



Agenda Item Details

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|--------------------|---|
| Meeting | Dec 14, 2015 - Regular Meeting |
| Category | 7. Consent Agenda |
| Subject | 7.6 Budget Amendment #2 - 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 | -281,486.04 |
| Budgeted | Yes |
| Budget Source | Various - See Attached Budget Amendment |
| Recommended Action | Motion to approve Budget Amendment #2 - 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/(Adjusted) During the Month of October 2015:

| | |
|--|-----------------------|
| General Fund | \$ 520,865.88 |
| Debt Service Funds | 70,772.39 |
| Capital Projects Funds | 8,598.03 |
| Other Special Revenue Funds - Federal | (882,470.12) |
| Other Special Revenue Funds - Food Service | 747.78 |
| Total - All Funds | <u>\$(281,486.04)</u> |

 [!BA 02 - Oct 2015.pdf \(870 KB\)](#)

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 Rodney Walker, second by Lamar White.

Final Resolution: Motion Carries

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



School District of Okaloosa County

BUDGET AMENDMENT #2

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

| ESTIMATED REVENUE | | | | | |
|---|-----------------|------------------------|-----------|----------|-------------------------|
| REVENUE OBJECT NUMBER & NAME | ORIGINAL BUDGET | BUDGET AS OF 9/30/2015 | INCREASE | DECREASE | BUDGET AS OF 10/31/2015 |
| 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 | - | - | 5,249.23 | - | 5,249.23 |
| 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 | 13,662.70 | 2,717.28 | - | 16,379.98 |
| 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 | 84,298.39 | - | - | 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 | 6,688.20 | 2,275.00 | - | 8,963.20 |
| 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. | - | - | 371.65 | - | 371.65 |
| 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 | 11,454.07 | 870.00 | - | 12,324.07 |
| 3449 STUDENT/PARENT IPAD/LAPTOP INSURANCE | - | - | - | - | - |
| 3462 PURCHASED CUSTODIAL SERVICE | 300.00 | 300.00 | 51.79 | - | 351.79 |
| 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 | 301,715.69 | 79,372.38 | - | 381,088.07 |
| 3466 PURCHASED OTHER POSITIONS - EXTERNAL | 91,463.00 | 98,858.04 | 207.88 | - | 99,065.92 |
| 3467 PURCHASED - SCHOOLS - OTHER | 28,352.31 | 30,710.04 | 5,406.70 | - | 36,116.74 |
| 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 9/30/2015 | INCREASE | DECREASE | | BUDGET AS OF 10/31/2015 |
| 3484 | FINANCIAL AID FEES | 2,868.86 | 6,253.97 | 5,329.90 | - | 11,583.87 |
| 3485 | RESTITUTION PAYMENTS - OTHER | 96.16 | 96.16 | 48.08 | - | 144.24 |
| 3487 | CERTIFICATE FEES - SUBSTITUTES | 10,000.00 | 10,000.00 | - | - | 10,000.00 |
| 3488 | FINGERPRINT PROGRAM | 35,000.00 | 35,000.00 | 15,000.00 | - | 50,000.00 |
| 3489 | CERTIFICATE FEES | 34,000.00 | 34,000.00 | - | - | 34,000.00 |
| 3490 | MISCELLANEOUS REVENUE | 2,093,056.03 | 2,133,119.68 | 18,833.72 | - | 2,151,953.40 |
| 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 | 2,910.75 | - | 9,368.30 |
| 3494 | FEDERAL INDIRECT COST REIMBURSEMENT | 300,000.00 | 300,000.00 | - | - | 300,000.00 |
| 3495 | TRANSPORTATION - REPAIRS DEPT./OTHER | 1,261.12 | 5,873.95 | 9,431.85 | - | 15,305.80 |
| 3497 | REFUND - PRIOR YEAR EXPENDITURES | 9.74 | 9.74 | 5,000.00 | - | 5,009.74 |
| 3499 | SFS - INDIRECT COST | 200,000.00 | 200,000.00 | - | - | 200,000.00 |
| 3630 | TRANSFER FROM CAPITAL IMPROVEMENT FUNDS | 12,005,346.00 | 12,595,045.00 | - | - | 12,595,045.00 |
| 3740 | PRIOR YEAR INSURANCE LOSS RECOVERY | 10,698.90 | 10,698.90 | 359,490.99 | - | 370,189.89 |
| 3741 | INSURANCE LOSS RECOVERY | - | - | - | - | - |
| 3746 | HEALTH REIMBURSEMENT ARRANGEMENT | 2,429.84 | 7,231.34 | 8,298.68 | - | 15,530.02 |
| 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 | \$ 293,950,551.07 | \$ 520,865.88 | \$ - | \$ 294,471,416.95 |

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

| APPROPRIATIONS | | | | | |
|--|--------------------------|--------------------------|------------------------|------------------------|--------------------------|
| EXPENDITURE FUNCTION NUMBER & NAME | ORIGINAL BUDGET | BUDGET AS OF 9/30/2015 | INCREASE | DECREASE | BUDGET AS OF 10/31/2015 |
| 5100 BASIC EDUCATION (K-12) | \$ 145,045,883.31 | \$ 147,065,588.92 | \$ - | \$ 1,943,172.34 | \$ 145,122,416.58 |
| 5101 CHARTER SCHOOL FEDERAL IMPACT | - | - | - | - | - |
| 5102 NORTHWEST FLORIDA BALLET FACILITY | - | - | - | - | - |
| 5103 BASIC INSTRUCTION | - | - | - | - | - |
| 5200 EXCEPTIONAL CHILD | 16,619,999.14 | 16,820,541.32 | 200,000.69 | - | 17,020,542.01 |
| 5300 VOCATIONAL AND TECHNICAL EDUCATION | 5,034,461.34 | 5,164,304.36 | 61,185.56 | - | 5,225,489.92 |
| 5400 ADULT GENERAL EDUCATION | 9,007.17 | 9,007.17 | - | - | 9,007.17 |
| 5500 PREKINDERGARTEN | 432,933.77 | 428,587.13 | 35,385.25 | - | 463,972.38 |
| 5900 OTHER INSTRUCTION | 1,591,828.77 | 1,648,333.17 | 9,345.29 | - | 1,657,678.46 |
| 6100 PUPIL PERSONNEL SERVICES | 1,571,005.71 | 1,567,576.58 | 22,492.20 | - | 1,590,068.78 |
| 6110 ATTENDANCE AND SOCIAL WORK | 405,152.90 | 405,152.90 | 1,750.00 | - | 406,902.90 |
| 6120 GUIDANCE SERVICES | 4,083,281.47 | 4,086,765.62 | 2,363.37 | - | 4,089,128.99 |
| 6130 HEALTH SERVICES | 876,833.22 | 887,256.66 | - | - | 887,256.66 |
| 6140 PSYCHOLOGICAL SERVICES | 1,061,523.66 | 1,061,523.66 | 2,250.00 | - | 1,063,773.66 |
| 6141 TESTING | 104,023.00 | 104,023.00 | - | - | 104,023.00 |
| 6150 PARENTAL INVOLVEMENT | 350.00 | 350.00 | 400.00 | - | 750.00 |
| 6200 INSTRUCTIONAL MEDIA SERVICE | 1,476,874.02 | 1,478,169.53 | 2,439.98 | - | 1,480,609.51 |
| 6300 INSTR & CURR DEVELOPMENT SVC (SUPT) | 5,827,954.14 | 5,828,315.14 | - | 13,573.82 | 5,814,741.32 |
| 6303 STAFF DEVELOPMENT - CURRICULUM | - | - | - | - | - |
| 6400 INSTR STAFF TRAINING SERVICES | 1,369,562.92 | 1,537,136.10 | 6,351.94 | - | 1,543,488.04 |
| 6500 INSTRUCTIONAL RELATED TECHNOLOGY | 501,714.27 | 501,714.27 | 6,997.60 | - | 508,711.87 |
| 7100 SCHOOL BOARD | 1,741,420.09 | 2,466,041.24 | - | 408.66 | 2,465,632.58 |
| 7200 GENERAL ADMINISTRATION (SUPT) | 433,802.20 | 433,851.06 | - | - | 433,851.06 |
| 7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE | 18,765,355.87 | 18,807,295.41 | 47,014.50 | - | 18,854,309.91 |
| 7400 FACILITIES ACQUISITION & CONSTRUCTION | 600,540.27 | 600,540.27 | - | 50.00 | 600,490.27 |
| 7500 FISCAL SERVICES (FINANCE DEPT) | 2,279,458.30 | 2,299,148.60 | 7,039.55 | - | 2,306,188.15 |
| 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 | 4,308.21 | - | 327,021.10 |
| 7730 STAFF SERVICES | 3,567,716.02 | 2,975,969.05 | 2,617,020.08 | - | 5,592,989.13 |
| 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 | - | 1,791.59 | 867,175.25 |
| 7801 TRANSPORTATION - NORTH | 5,057,742.12 | 5,010,809.62 | 4,147.49 | - | 5,014,957.11 |
| 7802 TRANSPORTATION - CENTRAL | 2,663,694.07 | 2,668,824.59 | 14,201.18 | - | 2,683,025.77 |
| 7803 TRANSPORTATION - SOUTH | 4,141,073.68 | 4,132,680.96 | 39,467.15 | - | 4,172,148.11 |
| 7900 OPERATION OF PLANT | 16,783,638.89 | 16,583,496.22 | 69,708.99 | - | 16,653,205.21 |
| 8100 MAINTENANCE ADMINISTRATION | 4,456,851.85 | 4,428,544.57 | 35,621.69 | - | 4,464,166.26 |
| 8120 BUILDING AND GROUND MAINTENANCE | 3,621,697.47 | 3,590,420.20 | 5,821.11 | - | 3,596,241.31 |
| 8200 ADMINISTRATIVE TECHNOLOGY SERVICES | 3,392,921.58 | 3,392,921.58 | - | 25,259.87 | 3,367,661.71 |
| 9100 COMMUNITY SERVICE | 2,219,285.75 | 2,237,633.68 | 5,428.00 | - | 2,243,061.68 |
| 9700 TRANSFER FUNDS | 13,930.00 | 44,930.00 | - | - | 44,930.00 |
| 9890 RESERVES | 35,145,648.27 | 33,693,966.27 | - | 695,617.67 | 32,998,348.60 |
| TOTAL - GENERAL FUND | \$ 292,886,297.46 | \$ 293,950,551.07 | \$ 3,200,739.83 | \$ 2,679,873.95 | \$ 294,471,416.95 |

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 14, 2015

| Account | Object | Function | Increase (Decrease) |
|---|---|-----------------------------|------------------------|
| I. Revenue - Amendments Between Revenue, Appropriations & Reserves | | | |
| 3349 | <u>Intangible Property Tax</u> | | \$ 5,249.23 |
| | 0990 Fund Balance - Unappropriated | 9890 Reserves | \$ 5,249.23 |
| | <i>Explanation: To appropriate revenue received for Intangible Personal Property Tax based on actual collections.</i> | | |
| | Discretionary | \$ 5,249.23 | |
| 3370 | <u>Voluntary Prekindergarten Program - Summer</u> | | \$ 2,717.28 |
| | 0510 Supplies | 5500 Prekindergarten | \$ 2,717.28 |
| | <i>Explanation: To appropriate revenue for Summer Voluntary Prekindergarten Program based on actual collections.</i> | | |
| | 5131 VPK - Summer | \$ 2,717.28 | |
| 3425 | <u>Rent/Use Of Facility</u> | | \$ 2,275.00 |
| | 0430 Electricity | 7900 Operation of Plant | \$ 1,885.00 |
| | 0987 Reserve Schools/Departments | 9890 Reserves | 390.00 |
| | | | \$ 2,275.00 |
| | <i>Explanation: To appropriate revenue for facility use based on actual collections.</i> | | |
| | Discretionary | \$ 390.00 | 5099 School Utilities |
| | | | 1,885.00 |
| | | | Total \$ 2,275.00 |
| 3429 | <u>Technology Fees - CHOICE HS & Technical Center</u> | | \$ 371.65 |
| | 0510 Supplies | 5900 Other Instruction | \$ 371.65 |
| | <i>Explanation: To appropriate revenue for technology fees at CHOICE HS & Technical Center based on actual collections.</i> | | |
| | 2016 Adult Technology Fees | \$ 371.65 | |
| 3448 | <u>Donations</u> | | \$ 870.00 |
| | 0510 Supplies | 5100 Basic Education (K-12) | \$ 870.00 |
| | <i>Explanation: To appropriate donations for Air Force Armament Museum STEM initiative based on actual collections.</i> | | |
| | 2062 Air Force Armament Museum Donation | \$ 870.00 | |
| 3462 | <u>Purchased Custodial Services</u> | | \$ 51.79 |
| | 0102 Salary - Other Compensation | 7900 Operation of Plant | \$ 44.98 |
| | 0210 Florida Retirement System | 7900 Operation of Plant | 3.37 |
| | 0220 Social Security | 7900 Operation of Plant | 3.44 |
| | | | \$ 51.79 |
| | <i>Explanation: To appropriate revenue received from schools or outside organizations to fund custodial services based on actual collections.</i> | | |
| | 2011 Custodial Services | \$ 51.79 | |
| 3465 | <u>Purchased Positions - Other</u> | | \$ 79,372.38 |
| | 0102 Salary - Other Compensation | 5100 Basic Education (K-12) | \$ 2,252.06 |
| | 0103 Salary - Supplements | 5100 Basic Education (K-12) | 2,239.00 |
| | 0131 Salary - Instructional | 5100 Basic Education (K-12) | 8,572.92 |
| | 0132 Salary - Hourly Teachers | 5100 Basic Education (K-12) | 53,685.04 |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | 4,218.97 |
| | 0220 Social Security | 5100 Basic Education (K-12) | 4,603.79 |
| | 0231 Group Insurance - Health | 5100 Basic Education (K-12) | 3,010.68 |
| | 0232 Group Insurance - Life | 5100 Basic Education (K-12) | 9.00 |
| | 0233 Group Insurance - Dental | 5100 Basic Education (K-12) | 132.88 |
| | 0750 Other Personnel Services | 5100 Basic Education (K-12) | 648.04 |
| | | | \$ 79,372.38 |
| | <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 | \$ 79,372.38 | |

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 14, 2015

| Account | Object | Function | Increase (Decrease) |
|---------|--|---------------------------------|---|
| 3466 | <u>Purchased Other Positions - External</u> | | \$ 207.88 |
| | 0220 Social Security | 5100 Basic Education (K-12) | \$ 2.97 |
| | 0750 Other Personnel Services | 5100 Basic Education (K-12) | 204.91 |
| | | | <u>\$ 207.88</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 | \$ 207.88 | |
| 3467 | <u>Purchased - Schools - Other</u> | | \$ 5,406.70 |
| | 0643 Computer Hardware (Over \$1,000) | 5100 Basic Education (K-12) | \$ 5,406.70 |
| | <i>Explanation: To appropriate funds received from schools to reimburse operating expenditures based on actual collections.</i> | | |
| | 8001 Purchased - Schools - Other | \$ 5,406.70 | |
| 3484 | <u>Financial Aid Fees</u> | | \$ 5,329.90 |
| | 0790 Miscellaneous Expense | 5900 Other Instruction | \$ 5,329.90 |
| | <i>Explanation: To appropriate estimated revenue for Financial Aid Fees based on actual collections.</i> | | |
| | 3005 Financial Aid Trust Fund | \$ 5,329.90 | |
| 3485 | <u>Restitution Payments - Other</u> | | \$ 48.08 |
| | 0990 Fund Balance - Unappropriated | 9890 Reserves | \$ 48.08 |
| | <i>Explanation: To appropriate revenue received for restitution based on actual collections.</i> | | |
| | Discretionary | \$ 48.08 | |
| 3488 | <u>Fingerprint Program</u> | | \$ 15,000.00 |
| | 0730 Dues and Fees | 7730 Staff Services | \$ 15,000.00 |
| | <i>Explanation: To appropriate estimated revenue for Fingerprint Program based on actual collections.</i> | | |
| | 6006 Fingerprinting - Fees | \$ 15,000.00 | |
| 3490 | <u>Miscellaneous Revenue</u> | | \$ 18,833.72 |
| | 0357 Support Managed Computers | 5100 Basic Education (K-12) | \$ 684.00 |
| | 0510 Supplies | 5100 Basic Education (K-12) | 7,648.03 |
| | 0510 Supplies | 7730 Staff Services | 150.00 |
| | 0510 Supplies | 7802 Transportation - Central | 64.86 |
| | 0510 Supplies | 7803 Transportation - South | 24.83 |
| | 0510 Supplies | 8100 Maintenance Administration | 4.00 |
| | 0990 Fund Balance - Unappropriated | 9890 Reserves | 10,258.00 |
| | | | <u>\$ 18,833.72</u> |
| | <i>Explanation: To appropriate revenue for record requests from State of Florida (\$308.00), library courier services (\$9,950.00), vending commission (\$93.69), Foundation STEM mini grants (\$7,648.03), worthless check fees (\$150.00), and Doolittle reimbursement of seat management expenditures (\$684.00) based on actual collections.</i> | | |
| | Discretionary | \$ 10,258.00 | 4024 Foundation STEM Mini Grants 7,648.03 |
| | 1020 Maintenance - Vending Commission | 4.00 | 4027 E.R. - Retirement Lunch 150.00 |
| | 3032 Vending Commission - Transportation - Central | 64.86 | 5013 SM - Doolittle Reimbursement 684.00 |
| | 3033 Vending Commission - Transportation - South | 24.83 | Total \$ 18,833.72 |
| 3493 | <u>Sale of Junk</u> | | \$ 2,910.75 |
| | 0990 Fund Balance - Unappropriated | 9890 Reserves | \$ 2,910.75 |
| | <i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i> | | |
| | Discretionary | \$ 2,910.75 | |
| 3495 | <u>Transportation - Repairs Dept./Other</u> | | \$ 9,431.85 |
| | 0550 Repair Parts | 7801 Transportation - North | \$ 89.09 |

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 14, 2015

| Account | Object | Function | Increase (Decrease) |
|--|---|-------------------------------|------------------------|
| | 0550 Repair Parts | 7802 Transportation - Central | 1,232.78 |
| | 0550 Repair Parts | 7803 Transportation - South | 8,109.98 |
| | | | <u>\$ 9,431.85</u> |
| <i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i> | | | |
| | Discretionary | \$ 9,431.85 | |
| 3497 | <u>Refund - Prior Year Expenditures</u> | | <u>\$ 5,000.00</u> |
| | 0990 Fund Balance - Unappropriated | 9890 Reserves | <u>\$ 5,000.00</u> |
| <i>Explanation: To appropriate refund of a prior year expenditure based on actual collections.</i> | | | |
| | Discretionary | \$ 5,000.00 | |
| 3740 | <u>Prior Year Insurance Loss Recovery</u> | | <u>\$ 359,490.99</u> |
| | 0240 Workers Compensation | 7730 Staff Services | <u>\$ 359,490.99</u> |
| <i>Explanation: To appropriate revenue from prior year insurance loss recovery based on actual collections.</i> | | | |
| | 9015 Fixed Charges | \$ 359,490.99 | |
| 3746 | <u>Health Reimbursement Arrangement</u> | | <u>\$ 8,298.68</u> |
| | 0310 Professional & Technical Service | 7730 Staff Services | <u>\$ 8,298.68</u> |
| <i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.</i> | | | |
| | 5006 Health Reimbursement Arrangement | \$ 8,298.68 | |

II. Amendments Between Appropriations & Reserves

.... Discretionary

| | |
|--|----------------------|
| 5100 Basic Education (K-12) | \$ 274,452.34 |
| 5200 Exceptional Child | 35,317.83 |
| 5300 Vocational | 26,946.05 |
| 6150 Parental Involvement | 400.00 |
| 6200 Instructional Media Services | 488.98 |
| 6300 Instruction & Curriculum | 201.18 |
| 6400 Instructional Staff Training Services | 6,332.97 |
| 7100 School Board | 68.50 |
| 7300 School Admin - Principal Office | 182,209.76 |
| 7400 Facilities Acquisition and Construction | (50.00) |
| 7500 Fiscal Services | (3,653.13) |
| 7730 Staff Services | 1,931.50 |
| 7801 Transportation - North | 136.00 |
| 7803 Transportation - South | 1,138.04 |
| 7900 Operation of Plant | 28,646.99 |
| 8100 Maintenance Administration | (11,053.88) |
| 8120 Building and Ground Maintenance | 5,821.11 |
| 8200 Administrative Technology Services | (25,259.87) |
| 9890 Reserves | 44,843.43 |
| | <u>\$ 568,917.80</u> |

Explanation: Changes by schools & departments between objects & functions to better utilize funds, appropriation of K-12 Florida Virtual Instruction based on estimated WFTE (Project 0015), recalculation of AICE, AP, and IB allocations based on actual fiscal year 2014-2015 scores (Projects 1004, 2154, 5053, 5054, 5055, 5056, 7054, 7055, and 9004), change of funding source for Okaloosa On-Line from Class Size Reduction to general (Project 2095), appropriation of unanticipated operating expenditures and adjustment of salaries to actual (Project 2095), appropriation of HRA Debit Card fees (Project 5006), and appropriation of discretionary school summer jobs (Project 5028) by transferring to/(from) the following projects:

| | | | |
|---------------------------------------|--------------|--|------------------------|
| 0015 K-12 Florida Virtual Instruction | \$ 69,107.51 | 5054 AP - Bonuses & Exams | (6,600.00) |
| 1004 AICE - Set-Aside | 5,801.00 | 5055 IB - Bonuses & Exams | (699.00) |
| 2095 Salary Resynching | (629,822.71) | 5056 IB - Academically Disadvantaged | (230.00) |
| 2154 Advanced Placement | (51,182.00) | 7054 AP Initiative - Set-Aside | (10,197.00) |
| 5006 Health Reimbursement Arrangement | 2,789.00 | 7055 International Baccalaureate | (220.00) |
| 5028 Summer Jobs - Discretionary | 132.40 | 9004 Advanced International Certificate of Education | 46,821.00 |
| 5053 AICE - Bonuses & Exams | 5,382.00 | | |
| | | Total | <u>\$ (568,917.80)</u> |

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 14, 2015

| Account | Object | Function | Increase (Decrease) |
|---|---------------------------------------|--|------------------------|
| <u>0015 K-12 Florida Virtual Instruction</u> | | | |
| | 0310 Professional & Technical Service | 5100 Basic Education (K-12) | \$ 69,107.51 |
| <i>Explanation: Appropriation of K-12 Florida Virtual Instruction based on estimated WFTE by transferring to/(from) the following project(s):</i> | | | |
| | Discretionary | \$ (69,107.51) | |
| <u>0120 SAI - Secondary Intensive Reading</u> | | | |
| | 0231 Group Insurance - Health | 5100 Basic Education (K-12) | \$ (72.45) |
| | 0234 Group Insurance - Other | 5100 Basic Education (K-12) | 72.45 |
| | | | \$ - |
| <i>Explanation: Changes between objects & functions to better utilize funds.</i> | | | |
| <u>0132 VPK - Year Long Program</u> | | | |
| | 0100 Salary - Non-Instructional | 5500 Prekindergarten | \$ 18,591.38 |
| | 0210 Florida Retirement System | 5500 Prekindergarten | 668.31 |
| | 0220 Social Security | 5500 Prekindergarten | 957.23 |
| | 0231 Group Insurance - Health | 5500 Prekindergarten | 12,496.36 |
| | 0232 Group Insurance - Life | 5500 Prekindergarten | 9.09 |
| | 0233 Group Insurance - Dental | 5500 Prekindergarten | 412.91 |
| | 0234 Group Insurance - Other | 5500 Prekindergarten | (289.81) |
| | 0100 Salary - Non-Instructional | 7300 School Admin - Principal Office | (7,816.00) |
| | 0111 Salary - Administrative Manager | 7300 School Admin - Principal Office | (17,057.00) |
| | 0210 Florida Retirement System | 7300 School Admin - Principal Office | (1,809.05) |
| | 0220 Social Security | 7300 School Admin - Principal Office | (1,844.05) |
| | 0231 Group Insurance - Health | 7300 School Admin - Principal Office | (2,162.00) |
| | 0232 Group Insurance - Life | 7300 School Admin - Principal Office | (11.00) |
| | 0233 Group Insurance - Dental | 7300 School Admin - Principal Office | (168.00) |
| | 0234 Group Insurance - Other | 7300 School Admin - Principal Office | (21.00) |
| | 0510 Supplies | 7300 School Admin - Principal Office | 10,822.42 |
| | 0997 Reserve - Projects | 9890 Reserves | (12,779.79) |
| | | | \$ - |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| <u>1004 AICE - Set-Aside</u> | | | |
| | 0997 Reserve - Projects | 9890 Reserves | \$ 5,801.00 |
| <i>Explanation: Recalculation of AICE - Set-Aside based on actual fiscal year 2014-2015 scores by transferring to/(from) the following project(s):</i> | | | |
| | Discretionary | \$ (5,801.00) | |
| <u>2011 Custodial Services</u> | | | |
| | 0130 Salary - Overtime | 7900 Operation of Plant | \$ 2,238.09 |
| | 0210 Florida Retirement System | 7900 Operation of Plant | 167.85 |
| | 0220 Social Security | 7900 Operation of Plant | 171.21 |
| | 0330 In County Travel | 7900 Operation of Plant | (500.00) |
| | 0354 Maintenance Vehicle Repair | 7900 Operation of Plant | 500.00 |
| | 0510 Supplies | 7900 Operation of Plant | (2,577.15) |
| | 0730 Dues and Fees | 7900 Operation of Plant | 5,000.00 |
| | | | \$ 5,000.00 |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and appropriation of unanticipated operating expenditures by transferring to/(from) the following project(s):</i> | | | |
| | 2095 Salary Resynching | \$ (5,000.00) | |
| <u>2013 Peer Evaluators</u> | | | |
| | 0360 Lease and Rental Agreements | 6400 Instructional Staff Training Services | \$ 276.58 |
| | 0510 Supplies | 6400 Instructional Staff Training Services | (276.58) |
| | | | \$ - |
| <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 2
Board Meeting December 14, 2015

| Account | Object | Function | Increase (Decrease) |
|--|---------------------------------------|--------------------------------------|--|
| 2015 <u>Adult Student Fees</u> | | | |
| | 0510 Supplies | 5900 Other Instruction | \$ (131.25) |
| | 0510 Supplies | 7300 School Admin - Principal Office | 131.25 |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 2019 <u>Itinerant Teachers - OT/PT</u> | | | |
| | 0310 Professional & Technical Service | 5200 Exceptional Child | \$ (178.23) |
| | 0510 Supplies | 5200 Exceptional Child | 178.23 |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 2039 <u>Career Education Equipment & Supplies</u> | | | |
| | 0510 Supplies | 5300 Vocational | \$ 3,209.05 |
| | 0642 Equipment (Under \$1,000) | 5300 Vocational | (3,209.05) |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 2051 <u>Purchased - Other Positions</u> | | | |
| | 0102 Salary - Other Compensation | 5100 Basic Education (K-12) | \$ (113.51) |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | (8.52) |
| | 0220 Social Security | 5100 Basic Education (K-12) | (8.69) |
| | 0102 Salary - Other Compensation | 7900 Operation of Plant | 113.51 |
| | 0210 Florida Retirement System | 7900 Operation of Plant | 8.52 |
| | 0220 Social Security | 7900 Operation of Plant | 8.69 |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 2062 <u>Air Force Armament Museum Donation</u> | | | |
| | 0355 Computer Repairs | 5100 Basic Education (K-12) | \$ 65.00 |
| | 0510 Supplies | 5100 Basic Education (K-12) | (306.20) |
| | 0642 Equipment (Under \$1,000) | 5100 Basic Education (K-12) | 241.20 |
| | 0750 Other Personnel Services | 5100 Basic Education (K-12) | 1,074.59 |
| | 0398 Field Trips | 7800 Pupil Transp Services - School | (1,074.59) |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 2088 <u>Certification</u> | | | |
| | 0360 Lease and Rental Agreements | 7730 Staff Services | \$ 123.36 |
| | 0510 Supplies | 7730 Staff Services | (123.36) |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 2095 <u>Salary Resynching</u> | | | |
| | 0131 Salary - Instructional | 5100 Basic Education (K-12) | \$ (31,074.20) |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | (2,330.57) |
| | 0220 Social Security | 5100 Basic Education (K-12) | (2,377.17) |
| | 0997 Reserve - Projects | 9890 Reserves | (29,465.00) |
| | | | <u>\$ (65,246.94)</u> |
| <i>Explanation: Change of funding source for Okaloosa On-Line from Class Size Reduction to general (Discretionary), appropriation of unanticipated operating expenditures and adjustment of salaries to actual (Discretionary, Project 2011, and Project 3007), appropriation of additional instructional positions (Projects 5025), appropriation of additional ESE non-gifted positions (Project 5075), closure of Administrative & Guidance Summer Hours (Project 5027), appropriation of Board-approved materials and supplies stipend (Project 5080), and closure of Military Impact (Project 7111) by transferring to/(from) the following projects:</i> | | | |
| | Discretionary | \$ 629,822.71 | 5027 Administrative & Guidance Summer Hours (164,241.39) |
| 2011 | Custodial Services | 5,000.00 | 5075 IDEA Supplemental Support - General Fund 139,160.00 |
| 3007 | School Notification System | 4,750.00 | 5080 FL Teacher Supply - General Fund Supplement 10,250.00 |
| 5025 | Class Size Units - General Fund | 80,640.00 | 7111 Military Impact (640,134.38) |
| | | | <u>Total \$ 65,246.94</u> |
| 2099 <u>Stadium Facilities</u> | | | |
| | 0350 Repair and Maintenance | 8120 Building and Ground Maintenance | \$ (1,172.17) |
| | 0360 Lease and Rental Agreements | 8120 Building and Ground Maintenance | 264.00 |

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 14, 2015

| Account | Object | Function | Increase (Decrease) |
|---------|------------------------------------|--------------------------------------|------------------------|
| | 0510 Supplies | 8120 Building and Ground Maintenance | (1,831.29) |
| | 0517 Tools - Maintenance | 8120 Building and Ground Maintenance | 389.46 |
| | 0684 Replacement Roofing & Systems | 8120 Building and Ground Maintenance | 2,350.00 |
| | | | \$ - |

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

2154 Advanced Placement

| | | | |
|------|---------------------------|-----------------------------|----------------|
| 0131 | Salary - Instructional | 5100 Basic Education (K-12) | \$ (55,624.00) |
| 0210 | Florida Retirement System | 5100 Basic Education (K-12) | (4,940.00) |
| 0220 | Social Security | 5100 Basic Education (K-12) | (3,887.31) |
| 0231 | Group Insurance - Health | 5100 Basic Education (K-12) | 8,447.04 |
| 0232 | Group Insurance - Life | 5100 Basic Education (K-12) | (28.00) |
| 0233 | Group Insurance - Dental | 5100 Basic Education (K-12) | (518.00) |
| 0234 | Group Insurance - Other | 5100 Basic Education (K-12) | 9,701.96 |
| 0510 | Supplies | 5100 Basic Education (K-12) | (5,177.24) |
| 0750 | Other Personnel Services | 5100 Basic Education (K-12) | 203.55 |
| 0997 | Reserve - Projects | 9890 Reserves | 640.00 |
| | | | \$ (51,182.00) |

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and recalculation of Advanced Placement (AP) based on actual fiscal year 2014-2015 scores by transferring to/(from) the following project(s):

.... Discretionary \$ 51,182.00

2168 Child Care - Riverside Elementary School

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

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

2170 Child Care - Northwood Elementary School

| | | | |
|------|---------------------------|------------------------|-------------|
| 0130 | Salary - Overtime | 9100 Community Service | \$ 1,199.30 |
| 0210 | Florida Retirement System | 9100 Community Service | 89.95 |
| 0220 | Social Security | 9100 Community Service | 91.75 |
| 0365 | Software Subscriptions | 9100 Community Service | 85.00 |
| 0510 | Supplies | 9100 Community Service | (1,466.00) |
| | | | \$ - |

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

2171 Child Care - Walker Elementary School

| | | | |
|------|-----------------------------|------------------------|-----------|
| 0102 | Salary - Other Compensation | 9100 Community Service | \$ 398.55 |
| 0210 | Florida Retirement System | 9100 Community Service | 29.89 |
| 0220 | Social Security | 9100 Community Service | 30.49 |
| 0510 | Supplies | 9100 Community Service | (458.93) |
| | | | \$ - |

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

2174 Child Care - Plew Elementary School

| | | | |
|------|---------------------------|--------------------------------------|------------|
| 0130 | Salary - Overtime | 5100 Basic Education (K-12) | \$ 9.67 |
| 0210 | Florida Retirement System | 5100 Basic Education (K-12) | 0.73 |
| 0220 | Social Security | 5100 Basic Education (K-12) | 1.03 |
| 0510 | Supplies | 5100 Basic Education (K-12) | 293.57 |
| 0750 | Other Personnel Services | 5100 Basic Education (K-12) | 20.13 |
| 0371 | Telephone | 7300 School Admin - Principal Office | 250.00 |
| 0371 | Telephone | 7900 Operation of Plant | 250.00 |
| 0130 | Salary - Overtime | 9100 Community Service | 2,810.60 |
| 0210 | Florida Retirement System | 9100 Community Service | 210.79 |
| 0220 | Social Security | 9100 Community Service | 215.00 |
| 0365 | Software Subscriptions | 9100 Community Service | 85.00 |
| 0510 | Supplies | 9100 Community Service | (4,146.52) |
| | | | \$ - |

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 2
Board Meeting December 14, 2015

| Account | Object | Function | Increase (Decrease) |
|--|---|--------------------------------------|------------------------|
| 2175 Child Care - Bluewater Elementary School | | | |
| | 0365 Software Subscriptions | 9100 Community Service | \$ 85.00 |
| | 0510 Supplies | 9100 Community Service | (85.00) |
| | | | <u>\$ -</u> |
| | <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | |
| 2176 Child Care - Edge Elementary School | | | |
| | 0130 Salary - Overtime | 9100 Community Service | \$ 10.87 |
| | 0210 Florida Retirement System | 9100 Community Service | 0.82 |
| | 0220 Social Security | 9100 Community Service | 0.83 |
| | 0365 Software Subscriptions | 9100 Community Service | 85.00 |
| | 0510 Supplies | 9100 Community Service | (97.52) |
| | | | <u>\$ -</u> |
| | <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | |
| 2178 Child Care - Wright Elementary School | | | |
| | 0365 Software Subscriptions | 9100 Community Service | \$ 85.00 |
| | 0510 Supplies | 9100 Community Service | (105.13) |
| | 0750 Other Personnel Services | 9100 Community Service | 20.13 |
| | | | <u>\$ -</u> |
| | <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | |
| 2179 Child Care - Antioch Elementary School | | | |
| | 0365 Software Subscriptions | 9100 Community Service | \$ 85.00 |
| | 0644 Computer Hardware (Under \$1,000) | 9100 Community Service | (85.00) |
| | | | <u>\$ -</u> |
| | <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | |
| 2181 Child Care - Bob Sikes Elementary School | | | |
| | 0371 Telephone | 7900 Operation of Plant | \$ 22.51 |
| | 0130 Salary - Overtime | 9100 Community Service | 228.91 |
| | 0210 Florida Retirement System | 9100 Community Service | 17.17 |
| | 0220 Social Security | 9100 Community Service | 17.52 |
| | 0365 Software Subscriptions | 9100 Community Service | 85.00 |
| | 0398 Field Trips | 9100 Community Service | (85.00) |
| | 0510 Supplies | 9100 Community Service | (286.11) |
| | | | <u>\$ -</u> |
| | <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | |
| 2909 School Maintenance | | | |
| | 0360 Lease and Rental Agreements | 8120 Building and Ground Maintenance | \$ (1,362.00) |
| | 0370 Postage | 8120 Building and Ground Maintenance | 78.06 |
| | 0393 Contracts - Nonprofessional | 8120 Building and Ground Maintenance | 2,593.00 |
| | 0510 Supplies | 8120 Building and Ground Maintenance | (10,948.64) |
| | 0677 Replacement Systems - Other than Bldg. | 8120 Building and Ground Maintenance | 5,091.53 |
| | 0684 Replacement Roofing & Systems | 8120 Building and Ground Maintenance | 5,050.18 |
| | 0685 Flooring/Structural Alteration | 8120 Building and Ground Maintenance | (502.13) |
| | | | <u>\$ -</u> |
| | <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | |
| 3007 School Notification System | | | |
| | 0393 Contracts - Nonprofessional | 7300 School Admin - Principal Office | \$ 4,750.00 |
| | <i>Explanation: Appropriation of unanticipated operating expenditures by transferring to/(from) the following project(s):</i> | | |
| | 2095 Salary Resynching | \$ (4,750.00) | |
| 3058 Innovative Program - Science Fair | | | |
| | 0331 Out of County Travel | 5100 Basic Education (K-12) | \$ (700.00) |
| | 0510 Supplies | 5100 Basic Education (K-12) | 700.00 |
| | | | <u>\$ -</u> |
| | <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | |

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 14, 2015

| Account | Object | Function | Increase (Decrease) |
|--|--|--------------------------------------|------------------------|
| 3101 Lottery - Discretionary | | | |
| | 0102 Salary - Other Compensation | 6120 Guidance Services | \$ 105,976.38 |
| | 0210 Florida Retirement System | 6120 Guidance Services | 7,999.83 |
| | 0220 Social Security | 6120 Guidance Services | 8,025.67 |
| | 0997 Reserve - Projects | 9890 Reserves | (122,001.88) |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes between objects & functions to better utilize funds.</i> | | | |
| 3105 Instructional Materials - Textbooks | | | |
| | 0365 Software Subscriptions | 5100 Basic Education (K-12) | \$ 37.00 |
| | 0510 Supplies | 5100 Basic Education (K-12) | 3,852.05 |
| | 0520 Textbooks | 5100 Basic Education (K-12) | (3,889.05) |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 3106 Instructional Materials - Media | | | |
| | 0365 Software Subscriptions | 6200 Instructional Media Services | \$ 2,000.00 |
| | 0510 Supplies | 6200 Instructional Media Services | 185.23 |
| | 0610 Library Books | 6200 Instructional Media Services | (2,185.23) |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 3161 SAI - Supplemental Academic Instruction | | | |
| | 0131 Salary - Instructional | 5100 Basic Education (K-12) | \$ 238,148.00 |
| | 0132 Salary - Hourly Teachers | 5100 Basic Education (K-12) | 96,981.00 |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | 25,139.00 |
| | 0220 Social Security | 5100 Basic Education (K-12) | 25,636.00 |
| | 0231 Group Insurance - Health | 5100 Basic Education (K-12) | 48,624.18 |
| | 0232 Group Insurance - Life | 5100 Basic Education (K-12) | (40.00) |
| | 0233 Group Insurance - Dental | 5100 Basic Education (K-12) | 2,305.00 |
| | 0234 Group Insurance - Other | 5100 Basic Education (K-12) | 152.82 |
| | 0997 Reserve - Projects | 9890 Reserves | (435,501.11) |
| | | | <u>\$ 1,444.89</u> |
| <i>Explanation: Changes between objects & functions to better utilize funds, and closure of SAI - Summer Intensive Studies by transferring to/(from) the following project(s):</i> | | | |
| | 5127 SAI - Summer Intensive Studies | \$ (1,444.89) | |
| 4002 Lottery - School Advisory Council | | | |
| | 0510 Supplies | 5100 Basic Education (K-12) | \$ (3,149.00) |
| | 0644 Computer Hardware (Under \$1,000) | 5100 Basic Education (K-12) | 3,149.00 |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 4004 Chorus Equipment/Repairs/Music | | | |
| | 0510 Supplies | 5100 Basic Education (K-12) | \$ (4,024.84) |
| | 0642 Equipment (Under \$1,000) | 5100 Basic Education (K-12) | 4,024.84 |
| | | | <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) | \$ 1,452.90 |
| | 0510 Supplies | 5100 Basic Education (K-12) | (1,452.90) |
| | 0398 Field Trips | 7800 Pupil Transp Services - School | (717.00) |
| | 0398 Field Trips | 7803 Transportation - South | 717.00 |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 4011 Insurance Claims - Equipment | | | |
| | 0742 Insurance Claims Current Year | 8120 Building and Ground Maintenance | \$ 10,220.10 |
| <i>Explanation: Appropriation of insurance claims by transferring to/(from) the following project(s):</i> | | | |
| | 9015 Fixed Charges | \$ (10,220.10) | |

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 14, 2015

| Account | Object | Function | Increase (Decrease) |
|---|-----------------------------------|--------------------------------------|------------------------|
| 4012 Insurance Claims - Building & Fixed Equipment | | | |
| 0742 | Insurance Claims Current Year | 8120 Building and Ground Maintenance | \$ 3,238.05 |
| <i>Explanation: Appropriation of insurance claims by transferring to/(from) the following project(s):</i> | | | |
| 9015 | Fixed Charges | \$ (3,238.05) | |
| 4013 Insurance Claims - Other | | | |
| 0742 | Insurance Claims Current Year | 8120 Building and Ground Maintenance | \$ 7,845.92 |
| <i>Explanation: Appropriation of insurance claims by transferring to/(from) the following project(s):</i> | | | |
| 9015 | Fixed Charges | \$ (7,845.92) | |
| 4016 SM - Administrative | | | |
| 0354 | Maintenance Vehicle Repair | 6500 Instruction Related Technology | \$ (400.00) |
| 0372 | Telephone Maintenance | 6500 Instruction Related Technology | 400.00 |
| | | | \$ - |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 4024 Foundation STEMM Mini Grants | | | |
| 0510 | Supplies | 5100 Basic Education (K-12) | \$ (484.00) |
| 0644 | Computer Hardware (Under \$1,000) | 5100 Basic Education (K-12) | 259.00 |
| 0730 | Dues and Fees | 5100 Basic Education (K-12) | 225.00 |
| | | | \$ - |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 4104 CSR - Instructional Coaches | | | |
| 0131 | Salary - Instructional | 6300 Instruction & Curriculum | \$ (14,598.00) |
| 0210 | Florida Retirement System | 6300 Instruction & Curriculum | (1,095.00) |
| 0220 | Social Security | 6300 Instruction & Curriculum | (1,116.00) |
| 0231 | Group Insurance - Health | 6300 Instruction & Curriculum | (1,875.00) |
| 0232 | Group Insurance - Life | 6300 Instruction & Curriculum | (1.00) |
| 0233 | Group Insurance - Dental | 6300 Instruction & Curriculum | (90.00) |
| 0997 | Reserve - Projects | 9890 Reserves | 18,775.00 |
| | | | \$ - |
| <i>Explanation: Changes between objects & functions to better utilize funds.</i> | | | |
| 4110 SAI - ESOL | | | |
| 0231 | Group Insurance - Health | 5100 Basic Education (K-12) | \$ (111.15) |
| 0234 | Group Insurance - Other | 5100 Basic Education (K-12) | 111.15 |
| | | | \$ - |
| <i>Explanation: Changes between objects & functions to better utilize funds.</i> | | | |
| 4125 Class Size Reduction | | | |
| 0107 | Salary - Extended Substitute | 5100 Basic Education (K-12) | \$ 522.45 |
| 0131 | Salary - Instructional | 5100 Basic Education (K-12) | (522.45) |
| 0132 | Salary - Hourly Teachers | 5100 Basic Education (K-12) | 20,612.00 |
| 0210 | Florida Retirement System | 5100 Basic Education (K-12) | 1,548.00 |
| 0220 | Social Security | 5100 Basic Education (K-12) | 1,576.00 |
| 0231 | Group Insurance - Health | 5100 Basic Education (K-12) | 2,776.00 |
| 0232 | Group Insurance - Life | 5100 Basic Education (K-12) | 226.00 |
| 0233 | Group Insurance - Dental | 5100 Basic Education (K-12) | 142.00 |
| 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) |

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 14, 2015

| Account | Object | Function | Increase (Decrease) |
|---------|---|-----------------------------------|------------------------|
| | 0233 Group Insurance - Dental | 5300 Vocational | (142.00) |
| | 0997 Reserve - Projects | 9890 Reserves | 588,199.60 |
| | | | <u>\$ 588,199.60</u> |
| | <i>Explanation: Changes between objects & functions to better utilize funds, and change of funding source for Okaloosa On-Line from Class Size Reduction to general by transferring to/(from) the following project(s):</i> | | |
| | 8106 CSR - Okaloosa On-Line | \$ (588,199.60) | |
| 5002 | <u>Lottery - School Advisory Council</u> | | |
| | 0220 Social Security | 5100 Basic Education (K-12) | \$ 10.10 |
| | 0510 Supplies | 5100 Basic Education (K-12) | (12,526.14) |
| | 0641 Equipment (Over \$1,000) | 5100 Basic Education (K-12) | 3,319.00 |
| | 0642 Equipment (Under \$1,000) | 5100 Basic Education (K-12) | 1,881.00 |
| | 0644 Computer Hardware (Under \$1,000) | 5100 Basic Education (K-12) | 5,291.00 |
| | 0750 Other Personnel Services | 5100 Basic Education (K-12) | 2,025.04 |
| | | | <u>\$ -</u> |
| | <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | |
| 5006 | <u>Health Reimbursement Arrangement</u> | | |
| | 0730 Dues and Fees | 7730 Staff Services | \$ 2,789.00 |
| | <i>Explanation: Appropriation of HRA debit card fees by transferring to/(from) the following project:</i> | | |
| | ... Discretionary | \$ (2,789.00) | |
| 5025 | <u>Class Size Units - General Fund</u> | | |
| | 0131 Salary - Instructional | 5100 Basic Education (K-12) | \$ 10,306.00 |
| | 0132 Salary - Hourly Teachers | 5100 Basic Education (K-12) | 51,531.00 |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | 4,639.00 |
| | 0220 Social Security | 5100 Basic Education (K-12) | 4,730.00 |
| | 0231 Group Insurance - Health | 5100 Basic Education (K-12) | 8,976.00 |
| | 0232 Group Insurance - Life | 5100 Basic Education (K-12) | 32.00 |
| | 0233 Group Insurance - Dental | 5100 Basic Education (K-12) | 426.00 |
| | | | <u>\$ 80,640.00</u> |
| | <i>Explanation: Appropriation of additional instructional positions by transferring to/(from) the following project(s):</i> | | |
| | 2095 Salary Resynching | \$ (80,640.00) | |
| 5027 | <u>Administrative & Guidance Summer Hours</u> | | |
| | 0102 Salary - Other Compensation | 6120 Guidance Services | \$ (105,976.38) |
| | 0210 Florida Retirement System | 6120 Guidance Services | (7,999.83) |
| | 0220 Social Security | 6120 Guidance Services | (8,025.67) |
| | 0997 Reserve - Projects | 9890 Reserves | (42,239.51) |
| | | | <u>\$ (164,241.39)</u> |
| | <i>Explanation: Changes between objects & functions to better utilize funds, and closure of Administrative & Guidance Summer Hours by transferring to/(from) the following project(s):</i> | | |
| | 2095 Salary Resynching | \$ 164,241.39 | |
| 5028 | <u>Summer Jobs - Discretionary</u> | | |
| | 0102 Salary - Other Compensation | 6200 Instructional Media Services | \$ 113.72 |
| | 0210 Florida Retirement System | 6200 Instructional Media Services | 9.99 |
| | 0220 Social Security | 6200 Instructional Media Services | 8.69 |
| | | | <u>\$ 132.40</u> |
| | <i>Explanation: Appropriation of discretionary school summer jobs by transferring to/(from) the following project(s):</i> | | |
| | ... Discretionary | \$ (132.40) | |
| 5053 | <u>AICE - Bonuses & Exams</u> | | |
| | 0510 Supplies | 5100 Basic Education (K-12) | \$ 5,382.00 |
| | <i>Explanation: Recalculation of AICE - Bonuses & Exams based on actual fiscal year 2014-2015 scores by transferring to/(from) the following project(s):</i> | | |
| | ... Discretionary | \$ (5,382.00) | |

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 14, 2015

| Account | Object | Function | Increase (Decrease) |
|--|---------------------------------------|-----------------------------|------------------------|
| 5054 AP - Bonuses & Exams | | | |
| | 0510 Supplies | 5100 Basic Education (K-12) | \$ (6,600.00) |
| <i>Explanation: Recalculation of AP - Bonuses & Exams based on actual fiscal year 2014-2015 scores by transferring to/(from) the following project(s):</i> | | | |
| | Discretionary | \$ 6,600.00 | |
| 5055 IB - Bonuses & Exams | | | |
| | 0510 Supplies | 5100 Basic Education (K-12) | \$ (699.00) |
| <i>Explanation: Recalculation of IB - Bonuses & Exams based on actual fiscal year 2014-2015 scores by transferring to/(from) the following project(s):</i> | | | |
| | Discretionary | \$ 699.00 | |
| 5056 IB - Academically Disadvantaged | | | |
| | 0131 Salary - Instructional | 5100 Basic Education (K-12) | \$ 150.00 |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | (77.00) |
| | 0220 Social Security | 5100 Basic Education (K-12) | 12.00 |
| | 0231 Group Insurance - Health | 5100 Basic Education (K-12) | (382.00) |
| | 0232 Group Insurance - Life | 5100 Basic Education (K-12) | (6.00) |
| | 0233 Group Insurance - Dental | 5100 Basic Education (K-12) | (53.00) |
| | 0234 Group Insurance - Other | 5100 Basic Education (K-12) | 126.00 |
| | | | <u>\$ (230.00)</u> |
| <i>Explanation: Changes between objects & functions to better utilize funds, and recalculation of IB - Academically Disadvantaged based on actual fiscal year 2014-2015 scores by transferring to/(from) the following project(s):</i> | | | |
| | Discretionary | \$ 230.00 | |
| 5065 CAPE - Drafting/Engineering | | | |
| | 0365 Software Subscriptions | 5300 Vocational | \$ 7,088.00 |
| | 0510 Supplies | 5300 Vocational | 2,376.94 |
| | 0641 Equipment (Over \$1,000) | 5300 Vocational | 1,171.00 |
| | 0997 Reserve - Projects | 9890 Reserves | (10,635.94) |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 5068 CAPE - Information Technology | | | |
| | 0365 Software Subscriptions | 5100 Basic Education (K-12) | \$ 193.70 |
| | 0365 Software Subscriptions | 5200 Exceptional Child | 361.57 |
| | 0132 Salary - Hourly Teachers | 5300 Vocational | 6,260.24 |
| | 0210 Florida Retirement System | 5300 Vocational | 454.49 |
| | 0220 Social Security | 5300 Vocational | 478.91 |
| | 0357 Support Managed Computers | 5300 Vocational | 5,130.00 |
| | 0365 Software Subscriptions | 5300 Vocational | 21,836.60 |
| | 0510 Supplies | 5300 Vocational | 5,907.65 |
| | 0642 Equipment (Under \$1,000) | 5300 Vocational | 1,677.00 |
| | 0672 New Sidewalks and Retaining Wall | 5300 Vocational | 4,850.00 |
| | 0673 Parking Lots & Driveways - New | 5300 Vocational | 4,850.00 |
| | 0681 Fire/Sprinkler/Elect. | 5300 Vocational | 25,196.11 |
| | 0682 Heating/Cooling/Air Conditioning | 5300 Vocational | 1,924.84 |
| | 0685 Flooring/Structural Alteration | 5300 Vocational | 6,152.40 |
| | 0692 Software (Under \$1,000) | 5300 Vocational | 494.65 |
| | 0997 Reserve - Projects | 9890 Reserves | (85,768.16) |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 5075 IDEA Supplemental Support - General Fund | | | |
| | 0100 Salary - Non-Instructional | 5200 Exceptional Child | \$ 51,316.00 |
| | 0131 Salary - Instructional | 5200 Exceptional Child | 42,771.00 |
| | 0210 Florida Retirement System | 5200 Exceptional Child | 7,056.00 |
| | 0220 Social Security | 5200 Exceptional Child | 7,197.00 |
| | 0231 Group Insurance - Health | 5200 Exceptional Child | 29,322.00 |

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 14, 2015

| Account | Object | Function | Increase (Decrease) |
|---------|---|---------------------------------|------------------------|
| | 0232 Group Insurance - Life | 5200 Exceptional Child | 106.00 |
| | 0233 Group Insurance - Dental | 5200 Exceptional Child | 1,392.00 |
| | | | <u>\$ 139,160.00</u> |
| | <i>Explanation: Changes between objects & functions to better utilize funds, and appropriation of additional ESE non-gifted positions by transferring to/(from) the following project(s):</i> | | |
| | 2095 Salary Resynching | \$ (139,160.00) | |
| 5077 | <u>Jobs for Florida Graduates Program Grant</u> | | |
| | 0131 Salary - Instructional | 5100 Basic Education (K-12) | \$ (1,893.00) |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | (224.31) |
| | 0220 Social Security | 5100 Basic Education (K-12) | (146.21) |
| | 0231 Group Insurance - Health | 5100 Basic Education (K-12) | (902.96) |
| | 0232 Group Insurance - Life | 5100 Basic Education (K-12) | (3.00) |
| | 0233 Group Insurance - Dental | 5100 Basic Education (K-12) | (40.36) |
| | 0234 Group Insurance - Other | 5100 Basic Education (K-12) | (1,801.00) |
| | 0510 Supplies | 5100 Basic Education (K-12) | 5,010.84 |
| | | | <u>\$ -</u> |
| | <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | |
| 5080 | <u>FL Teacher Supply - General Fund Supplement</u> | | |
| | 0510 Supplies | 5200 Exceptional Child | \$ 1,250.00 |
| | 0510 Supplies | 6110 Attendance and Social Work | 1,750.00 |
| | 0510 Supplies | 6140 Psychological Services | 2,250.00 |
| | 0510 Supplies | 6300 Instruction & Curriculum | 5,000.00 |
| | | | <u>\$ 10,250.00</u> |
| | <i>Explanation: Appropriation of Board-approved materials and supplies stipend by transferring to/(from) the following project(s):</i> | | |
| | 2095 Salary Resynching | \$ (10,250.00) | |
| 5099 | <u>School Utilities</u> | | |
| | 0371 Telephone | 7900 Operation of Plant | \$ (40.00) |
| | 0373 Telephone Long Distance | 7900 Operation of Plant | 40.00 |
| | 0381 Water and Sewage | 7900 Operation of Plant | 5,572.92 |
| | 0430 Electricity | 7900 Operation of Plant | (5,572.92) |
| | | | <u>\$ -</u> |
| | <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | |
| 5110 | <u>Workforce Development</u> | | |
| | 0102 Salary - Other Compensation | 5900 Other Instruction | \$ 2,086.10 |
| | 0210 Florida Retirement System | 5900 Other Instruction | 156.46 |
| | 0220 Social Security | 5900 Other Instruction | 159.59 |
| | 0331 Out of County Travel | 5900 Other Instruction | 500.00 |
| | 0370 Postage | 5900 Other Instruction | 24.99 |
| | 0510 Supplies | 5900 Other Instruction | 747.85 |
| | 0730 Dues and Fees | 5900 Other Instruction | 100.00 |
| | 0997 Reserve - Projects | 9890 Reserves | (3,774.99) |
| | | | <u>\$ -</u> |
| | <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | |
| 5127 | <u>SAI - Summer Intensive Studies</u> | | |
| | 0132 Salary - Hourly Teachers | 5100 Basic Education (K-12) | \$ (1,257.41) |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | (91.29) |
| | 0220 Social Security | 5100 Basic Education (K-12) | (96.19) |
| | | | <u>\$ (1,444.89)</u> |
| | <i>Explanation: Closure of SAI - Summer Intensive Studies by transferring to/(from) the following project(s):</i> | | |
| | 3161 SAI - Supplemental Academic Instruction | \$ 1,444.89 | |
| 5131 | <u>VPK - Summer</u> | | |
| | 0510 Supplies | 5500 Prekindergarten | \$ (177.50) |
| | 0398 Field Trips | 7801 Transportation - North | 177.50 |
| | | | <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 2
Board Meeting December 14, 2015

| Account | Object | Function | Increase (Decrease) |
|---|---|--|------------------------|
| 5150 Digital Classrooms | | | |
| | 0310 Professional & Technical Service | 5100 Basic Education (K-12) | \$ (8,256.23) |
| | 0682 Heating/Cooling/Air Conditioning | 5100 Basic Education (K-12) | 8,256.23 |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 5160 Lottery - School Recognition | | | |
| | 0234 Group Insurance - Other | 5100 Basic Education (K-12) | \$ (567.39) |
| | 0510 Supplies | 5100 Basic Education (K-12) | 567.39 |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 5909 School Maintenance - School Control | | | |
| | 0350 Repair and Maintenance | 8120 Building and Ground Maintenance | \$ (4,472.00) |
| | 0393 Contracts - Nonprofessional | 8120 Building and Ground Maintenance | (432.89) |
| | 0510 Supplies | 8120 Building and Ground Maintenance | 2,483.89 |
| | 0677 Replacement Systems - Other than Bldg. | 8120 Building and Ground Maintenance | 2,421.00 |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 6006 Fingerprinting - Fees | | | |
| | 0730 Dues and Fees | 7730 Staff Services | <u>\$ (20,010.50)</u> |
| <i>Explanation: Transfers to/(from) the following project(s):</i> | | | |
| | 6007 Fingerprinting - Employees | \$ 20,010.50 | |
| 6007 Fingerprinting - Employees | | | |
| | 0730 Dues and Fees | 7730 Staff Services | <u>\$ 20,010.50</u> |
| <i>Explanation: Transfers to/(from) the following project(s):</i> | | | |
| | 6006 Fingerprinting - Fees | \$ (20,010.50) | |
| 6075 EBD Initiative | | | |
| | 0357 Support Managed Computers | 5200 Exceptional Child | \$ 2,000.00 |
| | 0642 Equipment (Under \$1,000) | 5200 Exceptional Child | (2,400.00) |
| | 0644 Computer Hardware (Under \$1,000) | 5200 Exceptional Child | 400.00 |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 6123 Reading Instruction | | | |
| | 0210 Florida Retirement System | 6300 Instruction & Curriculum | \$ 1.00 |
| | 0220 Social Security | 6300 Instruction & Curriculum | 1.00 |
| | 0231 Group Insurance - Health | 6300 Instruction & Curriculum | 111.12 |
| | 0232 Group Insurance - Life | 6300 Instruction & Curriculum | (1.00) |
| | 0233 Group Insurance - Dental | 6300 Instruction & Curriculum | (1.00) |
| | 0234 Group Insurance - Other | 6300 Instruction & Curriculum | (111.12) |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes between objects & functions to better utilize funds.</i> | | | |
| 7014 New Teacher Induction Program | | | |
| | 0360 Lease and Rental Agreements | 6400 Instructional Staff Training Services | \$ 100.00 |
| | 0510 Supplies | 6400 Instructional Staff Training Services | (100.00) |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 7016 Professional Development Training - GF | | | |
| | 0210 Florida Retirement System | 6400 Instructional Staff Training Services | \$ 20.95 |
| | 0750 Other Personnel Services | 6400 Instructional Staff Training Services | (20.95) |
| | | | <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 2
Board Meeting December 14, 2015

| Account | Object | Function | Increase (Decrease) |
|---------------------------------------|--|--|------------------------|
| 7054 AP Initiative - Set-Aside | | | |
| | 0365 Software Subscriptions | 5100 Basic Education (K-12) | \$ 10,000.00 |
| | 0370 Postage | 5100 Basic Education (K-12) | 50.68 |
| | 0510 Supplies | 5100 Basic Education (K-12) | (27,865.15) |
| | 0520 Textbooks | 5100 Basic Education (K-12) | 37.50 |
| | 0644 Computer Hardware (Under \$1,000) | 5100 Basic Education (K-12) | 6,840.00 |
| | 0331 Out of County Travel | 6400 Instructional Staff Training Services | 18.97 |
| | 0997 Reserve - Projects | 9890 Reserves | 721.00 |
| | | | <u>\$ (10,197.00)</u> |

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and recalculation of AP Initiative - Set-Aside based on actual fiscal year 2014-2015 scores by transferring to/(from) the following project(s):

.... Discretionary \$ 10,197.00

7055 International Baccalaureate

| | | | |
|--|--------------------------------|-----------------------------|--------------------|
| | 0131 Salary - Instructional | 5100 Basic Education (K-12) | \$ (13,444.00) |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | (1,192.00) |
| | 0220 Social Security | 5100 Basic Education (K-12) | (756.00) |
| | 0231 Group Insurance - Health | 5100 Basic Education (K-12) | 6,624.00 |
| | 0232 Group Insurance - Life | 5100 Basic Education (K-12) | 7.00 |
| | 0233 Group Insurance - Dental | 5100 Basic Education (K-12) | 177.00 |
| | 0234 Group Insurance - Other | 5100 Basic Education (K-12) | 8,433.00 |
| | 0510 Supplies | 5100 Basic Education (K-12) | (259.21) |
| | 0750 Other Personnel Services | 5100 Basic Education (K-12) | 259.21 |
| | 0997 Reserve - Projects | 9890 Reserves | (69.00) |
| | | | <u>\$ (220.00)</u> |

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and recalculation of International Baccalaureate (IB) based on actual fiscal year 2014-2015 scores by transferring to/(from) the following project(s):

.... Discretionary \$ 220.00

7059 Innovative Program - Odyssey of the Mind

| | | | |
|--|---------------------------|-----------------------------|-------------|
| | 0331 Out of County Travel | 5100 Basic Education (K-12) | \$ (370.00) |
| | 0730 Dues and Fees | 5100 Basic Education (K-12) | 370.00 |
| | | | <u>\$ -</u> |

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

7111 Military Impact

| | | | |
|--|-------------------------|---------------|------------------------|
| | 0997 Reserve - Projects | 9890 Reserves | <u>\$ (640,134.38)</u> |
|--|-------------------------|---------------|------------------------|

Explanation: Closure of Military Impact by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 640,134.38

8106 CSR - Okaloosa On-Line

| | | | |
|--|---------------------------------------|--------------------------------------|------------------------|
| | 0102 Salary - Other Compensation | 5100 Basic Education (K-12) | \$ (302,023.00) |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | (22,652.00) |
| | 0220 Social Security | 5100 Basic Education (K-12) | (23,105.00) |
| | 0231 Group Insurance - Health | 5100 Basic Education (K-12) | (11,500.00) |
| | 0233 Group Insurance - Dental | 5100 Basic Education (K-12) | (500.00) |
| | 0370 Postage | 5100 Basic Education (K-12) | (300.00) |
| | 0376 Telecommunications - Internet | 5100 Basic Education (K-12) | (10,000.00) |
| | 0510 Supplies | 5100 Basic Education (K-12) | (2,400.00) |
| | 0642 Equipment (Under \$1,000) | 5100 Basic Education (K-12) | (633.60) |
| | 0111 Salary - Administrative Manager | 7300 School Admin - Principal Office | (50,765.00) |
| | 0210 Florida Retirement System | 7300 School Admin - Principal Office | (3,807.00) |
| | 0220 Social Security | 7300 School Admin - Principal Office | (3,884.00) |
| | 0231 Group Insurance - Health | 7300 School Admin - Principal Office | (6,582.00) |
| | 0232 Group Insurance - Life | 7300 School Admin - Principal Office | (19.00) |
| | 0233 Group Insurance - Dental | 7300 School Admin - Principal Office | (279.00) |
| | 0310 Professional & Technical Service | 7300 School Admin - Principal Office | (148,750.00) |
| | 0331 Out of County Travel | 7300 School Admin - Principal Office | (1,000.00) |
| | | | <u>\$ (588,199.60)</u> |

Explanation: Changes between objects & functions to better utilize funds, and change of funding source for Okaloosa On-Line from Class Size Reduction to general by transferring to/(from) the following project(s):

4125 Class Size Reduction \$ 588,199.60

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 14, 2015

| Account | Object | Function | Increase (Decrease) | |
|---------|--|------------------------------|--------------------------------------|---------------------|
| 8109 | <u>CSR - AP Initiatives & Vertical Alignment</u> | | | |
| | 0117 | Workshops | 6300 Instruction & Curriculum | \$ (900.00) |
| | 0220 | Social Security | 6300 Instruction & Curriculum | (64.50) |
| | 0331 | Out of County Travel | 6300 Instruction & Curriculum | 664.50 |
| | 0750 | Other Personnel Services | 6300 Instruction & Curriculum | 300.00 |
| | | | | <u>\$ -</u> |
| | <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 8111 | <u>SAI - Best Chance</u> | | | |
| | 0131 | Salary - Instructional | 5100 Basic Education (K-12) | \$ 28,814.00 |
| | 0210 | Florida Retirement System | 5100 Basic Education (K-12) | 2,161.00 |
| | 0220 | Social Security | 5100 Basic Education (K-12) | 2,204.00 |
| | 0231 | Group Insurance - Health | 5100 Basic Education (K-12) | 3,761.00 |
| | 0232 | Group Insurance - Life | 5100 Basic Education (K-12) | 11.00 |
| | 0233 | Group Insurance - Dental | 5100 Basic Education (K-12) | 159.00 |
| | 0131 | Salary - Instructional | 5300 Vocational | (28,814.00) |
| | 0210 | Florida Retirement System | 5300 Vocational | (2,161.00) |
| | 0220 | Social Security | 5300 Vocational | (2,204.00) |
| | 0231 | Group Insurance - Health | 5300 Vocational | (3,761.00) |
| | 0232 | Group Insurance - Life | 5300 Vocational | (11.00) |
| | 0233 | Group Insurance - Dental | 5300 Vocational | (159.00) |
| | | | | <u>\$ -</u> |
| | <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 9004 | <u>Advanced International Certificate of Education</u> | | | |
| | 0131 | Salary - Instructional | 5100 Basic Education (K-12) | \$ 3,933.00 |
| | 0210 | Florida Retirement System | 5100 Basic Education (K-12) | (126.00) |
| | 0220 | Social Security | 5100 Basic Education (K-12) | 561.00 |
| | 0231 | Group Insurance - Health | 5100 Basic Education (K-12) | 11,555.58 |
| | 0232 | Group Insurance - Life | 5100 Basic Education (K-12) | 18.66 |
| | 0233 | Group Insurance - Dental | 5100 Basic Education (K-12) | 191.21 |
| | 0234 | Group Insurance - Other | 5100 Basic Education (K-12) | 26,771.55 |
| | 0997 | Reserve - Projects | 9890 Reserves | 3,916.00 |
| | | | | <u>\$ 46,821.00</u> |
| | <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and recalculation of Advanced International Certificate of Education (AICE) based on actual fiscal year 2014-2015 scores by transferring to/(from) the following project(s):</i> | | | |
| | | Discretionary | \$ (46,821.00) | |
| 9015 | <u>Fixed Charges</u> | | | |
| | 0121 | Salary Retirement Bonus | 5100 Basic Education (K-12) | \$ (3,524.40) |
| | 0122 | Salary - Sick Leave Payoff | 5100 Basic Education (K-12) | (279,398.86) |
| | 0123 | Salary - Annual Leave Payoff | 5100 Basic Education (K-12) | (16,720.32) |
| | 0210 | Florida Retirement System | 5100 Basic Education (K-12) | (1,213.87) |
| | 0220 | Social Security | 5100 Basic Education (K-12) | 244,685.73 |
| | 0240 | Workers Compensation | 5100 Basic Education (K-12) | (2,475,295.76) |
| | 0122 | Salary - Sick Leave Payoff | 5200 Exceptional Child | 24,213.63 |
| | 0220 | Social Security | 5200 Exceptional Child | (302.34) |
| | 0122 | Salary - Sick Leave Payoff | 5300 Vocational | 2,380.68 |
| | 0122 | Salary - Sick Leave Payoff | 6100 Pupil Personnel Services | 22,492.20 |
| | 0122 | Salary - Sick Leave Payoff | 6120 Guidance Services | 2,355.72 |
| | 0220 | Social Security | 6120 Guidance Services | 7.65 |
| | 0122 | Salary - Sick Leave Payoff | 6200 Instructional Media Services | 1,818.60 |
| | 0122 | Salary - Sick Leave Payoff | 6500 Instruction Related Technology | 6,997.60 |
| | 0730 | Dues and Fees | 7100 School Board | (477.16) |
| | 0121 | Salary Retirement Bonus | 7300 School Admin - Principal Office | 3,524.40 |
| | 0122 | Salary - Sick Leave Payoff | 7300 School Admin - Principal Office | 82,582.60 |
| | 0123 | Salary - Annual Leave Payoff | 7300 School Admin - Principal Office | 8,128.10 |
| | 0210 | Florida Retirement System | 7300 School Admin - Principal Office | 590.07 |
| | 0122 | Salary - Sick Leave Payoff | 7500 Fiscal Services | 1,161.22 |
| | 0123 | Salary - Annual Leave Payoff | 7500 Fiscal Services | 8,294.27 |
| | 0210 | Florida Retirement System | 7500 Fiscal Services | 589.63 |
| | 0220 | Social Security | 7500 Fiscal Services | 170.40 |
| | 0730 | Dues and Fees | 7500 Fiscal Services | 477.16 |
| | 0122 | Salary - Sick Leave Payoff | 7720 Information Services | 4,300.56 |
| | 0220 | Social Security | 7720 Information Services | 7.65 |
| | 0240 | Workers Compensation | 7730 Staff Services | 2,229,359.91 |

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 14, 2015

| Account | Object | Function | Increase (Decrease) |
|---------|------------------------------------|--------------------------------------|------------------------|
| | 0122 Salary - Sick Leave Payoff | 7801 Transportation - North | 3,744.90 |
| | 0122 Salary - Sick Leave Payoff | 7802 Transportation - Central | 5,732.55 |
| | 0123 Salary - Annual Leave Payoff | 7802 Transportation - Central | 6,457.47 |
| | 0210 Florida Retirement System | 7802 Transportation - Central | 469.11 |
| | 0220 Social Security | 7802 Transportation - Central | 244.41 |
| | 0122 Salary - Sick Leave Payoff | 7803 Transportation - South | 29,477.30 |
| | 0121 Salary Retirement Bonus | 7900 Operation of Plant | 2,896.00 |
| | 0122 Salary - Sick Leave Payoff | 7900 Operation of Plant | 21,773.21 |
| | 0123 Salary - Annual Leave Payoff | 7900 Operation of Plant | 8,440.02 |
| | 0210 Florida Retirement System | 7900 Operation of Plant | 612.75 |
| | 0122 Salary - Sick Leave Payoff | 8100 Maintenance Administration | 46,671.57 |
| | 0742 Insurance Claims Current Year | 8120 Building and Ground Maintenance | (21,304.07) |
| | 0122 Salary - Sick Leave Payoff | 9100 Community Service | 5,751.55 |
| | 0123 Salary - Annual Leave Payoff | 9100 Community Service | 449.43 |
| | 0210 Florida Retirement System | 9100 Community Service | 32.63 |
| | 0220 Social Security | 9100 Community Service | 42.03 |
| | | | \$ (21,304.07) |

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 | \$ 10,220.10 | 4013 Insurance Claims - Other | 7,845.92 |
| 4012 Insurance Claims - Building & Fixed Equipment | 3,238.05 | Total | \$ 21,304.07 |

ADOPTED BY SCHOOL BOARD:

DECEMBER 14, 2015

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

| <i>ESTIMATED REVENUE</i> | | | | | | |
|------------------------------|-----------------------------------|------------------------|------------------------|---------------------|-------------------------|------------------------|
| REVENUE OBJECT NUMBER & NAME | ORIGINAL BUDGET | BUDGET AS OF 9/30/2015 | INCREASE | DECREASE | BUDGET AS OF 10/31/2015 | |
| 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 | 1,000.06 | 21.76 | - | 1,021.82 |
| 3630 | TRANSFERS FROM CAPITAL IMP FUNDS | 7,828,433.00 | 7,828,433.00 | 70,750.63 | - | 7,899,183.63 |
| 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 | \$ 9,085,763.55 | \$ 70,772.39 | \$ - | \$ 9,156,535.94 |

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

| APPROPRIATIONS | | | | | | | |
|---|------|-----------------------------------|------------------------|------------------------|---------------------|-------------|-------------------------|
| EXPENDITURE FUNCTION/OBJECT NUMBER & NAME | | | ORIGINAL BUDGET | BUDGET AS OF 9/30/2015 | INCREASE | DECREASE | BUDGET AS OF 10/31/2015 |
| 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 | 255,823.21 | 70,772.39 | - | 326,595.60 |
| | 0998 | RESERVES - DEBT SERVICE | 63,354.43 | 63,354.43 | - | - | 63,354.43 |
| | | TOTAL - DEBT SERVICE FUNDS | \$ 9,085,763.49 | \$ 9,085,763.55 | \$ 70,772.39 | \$ - | \$ 9,156,535.94 |

Explanation of Budget Amendment as Follows:
 Part II - Debt Service Funds
 Amendment Number 2
 Board Meeting December 14, 2015

| Account | Object | Function | Increase (Decrease) |
|--|---|--------------------------|------------------------|
| I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u> | | | |
| 3431 | <u>Interest on Investments</u> | | \$ 21.76 |
| | 0990 Fund Balance - Unappropriated | 9890 Reserves | \$ 21.76 |
| | <i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i> | | |
| | Discretionary | \$ 21.76 | |
| 3630 | <u>Transfers from Capital Improvement Funds</u> | | \$ 70,750.63 |
| | 0990 Fund Balance - Unappropriated | 9890 Reserves | \$ 70,750.63 |
| | <i>Explanation: To appropriate Transfer from Capital Improvement Funds for debt service principal and interest based on actual collections.</i> | | |
| | Discretionary | \$ 70,750.63 | |
| II. <u>Amendments Between Appropriations & Reserves</u> | | | |
| | N/A | | |
| ADOPTED BY SCHOOL BOARD: | | DECEMBER 14, 2015 | |

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

| ESTIMATED REVENUE | | | | | | |
|--------------------------------------|--|-------------------------|-------------------------|--------------------|-------------------------|-------------------------|
| REVENUE OBJECT NUMBER & NAME | ORIGINAL BUDGET | BUDGET AS OF 9/30/2015 | INCREASE | DECREASE | BUDGET AS OF 10/31/2015 | |
| 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 | 7,528.08 | - | 13,822.87 |
| 3431 | INTEREST ON INVESTMENT | - | 2,148.49 | 1,069.95 | - | 3,218.44 |
| 3490 | MISCELLANEOUS REVENUE | - | - | - | - | - |
| 3495 | TRANSPORTATION - REPAIRS DEPT./OTHER | - | - | - | - | - |
| 3497 | REFUND - PRIOR YEAR EXPENDITURES | - | - | - | - | - |
| 3610 | TRANSFERS FROM GENERAL OPERATING FUND | 13,930.00 | 44,930.00 | - | - | 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 | \$ 28,906,965.79 | \$ 8,598.03 | \$ - | \$ 28,915,563.82 |

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

| APPROPRIATIONS | | | | | | | | |
|---|------|---------------------------------------|-------------------------|----------------------|----------------------|-------------------------|--|------|
| EXPENDITURE FUNCTION/OBJECT NUMBER & NAME | | ORIGINAL BUDGET | BUDGET AS OF 9/30/2015 | INCREASE | DECREASE | BUDGET AS OF 10/31/2015 | | |
| 7400 | | FACILITIES ACQUISITION & CONSTRUCTION | | | | | | |
| | 0622 | A-V MATERIALS (UNDER \$1,000) | | | | | | \$ - |
| | 0630 | BUILDING & FIXED EQUIPMENT | | | | | | \$ - |
| | 0631 | ARCHITECTURAL DESIGN / ENGINEERING | | | | | | - |
| | 0632 | CONTRACTOR SERVICES | | | | | | - |
| | 0633 | CONSTRUCTION DIRECT MATERIALS | | | | | | - |
| | 0641 | 142,350.46 | 176,396.46 | - | 2,545.88 | 173,850.58 | | |
| | 0642 | 14,007.57 | 14,007.57 | 29,124.59 | - | 43,132.16 | | |
| | 0643 | 24,618.03 | 14,959.90 | - | - | 14,959.90 | | |
| | 0644 | 13,902.71 | 44,532.46 | 18,810.00 | - | 63,342.46 | | |
| | 0651 | BUSES | | | | | | - |
| | 0652 | 971.51 | 971.51 | - | - | 971.51 | | |
| | 0660 | LAND | | | | | | - |
| | 0671 | LAND IMPROVEMENTS | | | | | | - |
| | 0672 | 1,042.20 | 1,042.20 | - | - | 1,042.20 | | |
| | 0673 | PARKING LOTS AND DRIVEWAYS - NEW | | | | | | - |
| | 0674 | 152,734.46 | 152,734.46 | - | - | 152,734.46 | | |
| | 0675 | 8,000.00 | 8,000.00 | - | - | 8,000.00 | | |
| | 0676 | 269,059.75 | 300,215.32 | 28,000.00 | - | 328,215.32 | | |
| | 0677 | 368,906.95 | 368,230.66 | - | - | 368,230.66 | | |
| | 0681 | 75,580.48 | 82,603.06 | 12,675.56 | - | 95,278.62 | | |
| | 0682 | 2,405.96 | 2,405.96 | - | - | 2,405.96 | | |
| | 0683 | ROOFING | | | | | | - |
| | 0684 | 6,644,262.21 | 6,704,215.88 | - | 17,825.74 | 6,686,390.14 | | |
| | 0685 | 45,001.14 | 51,027.99 | 11,761.47 | - | 62,789.46 | | |
| | 0691 | SOFTWARE (OVER \$1,000) | | | | | | - |
| | 0692 | SOFTWARE (UNDER \$1,000) | | | | | | - |
| | 0693 | SOFTWARE SUBSCRIPTIONS | | | | | | - |
| | 0986 | RESERVES - FUND B GAIN/LOSS | | | | | | - |
| | 0990 | 155,019.86 | 562,144.36 | - | 142,152.60 | 419,991.76 | | |
| | 0997 | RESERVES - PROJECTS | | | | | | - |
| 9200 | 0730 | DUES & FEES | | | | | | - |
| 9700 | | TRANSFER FUNDS | | | | | | - |
| | 0910 | 12,005,346.00 | 12,595,045.00 | - | - | 12,595,045.00 | | |
| | 0920 | 7,828,433.00 | 7,828,433.00 | 70,750.63 | - | 7,899,183.63 | | |
| | 0960 | TRANSFERS TO INTERBUDGETARY FUND | | | | | | - |
| | | \$ 27,751,642.29 | \$ 28,906,965.79 | \$ 171,122.25 | \$ 162,524.22 | \$ 28,915,563.82 | | |

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 2
Board Meeting December 14, 2015

| Account | Object | Function | Increase (Decrease) |
|---|--|--|------------------------|
| I. Revenue - Amendments Between Revenue, Appropriations & Reserves | | | |
| 3421 | <u>Tax Redemptions</u> | | \$ 7,528.08 |
| | 0990 Fund Balance - Unappropriated | 7400 Facilities Acquisition and Construction | \$ 7,528.08 |
| | <i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i> | | |
| | Discretionary | \$ 7,528.08 | |
| 3431 | <u>Interest on Investments</u> | | \$ 1,069.95 |
| | 0990 Fund Balance - Unappropriated | 7400 Facilities Acquisition and Construction | \$ 1,069.95 |
| | <i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i> | | |
| | Discretionary | \$ 1,069.95 | |
| II. Amendments Between Appropriations & Reserves | | | |
| | <u>Discretionary</u> | | |
| | 0990 Fund Balance - Unappropriated | 7400 Facilities Acquisition and Construction | \$ (150,750.63) |
| | 0920 Transfer to Debt Service Fund | 9700 Transfer Funds | 70,750.63 |
| | | | \$ (80,000.00) |
| | <i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i> | | |
| | 5366 Lightning Safety Equipment | \$ 28,000.00 | |
| | | 5369 Choctaw Gym - Gym Roof - P5/TO11 | 52,000.00 |
| | | Total Projects transferred to/(from), | \$ 80,000.00 |
| 0319 | <u>District Wide - HVAC Replacement</u> | | |
| | 0684 Replacement Roofing & Systems | 7400 Facilities Acquisition and Construction | \$ 78,215.00 |
| | <i>Explanation: Transfers to/(from) the following project(s):</i> | | |
| | 2310 District Wide - Minor Repair/Maint. | \$ (23,695.00) | |
| | | 5363 FWBHS - HVAC Replacement - Phase V - P/TO12 | (54,520.00) |
| | | Total Projects transferred to/(from), | \$ (78,215.00) |
| 1321 | <u>Surveillance Equipment - BD</u> | | |
| | 0684 Replacement Roofing & Systems | 7400 Facilities Acquisition and Construction | \$ 14,172.69 |
| | <i>Explanation: Transfers to/(from) the following project(s):</i> | | |
| | 2303 Board Projects | \$ (14,172.69) | |
| 1345 | <u>Technology Equipment - BD</u> | | |
| | 0644 Computer Hardware (Under \$1,000) | 7400 Facilities Acquisition and Construction | \$ 9,480.00 |
| | <i>Explanation: Transfers to/(from) the following project(s):</i> | | |
| | 2303 Board Projects | \$ (9,480.00) | |
| 1346 | <u>Network Equipment - BD</u> | | |
| | 0681 Fire/Sprinkler/Elect. | 7400 Facilities Acquisition and Construction | \$ 9,715.50 |
| | <i>Explanation: Transfers to/(from) the following project(s):</i> | | |
| | 2303 Board Projects | \$ (9,715.50) | |
| 1362 | <u>Furniture - BD</u> | | |
| | 0642 Equipment (Under \$1,000) | 7400 Facilities Acquisition and Construction | \$ 9,279.71 |
| | <i>Explanation: Transfers to/(from) the following project(s):</i> | | |
| | 2303 Board Projects | \$ (9,279.71) | |

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 2
Board Meeting December 14, 2015

| Account | Object | Function | Increase (Decrease) |
|---------|---|--|--|
| 2303 | <u>Board Projects</u> | | |
| | 0684 Replacement Roofing & Systems | 7400 Facilities Acquisition and Construction | \$ (75,276.90) |
| | <i>Explanation: Transferred to/(from) the following project(s):</i> | | |
| | 1321 Surveillance Equipment - BD | \$ 14,172.69 | 2364 School Equipment - BD 18,000.00 |
| | 1345 Technology Equipment - BD | 9,480.00 | 3312 Capital Improvements - BD 6,000.00 |
| | 1346 Network Equipment - BD | 9,715.50 | 4301 LCD Projectors - BD 8,629.00 |
| | 1362 Furniture - BD | 9,279.71 | Total Projects transferred to/(from), \$ 75,276.90 |
| 2310 | <u>District Wide - Minor Repair/Maint.</u> | | |
| | 0684 Replacement Roofing & Systems | 7400 Facilities Acquisition and Construction | \$ (24,615.20) |
| | 0685 Flooring/Structural Alteration | 7400 Facilities Acquisition and Construction | 920.20 |
| | | | \$ (23,695.00) |
| | <i>Explanation: Reallocate funds between objects within the project and transferred to/(from) the following project(s):</i> | | |
| | 0319 District Wide - HVAC Replacement | \$ 23,695.00 | |
| 2313 | <u>Environmental/IAO/T&B - District Wide</u> | | |
| | 0684 Replacement Roofing & Systems | 7400 Facilities Acquisition and Construction | \$ (2,621.07) |
| | 0685 Flooring/Structural Alteration | 7400 Facilities Acquisition and Construction | 2,621.07 |
| | | | \$ - |
| | <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 | \$ 2,960.06 |
| | 0684 Replacement Roofing & Systems | 7400 Facilities Acquisition and Construction | (5,180.26) |
| | 0685 Flooring/Structural Alteration | 7400 Facilities Acquisition and Construction | 2,220.20 |
| | | | \$ - |
| | <i>Explanation: Reallocate funds between objects within the project.</i> | | |
| 2364 | <u>School Equipment - BD</u> | | |
| | 0641 Equipment (Over \$1,000) | 7400 Facilities Acquisition and Construction | \$ 8,670.00 |
| | 0644 Computer Hardware (Under \$1,000) | 7400 Facilities Acquisition and Construction | 9,330.00 |
| | | | \$ 18,000.00 |
| | <i>Explanation: Reallocate funds between objects within the project and transferred to/(from) the following project(s):</i> | | |
| | 2303 Board Projects | \$ (18,000.00) | |
| 2393 | <u>Band Instrument Replacement</u> | | |
| | 0641 Equipment (Over \$1,000) | 7400 Facilities Acquisition and Construction | \$ (11,215.88) |
| | 0642 Equipment (Under \$1,000) | 7400 Facilities Acquisition and Construction | 11,215.88 |
| | | | \$ - |
| | <i>Explanation: Reallocate funds between objects within the project.</i> | | |
| 3312 | <u>Capital Improvements - BD</u> | | |
| | 0685 Flooring/Structural Alteration | 7400 Facilities Acquisition and Construction | \$ 6,000.00 |
| | <i>Explanation: Transfers to/(from) the following project(s):</i> | | |
| | 2303 Board Projects | \$ (6,000.00) | |
| 4301 | <u>LCD Projectors - BD</u> | | |
| | 0642 Equipment (Under \$1,000) | 7400 Facilities Acquisition and Construction | \$ 8,629.00 |
| | <i>Explanation: Transfers to/(from) the following project(s):</i> | | |
| | 2303 Board Projects | \$ (8,629.00) | |

Explanation of Budget Amendment as Follows:
 Part III - Capital Project Funds
 Amendment Number 2
 Board Meeting December 14, 2015

| Account | Object | Function | Increase (Decrease) |
|---------------------------------|--|--|------------------------|
| 5363 | <u>FWBHS - HVAC Replacement - Phase V - P/TO12</u> | | |
| | 0684 Replacement Roofing & Systems | 7400 Facilities Acquisition and Construction | \$ (54,520.00) |
| | <i>Explanation: Transfers to/(from) the following project(s):</i> | | |
| | 0319 District Wide - HVAC Replacement | \$ 54,520.00 | |
| 5366 | <u>Lightning Safety Equipment</u> | | |
| | 0676 Other Permanent Improvements | 7400 Facilities Acquisition and Construction | \$ 28,000.00 |
| | <i>Explanation: Transfers to/(from) the following project(s):</i> | | |
| | Discretionary | \$ (28,000.00) | |
| 5369 | <u>Choctaw Gym - Gym Roof - P5/TO11</u> | | |
| | 0684 Replacement Roofing & Systems | 7400 Facilities Acquisition and Construction | \$ 52,000.00 |
| | <i>Explanation: Transferred to/(from) the following project(s) for Pre GMP approved by the School Board on October 12, 2015.</i> | | |
| | Discretionary | \$ (52,000.00) | |
| ADOPTED BY SCHOOL BOARD: | | DECEMBER 14, 2015 | |

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

| ESTIMATED REVENUE | | | | | |
|---|-------------------------|-------------------------|-------------|----------------------|-------------------------|
| REVENUE OBJECT NUMBER & NAME | ORIGINAL BUDGET | BUDGET AS OF 9/30/2015 | INCREASE | DECREASE | BUDGET AS OF 10/31/2015 |
| 3199 MISCELLANEOUS FEDERAL DIRECT | \$ 1,938,162.79 | \$ 1,958,789.79 | \$ - | \$ - | \$ 1,958,789.79 |
| 3201 VOCATIONAL EDUCATIONAL ARTS | 266,848.57 | 266,848.57 | - | 2,441.57 | 264,407.00 |
| 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 | - | 623,320.32 | 6,771,025.74 |
| 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 | - | 0.28 | 399,040.00 |
| 3251 ADULT BASIC EDUCATION | 70,553.03 | 735.03 | - | 735.03 | - |
| 3269 OTHER FOOD SERVICES | - | - | - | - | - |
| 3274 TITLE III - ENGLISH LANGUAGE LEARNERS | 287,309.35 | 287,309.35 | - | 58,463.44 | 228,845.91 |
| 3275 TITLE V - INNOVATIVE EDUCATION | - | - | - | - | - |
| 3277 TITLE II - PART A | 1,245,232.24 | 1,245,232.24 | - | 184,854.91 | 1,060,377.33 |
| 3280 DRUG FREE SCHOOLS PROGRAM | - | - | - | - | - |
| 3299 MISCELLANEOUS FEDERAL THROUGH STATE | 64,904.57 | 64,904.57 | - | 12,654.57 | 52,250.00 |
| 3480 TECH PREP | - | - | - | - | - |
| 3490 MISCELLANEOUS REVENUE | - | - | - | - | - |
| 3905 RESERVES - NON-CATEGORICAL PROJECT CARRYOVER | - | - | - | - | - |
| TOTAL - OTHER SPECIAL REVENUE FUNDS | \$ 19,568,198.01 | \$ 19,588,825.01 | \$ - | \$ 882,470.12 | \$ 18,706,354.89 |

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

| APPROPRIATIONS | | | | | | |
|--|-------------------------|-------------------------|---------------------|----------------------|-------------------------|--|
| EXPENDITURE FUNCTION NUMBER & NAME | ORIGINAL BUDGET | BUDGET AS OF 9/30/2015 | INCREASE | DECREASE | BUDGET AS OF 10/31/2015 | |
| 5100 BASIC EDUCATION (K-12) | \$ 6,616,600.04 | \$ 6,589,252.19 | \$ - | \$ 81,788.94 | \$ 6,507,463.25 | |
| 5200 EXCEPTIONAL STUDENT EDUCATION | 5,273,359.60 | 5,200,528.50 | - | 554,194.80 | 4,646,333.70 | |
| 5300 VOCATIONAL AND TECHNICAL EDUCATION | 326,344.22 | 326,344.22 | - | 2,455.22 | 323,889.00 | |
| 5400 ADULT GENERAL EDUCATION | - | - | - | - | - | |
| 5500 PRE-KINDERGARTEN | 195,185.17 | 195,185.17 | 4,032.50 | - | 199,217.67 | |
| 5900 OTHER INSTRUCTION | - | 15,462.34 | - | - | 15,462.34 | |
| 6100 PUPIL PERSONNEL SERVICES | 250,043.35 | 253,053.22 | - | 11,075.35 | 241,977.87 | |
| 6110 ATTENDANCE AND SOCIAL WORK | 279,488.28 | 302,498.00 | - | 32,679.28 | 269,818.72 | |
| 6120 GUIDANCE SERVICES | - | - | 58,748.00 | - | 58,748.00 | |
| 6130 HEALTH SERVICES | - | - | - | - | - | |
| 6140 PSYCHOLOGICAL SERVICES | - | - | - | - | - | |
| 6150 PARENTAL INVOLVEMENT | 130,494.87 | 130,674.87 | - | 21,520.51 | 109,154.36 | |
| 6200 INSTRUCTIONAL MEDIA SERVICE | 29,570.74 | 29,570.74 | - | - | 29,570.74 | |
| 6300 INSTR & CURR DEVEL SERVICE (SUPT) | 4,226,966.28 | 4,294,804.42 | - | 175,340.86 | 4,119,463.56 | |
| 6400 INSTRUCTIONAL STAFF TRAINING SERVICES | 352,223.42 | 358,364.64 | - | 23,764.85 | 334,599.79 | |
| 6500 INSTRUCTION RELATED TECHNOLOGY | - | - | - | - | - | |
| 7200 GENERAL ADMINISTRATION (SUPT) | 1,468,101.69 | 1,468,101.69 | - | 33,851.56 | 1,434,250.13 | |
| 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 | - | 6,879.25 | 75,855.00 | |
| 7801 TRANSPORTATION - NORTH | 1,400.00 | 1,400.00 | - | 850.00 | 550.00 | |
| 7802 TRANSPORTATION - CENTRAL | 750.00 | 750.00 | - | 450.00 | 300.00 | |
| 7803 TRANSPORTATION - SOUTH | 1,568.00 | 1,568.00 | - | 400.00 | 1,168.00 | |
| 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 | \$ 19,588,825.01 | \$ 62,780.50 | \$ 945,250.62 | \$ 18,706,354.89 | |

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 2
Board Meeting December 14, 2015

| Account | Object | Function | Increase (Decrease) |
|---|---|--|------------------------|
| I. Revenue - Amendments Between Revenue, Appropriations & Reserves | | | |
| 3201 | <u>Vocational Educational Arts</u> | | \$ (2,441.57) |
| | 0220 Social Security | 5300 Vocational | \$ (13.38) |
| | 0331 Out of County Travel | 5300 Vocational | (709.87) |
| | 0370 Postage | 5300 Vocational | (10.86) |
| | 0510 Supplies | 5300 Vocational | (28.94) |
| | 0642 Equipment (Under \$1,000) | 5300 Vocational | (161.72) |
| | 0750 Other Personnel Services | 5300 Vocational | (940.62) |
| | 0310 Professional & Technical Service | 6300 Instruction & Curriculum | (225.00) |
| | 0331 Out of County Travel | 6300 Instruction & Curriculum | (229.72) |
| | 0370 Postage | 6300 Instruction & Curriculum | (26.42) |
| | 0791 Indirect Costs | 7200 General Administration | (95.04) |
| | | | <u>\$ (2,441.57)</u> |
| <i>Explanation: To close fiscal year 2014-2015 Carl Perkins - Secondary Section 131 grant per project award notification.</i> | | | |
| | 5422 Carl Perkins - Secondary Education | | \$ (2,441.57) |
| 3231 | <u>IDEA - Individuals With Disabilities Act</u> | | \$ (623,320.32) |
| | 0100 Salary - Non-Instructional | 5200 Exceptional Child | \$ (62,995.81) |
| | 0102 Salary - Other Compensation | 5200 Exceptional Child | (10,652.15) |
| | 0210 Florida Retirement System | 5200 Exceptional Child | (5,493.96) |
| | 0220 Social Security | 5200 Exceptional Child | (5,379.70) |
| | 0231 Group Insurance - Health | 5200 Exceptional Child | (20,243.57) |
| | 0232 Group Insurance - Life | 5200 Exceptional Child | (27.00) |
| | 0233 Group Insurance - Dental | 5200 Exceptional Child | (867.91) |
| | 0310 Professional & Technical Service | 5200 Exceptional Child | (20,370.00) |
| | 0330 In County Travel | 5200 Exceptional Child | (200.00) |
| | 0331 Out of County Travel | 5200 Exceptional Child | (4,000.00) |
| | 0350 Repair and Maintenance | 5200 Exceptional Child | (1,200.00) |
| | 0355 Computer Repairs | 5200 Exceptional Child | (200.00) |
| | 0357 Support Managed Computers | 5200 Exceptional Child | (1,000.00) |
| | 0370 Postage | 5200 Exceptional Child | (42.50) |
| | 0510 Supplies | 5200 Exceptional Child | (391,765.35) |
| | 0622 Audio Visual (Under \$1,000) | 5200 Exceptional Child | (650.00) |
| | 0641 Equipment (Over \$1,000) | 5200 Exceptional Child | (7,500.00) |
| | 0642 Equipment (Under \$1,000) | 5200 Exceptional Child | (8,726.44) |
| | 0643 Computer Hardware (Over \$1,000) | 5200 Exceptional Child | (6,000.00) |
| | 0644 Computer Hardware (Under \$1,000) | 5200 Exceptional Child | (660.85) |
| | 0691 Software (Over \$1,000) | 5200 Exceptional Child | (2,500.00) |
| | 0692 Software (Under \$1,000) | 5200 Exceptional Child | (1,100.00) |
| | 0730 Dues and Fees | 5200 Exceptional Child | (500.00) |
| | 0750 Other Personnel Services | 5200 Exceptional Child | (2,119.56) |
| | 0510 Supplies | 6110 Attendance and Social Work | (32,679.28) |
| | 0331 Out of County Travel | 6150 Parental Involvement | (600.00) |
| | 0510 Supplies | 6150 Parental Involvement | (1,000.00) |
| | 0117 Workshops | 6300 Instruction & Curriculum | (500.00) |
| | 0220 Social Security | 6300 Instruction & Curriculum | (38.25) |
| | 0330 In County Travel | 6300 Instruction & Curriculum | (12.36) |
| | 0331 Out of County Travel | 6300 Instruction & Curriculum | (1,276.98) |
| | 0360 Lease and Rental Agreements | 6300 Instruction & Curriculum | (2,000.00) |
| | 0390 Other Purchased Service | 6300 Instruction & Curriculum | (2,588.50) |
| | 0641 Equipment (Over \$1,000) | 6300 Instruction & Curriculum | (500.00) |
| | 0642 Equipment (Under \$1,000) | 6300 Instruction & Curriculum | (500.00) |
| | 0643 Computer Hardware (Over \$1,000) | 6300 Instruction & Curriculum | (470.36) |
| | 0644 Computer Hardware (Under \$1,000) | 6300 Instruction & Curriculum | (435.54) |
| | 0730 Dues and Fees | 6300 Instruction & Curriculum | (500.00) |
| | 0331 Out of County Travel | 6400 Instructional Staff Training Services | (400.00) |
| | 0791 Indirect Costs | 7200 General Administration | (23,924.25) |

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 2
Board Meeting December 14, 2015

| Account | Object | Function | Increase (Decrease) |
|---------|--|--|------------------------|
| | 0398 Field Trips | 7801 Transportation - North | (850.00) |
| | 0398 Field Trips | 7802 Transportation - Central | (450.00) |
| | 0398 Field Trips | 7803 Transportation - South | (400.00) |
| | | | <u>\$ (623,320.32)</u> |
| | <i>Explanation: To close fiscal year 2014-2015 IDEA Part B and IDEA Part B Pre-K grants per project award notification.</i> | | |
| | 5475 IDEA - Part B | \$ (495,417.95) 5476 IDEA - Part B - Pre-K | (127,902.37) |
| | | | <u>\$ (623,320.32)</u> |
| 3242 | <u>Title IV - 21st Century School</u> | | <u>\$ (0.28)</u> |
| | 0510 Supplies | 5100 Basic Education (K-12) | \$ (0.28) |
| | <i>Explanation: To adjust fiscal year 2015-2016 Title IV 21st Century Community Learning Centers Program grant per project award notification.</i> | | |
| | 6414 Title IV - 21st Century Community Learning Cente | \$ (0.28) | |
| 3251 | <u>Adult Basic Education</u> | | <u>\$ (735.03)</u> |
| | 0510 Supplies | 5300 Vocational | \$ (589.83) |
| | 0791 Indirect Costs | 7200 General Administration | (145.20) |
| | | | <u>\$ (735.03)</u> |
| | <i>Explanation: To close fiscal year 2014-2015 Carl Perkins - Postsecondary Section 132 grant per project award notification.</i> | | |
| | 5407 Carl Perkins - Postsecondary Education | \$ (735.03) | |
| 3274 | <u>Title III - English Language Learners</u> | | <u>\$ (58,463.44)</u> |
| | 0102 Salary - Other Compensation | 5100 Basic Education (K-12) | \$ (3,183.37) |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | (235.53) |
| | 0220 Social Security | 5100 Basic Education (K-12) | (244.04) |
| | 0365 Software Subscriptions | 5100 Basic Education (K-12) | (3,116.00) |
| | 0366 Software Apps. - Tablets | 5100 Basic Education (K-12) | (200.00) |
| | 0510 Supplies | 5100 Basic Education (K-12) | (871.21) |
| | 0644 Computer Hardware (Under \$1,000) | 5100 Basic Education (K-12) | (4,001.00) |
| | 0692 Software (Under \$1,000) | 5100 Basic Education (K-12) | (204.00) |
| | 0102 Salary - Other Compensation | 6100 Pupil Personnel Services | (4,000.00) |
| | 0210 Florida Retirement System | 6100 Pupil Personnel Services | (295.00) |
| | 0220 Social Security | 6100 Pupil Personnel Services | (306.00) |
| | 0357 Support Managed Computers | 6100 Pupil Personnel Services | (3,600.00) |
| | 0370 Postage | 6100 Pupil Personnel Services | (401.67) |
| | 0390 Other Purchased Service | 6100 Pupil Personnel Services | (2,472.68) |
| | 0102 Salary - Other Compensation | 6150 Parental Involvement | (4,992.00) |
| | 0210 Florida Retirement System | 6150 Parental Involvement | (368.30) |
| | 0220 Social Security | 6150 Parental Involvement | (381.91) |
| | 0510 Supplies | 6150 Parental Involvement | (10,497.13) |
| | 0330 In County Travel | 6300 Instruction & Curriculum | (139.62) |
| | 0331 Out of County Travel | 6300 Instruction & Curriculum | (1,581.37) |
| | 0730 Dues and Fees | 6300 Instruction & Curriculum | (450.00) |
| | 0220 Social Security | 6400 Instructional Staff Training Services | (92.61) |
| | 0510 Supplies | 6400 Instructional Staff Training Services | (2,509.50) |
| | 0750 Other Personnel Services | 6400 Instructional Staff Training Services | (6,377.35) |
| | 0791 Indirect Costs | 7200 General Administration | (1,063.90) |
| | 0398 Field Trips | 7800 Pupil Transp Services - School | (6,879.25) |
| | | | <u>\$ (58,463.44)</u> |
| | <i>Explanation: To close fiscal year 2014-2015 Title III English Language Learners and Title III Immigrant Children & Youth grants per project award notification.</i> | | |
| | 5418 Title III - Part A - English Language Learners | \$ (35,607.35) 5419 Title III - Immigrant Children & Youth | (22,856.09) |
| | | | <u>\$ (58,463.44)</u> |
| 3277 | <u>Title II - Part A</u> | | <u>\$ (184,854.91)</u> |
| | 0117 Workshops | 6300 Instruction & Curriculum | \$ (1,640.00) |
| | 0220 Social Security | 6300 Instruction & Curriculum | (125.46) |
| | 0330 In County Travel | 6300 Instruction & Curriculum | (4,362.56) |
| | 0331 Out of County Travel | 6300 Instruction & Curriculum | (26,433.34) |
| | 0350 Repair and Maintenance | 6300 Instruction & Curriculum | (6,922.04) |
| | 0360 Lease and Rental Agreements | 6300 Instruction & Curriculum | (7,809.20) |
| | 0365 Software Subscriptions | 6300 Instruction & Curriculum | (2,500.00) |
| | 0370 Postage | 6300 Instruction & Curriculum | (57.43) |

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 2
Board Meeting December 14, 2015

| Account | Object | Function | Increase (Decrease) |
|---------|---------------------------------------|--|------------------------|
| | 0390 Other Purchased Service | 6300 Instruction & Curriculum | (8,102.66) |
| | 0510 Supplies | 6300 Instruction & Curriculum | (48,471.51) |
| | 0622 Audio Visual (Under \$1,000) | 6300 Instruction & Curriculum | (200.00) |
| | 0730 Dues and Fees | 6300 Instruction & Curriculum | (624.00) |
| | 0750 Other Personnel Services | 6300 Instruction & Curriculum | (56,133.50) |
| | 0310 Professional & Technical Service | 6400 Instructional Staff Training Services | (157.07) |
| | 0390 Other Purchased Service | 6400 Instructional Staff Training Services | (761.09) |
| | 0510 Supplies | 6400 Instructional Staff Training Services | (700.49) |
| | 0750 Other Personnel Services | 6400 Instructional Staff Training Services | (11,759.02) |
| | 0791 Indirect Costs | 7200 General Administration | (8,095.54) |
| | | | <u>\$ (184,854.91)</u> |

Explanation: To close fiscal year 2014-2015 Title II Part A grant per project award notification.

5405 Title II - Part A \$ (184,854.91)

| | | | |
|---|----------------------------------|--|-----------------------|
| 3299 <u>Miscellaneous Federal Through State</u> | | | <u>\$ (12,654.57)</u> |
| | 0102 Salary - Other Compensation | 5100 Basic Education (K-12) | \$ (5,678.27) |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | (399.34) |
| | 0220 Social Security | 5100 Basic Education (K-12) | (455.14) |
| | 0510 Supplies | 5100 Basic Education (K-12) | (437.61) |
| | 0730 Dues and Fees | 5100 Basic Education (K-12) | (3,004.50) |
| | 0390 Other Purchased Service | 6150 Parental Involvement | (170.25) |
| | 0510 Supplies | 6150 Parental Involvement | (265.01) |
| | 0370 Postage | 6300 Instruction & Curriculum | (78.19) |
| | 0390 Other Purchased Service | 6300 Instruction & Curriculum | (199.91) |
| | 0331 Out of County Travel | 6400 Instructional Staff Training Services | (1,438.72) |
| | 0791 Indirect Costs | 7200 General Administration | (527.63) |
| | | | <u>\$ (12,654.57)</u> |

Explanation: To close fiscal year 2014-2015 Title X Homeless Children & Youth grant per project award notification.

5412 Title X - Homeless Children & Youth \$ (12,654.57)

II. Amendments Between Appropriations & Reserves

| | | | |
|-----------------------------|-------------------------------|-------------------------------|-------------|
| 5488 <u>DODEA - SCIENCE</u> | | | |
| | 0220 Social Security | 5100 Basic Education (K-12) | \$ 2.96 |
| | 0750 Other Personnel Services | 5100 Basic Education (K-12) | 203.98 |
| | 0750 Other Personnel Services | 6300 Instruction & Curriculum | (206.94) |
| | | | <u>\$ -</u> |

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

| | | | |
|------------------------------|--|-------------------------------|----------------|
| 6401 <u>Title I - Part A</u> | | | |
| | 0100 Salary - Non-Instructional | 5100 Basic Education (K-12) | \$ (12,604.54) |
| | 0131 Salary - Instructional | 5100 Basic Education (K-12) | 7,241.80 |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | (578.90) |
| | 0220 Social Security | 5100 Basic Education (K-12) | (390.13) |
| | 0232 Group Insurance - Life | 5100 Basic Education (K-12) | 9.06 |
| | 0233 Group Insurance - Dental | 5100 Basic Education (K-12) | 354.32 |
| | 0234 Group Insurance - Other | 5100 Basic Education (K-12) | 856.79 |
| | 0510 Supplies | 5100 Basic Education (K-12) | 1,594.01 |
| | 0642 Equipment (Under \$1,000) | 5100 Basic Education (K-12) | (5,000.00) |
| | 0644 Computer Hardware (Under \$1,000) | 5100 Basic Education (K-12) | 5,000.00 |
| | 0691 Software (Over \$1,000) | 5100 Basic Education (K-12) | 2,300.00 |
| | 0510 Supplies | 5500 Prekindergarten | 4,032.50 |
| | 0365 Software Subscriptions | 6150 Parental Involvement | (557.41) |
| | 0370 Postage | 6150 Parental Involvement | (1,000.00) |
| | 0510 Supplies | 6150 Parental Involvement | (1,688.50) |
| | 0131 Salary - Instructional | 6300 Instruction & Curriculum | (20,545.87) |
| | 0210 Florida Retirement System | 6300 Instruction & Curriculum | (1,491.64) |
| | 0220 Social Security | 6300 Instruction & Curriculum | (1,542.29) |
| | 0231 Group Insurance - Health | 6300 Instruction & Curriculum | 3,161.21 |
| | 0232 Group Insurance - Life | 6300 Instruction & Curriculum | (7.20) |
| | 0233 Group Insurance - Dental | 6300 Instruction & Curriculum | (106.31) |
| | 0234 Group Insurance - Other | 6300 Instruction & Curriculum | (68.52) |

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 2
Board Meeting December 14, 2015

| Account | Object | Function | Increase (Decrease) |
|---|---------------------------------------|--|------------------------|
| | 0510 Supplies | 6300 Instruction & Curriculum | 20,600.62 |
| | 0117 Workshops | 6400 Instructional Staff Training Services | 400.00 |
| | 0220 Social Security | 6400 Instructional Staff Training Services | 31.00 |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actua</i> | | | |
| 6405 <u>Title II - Part A</u> | | | |
| | 0131 Salary - Instructional | 6300 Instruction & Curriculum | \$ (20,967.44) |
| | 0210 Florida Retirement System | 6300 Instruction & Curriculum | (1,522.66) |
| | 0220 Social Security | 6300 Instruction & Curriculum | (1,750.71) |
| | 0232 Group Insurance - Life | 6300 Instruction & Curriculum | (0.12) |
| | 0233 Group Insurance - Dental | 6300 Instruction & Curriculum | 398.64 |
| | 0234 Group Insurance - Other | 6300 Instruction & Curriculum | 111.12 |
| | 0510 Supplies | 6300 Instruction & Curriculum | 23,731.17 |
| | | | <u>\$ -</u> |
| <i>Explanation: Adjust average salaries to actua</i> | | | |
| 6409 <u>Title I - N & D</u> | | | |
| | 0310 Professional & Technical Service | 5100 Basic Education (K-12) | \$ (58,748.00) |
| | 0310 Professional & Technical Service | 6120 Guidance Services | 58,748.00 |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between functions to better utilize funa</i> | | | |
| 6412 <u>Title X - Homeless Children & Youth</u> | | | |
| | 0330 In County Travel | 6400 Instructional Staff Training Services | \$ (3,406.00) |
| | 0331 Out of County Travel | 6400 Instructional Staff Training Services | 3,406.00 |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects to better utilize fund</i> | | | |
| 6414 <u>Title IV - 21st Century Community Learning Centers Program</u> | | | |
| | 0310 Professional & Technical Service | 5100 Basic Education (K-12) | \$ 1,417.00 |
| | 0365 Software Subscriptions | 5100 Basic Education (K-12) | 1,200.00 |
| | 0510 Supplies | 5100 Basic Education (K-12) | (2,617.00) |
| | 0310 Professional & Technical Service | 6400 Instructional Staff Training Services | 532.00 |
| | 0510 Supplies | 6400 Instructional Staff Training Services | (532.00) |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects to better utilize fund</i> | | | |
| 6475 <u>IDEA - Part B</u> | | | |
| | 0100 Salary - Non-Instructional | 5200 Exceptional Child | \$ 17,854.60 |
| | 0210 Florida Retirement System | 5200 Exceptional Child | 1,368.00 |
| | 0220 Social Security | 5200 Exceptional Child | 1,395.00 |
| | 0231 Group Insurance - Health | 5200 Exceptional Child | 5,685.00 |
| | 0232 Group Insurance - Life | 5200 Exceptional Child | 21.00 |
| | 0233 Group Insurance - Dental | 5200 Exceptional Child | 270.00 |
| | 0510 Supplies | 5200 Exceptional Child | (26,980.00) |
| | 0750 Other Personnel Services | 5200 Exceptional Child | 386.40 |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects to better utilize funds and adjust average salaries to actu</i> | | | |

ADOPTED BY SCHOOL BOARD:

DECEMBER 14, 2015

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

| ESTIMATED REVENUE | | | | | | |
|------------------------------|---|-------------------------|-------------------------|------------------|-------------------------|-------------------------|
| REVENUE OBJECT NUMBER & NAME | ORIGINAL BUDGET | BUDGET AS OF 9/30/2015 | INCREASE | DECREASE | BUDGET AS OF 10/31/2015 | |
| 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 | 2,645.00 | 347.78 | - | 2,992.78 |
| 3459 | SUMMER FEEDING - EXTERNAL SERVICE | - | - | - | - | - |
| 3460 | ONLINE CREDIT CARD FEES | - | - | - | - | - |
| 3466 | PURCHASED OTHER POS - EXTERNAL | 372.93 | 372.93 | - | - | 372.93 |
| 3490 | MISCELLANEOUS REVENUE | - | - | 400.00 | - | 400.00 |
| 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 | \$ 12,051,063.96 | \$ 747.78 | \$ - | \$ 12,051,811.74 |

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

| APPROPRIATIONS | | | | | | |
|---|-----------------|------------------------|----------|----------|-------------------------|--|
| EXPENDITURE FUNCTION/OBJECT NUMBER & NAME | ORIGINAL BUDGET | BUDGET AS OF 9/30/2015 | INCREASE | DECREASE | BUDGET AS OF 10/31/2015 | |
| 0100 SALARY - NON-INSTRUCTIONAL | \$ 1,224,792.00 | \$ 1,224,792.00 | \$ - | \$ - | \$ 1,224,792.00 | |
| 0102 SALARY - OTHER COMPENSATION | 6,323.86 | 10,823.86 | - | - | 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 | - | - | 3,500.00 | - | 3,500.00 | |
| 0161 SALARY - PROFESSIONAL/TECHNICAL | 98,189.00 | 98,189.00 | - | - | 98,189.00 | |
| 0200 FRINGE BENEFITS | - | - | - | - | - | |
| 0210 FLORIDA RETIREMENT SYSTEM | 160,268.69 | 160,606.19 | 262.50 | - | 160,868.69 | |
| 0220 FICA (SOCIAL SECURITY) | 165,637.43 | 165,981.68 | 267.75 | - | 166,249.43 | |
| 0231 GROUP INSURANCE - HEALTH & HOSPITAL | 666,043.00 | 666,016.00 | - | - | 666,016.00 | |
| 0232 GROUP INSURANCE - LIFE | 2,328.00 | 2,355.00 | - | - | 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 | 6,385,851.33 | - | - | 6,385,851.33 | |
| 0330 IN COUNTY TRAVEL | 10,500.00 | 10,500.00 | 1,500.00 | - | 12,000.00 | |
| 0331 OUT OF COUNTY TRAVEL | 8,500.00 | 8,500.00 | - | 1,500.00 | 7,000.00 | |
| 0350 REPAIR AND MAINTENANCE | 81,432.14 | 81,432.14 | - | 1,217.71 | 80,214.43 | |
| 0354 MAINTENANCE / VEHICLE REPAIR | 10,691.63 | 16,375.41 | 2,318.40 | - | 18,693.81 | |
| 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 | 182,864.78 | 347.78 | - | 183,212.56 | |
| 0550 REPAIR PARTS | - | - | - | - | - | |
| 0560 TIRES AND TUBES | - | - | - | - | - | |
| 0570 FOOD | 985.71 | 34,209.88 | 400.00 | - | 34,609.88 | |
| 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 | 678,744.09 | - | - | 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 | 369.54 | - | 451.34 | |
| 0685 FLOORING/STRUCTURAL ALTERATION | - | - | - | - | - | |
| 0691 SOFTWARE (OVER \$1000) | - | - | 1,217.71 | - | 1,217.71 | |

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

| APPROPRIATIONS | | | | | | |
|---|-------------------------|-------------------------|---------------------|--------------------|-------------------------|---|
| EXPENDITURE FUNCTION/OBJECT NUMBER & NAME | ORIGINAL BUDGET | BUDGET AS OF 9/30/2015 | INCREASE | DECREASE | BUDGET AS OF 10/31/2015 | |
| 0692 SOFTWARE (UNDER \$1,000) | - | - | - | - | - | - |
| 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 | 526,941.59 | - | 6,718.19 | 520,223.40 | |
| 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 | \$ 12,051,063.96 | \$ 10,183.68 | \$ 9,435.90 | \$ 12,051,811.74 | |

Explanation of Budget Amendment as Follows:
Part IV - School Food Service Fund
Amendment Number 2
Board Meeting December 14, 2015

| Account | Object | Function | Increase (Decrease) |
|---------|--------|----------|------------------------|
|---------|--------|----------|------------------------|

I. Revenue - Amendments Between Revenue, Appropriations & Reserves

| | | | |
|------|-----------------|---------------------------------|-----------|
| 3457 | <u>Catering</u> | | \$ 347.78 |
| | 0510 Supplies | 7610 Food Service - Departments | \$ 347.78 |

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

7502 Catering \$ 347.78

| | | | |
|------|------------------------------|---------------------------------|-----------|
| 3490 | <u>Miscellaneous Revenue</u> | | \$ 400.00 |
| | 0570 Food | 7610 Food Service - Departments | \$ 400.00 |

Explanation: To appropriate revenue for Commodity Rebates based on actual collections.

5501 Summer Feeding \$ 400.00

II. Amendments Between Appropriations & Reserves

.... Discretionary

| | | | |
|------|-------------------------------|---------------------------------|-------------|
| 0130 | Salary - Overtime | 7600 Food Service (Schools) | \$ 3,500.00 |
| 0210 | Florida Retirement System | 7600 Food Service (Schools) | 262.50 |
| 0220 | Social Security | 7600 Food Service (Schools) | 267.75 |
| 0330 | In County Travel | 7600 Food Service (Schools) | 2,100.00 |
| 0331 | Out of County Travel | 7600 Food Service (Schools) | (1,500.00) |
| 0510 | Supplies | 7600 Food Service (Schools) | 400.00 |
| 0330 | In County Travel | 7610 Food Service - Departments | (600.00) |
| 0354 | Maintenance Vehicle Repair | 7610 Food Service - Departments | 2,318.40 |
| 0510 | Supplies | 7610 Food Service - Departments | (400.00) |
| 0684 | Replacement Roofing & Systems | 7610 Food Service - Departments | 369.54 |
| 0990 | Fund Balance - Unappropriated | 9890 Reserves | (6,718.19) |
| | | | \$ - |

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

| | | | |
|------|--------------------------------|---------------------------------|---------------|
| 3510 | <u>SFS Contract Exclusions</u> | | |
| | 0350 Repair and Maintenance | 7610 Food Service - Departments | \$ (1,217.71) |
| | 0691 Software (Over \$1,000) | 7610 Food Service - Departments | 1,217.71 |
| | | | \$ - |

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

ADOPTED BY SCHOOL BOARD:

DECEMBER 14, 2015