220 Social Security	6120 Guidance Services	58.03
			<u>\$ 871.62</u>
<i>Explanation: Adjustment of salary to actual by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (871.62)	

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 1
Board Meeting October 26, 2015

Account	Object	Function	Increase (Decrease)
<u>2039 Career Education Equipment & Supplies</u>			
	0510 Supplies	5900 Other Instruction	\$ (66.99)
	0644 Computer Hardware (Under \$1,000)	5900 Other Instruction	66.99
	0691 Software (Over \$1,000)	5900 Other Instruction	(1,280.70)
	0692 Software (Under \$1,000)	5900 Other Instruction	1,280.70
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
<u>2051 Purchased - Other Positions</u>			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (7,793.14)
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	7,793.14
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
<u>2062 Air Force Armament Museum Donation</u>			
	0366 Software Apps - Tablets	5100 Basic Education (K-12)	\$ 24.90
	0510 Supplies	5100 Basic Education (K-12)	(1,083.37)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	598.49
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	319.99
	0692 Software (Under \$1,000)	5100 Basic Education (K-12)	139.99
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
<u>2070 Leave & Workers Comp Insurance</u>			
	0231 Group Insurance - Health	7730 Staff Services	\$ 100,000.00
<i>Explanation: Appropriation of Leave & Workers Comp Insurance by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (100,000.00)	
<u>2095 Salary Resynching</u>			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (389,128.92)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(29,184.67)
	0220 Social Security	5100 Basic Education (K-12)	(29,768.36)
	0997 Reserve - Projects	9890 Reserves	29,465.00
			<u>\$ (418,616.95)</u>
<i>Explanation: Appropriation of unanticipated operating budget expenditures (Discretionary), appropriation of Southside Center Lead Custodian (Project 2011), adjustment of salary to actual (Project 2031), appropriation of Leave & Workers Comp Insurance (Project 2070), temporary appropriation for Embry Riddle class (Project 3008), appropriation of ESE non-gifted positions (Project 5075), and appropriation of additional professional development (Project 7016) by transferring to/(from) the following project(s):</i>			
....	Discretionary	\$ 29,322.33	3008 School Instructional Contracts - District Funded 13,440.00
2011	Custodial Services	22,202.00	5075 IDEA Supplemental Support - General Fund 107,381.00
2031	District Transfers	871.62	7016 Professional Development Training - GF 145,400.00
2070	Leave & Workers Comp Insurance	100,000.00	Total \$ 418,616.95
<u>2099 Stadium Facilities</u>			
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	\$ 870.00
	0510 Supplies	8120 Building and Ground Maintenance	20,000.00
	0517 Tools - Maintenance	8120 Building and Ground Maintenance	10.00
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	(20,880.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
<u>2154 Advanced Placement</u>			
	0220 Social Security	5100 Basic Education (K-12)	\$ 1.31
	0331 Out of County Travel	5100 Basic Education (K-12)	789.39
	0510 Supplies	5100 Basic Education (K-12)	(1,952.93)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	1,072.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	90.23
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 26, 2015

Account	Object	Function	Increase (Decrease)
<u>2166 Adult Enrichment</u>			
	0430 Electricity	7900 Operation of Plant	\$ 1,579.08
	0102 Salary - Other Compensation	9100 Community Service	(0.27)
	0210 Florida Retirement System	9100 Community Service	(26.79)
	0220 Social Security	9100 Community Service	(0.02)
	0360 Lease and Rental Agreements	9100 Community Service	(1,552.00)
			<u>\$ -</u>

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

2168 Child Care - Riverside Elementary School

0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 2,587.02
0131 Salary - Instructional	5100 Basic Education (K-12)	(261.00)
0210 Florida Retirement System	5100 Basic Education (K-12)	159.39
0220 Social Security	5100 Basic Education (K-12)	176.87
0231 Group Insurance - Health	5100 Basic Education (K-12)	5,216.63
0232 Group Insurance - Life	5100 Basic Education (K-12)	14.85
0233 Group Insurance - Dental	5100 Basic Education (K-12)	219.23
0510 Supplies	5100 Basic Education (K-12)	95.57
0131 Salary - Instructional	5200 Exceptional Child	(3,576.00)
0210 Florida Retirement System	5200 Exceptional Child	(383.79)
0220 Social Security	5200 Exceptional Child	(642.56)
0231 Group Insurance - Health	5200 Exceptional Child	1,966.04
0233 Group Insurance - Dental	5200 Exceptional Child	43.64
0750 Other Personnel Services	5200 Exceptional Child	231.61
0510 Supplies	7300 School Admin - Principal Office	100.00
0100 Salary - Non-Instructional	9100 Community Service	3,908.94
0210 Florida Retirement System	9100 Community Service	2,990.52
0220 Social Security	9100 Community Service	725.45
0231 Group Insurance - Health	9100 Community Service	1,928.04
0233 Group Insurance - Dental	9100 Community Service	43.64
0350 Repair and Maintenance	9100 Community Service	12,519.00
0510 Supplies	9100 Community Service	(31,000.72)
0642 Equipment (Under \$1,000)	9100 Community Service	67.00
0730 Dues and Fees	9100 Community Service	3,102.24
0750 Other Personnel Services	9100 Community Service	232.90
0997 Reserve - Projects	9890 Reserves	(464.51)
<u>\$ -</u>		

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and adjust average salaries to actual for fiscal year 2015-2016.

2170 Child Care - Northwood Elementary School

0100 Salary - Non-Instructional	9100 Community Service	\$ 8,131.30
0210 Florida Retirement System	9100 Community Service	656.06
0220 Social Security	9100 Community Service	1,243.60
0231 Group Insurance - Health	9100 Community Service	6,325.08
0233 Group Insurance - Dental	9100 Community Service	87.28
0510 Supplies	9100 Community Service	(17,987.65)
0730 Dues and Fees	9100 Community Service	1,544.33
<u>\$ -</u>		

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and adjust average salaries to actual for fiscal year 2015-2016.

2171 Child Care - Walker Elementary School

0100 Salary - Non-Instructional	9100 Community Service	\$ (15,917.52)
0210 Florida Retirement System	9100 Community Service	(1,270.38)
0220 Social Security	9100 Community Service	(430.33)
0231 Group Insurance - Health	9100 Community Service	(9,403.00)
0232 Group Insurance - Life	9100 Community Service	(4.00)
0233 Group Insurance - Dental	9100 Community Service	(56.00)
0234 Group Insurance - Other	9100 Community Service	93.00
0510 Supplies	9100 Community Service	25,823.31
0730 Dues and Fees	9100 Community Service	1,164.92
<u>\$ -</u>		

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and adjust average salaries to actual for fiscal year 2015-2016.

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 26, 2015

Account	Object	Function	Increase (Decrease)
2174 Child Care - Plew Elementary School			
0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (579.56)
0210	Florida Retirement System	5100 Basic Education (K-12)	(80.38)
0220	Social Security	5100 Basic Education (K-12)	(56.69)
0231	Group Insurance - Health	5100 Basic Education (K-12)	(2,020.00)
0232	Group Insurance - Life	5100 Basic Education (K-12)	0.29
0233	Group Insurance - Dental	5100 Basic Education (K-12)	119.25
0234	Group Insurance - Other	5100 Basic Education (K-12)	30.01
0510	Supplies	5100 Basic Education (K-12)	854.83
0100	Salary - Non-Instructional	9100 Community Service	(7,655.39)
0210	Florida Retirement System	9100 Community Service	(448.07)
0220	Social Security	9100 Community Service	(395.25)
0231	Group Insurance - Health	9100 Community Service	(6,714.60)
0232	Group Insurance - Life	9100 Community Service	49.00
0233	Group Insurance - Dental	9100 Community Service	82.72
0510	Supplies	9100 Community Service	13,682.77
0730	Dues and Fees	9100 Community Service	2,984.82
0750	Other Personnel Services	9100 Community Service	146.25
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and adjust average salaries to actual for fiscal year 2015-2016.

2175 Child Care - Bluewater Elementary School

0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (1,854.42)
0131	Salary - Instructional	5100 Basic Education (K-12)	(10,417.00)
0210	Florida Retirement System	5100 Basic Education (K-12)	(1,071.21)
0220	Social Security	5100 Basic Education (K-12)	(941.49)
0231	Group Insurance - Health	5100 Basic Education (K-12)	(5,475.96)
0233	Group Insurance - Dental	5100 Basic Education (K-12)	87.25
0234	Group Insurance - Other	5100 Basic Education (K-12)	(1.00)
0750	Other Personnel Services	5100 Basic Education (K-12)	90.00
0398	Field Trips	7802 Transportation - Central	3,000.00
0100	Salary - Non-Instructional	9100 Community Service	4,942.67
0210	Florida Retirement System	9100 Community Service	1,322.94
0220	Social Security	9100 Community Service	1,874.96
0231	Group Insurance - Health	9100 Community Service	14,220.16
0232	Group Insurance - Life	9100 Community Service	23.00
0233	Group Insurance - Dental	9100 Community Service	483.56
0510	Supplies	9100 Community Service	(12,188.95)
0730	Dues and Fees	9100 Community Service	2,995.49
0750	Other Personnel Services	9100 Community Service	2,910.00
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and adjust average salaries to actual for fiscal year 2015-2016.

2176 Child Care - Edge Elementary School

0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 1,809.71
0210	Florida Retirement System	5100 Basic Education (K-12)	133.82
0220	Social Security	5100 Basic Education (K-12)	211.30
0210	Florida Retirement System	7300 School Admin - Principal Office	53.48
0220	Social Security	7300 School Admin - Principal Office	369.59
0398	Field Trips	7802 Transportation - Central	408.00
0100	Salary - Non-Instructional	9100 Community Service	(4,475.86)
0117	Workshops	9100 Community Service	12.09
0210	Florida Retirement System	9100 Community Service	328.22
0220	Social Security	9100 Community Service	744.37
0231	Group Insurance - Health	9100 Community Service	367.58
0232	Group Insurance - Life	9100 Community Service	(12.00)
0233	Group Insurance - Dental	9100 Community Service	(75.75)
0234	Group Insurance - Other	9100 Community Service	123.50
0510	Supplies	9100 Community Service	1.95
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and adjust average salaries to actual for fiscal year 2015-2016.

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 1
Board Meeting October 26, 2015

Account	Object	Function	Increase (Decrease)
<u>2178 Child Care - Wright Elementary School</u>			
0398	Field Trips	7803 Transportation - South	\$ 1,575.50
0371	Telephone	7900 Operation of Plant	22.51
0100	Salary - Non-Instructional	9100 Community Service	(1,385.11)
0210	Florida Retirement System	9100 Community Service	(125.94)
0220	Social Security	9100 Community Service	(72.28)
0231	Group Insurance - Health	9100 Community Service	6,848.08
0232	Group Insurance - Life	9100 Community Service	11.00
0233	Group Insurance - Dental	9100 Community Service	229.28
0510	Supplies	9100 Community Service	(8,843.98)
0642	Equipment (Under \$1,000)	9100 Community Service	243.20
0730	Dues and Fees	9100 Community Service	1,497.74
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and adjust average salaries to actual for fiscal year 2015-2016.

<u>2179 Child Care - Antioch Elementary School</u>			
0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (4,671.24)
0210	Florida Retirement System	5100 Basic Education (K-12)	(388.44)
0220	Social Security	5100 Basic Education (K-12)	(357.27)
0231	Group Insurance - Health	5100 Basic Education (K-12)	(7,480.00)
0232	Group Insurance - Life	5100 Basic Education (K-12)	(27.00)
0233	Group Insurance - Dental	5100 Basic Education (K-12)	(355.00)
0100	Salary - Non-Instructional	9100 Community Service	13,970.80
0210	Florida Retirement System	9100 Community Service	1,498.18
0220	Social Security	9100 Community Service	3,811.93
0231	Group Insurance - Health	9100 Community Service	8,328.12
0232	Group Insurance - Life	9100 Community Service	9.00
0233	Group Insurance - Dental	9100 Community Service	247.89
0510	Supplies	9100 Community Service	(14,586.97)
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and adjust average salaries to actual for fiscal year 2015-2016.

<u>2181 Child Care - Bob Sikes Elementary School</u>			
0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 942.90
0210	Florida Retirement System	5100 Basic Education (K-12)	56.14
0220	Social Security	5100 Basic Education (K-12)	179.57
0350	Repair and Maintenance	7300 School Admin - Principal Office	400.00
0371	Telephone	7900 Operation of Plant	22.51
0100	Salary - Non-Instructional	9100 Community Service	11,346.20
0210	Florida Retirement System	9100 Community Service	1,104.59
0220	Social Security	9100 Community Service	1,146.56
0231	Group Insurance - Health	9100 Community Service	11,844.12
0232	Group Insurance - Life	9100 Community Service	49.00
0233	Group Insurance - Dental	9100 Community Service	414.89
0510	Supplies	9100 Community Service	(33,490.33)
0730	Dues and Fees	9100 Community Service	5,927.99
0750	Other Personnel Services	9100 Community Service	55.86
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and adjust average salaries to actual for fiscal year 2015-2016.

<u>2909 School Maintenance</u>			
0360	Lease and Rental Agreements	8120 Building and Ground Maintenance	\$ 2,710.00
0393	Contracts - Nonprofessional	8120 Building and Ground Maintenance	935.40
0510	Supplies	8120 Building and Ground Maintenance	(25,698.63)
0641	Equipment (Over \$1,000)	8120 Building and Ground Maintenance	3,829.60
0677	Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	2,416.00
0682	Heating/Cooling/Air Conditioning	8120 Building and Ground Maintenance	1,669.02
0684	Replacement Roofing & Systems	8120 Building and Ground Maintenance	14,369.04
0685	Flooring/Structural Alteration	8120 Building and Ground Maintenance	(230.43)
			<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 1

Board Meeting October 26, 2015

Account	Object	Function	Increase (Decrease)
3008 School Instructional Contracts - District Funded			
0310	Professional & Technical Service	5200 Exceptional Child	\$ 201,600.00
0131	Salary - Instructional	5300 Vocational	10,306.00
0210	Florida Retirement System	5300 Vocational	774.00
0220	Social Security	5300 Vocational	788.00
0231	Group Insurance - Health	5300 Vocational	1,496.00
0232	Group Insurance - Life	5300 Vocational	5.00
0233	Group Insurance - Dental	5300 Vocational	71.00
			<u>\$ 215,040.00</u>
<i>Explanation: Appropriation of instructional contracts in lieu of ESE Speech positions (Discretionary) and temporary appropriation for Embry Riddle Class (Project 2095) by transferring to/(from) the following project(s):</i>			
....	Discretionary	\$ (201,600.00) 2095 Salary Resynching	(13,440.00)
			Total <u>\$ (215,040.00)</u>
3072 Wellness			
0310	Professional & Technical Service	7730 Staff Services	\$ 5,800.00
0510	Supplies	7730 Staff Services	(5,800.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3105 Instructional Materials - Textbooks			
0365	Software Subscriptions	5100 Basic Education (K-12)	\$ 93.00
0510	Supplies	5100 Basic Education (K-12)	2,860.38
0520	Textbooks	5100 Basic Education (K-12)	(6,660.63)
0530	Periodicals	5100 Basic Education (K-12)	1,701.70
0510	Supplies	5200 Exceptional Child	(500.00)
0520	Textbooks	5200 Exceptional Child	500.00
0510	Supplies	5300 Vocational	2,005.55
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3106 Instructional Materials - Media			
0530	Periodicals	6200 Instructional Media Services	\$ 1,000.00
0610	Library Books	6200 Instructional Media Services	(1,000.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3151 SAI - ESE Extended School Year			
0100	Salary - Non-Instructional	5200 Exceptional Child	\$ 14,688.62
0132	Salary - Hourly Teachers	5200 Exceptional Child	5,956.87
0210	Florida Retirement System	5200 Exceptional Child	1,189.04
0220	Social Security	5200 Exceptional Child	(8.20)
0310	Professional & Technical Service	5200 Exceptional Child	4,322.06
0510	Supplies	5200 Exceptional Child	(12,160.30)
0750	Other Personnel Services	5200 Exceptional Child	(2,000.00)
0100	Salary - Non-Instructional	7802 Transportation - Central	1,082.09
0210	Florida Retirement System	7802 Transportation - Central	78.56
0220	Social Security	7802 Transportation - Central	82.78
0398	Field Trips	7803 Transportation - South	(14,563.55)
			<u>\$ (1,332.03)</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and closure of SAI - ESE Extended School Year by transferring to/(from) the following project(s):</i>			
3161	SAI - Supplemental Academic Instruction	\$ 1,332.03	
3161 SAI - Supplemental Academic Instruction			
0131	Salary - Instructional	5100 Basic Education (K-12)	\$ 446,387.00
0132	Salary - Hourly Teachers	5100 Basic Education (K-12)	251,782.00
0210	Florida Retirement System	5100 Basic Education (K-12)	52,369.00
0220	Social Security	5100 Basic Education (K-12)	53,405.00
0231	Group Insurance - Health	5100 Basic Education (K-12)	92,561.40
0232	Group Insurance - Life	5100 Basic Education (K-12)	551.00

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 1
Board Meeting October 26, 2015

Account	Object	Function	Increase (Decrease)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	4,407.00
	0234 Group Insurance - Other	5100 Basic Education (K-12)	92.60
	0997 Reserve - Projects	9890 Reserves	(802,852.06)
			<u>\$ 98,702.94</u>
<i>Explanation: Changes between objects & functions to better utilize funds, closure of SAI - ESE Extended School Year (Project 3151), appropriation of ESOL Interpreter (Project 4110), and closure of SAI - Summer Intensive Studies (Project 5127) by transferring to/(from) the following project(s):</i>			
	3151 SAI - ESE Extended School Year	\$ (1,332.03) 5127 SAI - Summer Intensive Studies	(124,502.91)
	4110 SAI - ESOL	27,132.00	Total \$ (98,702.94)
3180 Florida Teachers Classroom Supply Asst. Prg.			
	0510 Supplies	5100 Basic Education (K-12)	\$ 20,625.00
	0997 Reserve - Projects	9890 Reserves	(20,625.00)
			<u>\$ -</u>
<i>Explanation: Changes between objects & functions to better utilize funds.</i>			
4002 Lottery - School Advisory Council			
	0220 Social Security	5100 Basic Education (K-12)	\$ 10.13
	0510 Supplies	5100 Basic Education (K-12)	(709.00)
	0750 Other Personnel Services	5100 Basic Education (K-12)	698.87
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4004 Chorus Equipment/Repairs/Music			
	0350 Repair and Maintenance	5100 Basic Education (K-12)	\$ 125.00
	0365 Software Subscriptions	5100 Basic Education (K-12)	199.97
	0510 Supplies	5100 Basic Education (K-12)	(424.67)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	99.70
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4005 Band Instrument Repairs/Music			
	0350 Repair and Maintenance	5100 Basic Education (K-12)	\$ 1,573.10
	0510 Supplies	5100 Basic Education (K-12)	(5,229.81)
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	3,656.71
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4011 Insurance Claims - Equipment			
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ 18,801.01</u>
<i>Explanation: Appropriation of insurance claims by transferring to/(from) the following project(s):</i>			
	9015 Fixed Charges	\$ (18,801.01)	
4013 Insurance Claims - Other			
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ 8,548.77</u>
<i>Explanation: Appropriation of insurance claims by transferring to/(from) the following project(s):</i>			
	9015 Fixed Charges	\$ (8,548.77)	
4110 SAI - ESOL			
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 17,827.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	1,337.00
	0220 Social Security	5100 Basic Education (K-12)	1,364.00
	0231 Group Insurance - Health	5100 Basic Education (K-12)	5,048.00
	0232 Group Insurance - Life	5100 Basic Education (K-12)	23.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	298.00
	0234 Group Insurance - Other	5100 Basic Education (K-12)	1,235.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 26, 2015

Account	Object	Function	Increase (Decrease)
	0365 Software Subscriptions	5100 Basic Education (K-12)	160.00
	0644 Computer Hardware (Under \$1,000)	6100 Pupil Personnel Services	479.00
	0510 Supplies	6300 Instruction & Curriculum	(639.00)
			<u>\$ 27,132.00</u>

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

3161 SAI - Supplemental Academic Instruction \$ (27,132.00)

4125 Class Size Reduction

0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 2,786.40
0131 Salary - Instructional	5100 Basic Education (K-12)	36,891.60
0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	329,799.00
0210 Florida Retirement System	5100 Basic Education (K-12)	27,716.00
0220 Social Security	5100 Basic Education (K-12)	28,263.00
0231 Group Insurance - Health	5100 Basic Education (K-12)	53,661.80
0232 Group Insurance - Life	5100 Basic Education (K-12)	474.00
0233 Group Insurance - Dental	5100 Basic Education (K-12)	2,049.00
0234 Group Insurance - Other	5100 Basic Education (K-12)	185.20
0132 Salary - Hourly Teachers	5200 Exceptional Child	10,306.00
0210 Florida Retirement System	5200 Exceptional Child	774.00
0220 Social Security	5200 Exceptional Child	788.00
0231 Group Insurance - Health	5200 Exceptional Child	1,496.00
0232 Group Insurance - Life	5200 Exceptional Child	5.00
0233 Group Insurance - Dental	5200 Exceptional Child	71.00
0132 Salary - Hourly Teachers	5300 Vocational	20,612.00
0210 Florida Retirement System	5300 Vocational	1,548.00
0220 Social Security	5300 Vocational	1,576.00
0231 Group Insurance - Health	5300 Vocational	2,992.00
0232 Group Insurance - Life	5300 Vocational	10.00
0233 Group Insurance - Dental	5300 Vocational	142.00
0997 Reserve - Projects	9890 Reserves	(532,146.00)
		<u>\$ (10,000.00)</u>

Explanation: Changes between objects & functions to better utilize funds, and appropriation to CSR - Okaloosa Online (Project 8106) by transferring to/(from) the following project(s):

8106 CSR - Okaloosa On-Line \$ 10,000.00

4162 SAI - In-School Suspension Program

0231 Group Insurance - Health	5100 Basic Education (K-12)	\$ (1,111.50)
0234 Group Insurance - Other	5100 Basic Education (K-12)	1,111.50
		<u>\$ -</u>

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

5002 Lottery - School Advisory Council

0510 Supplies	5100 Basic Education (K-12)	\$ (1,836.00)
0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	1,836.00
		<u>\$ -</u>

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

5006 Health Reimbursement Arrangement

0730 Dues and Fees	7730 Staff Services	\$ 5,568.00
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Explanation: Appropriation of HRA debit card fees by transferring to/(from) the following project:

.... Discretionary \$ (5,568.00)

5018 Centurylink Foundation Grants

0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 140.00
0510 Supplies	5100 Basic Education (K-12)	(3,438.00)
0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	3,298.00
		<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 1
Board Meeting October 26, 2015

Account	Object	Function	Increase (Decrease)
5027 Administrative & Guidance Summer Hours			
	0102 Salary - Other Compensation	6120 Guidance Services	\$ 6.51
	0210 Florida Retirement System	6120 Guidance Services	(9.78)
	0220 Social Security	6120 Guidance Services	0.50
	0102 Salary - Other Compensation	7300 School Admin - Principal Office	(1,050.57)
	0210 Florida Retirement System	7300 School Admin - Principal Office	(88.25)
	0220 Social Security	7300 School Admin - Principal Office	(80.34)
	0997 Reserve - Projects	9890 Reserves	1,221.93
			<u>\$ -</u>

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

5028 Summer Jobs - Discretionary			
	0102 Salary - Other Compensation	6120 Guidance Services	\$ 2,210.92
	0210 Florida Retirement System	6120 Guidance Services	160.49
	0220 Social Security	6120 Guidance Services	168.82
			<u>\$ 2,540.23</u>

Explanation: Appropriation of discretionary school summer jobs by transferring to/(from) the following project(s):

.... Discretionary \$ (2,540.23)

5065 CAPE - Drafting/Engineering			
	0510 Supplies	5300 Vocational	\$ 59.99
	0997 Reserve - Projects	9890 Reserves	(59.99)
			<u>\$ -</u>

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

5068 CAPE - Information Technology			
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 10,350.00
	0510 Supplies	5100 Basic Education (K-12)	310.00
	0365 Software Subscriptions	5200 Exceptional Child	7,825.00
	0220 Social Security	5300 Vocational	4.90
	0357 Support Managed Computers	5300 Vocational	5,130.00
	0365 Software Subscriptions	5300 Vocational	32,730.23
	0390 Other Purchased Service	5300 Vocational	60.50
	0510 Supplies	5300 Vocational	9,012.95
	0641 Equipment (Over \$1,000)	5300 Vocational	18,900.00
	0642 Equipment (Under \$1,000)	5300 Vocational	1,381.49
	0677 Replacement Systems - Other than Bldg.	5300 Vocational	4,917.50
	0684 Replacement Roofing & Systems	5300 Vocational	3,228.46
	0685 Flooring/Structural Alteration	5300 Vocational	(4,917.50)
	0730 Dues and Fees	5300 Vocational	5,000.00
	0750 Other Personnel Services	5300 Vocational	45.12
	0997 Reserve - Projects	9890 Reserves	(93,978.65)
			<u>\$ -</u>

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

5075 IDEA Supplemental Support - General Fund			
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ 36,770.00
	0131 Salary - Instructional	5200 Exceptional Child	46,378.00
	0210 Florida Retirement System	5200 Exceptional Child	6,237.00
	0220 Social Security	5200 Exceptional Child	6,360.00
	0231 Group Insurance - Health	5200 Exceptional Child	10,946.50
	0232 Group Insurance - Life	5200 Exceptional Child	39.00
	0233 Group Insurance - Dental	5200 Exceptional Child	527.00
	0234 Group Insurance - Other	5200 Exceptional Child	123.50
			<u>\$ 107,381.00</u>

Explanation: Appropriation of ESE non-gifted positions by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (107,381.00)

5077 Jobs for Florida Graduates Program Grant			
	0357 Support Managed Computers	5100 Basic Education (K-12)	\$ 1,350.00
	0510 Supplies	5100 Basic Education (K-12)	(1,382.82)
	0750 Other Personnel Services	5100 Basic Education (K-12)	32.82
			<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 1

Board Meeting October 26, 2015

Account	Object	Function	Increase (Decrease)
<u>5110 Workforce Development</u>			
0100	Salary - Non-Instructional	5900 Other Instruction	\$ 3,923.92
0102	Salary - Other Compensation	5900 Other Instruction	1,484.79
0131	Salary - Instructional	5900 Other Instruction	48,415.10
0210	Florida Retirement System	5900 Other Instruction	9,791.68
0220	Social Security	5900 Other Instruction	4,100.40
0231	Group Insurance - Health	5900 Other Instruction	(16,495.36)
0232	Group Insurance - Life	5900 Other Instruction	19.05
0233	Group Insurance - Dental	5900 Other Instruction	944.48
0234	Group Insurance - Other	5900 Other Instruction	101.86
0331	Out of County Travel	5900 Other Instruction	1,227.52
0357	Support Managed Computers	5900 Other Instruction	(677.52)
0370	Postage	5900 Other Instruction	26.37
0642	Equipment (Under \$1,000)	5900 Other Instruction	222.00
0730	Dues and Fees	5900 Other Instruction	35.00
0131	Salary - Instructional	6100 Pupil Personnel Services	(2,811.80)
0210	Florida Retirement System	6100 Pupil Personnel Services	(445.59)
0220	Social Security	6100 Pupil Personnel Services	(271.62)
0231	Group Insurance - Health	6100 Pupil Personnel Services	(2,521.96)
0232	Group Insurance - Life	6100 Pupil Personnel Services	0.20
0233	Group Insurance - Dental	6100 Pupil Personnel Services	(169.36)
0100	Salary - Non-Instructional	7300 School Admin - Principal Office	(54,611.80)
0111	Salary - Administrative Manager	7300 School Admin - Principal Office	5,300.00
0210	Florida Retirement System	7300 School Admin - Principal Office	(4,970.45)
0220	Social Security	7300 School Admin - Principal Office	(7,012.49)
0231	Group Insurance - Health	7300 School Admin - Principal Office	(2,093.09)
0232	Group Insurance - Life	7300 School Admin - Principal Office	(25.80)
0233	Group Insurance - Dental	7300 School Admin - Principal Office	(110.70)
0234	Group Insurance - Other	7300 School Admin - Principal Office	(0.04)
0331	Out of County Travel	7300 School Admin - Principal Office	1,074.56
0750	Other Personnel Services	7300 School Admin - Principal Office	1,000.00
0997	Reserve - Projects	9890 Reserves	14,550.65
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2015-2016.

5127 SAI - Summer Intensive Studies

0997	Reserve - Projects	9890 Reserves	\$ (124,502.91)
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Explanation: Closure of SAI - Summer Intensive Studies by transferring to/(from) the following project(s):

3161	SAI - Supplemental Academic Instruction	\$ 124,502.91
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5150 Digital Classrooms

0310	Professional & Technical Service	5100 Basic Education (K-12)	\$ (725.77)
0510	Supplies	5100 Basic Education (K-12)	(700.00)
0644	Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	700.00
0682	Heating/Cooling/Air Conditioning	5100 Basic Education (K-12)	725.77
			<u>\$ -</u>

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

5909 School Maintenance - School Control

0350	Repair and Maintenance	8120 Building and Ground Maintenance	\$ (14,039.60)
0393	Contracts - Nonprofessional	8120 Building and Ground Maintenance	340.00
0510	Supplies	8120 Building and Ground Maintenance	13,370.01
0642	Equipment (Under \$1,000)	8120 Building and Ground Maintenance	49.99
0685	Flooring/Structural Alteration	8120 Building and Ground Maintenance	279.60
			<u>\$ -</u>

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

6006 Fingerprinting - Fees

0730	Dues and Fees	7730 Staff Services	\$ (10,005.00)
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Explanation: Transfers to/(from) the following project(s):

6007	Fingerprinting - Employees	\$ 10,005.00
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Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Amendment Number 1
 Board Meeting October 26, 2015

Account	Object	Function	Increase (Decrease)
6007	<u>Fingerprinting - Employees</u>		
	0730 Dues and Fees	7730 Staff Services	\$ 10,005.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	6006 Fingerprinting - Fees	\$ (10,005.00)	
6013	<u>County Honors Banquet - Other</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ 212.16
	0997 Reserve - Projects	9890 Reserves	(212.16)
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6075	<u>EBD Initiative</u>		
	0103 Salary - Supplements	5200 Exceptional Child	\$ 1,035.98
	0131 Salary - Instructional	5200 Exceptional Child	(1,035.98)
	0231 Group Insurance - Health	5200 Exceptional Child	(216.10)
	0234 Group Insurance - Other	5200 Exceptional Child	216.10
	0642 Equipment (Under \$1,000)	5200 Exceptional Child	(13,669.29)
	0644 Computer Hardware (Under \$1,000)	5200 Exceptional Child	13,669.29
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7016	<u>Professional Development Training - GF</u>		
	0220 Social Security	6400 Instructional Staff Training Services	\$ 2,078.17
	0750 Other Personnel Services	6400 Instructional Staff Training Services	143,321.83
	<i>Explanation: Appropriation of additional professional development by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (145,400.00)	
7054	<u>AP Initiative - Set-Aside</u>		
	0331 Out of County Travel	5100 Basic Education (K-12)	\$ 5,161.25
	0365 Software Subscriptions	5100 Basic Education (K-12)	400.56
	0510 Supplies	5100 Basic Education (K-12)	(7,375.39)
	0520 Textbooks	5100 Basic Education (K-12)	1,421.64
	0331 Out of County Travel	6400 Instructional Staff Training Services	391.94
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7055	<u>International Baccalaureate</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (11,195.00)
	0730 Dues and Fees	5100 Basic Education (K-12)	11,090.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	105.00
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
8106	<u>CSR - Okaloosa On-Line</u>		
	0370 Postage	5100 Basic Education (K-12)	\$ (900.00)
	0376 Telecommunications - Internet	5100 Basic Education (K-12)	10,000.00
	0510 Supplies	5100 Basic Education (K-12)	1,650.00
	0520 Textbooks	5100 Basic Education (K-12)	(750.00)
	<i>Explanation: Changes by schools & departments between objects & functions and appropriation to Okaloosa On-Line by transferring to/(from) the following project(s):</i>		
	4125 Class Size Reduction	\$ (10,000.00)	
8107	<u>CSR - Math Initiatives</u>		
	0365 Software Subscriptions	6300 Instruction & Curriculum	\$ 165.04
	0510 Supplies	6300 Instruction & Curriculum	(222.03)
	0644 Computer Hardware (Under \$1,000)	6300 Instruction & Curriculum	56.99
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 26, 2015

Account	Object	Function	Increase (Decrease)	
9004	<u>Advanced International Certificate of Education</u>			
	0750	Other Personnel Services	5100 Basic Education (K-12)	\$ 16.69
	0997	Reserve - Projects	9890 Reserves	(16.69)
			<u>\$ -</u>	

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

9015 Fixed Charges

0121	Salary Retirement Bonus	5100	Basic Education (K-12)	\$ (1,205,000.00)
0122	Salary - Sick Leave Payoff	5100	Basic Education (K-12)	1,000,000.00
0123	Salary - Annual Leave Payoff	5100	Basic Education (K-12)	200,000.00
0210	Florida Retirement System	5100	Basic Education (K-12)	50,000.00
0220	Social Security	5100	Basic Education (K-12)	(250,000.00)
0240	Workers Compensation	5100	Basic Education (K-12)	575,948.36
0739	Health Care Reform Fees	5100	Basic Education (K-12)	20,000.00
0740	Judgement/Settlement - Litigation	5100	Basic Education (K-12)	100,000.00
0121	Salary Retirement Bonus	5300	Vocational	(75,000.00)
0250	Unemployment Compensation	7100	School Board	(100,000.00)
0310	Professional & Technical Service	7100	School Board	(400,000.00)
0313	Attorney Fees	7100	School Board	301,983.66
0320	Insurance and Bond Premiums	7100	School Board	901,567.19
0730	Dues and Fees	7100	School Board	21,070.30
0730	Dues and Fees	7500	Fiscal Services	206.97
0231	Group Insurance - Health	7730	Staff Services	(100,000.00)
0240	Workers Compensation	7730	Staff Services	174,051.64
0310	Professional & Technical Service	7730	Staff Services	(850,628.50)
0121	Salary Retirement Bonus	7801	Transportation - North	(50,000.00)
0310	Professional & Technical Service	7900	Operation of Plant	(250,000.00)
0320	Insurance and Bond Premiums	7900	Operation of Plant	(2,922.35)
0121	Salary Retirement Bonus	8100	Maintenance Administration	(30,000.00)
0121	Salary Retirement Bonus	8120	Building and Ground Maintenance	(30,000.00)
0742	Insurance Claims Current Year	8120	Building and Ground Maintenance	(28,627.05)
			<u>\$ (27,349.78)</u>	

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

4011	Insurance Claims - Equipment	\$ 18,801.01	4013	Insurance Claims - Other	8,548.77
				Total	<u>\$ 27,349.78</u>

ADOPTED BY SCHOOL BOARD:

OCTOBER 26, 2015

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2015	INCREASE	DECREASE	BUDGET AS OF 9/30/2015	
3322	CO & DS WITHHELD FOR SBE/COBI	\$ 746,169.39	\$ 746,169.39	\$ -	\$ -	\$ 746,169.39
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	1,000.00	0.06	-	1,000.06
3630	TRANSFERS FROM CAPITAL IMP FUNDS	7,828,433.00	7,828,433.00	-	-	7,828,433.00
3660	TRANSFERS FROM INTERBUDGETARY ED	-	-	-	-	-
3715	PROCEEDS OF REFUNDING BONDS	-	-	-	-	-
3716	SALES SURTAX BONDS	-	-	-	-	-
3750	PROCEEDS/CERT OF PARTICIPATION	-	-	-	-	-
3791	BOND PROCEEDS - PREMIUM	-	-	-	-	-
3920	RESERVE FOR DEBT SERVICE	319,411.10	319,411.10	-	-	319,411.10
	TOTAL - DEBT SERVICE FUNDS	\$ 9,085,763.49	\$ 9,085,763.49	\$ 0.06	\$ -	\$ 9,085,763.55

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 8/31/2015	INCREASE	DECREASE	BUDGET AS OF 9/30/2015
9200		DEBT SERVICE					
	0710	REDEMPTION OF PRINCIPAL	\$ 6,973,000.00	\$ 6,973,000.00	\$ -	\$ -	\$ 6,973,000.00
	0720	INTEREST	1,760,697.39	1,760,697.39	-	-	1,760,697.39
	0730	DUES & FEES	31,305.00	31,305.00	-	-	31,305.00
	0733	COST OF ISSUANCE	1,583.52	1,583.52	-	-	1,583.52
	0762	PAYMENT TO REFUND BOND ESCROW	-	-	-	-	-
9700	0960	TRANSFERS TO INTERBUDGETARY	-	-	-	-	-
9890		RESERVES	-	-	-	-	-
	0990	FUND BALANCE UNAPPROPRIATED	255,823.15	255,823.15	0.06	-	255,823.21
	0998	RESERVES - DEBT SERVICE	63,354.43	63,354.43	-	-	63,354.43
		TOTAL - DEBT SERVICE FUNDS	\$ 9,085,763.49	\$ 9,085,763.49	\$ 0.06	\$ -	\$ 9,085,763.55

Explanation of Budget Amendment as Follows:
 Part II - Debt Service Funds
 Amendment Number 1
 Board Meeting October 26, 2015

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3431	<u>Interest on Investments</u>		\$ 0.06
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 0.06
<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>			
	.... Discretionary	\$ 0.06	

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

OCTOBER 26, 2015

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2015	INCREASE	DECREASE	BUDGET AS OF 9/30/2015	
3209	FEMA - CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -
3210	FEMA - ADMINISTRATIVE	-	-	-	-	-
3321	CO & DS DISTRIBUTED	128,132.00	128,132.00	-	-	128,132.00
3325	INTEREST ON UNDIST CO & DS	7,557.00	7,557.00	-	-	7,557.00
3341	RACING COMMISSION FUNDS	-	-	-	-	-
3391	PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	651,954.00	651,954.00	-	-	651,954.00
3394	CAPITAL OUTLAY CHARTER SCHOOLS	-	-	589,699.00	-	589,699.00
3395	FEMA - STATE - CLAIMS MATCH	-	-	-	-	-
3396	CLASS SIZE REDUCTION/CAPITAL	-	-	-	-	-
3399	OTHER MISC. STATE REVENUE	-	-	-	-	-
3413	DISTRICT LOCAL CAPITAL IMPROVEMENT TAX	23,236,727.00	23,236,727.00	-	-	23,236,727.00
3421	TAX REDEMPTIONS	-	-	6,294.79	-	6,294.79
3431	INTEREST ON INVESTMENT	-	-	2,148.49	-	2,148.49
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	-	-	-	-	-
3497	REFUND - PRIOR YEAR EXPENDITURES	-	-	-	-	-
3610	TRANSFERS FROM GENERAL OPERATING FUND	13,930.00	13,930.00	31,000.00	-	44,930.00
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	-	-	526,181.22	-	526,181.22
3732	SALE OF BUILDINGS	-	-	-	-	-
3740	PRIOR YR INSUR LOSS RECOVERY	-	-	-	-	-
3741	INSURANCE LOSS RECOVERY	-	-	-	-	-
3791	BOND PROCEEDS - PREMIUM	-	-	-	-	-
3901	RESERVE FOR ENCUMBRANCE	639,922.08	639,922.08	-	-	639,922.08
3909	RESERVES - CAPITAL PROJECTS	2,881,775.35	2,881,775.35	-	-	2,881,775.35
3925	FUND BALANCE - UNDESIGNATED	191,644.86	191,644.86	-	-	191,644.86
TOTAL - CAPITAL PROJECT FUNDS		\$ 27,751,642.29	\$ 27,751,642.29	\$ 1,155,323.50	\$ -	\$ 28,906,965.79

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS								
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 8/31/2015	INCREASE	DECREASE	BUDGET AS OF 9/30/2015		
7400		FACILITIES ACQUISITION & CONSTRUCTION						
	0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -	\$ -	
	0630	BUILDING & FIXED EQUIPMENT	-	-	-	-	-	
	0631	ARCHITECTURAL DESIGN / ENGINEERING	-	-	-	-	-	
	0632	CONTRACTOR SERVICES	-	-	-	-	-	
	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-	-	
	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	142,350.46	142,350.46	34,046.00	-	176,396.46	
	0642	EQUIPMENT (UNDER \$1,000)	14,007.57	14,007.57	-	-	14,007.57	
	0643	COMPUTER EQUIPMENT (OVER \$1,000)	24,618.03	24,618.03	-	9,658.13	14,959.90	
	0644	COMPUTER HARDWARE (UNDER \$1,000)	13,902.71	13,902.71	30,629.75	-	44,532.46	
	0651	BUSES	-	-	-	-	-	
	0652	OTHER MOTOR VEHICLES	971.51	971.51	-	-	971.51	
	0660	LAND	-	-	-	-	-	
	0671	LAND IMPROVEMENTS	-	-	-	-	-	
	0672	NEW SIDEWALKS & RETAINING WALL	1,042.20	1,042.20	-	-	1,042.20	
	0673	PARKING LOTS AND DRIVEWAYS - NEW	-	-	-	-	-	
	0674	SEWAGE TREATMENT PLANT	152,734.46	152,734.46	-	-	152,734.46	
	0675	FENCE & UNDERGROUND TANKS	8,000.00	8,000.00	-	-	8,000.00	
	0676	OTHER PERMANENT IMPROVEMENTS	269,059.75	269,059.75	31,155.57	-	300,215.32	
	0677	REPLACEMENT SYSTEMS	368,906.95	368,906.95	-	676.29	368,230.66	
	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	75,580.48	75,580.48	7,022.58	-	82,603.06	
	0682	HEATING/COOLING/AIR CONDITIONING	2,405.96	2,405.96	-	-	2,405.96	
	0683	ROOFING	-	-	-	-	-	
	0684	REPLACEMENT ROOFING & SYSTEMS	6,644,262.21	6,644,262.21	59,953.67	-	6,704,215.88	
	0685	FLOORING/STRUCTURAL ALTERATION	45,001.14	45,001.14	6,026.85	-	51,027.99	
	0691	SOFTWARE (OVER \$1,000)	-	-	-	-	-	
	0692	SOFTWARE (UNDER \$1,000)	-	-	-	-	-	
	0693	SOFTWARE SUBSCRIPTIONS	-	-	-	-	-	
	0986	RESERVES - FUND B GAIN/LOSS	-	-	-	-	-	
	0990	FUND BALANCE UNAPPROPRIATED	155,019.86	155,019.86	407,124.50	-	562,144.36	
	0997	RESERVES - PROJECTS	-	-	-	-	-	
9200	0730	DUES & FEES	-	-	-	-	-	
9700		TRANSFER FUNDS	-	-	-	-	-	
	0910	TRANSFERS TO GENERAL OPERATING FUND	12,005,346.00	12,005,346.00	589,699.00	-	12,595,045.00	
	0920	TRANSFERS TO DEBT SERVICE FUND	7,828,433.00	7,828,433.00	-	-	7,828,433.00	
	0960	TRANSFERS TO INTERBUDGETARY FUND	-	-	-	-	-	
		TOTAL - CAPITAL PROJECT FUNDS	\$ 27,751,642.29	\$ 27,751,642.29	\$ 1,165,657.92	\$ 10,334.42	\$ 28,906,965.79	

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 1
Board Meeting October 26, 2015

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3394	<u>Charter Schools - Capital Outlay</u>		\$ 589,699.00
	0910 Transfer to General Operating Fund	9700 Transfer Funds	\$ 589,699.00
	<i>Explanation: To appropriate revenue for Charter Schools - Capital Outlay per DOE notification.</i>		
	.... Discretionary	\$ 589,699.00	
3421	<u>Tax Redemptions</u>		\$ 6,294.79
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 6,294.79
	<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>		
	.... Discretionary	\$ 6,294.79	
3431	<u>Interest on Investments</u>		\$ 2,148.49
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 2,148.49
	<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>		
	.... Discretionary	\$ 2,148.49	
3610	<u>Transfers from General Operating Fund</u>		\$ 31,000.00
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	\$ 31,000.00
	<i>Explanation: To appropriate transfer for Self Help Project - Destin ES - Playground Shade.</i>		
	5368 Destin ES - Playground Shade	\$ 31,000.00	
3731	<u>Sale of Land</u>		\$ 526,181.22
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 127,500.00
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	398,681.22
			\$ 526,181.22
	<i>Explanation: To appropriate revenue for sale of land (Ferdon Boulevard property) based on actual collections.</i>		
	.... Discretionary	\$ 398,681.22	8389 Natural Disaster
			<u>127,500.00</u>
			<u>\$ 526,181.22</u>
II. Amendments Between Appropriations & Reserves			
0319	<u>District Wide - HVAC Replacement</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 35,211.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	5363 FWBHS - HVAC Replacement - Phase V	\$ (35,211.00)	
1345	<u>Technology Equipment - BD</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 4,046.00
	0643 Computer Hardware (Over \$1,000)	7400 Facilities Acquisition and Construction	(9,658.13)
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	25,929.75
			\$ 20,317.62
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (20,317.62)	

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 1
Board Meeting October 26, 2015

Account	Object	Function	Increase (Decrease)
1369	<u>Athletic Equipment - BD</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 30,000.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (30,000.00)	
1391	<u>Computer Lab - BD</u>		
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 4,700.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (4,700.00)	
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (54,341.33)
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	1345 Technology Equipment - BD	\$ 20,317.62	1391 Computer Lab - BD 4,700.00
	1369 Athletic Equipment - BD	30,000.00	6318 Fence - BD (676.29)
			<i>Total Projects transferred to/(from), \$ 54,341.33</i>
2310	<u>District Wide - Minor Repair/Maint.</u>		
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	\$ 155.57
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(1,352.57)
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	1,197.00
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2313	<u>Environmental/IAO/T&B - District Wide</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (1,363.66)
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	1,363.66
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2353	<u>District Wide - Portable Repairs & Relocations</u>		
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	\$ 7,022.58
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(10,488.77)
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	3,466.19
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
5363	<u>FWBHS - HVAC Replacement - Phase V</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (35,211.00)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	0319 District Wide - HVAC Replacement	\$ 35,211.00	
6318	<u>Fence - BD</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ (676.29)
	<i>Explanation: Project closed by transferring to/(from) the following project(s):</i>		
	2303 Board Projects	\$ 676.29	

ADOPTED BY SCHOOL BOARD:

OCTOBER 26, 2015

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2015	INCREASE	DECREASE	BUDGET AS OF 9/30/2015	
3199	MISCELLANEOUS FEDERAL DIRECT	\$ 1,938,162.79	\$ 1,938,162.79	\$ 20,627.00	\$ -	\$ 1,958,789.79
3201	VOCATIONAL EDUCATIONAL ARTS	266,848.57	266,848.57	-	-	266,848.57
3211	ARRA - STABILIZATION - WORKFORCE	-	-	-	-	-
3213	ARRA - STABILIZATION - K12	-	-	-	-	-
3214	ARRA - SFSF - D. HICKHAM	-	-	-	-	-
3215	EDUCATION JOBS FUND	-	-	-	-	-
3216	RACE TO THE TOP	358,298.65	358,298.65	-	-	358,298.65
3221	ADULT GENERAL EDUCATION	-	-	69,818.00	-	69,818.00
3231	IDEA - INDIVIDUALS WITH DISABILITIES ACT	7,394,346.06	7,394,346.06	-	-	7,394,346.06
3241	TITLE I	7,543,502.47	7,543,502.47	-	-	7,543,502.47
3242	TITLE IV - 21ST CENTURY SCHOOL	399,040.28	399,040.28	-	-	399,040.28
3251	ADULT BASIC EDUCATION	70,553.03	70,553.03	-	69,818.00	735.03
3269	OTHER FOOD SERVICES	-	-	-	-	-
3274	TITLE III - ENGLISH LANGUAGE LEARNERS	287,309.35	287,309.35	-	-	287,309.35
3275	TITLE V - INNOVATIVE EDUCATION	-	-	-	-	-
3277	TITLE II - PART A	1,245,232.24	1,245,232.24	-	-	1,245,232.24
3280	DRUG FREE SCHOOLS PROGRAM	-	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	64,904.57	64,904.57	-	-	64,904.57
3480	TECH PREP	-	-	-	-	-
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
3905	RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	-	-	-	-	-
TOTAL - OTHER SPECIAL REVENUE FUNDS		\$ 19,568,198.01	\$ 19,568,198.01	\$ 90,445.00	\$ 69,818.00	\$ 19,588,825.01

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2015	INCREASE	DECREASE	BUDGET AS OF 9/30/2015	
5100 BASIC EDUCATION (K-12)	\$ 6,616,600.04	\$ 6,616,600.04	\$ -	\$ 27,347.85	\$ 6,589,252.19	
5200 EXCEPTIONAL STUDENT EDUCATION	5,273,359.60	5,273,359.60	-	72,831.10	5,200,528.50	
5300 VOCATIONAL AND TECHNICAL EDUCATION	326,344.22	326,344.22	-	-	326,344.22	
5400 ADULT GENERAL EDUCATION	-	-	-	-	-	
5500 PRE-KINDERGARTEN	195,185.17	195,185.17	-	-	195,185.17	
5900 OTHER INSTRUCTION	-	-	15,462.34	-	15,462.34	
6100 PUPIL PERSONNEL SERVICES	250,043.35	250,043.35	3,009.87	-	253,053.22	
6110 ATTENDANCE AND SOCIAL WORK	279,488.28	279,488.28	23,009.72	-	302,498.00	
6120 GUIDANCE SERVICES	-	-	-	-	-	
6130 HEALTH SERVICES	-	-	-	-	-	
6140 PSYCHOLOGICAL SERVICES	-	-	-	-	-	
6150 PARENTAL INVOLVEMENT	130,494.87	130,494.87	180.00	-	130,674.87	
6200 INSTRUCTIONAL MEDIA SERVICE	29,570.74	29,570.74	-	-	29,570.74	
6300 INSTR & CURR DEVEL SERVICE (SUPT)	4,226,966.28	4,226,966.28	67,838.14	-	4,294,804.42	
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	352,223.42	352,223.42	6,141.22	-	358,364.64	
6500 INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-	
7200 GENERAL ADMINISTRATION (SUPT)	1,468,101.69	1,468,101.69	-	-	1,468,101.69	
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	82,734.25	82,734.25	-	-	82,734.25	
7801 TRANSPORTATION - NORTH	1,400.00	1,400.00	-	-	1,400.00	
7802 TRANSPORTATION - CENTRAL	750.00	750.00	-	-	750.00	
7803 TRANSPORTATION - SOUTH	1,568.00	1,568.00	-	-	1,568.00	
7900 OPERATION OF PLANT	-	-	-	-	-	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	333,368.10	333,368.10	-	-	333,368.10	
9100 COMMUNITY SERVICE	-	-	5,164.66	-	5,164.66	
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 19,568,198.01	\$ 19,568,198.01	\$ 120,805.95	\$ 100,178.95	\$ 19,588,825.01	

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 1
Board Meeting October 26, 2015

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3199	<u>Miscellaneous Federal Direct</u>		\$ 20,627.00
	0790 Miscellaneous Expense	5900 Other Instruction	\$ 15,462.34
	0790 Miscellaneous Expense	9100 Community Service	5,164.66
			<u>\$ 20,627.00</u>
	<i>Explanation: To appropriate revenue for Pell grant based on actual collections.</i>		
	5481 Pell Grant	\$ 20,627.00	
3221	<u>Adult General Education</u>		\$ 69,818.00
	0331 Out of County Travel	5300 Vocational	\$ 750.00
	0370 Postage	5300 Vocational	150.00
	0390 Other Purchased Service	5300 Vocational	828.00
	0510 Supplies	5300 Vocational	2,480.00
	0621 AV Materials (Over \$1,000)	5300 Vocational	1,924.00
	0641 Equipment (Over \$1,000)	5300 Vocational	44,434.00
	0642 Equipment (Under \$1,000)	5300 Vocational	18,876.00
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	34.00
	0730 Dues and Fees	5300 Vocational	150.00
	0791 Indirect Costs	7200 General Administration	192.00
			<u>\$ 69,818.00</u>
	<i>Explanation: Revenue Code correction for Carl Perkins - Postsecondary Education Grant from Revenue 3251 to Revenue 3221 per FLDOE.</i>		
	6407 Carl Perkins - Postsecondary Education	\$ 69,818.00	
3251	<u>Adult Basic Education</u>		\$ (69,818.00)
	0331 Out of County Travel	5300 Vocational	\$ (750.00)
	0370 Postage	5300 Vocational	(150.00)
	0390 Other Purchased Service	5300 Vocational	(828.00)
	0510 Supplies	5300 Vocational	(2,480.00)
	0621 AV Materials (Over \$1,000)	5300 Vocational	(1,924.00)
	0641 Equipment (Over \$1,000)	5300 Vocational	(44,434.00)
	0642 Equipment (Under \$1,000)	5300 Vocational	(18,876.00)
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	(34.00)
	0730 Dues and Fees	5300 Vocational	(150.00)
	0791 Indirect Costs	7200 General Administration	(192.00)
			<u>\$ (69,818.00)</u>
	<i>Explanation: Revenue Code correction for Carl Perkins - Postsecondary Education Grant from Revenue 3251 to Revenue 3221 per FLDOE.</i>		
	6407 Carl Perkins - Postsecondary Education	\$ (69,818.00)	
II. Amendments Between Appropriations & Reserves			
5413	<u>Title I - Part A - School Improvement Initiative</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (30.00)
	0390 Other Purchased Service	6400 Instructional Staff Training Services	30.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize func</i>		
5488	<u>DODEA - SCIENCE</u>		
	0220 Social Security	5100 Basic Education (K-12)	\$ 29.08
	0750 Other Personnel Services	5100 Basic Education (K-12)	2,004.56
	0131 Salary - Instructional	6300 Instruction & Curriculum	6,501.00
	0210 Florida Retirement System	6300 Instruction & Curriculum	361.75
	0220 Social Security	6300 Instruction & Curriculum	1,886.34
	0231 Group Insurance - Health	6300 Instruction & Curriculum	376.04
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(0.36)
	0510 Supplies	6300 Instruction & Curriculum	(9,124.77)
	0750 Other Personnel Services	6300 Instruction & Curriculum	(2,033.64)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual fiscal year 2015-2016</i>		

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 1
Board Meeting October 26, 2015

Account	Object	Function	Increase (Decrease)
6401	<u>Title I - Part A</u>		
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (22,176.38)
	0131 Salary - Instructional	5100 Basic Education (K-12)	138,277.81
	0210 Florida Retirement System	5100 Basic Education (K-12)	19,078.32
	0220 Social Security	5100 Basic Education (K-12)	4,330.44
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(144,077.14)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(77.34)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(4,963.25)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(213,079.93)
	0365 Software Subscriptions	5100 Basic Education (K-12)	9,105.00
	0390 Other Purchased Service	5100 Basic Education (K-12)	117.50
	0510 Supplies	5100 Basic Education (K-12)	195,414.52
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	607.86
	0691 Software (Over \$1,000)	5100 Basic Education (K-12)	(8,685.00)
	0100 Salary - Non-Instructional	5200 Exceptional Child	4,842.24
	0210 Florida Retirement System	5200 Exceptional Child	324.18
	0220 Social Security	5200 Exceptional Child	178.31
	0231 Group Insurance - Health	5200 Exceptional Child	(3,964.00)
	0232 Group Insurance - Life	5200 Exceptional Child	13.00
	0233 Group Insurance - Dental	5200 Exceptional Child	210.61
	0234 Group Insurance - Other	5200 Exceptional Child	(872.00)
	0510 Supplies	5200 Exceptional Child	(732.34)
	0100 Salary - Non-Instructional	5500 Prekindergarten	10,516.94
	0210 Florida Retirement System	5500 Prekindergarten	451.59
	0220 Social Security	5500 Prekindergarten	679.30
	0231 Group Insurance - Health	5500 Prekindergarten	200.10
	0232 Group Insurance - Life	5500 Prekindergarten	(4.59)
	0233 Group Insurance - Dental	5500 Prekindergarten	400.32
	0234 Group Insurance - Other	5500 Prekindergarten	(453.16)
	0510 Supplies	5500 Prekindergarten	(11,790.50)
	0100 Salary - Non-Instructional	6150 Parental Involvement	(980.19)
	0210 Florida Retirement System	6150 Parental Involvement	(81.43)
	0220 Social Security	6150 Parental Involvement	(76.29)
	0231 Group Insurance - Health	6150 Parental Involvement	875.01
	0232 Group Insurance - Life	6150 Parental Involvement	1.75
	0233 Group Insurance - Dental	6150 Parental Involvement	28.65
	0365 Software Subscriptions	6150 Parental Involvement	180.00
	0510 Supplies	6150 Parental Involvement	232.50
	0100 Salary - Non-Instructional	6300 Instruction & Curriculum	(8,980.56)
	0111 Salary - Administrative Manager	6300 Instruction & Curriculum	(15,103.20)
	0131 Salary - Instructional	6300 Instruction & Curriculum	53,818.23
	0210 Florida Retirement System	6300 Instruction & Curriculum	1,057.72
	0220 Social Security	6300 Instruction & Curriculum	1,698.53
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(857.12)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(20.16)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	427.38
	0234 Group Insurance - Other	6300 Instruction & Curriculum	68.64
	0510 Supplies	6300 Instruction & Curriculum	(6,161.87)
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual, fiscal year 2015-2016

6405 Title II - Part A

	0111 Salary - Administrative Manager	6300 Instruction & Curriculum	\$ 3,969.91
	0131 Salary - Instructional	6300 Instruction & Curriculum	49,748.49
	0210 Florida Retirement System	6300 Instruction & Curriculum	2,622.54
	0220 Social Security	6300 Instruction & Curriculum	2,848.76
	0231 Group Insurance - Health	6300 Instruction & Curriculum	56.51
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(4.49)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(62.20)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	(13,431.00)
	0510 Supplies	6300 Instruction & Curriculum	(51,859.74)
	0100 Salary - Non-Instructional	6400 Instructional Staff Training Services	1,122.04
	0131 Salary - Instructional	6400 Instructional Staff Training Services	4,017.00
	0210 Florida Retirement System	6400 Instructional Staff Training Services	197.13
	0220 Social Security	6400 Instructional Staff Training Services	733.91

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 1

Board Meeting October 26, 2015

Account	Object	Function	Increase (Decrease)	
	0231	Group Insurance - Health	6400 Instructional Staff Training Services	43.04
	0232	Group Insurance - Life	6400 Instructional Staff Training Services	(0.98)
	0233	Group Insurance - Dental	6400 Instructional Staff Training Services	(0.04)
	0234	Group Insurance - Other	6400 Instructional Staff Training Services	(0.88)
				\$ -

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual, fiscal year 2015-2016

6412 Title X - Homeless Children & Youth

0510	Supplies	5100 Basic Education (K-12)	\$ (811.66)	
0100	Salary - Non-Instructional	6300 Instruction & Curriculum	84.40	
0111	Salary - Administrative Manager	6300 Instruction & Curriculum	613.20	
0210	Florida Retirement System	6300 Instruction & Curriculum	44.63	
0220	Social Security	6300 Instruction & Curriculum	52.61	
0231	Group Insurance - Health	6300 Instruction & Curriculum	470.61	
0232	Group Insurance - Life	6300 Instruction & Curriculum	2.72	
0233	Group Insurance - Dental	6300 Instruction & Curriculum	19.93	
0234	Group Insurance - Other	6300 Instruction & Curriculum	(476.44)	
				\$ -

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual, fiscal year 2015-2016

6414 Title IV - 21st Century Community Learning Centers Program

0510	Supplies	5100 Basic Education (K-12)	\$ (2,412.24)	
0100	Salary - Non-Instructional	6300 Instruction & Curriculum	423.00	
0111	Salary - Administrative Manager	6300 Instruction & Curriculum	1,674.00	
0210	Florida Retirement System	6300 Instruction & Curriculum	76.17	
0220	Social Security	6300 Instruction & Curriculum	146.09	
0231	Group Insurance - Health	6300 Instruction & Curriculum	94.02	
0232	Group Insurance - Life	6300 Instruction & Curriculum	(0.48)	
0233	Group Insurance - Dental	6300 Instruction & Curriculum	(0.34)	
0234	Group Insurance - Other	6300 Instruction & Curriculum	(0.22)	
				\$ -

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual, fiscal year 2015-2016

6422 Carl Perkins - Secondary Education

0350	Repair and Maintenance	5300 Vocational	\$ 1,420.98	
0644	Computer Hardware (Under \$1,000)	5300 Vocational	(1,420.98)	
				\$ -

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

6475 IDEA - Part B

0100	Salary - Non-Instructional	5200 Exceptional Child	\$ (3,625.42)
0210	Florida Retirement System	5200 Exceptional Child	(7,062.48)
0220	Social Security	5200 Exceptional Child	(5,111.73)
0231	Group Insurance - Health	5200 Exceptional Child	(161,815.54)
0232	Group Insurance - Life	5200 Exceptional Child	(156.70)
0233	Group Insurance - Dental	5200 Exceptional Child	(5,399.21)
0234	Group Insurance - Other	5200 Exceptional Child	3,400.20
0510	Supplies	5200 Exceptional Child	110,681.27
0131	Salary - Instructional	6100 Pupil Personnel Services	5,142.95
0210	Florida Retirement System	6100 Pupil Personnel Services	262.67
0220	Social Security	6100 Pupil Personnel Services	(437.49)
0231	Group Insurance - Health	6100 Pupil Personnel Services	179.15
0232	Group Insurance - Life	6100 Pupil Personnel Services	(0.57)
0233	Group Insurance - Dental	6100 Pupil Personnel Services	(20.74)
0131	Salary - Instructional	6110 Attendance and Social Work	12,910.77
0210	Florida Retirement System	6110 Attendance and Social Work	4,008.18
0220	Social Security	6110 Attendance and Social Work	194.01
0231	Group Insurance - Health	6110 Attendance and Social Work	396.15
0232	Group Insurance - Life	6110 Attendance and Social Work	(1.71)
0233	Group Insurance - Dental	6110 Attendance and Social Work	1.26
0100	Salary - Non-Instructional	6300 Instruction & Curriculum	3,782.03
0131	Salary - Instructional	6300 Instruction & Curriculum	36,655.96
0210	Florida Retirement System	6300 Instruction & Curriculum	103.92
0220	Social Security	6300 Instruction & Curriculum	(2,179.64)

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 1
Board Meeting October 26, 2015

Account	Object	Function	Increase (Decrease)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	8,033.20
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(0.55)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	60.39
	0234 Group Insurance - Other	6300 Instruction & Curriculum	(0.33)
			\$ -

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual, fiscal year 2015-2016

6476 IDEA - Part B - Pre-K

0100 Salary - Non-Instructional	5200 Exceptional Child	\$ 9,780.87
0210 Florida Retirement System	5200 Exceptional Child	586.08
0220 Social Security	5200 Exceptional Child	648.88
0231 Group Insurance - Health	5200 Exceptional Child	4,008.08
0233 Group Insurance - Dental	5200 Exceptional Child	87.22
0510 Supplies	5200 Exceptional Child	(18,852.62)
0131 Salary - Instructional	6100 Pupil Personnel Services	(390.00)
0210 Florida Retirement System	6100 Pupil Personnel Services	(137.73)
0220 Social Security	6100 Pupil Personnel Services	(59.05)
0231 Group Insurance - Health	6100 Pupil Personnel Services	(1,460.96)
0232 Group Insurance - Life	6100 Pupil Personnel Services	(4.00)
0233 Group Insurance - Dental	6100 Pupil Personnel Services	(64.36)
0131 Salary - Instructional	6110 Attendance and Social Work	3,930.75
0210 Florida Retirement System	6110 Attendance and Social Work	1,318.95
0220 Social Security	6110 Attendance and Social Work	137.08
0231 Group Insurance - Health	6110 Attendance and Social Work	115.04
0232 Group Insurance - Life	6110 Attendance and Social Work	(0.74)
0233 Group Insurance - Dental	6110 Attendance and Social Work	(0.02)
0100 Salary - Non-Instructional	6300 Instruction & Curriculum	323.80
0210 Florida Retirement System	6300 Instruction & Curriculum	6.97
0220 Social Security	6300 Instruction & Curriculum	24.24
0231 Group Insurance - Health	6300 Instruction & Curriculum	1.40
0232 Group Insurance - Life	6300 Instruction & Curriculum	0.40
0233 Group Insurance - Dental	6300 Instruction & Curriculum	(0.28)
		\$ -

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual, fiscal year 2015-2016

ADOPTED BY SCHOOL BOARD:

OCTOBER 26, 2015

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2015	INCREASE	DECREASE	BUDGET AS OF 9/30/2015	
3261	SCHOOL LUNCH REIMBURSEMENT	\$ 5,360,504.00	\$ 5,360,504.00	\$ -	\$ -	\$ 5,360,504.00
3262	SCHOOL BREAKFAST REIMBURSEMENT	1,188,077.00	1,188,077.00	-	-	1,188,077.00
3263	FOOD SERVICE AFTER SCHOOL SNACK REIMBURSEMENT	97,997.00	97,997.00	-	-	97,997.00
3265	USDA DONATED COMMODITIES	668,610.00	668,610.00	-	-	668,610.00
3267	SUMMER FOOD SERVICE PROGRAM	89,180.34	89,180.34	-	-	89,180.34
3268	NUTRITION EDUC & TRNG PROGRAM	-	-	-	-	-
3269	OTHER FOOD SERVICES	-	-	-	-	-
3338	STATE LUNCH SUPPLEMENT - FS	65,597.00	65,597.00	-	-	65,597.00
3339	STATE BREAKFAST SUPPLEMENT - FS	42,664.00	42,664.00	-	-	42,664.00
3399	OTHER MISCELLANEOUS REVENUE	-	-	-	-	-
3431	INTEREST ON INVESTMENT	-	-	-	-	-
3451	STUDENT MEALS	3,478,158.00	3,478,158.00	-	-	3,478,158.00
3456	OTHER FOOD SALES	-	-	-	-	-
3457	CATERING	1,825.00	1,825.00	820.00	-	2,645.00
3459	SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-
3460	ONLINE CREDIT CARD FEES	-	-	-	-	-
3466	PURCHASED OTHER POS - EXTERNAL	372.93	372.93	-	-	372.93
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	79,364.90	79,364.90	-	-	79,364.90
3902	RESERVE FOR INVENTORY	70,426.66	70,426.66	-	-	70,426.66
3905	RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	307,235.49	307,235.49	-	-	307,235.49
3925	FUND BALANCE - UNDESIGNATED	580,231.64	580,231.64	-	-	580,231.64
3999	TRANSFERS FROM BANK TO BANK	-	-	-	-	-
TOTAL - FOOD SERVICE FUND		\$ 12,050,243.96	\$ 12,050,243.96	\$ 820.00	\$ -	\$ 12,051,063.96

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2015	INCREASE	DECREASE	BUDGET AS OF 9/30/2015		
0100 SALARY - NON-INSTRUCTIONAL	\$ 1,224,792.00	\$ 1,224,792.00	\$ -	\$ -	\$ 1,224,792.00		
0102 SALARY - OTHER COMPENSATION	6,323.86	6,323.86	4,500.00	-	10,823.86		
0103 SALARY - SUPPLEMENTS	13,279.00	13,279.00	-	-	13,279.00		
0111 SALARY - ADMINISTRATIVE/MANAGERIAL	733,966.00	733,966.00	-	-	733,966.00		
0117 WORKSHOPS	16,048.30	16,048.30	-	-	16,048.30		
0121 SALARY - RETIREMENT BONUS	3,756.83	3,756.83	-	-	3,756.83		
0122 SALARY - SICK LEAVE PAYOFF	1,999.52	1,999.52	-	-	1,999.52		
0123 SALARY - ANNUAL LEAVE PAYOFF	-	-	-	-	-		
0130 SALARY - OVERTIME	-	-	-	-	-		
0161 SALARY - PROFESSIONAL/TECHNICAL	98,189.00	98,189.00	-	-	98,189.00		
0200 FRINGE BENEFITS	-	-	-	-	-		
0210 FLORIDA RETIREMENT SYSTEM	160,268.69	160,268.69	337.50	-	160,606.19		
0220 FICA (SOCIAL SECURITY)	165,637.43	165,637.43	344.25	-	165,981.68		
0231 GROUP INSURANCE - HEALTH & HOSPITAL	666,043.00	666,043.00	-	27.00	666,016.00		
0232 GROUP INSURANCE - LIFE	2,328.00	2,328.00	27.00	-	2,355.00		
0233 GROUP INSURANCE - DENTAL	33,116.00	33,116.00	-	-	33,116.00		
0234 GROUP INSURANCE - OTHER	1,110.00	1,110.00	-	-	1,110.00		
0310 PROFESSIONAL & TECHNICAL SERVICES	6,429,209.59	6,429,209.59	-	43,358.26	6,385,851.33		
0330 IN COUNTY TRAVEL	10,500.00	10,500.00	-	-	10,500.00		
0331 OUT OF COUNTY TRAVEL	8,500.00	8,500.00	-	-	8,500.00		
0350 REPAIR AND MAINTENANCE	81,432.14	81,432.14	-	-	81,432.14		
0354 MAINTENANCE / VEHICLE REPAIR	10,691.63	10,691.63	5,683.78	-	16,375.41		
0356 INSPECTION/REPAIR FIRE EXTINGUISHER	-	-	-	-	-		
0357 SUPPORT MANAGED - COMPUTERS	-	-	342.00	-	342.00		
0360 LEASE AND RENTAL AGREEMENTS	3,724.35	3,724.35	-	-	3,724.35		
0363 SEAT MANAGED - COMPUTERS	95,000.00	95,000.00	-	-	95,000.00		
0365 SOFTWARE SUBSCRIPTIONS	28,000.00	28,000.00	-	-	28,000.00		
0370 POSTAGE	1,500.00	1,500.00	-	-	1,500.00		
0371 TELEPHONE	15,750.00	15,750.00	-	-	15,750.00		
0372 TELEPHONE MAINTENANCE	250.00	250.00	-	-	250.00		
0373 TELEPHONE LONG DISTANCE	250.00	250.00	-	-	250.00		
0375 CELLULAR TELEPHONE	3,600.00	3,600.00	-	-	3,600.00		
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	6,408.00	6,408.00	-	-	6,408.00		
0392 SHIPPING CHARGES	-	-	-	-	-		
0393 CONTRACTS - NONPROFESSIONAL SERVICE	8,447.55	8,447.55	-	-	8,447.55		
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	12,471.15	12,471.15	-	-	12,471.15		
0460 DIESEL FUEL	12,248.62	12,248.62	-	-	12,248.62		
0510 SUPPLIES	182,044.78	182,044.78	820.00	-	182,864.78		
0550 REPAIR PARTS	-	-	-	-	-		
0560 TIRES AND TUBES	-	-	-	-	-		
0570 FOOD	985.71	985.71	33,224.17	-	34,209.88		
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	668,610.00	668,610.00	10,134.09	-	678,744.09		
0592 SMALL WARES	-	-	-	-	-		
0594 NON-FOOD SCHOOL DIRECT PURCHASES	-	-	-	-	-		
0595 NON-FOOD CENTRAL PURCHASES SCHOOLS	-	-	-	-	-		
0641 EQUIPMENT/FIXED ASSET (OVER \$1,000)	214,934.88	214,934.88	-	-	214,934.88		
0642 EQUIPMENT (UNDER \$1,000)	-	-	789.53	-	789.53		
0643 COMPUTER HARDWARE (OVER \$1,000)	-	-	-	-	-		
0644 COMPUTER HARDWARE (UNDER \$1,000)	-	-	-	-	-		
0652 OTHER MOTOR VEHICLES	-	-	-	-	-		
0671 LAND IMPROVEMENTS	-	-	-	-	-		
0676 OTHER PERMANENT IMPROVEMENTS	-	-	-	-	-		
0681 FIRE/SPRINKLER/ELECT/WATER SYSTEMS	-	-	-	-	-		
0682 HEATING/COOLING/AIR CONDITIO	-	-	-	-	-		
0684 REPLACEMENT ROOFING & SYSTEMS	81.80	81.80	-	-	81.80		
0685 FLOORING/STRUCTURAL ALTERATION	-	-	-	-	-		
0692 SOFTWARE (UNDER \$1,000)	-	-	-	-	-		

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2015	INCREASE	DECREASE	BUDGET AS OF 9/30/2015	
0693 SOFTWARE SUBSCRIPTIONS	-	-	-	-	-	-
0730 DUES AND FEES	40,000.00	40,000.00	-	-	40,000.00	
0731 ON-LINE CREDIT CARD FEES	250.00	250.00	-	-	250.00	
0732 MOTOR VEHICLE TAGS AND FEES	-	-	-	-	-	
0738 COMMISSION EXPENSE	-	-	-	-	-	
0750 OTHER PERSONNEL SERVICES (TEMP)	69,049.32	69,049.32	-	-	69,049.32	
0790 MISCELLANEOUS EXPENSE	-	-	-	-	-	
0791 INDIRECT COST	226,792.00	226,792.00	-	-	226,792.00	
0792 STATE SALES TAX	-	-	-	-	-	
0990 FUND BALANCE UNAPPROPRIATED	538,938.65	538,938.65	-	11,997.06	526,941.59	
0991 RESERVES - INVENTORY	70,426.66	70,426.66	-	-	70,426.66	
0997 RESERVES - PROJECTS	88,839.50	88,839.50	-	-	88,839.50	
TOTAL - FOOD SERVICE FUND	\$ 12,050,243.96	\$ 12,050,243.96	\$ 56,202.32	\$ 55,382.32	\$ 12,051,063.96	

Explanation of Budget Amendment as Follows:
Part IV - School Food Service Fund
Amendment Number 1
Board Meeting October 26, 2015

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3457	<u>Catering</u>		\$ 820.00
	0510 Supplies	7610 Food Service - Departments	\$ 820.00

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

7502 Catering \$ 820.00

II. Amendments Between Appropriations & Reserves

.... Discretionary

0102	Salary - Other Compensation	7600 Food Service (Schools)	\$ 4,500.00
0210	Florida Retirement System	7600 Food Service (Schools)	337.50
0220	Social Security	7600 Food Service (Schools)	344.25
0231	Group Insurance - Health	7600 Food Service (Schools)	(27.00)
0232	Group Insurance - Life	7600 Food Service (Schools)	27.00
0331	Out of County Travel	7600 Food Service (Schools)	1,500.00
0510	Supplies	7600 Food Service (Schools)	2,000.00
0331	Out of County Travel	7610 Food Service - Departments	(1,500.00)
0354	Maintenance Vehicle Repair	7610 Food Service - Departments	5,683.78
0357	Support Managed Computers	7610 Food Service - Departments	342.00
0510	Supplies	7610 Food Service - Departments	(2,000.00)
0642	Equipment (Under \$1,000)	7610 Food Service - Departments	789.53
0990	Fund Balance - Unappropriated	9890 Reserves	(11,997.06)
			\$ -

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

3510 SFS Contract Exclusions

0641	Equipment (Over \$1,000)	7600 Food Service (Schools)	\$ 11,517.73
0641	Equipment (Over \$1,000)	7610 Food Service - Departments	(11,517.73)
			\$ -

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

5501 Summer Feeding

0310	Professional & Technical Service	7610 Food Service - Departments	\$ (43,358.26)
0570	Food	7610 Food Service - Departments	33,224.17
0580	Commodities	7610 Food Service - Departments	10,134.09
			\$ -

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

ADOPTED BY SCHOOL BOARD:

OCTOBER 26, 2015