



Agenda Item Details

Meeting	Aug 22, 2016 - Regular Meeting
Category	7. Consent Agenda
Subject	7.3 Budget Amendment #11 - 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	292,683.88
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #11 - 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.

Additional New Revenue Appropriated/(Adjusted) During the Month of June 2016:

General Fund	\$ 91,390.95
Debt Service Funds	(20,311.22)
Capital Projects Funds	574.60
Other Special Revenue Funds - Federal	0.00
Other Special Revenue Funds - Food Service	<u>221,029.55</u>
Total - All Funds	<u>\$292,683.88</u>

[!BA 11 - June 2016 Revised 2016-08-09.pdf \(1,196 KB\)](#)

Administrative Content

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

Motion & Voting

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

Motion by Rodney Walker, second by Dewey Destin.

Final Resolution: Motion Carries

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



School District of Okaloosa County

BUDGET AMENDMENT #11

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2016	INCREASE	DECREASE	BUDGET AS OF 6/30/2016
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	321,353.23	2,574.25	-	323,927.48
3192 DOD SECTION 386 PL 102-484	675,000.00	667,693.32	-	-	667,693.32
3193 DOD SECTION 363 PL 106-398	-	24,423.36	38,162.27	-	62,585.63
3199 MISCELLANEOUS FEDERAL DIRECT	360.00	1,165.00	-	-	1,165.00
3203 MEDICAID REIMBURSEMENT	500,000.00	568,600.35	-	-	568,600.35
3209 FEMA CLAIMS	75,000.00	75,000.00	-	-	75,000.00
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	124.57	-	-	124.57
3301 CLASS SIZE REDUCTION	32,846,696.00	32,783,063.00	-	-	32,783,063.00
3309 WORKFORCE ED. CAREER PROGRAM EXPANSION	-	-	-	-	-
3310 FLORIDA EDUCATION FINANCE PROGRAM	58,239,024.00	56,561,219.00	-	-	56,561,219.00
3311 SAFE SCHOOLS	609,367.00	610,195.00	-	-	610,195.00
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	1,427,919.00	-	-	1,427,919.00
3315 WORKFORCE DEVELOPMENT	2,205,403.00	2,205,403.00	-	-	2,205,403.00
3316 SPECIAL TEACHER COMPENSATION	-	-	-	-	-
3317 WORKFORCE EDUCATION PERFORMANCE INCENTIVE	-	99,163.00	-	-	99,163.00
3318 DJJ SUPPLEMENTAL ALLOCATION	226,302.00	244,423.00	-	-	244,423.00
3319 VIRTUAL EDUCATION CONTRIBUTION	41,206.00	45,813.00	-	-	45,813.00
3320 TEACHER SALARY INCREASE ALLOCATION	-	-	-	-	-
3323 CO & DS WITHHELD FOR ADMINISTRATIVE EXPENSE	17,000.00	17,000.00	-	702.71	16,297.29
3334 DIGITAL CLASSROOMS	707,932.00	709,680.00	-	-	709,680.00
3335 TEACHER CLASSROOM SUPPLY ASSISTANCE	496,724.00	496,724.00	-	-	496,724.00
3336 INSTRUCTIONAL MATERIALS	2,430,717.00	2,465,373.00	-	-	2,465,373.00
3343 STATE LICENSE TAX	40,000.00	44,322.18	-	-	44,322.18
3344 DISCRETIONARY LOTTERY	107,128.00	-	-	-	-
3349 INTANGIBLE PROPERTY TAX	-	5,249.23	-	-	5,249.23
3354 TRANSPORTATION	6,134,431.00	6,214,798.00	-	-	6,214,798.00
3359 FEDERALLY CONNECTED STUDENT SUPPLEMENT	2,405,227.00	2,405,227.00	-	-	2,405,227.00
3362 SCHOOL RECOGNITION	2,052,628.00	2,451,567.00	-	-	2,451,567.00
3370 VOLUNTARY PREKINDERGARTEN PROGRAM - SUMMER	18,367.34	25,011.86	-	-	25,011.86
3371 VOLUNTARY PREKINDERGARTEN PROGRAM	416,700.00	409,078.13	1,978.92	-	411,057.05
3379 FUEL TAX REFUND	-	72,704.00	-	-	72,704.00
3395 FEMA - STATE - CLAIMS MATCH	12,500.00	12,500.00	-	-	12,500.00
3399 OTHER MISCELLANEOUS STATE REVENUE	10,388.00	987,208.38	-	768.00	986,440.38
3401 PRINT SHOP POSTAGE	23,000.00	25,771.11	-	-	25,771.11
3402 PRINT SHOP PRINTING	245,000.00	246,404.99	-	-	246,404.99
3407 EDUCATIONAL BROADBAND - LEASE	14,190.00	14,190.00	-	-	14,190.00
3411 DISTRICT SCHOOL TAXES	89,523,362.15	89,507,871.00	319.06	-	89,508,190.06
3414 SALES TAX REVENUE	-	-	-	-	-
3421 TAX REDEMPTIONS	150,000.00	145,742.26	-	1,156.30	144,585.96
3425 RENT/USE OF FACILITY	4,463.20	30,736.00	-	-	30,736.00
3426 COURSE FEES - ADULT EDUCATION	310,000.00	597,139.09	722.97	-	597,862.06
3427 CAPITAL IMPROVEMENT FEES - ADULT EDUCATION	-	28,380.91	11.01	-	28,391.92
3428 SUPPLY FEES - ADULT EDUCATION	10,000.00	-	-	-	-
3429 TECHNOLOGY FEES - ADULT EDUCATION	-	28,380.91	11.01	-	28,391.92
3431 INTEREST ON INVESTMENTS	240,000.00	240,000.00	-	-	240,000.00
3434 COMMUNITY EDUCATION ENRICHMENT PROGRAM	-	23,550.00	-	-	23,550.00
3445 TESTS & BOOKS - ADULT EDUCATION	-	-	-	-	-
3448 DONATIONS	9,432.07	38,505.65	-	-	38,505.65
3449 STUDENT/PARENT IPAD/LAPTOP INSURANCE	-	-	-	-	-
3462 PURCHASED CUSTODIAL SERVICE	300.00	1,113.13	-	-	1,113.13
3463 BOB SIKES CHILD CARE	188,000.00	183,812.00	-	-	183,812.00
3464 WALKER CHILD CARE	105,350.00	89,336.45	-	-	89,336.45
3465 PURCHASED POSITIONS - OTHER	96,467.86	467,275.76	-	-	467,275.76
3466 PURCHASED OTHER POSITIONS - EXTERNAL	91,463.00	204,023.96	-	-	204,023.96
3467 PURCHASED - SCHOOLS - OTHER	28,352.31	74,664.53	-	-	74,664.53
3468 RIVERSIDE CHILD CARE	157,000.00	172,185.02	-	-	172,185.02
3469 ANTIOCH CHILD CARE	184,000.00	195,512.70	-	-	195,512.70
3470 NORTHWOOD CHILD CARE	136,000.00	135,186.10	-	-	135,186.10
3471 VOCATIONAL EQUIPMENT - ADULT EDUCATION	8,000.00	-	-	-	-
3474 PROF. DEVELOP. CERTIFICATION PROGRAM FEES	-	15,660.00	-	-	15,660.00
3475 BLUEWATER CHILD CARE	320,000.00	340,408.10	-	-	340,408.10
3476 EDGE CHILD CARE	158,000.00	130,019.85	-	-	130,019.85
3477 PLEW CHILD CARE	229,000.00	259,280.48	-	-	259,280.48
3478 WRIGHT CHILD CARE	88,000.00	99,174.25	-	-	99,174.25

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2016	INCREASE	DECREASE		BUDGET AS OF 6/30/2016
3484	FINANCIAL AID FEES	2,868.86	59,342.87	23.01	-	59,365.88
3485	RESTITUTION PAYMENTS - OTHER	96.16	431.44	-	-	431.44
3487	CERTIFICATE FEES - SUBSTITUTES	10,000.00	17,945.00	-	-	17,945.00
3488	FINGERPRINT PROGRAM	35,000.00	65,214.65	-	-	65,214.65
3489	CERTIFICATE FEES	34,000.00	34,080.00	-	-	34,080.00
3490	MISCELLANEOUS REVENUE	2,093,056.03	2,275,336.91	-	-	2,275,336.91
3491	E-RATE REFUNDS	-	99,138.01	-	-	99,138.01
3492	TRANSPORTATION - SCHOOL ACTIVITIES	350,000.00	427,595.90	6,698.50	-	434,294.40
3493	SALE OF JUNK	6,457.55	29,759.55	3,436.00	-	33,195.55
3494	FEDERAL INDIRECT COST REIMBURSEMENT	300,000.00	300,000.00	578.31	-	300,578.31
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	1,261.12	54,629.43	-	-	54,629.43
3497	REFUND - PRIOR YEAR EXPENDITURES	9.74	2,263,007.23	-	-	2,263,007.23
3499	SFS - INDIRECT COST	200,000.00	180,290.11	39,502.65	-	219,792.76
3630	TRANSFER FROM CAPITAL IMPROVEMENT FUNDS	12,005,346.00	11,675,039.18	-	-	11,675,039.18
3740	PRIOR YEAR INSURANCE LOSS RECOVERY	10,698.90	1,323,096.63	-	-	1,323,096.63
3741	INSURANCE LOSS RECOVERY	-	-	-	-	-
3746	HEALTH REIMBURSEMENT ARRANGEMENT	2,429.84	87,794.97	-	-	87,794.97
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	\$ 297,664,074.07	\$ 94,017.96	\$ 2,627.01	\$ 297,755,465.02

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2016	INCREASE	DECREASE	BUDGET AS OF 6/30/2016
5100 BASIC EDUCATION (K-12)	\$ 145,045,883.31	\$ 142,196,842.39	\$ -	\$ 101,299.74	\$ 142,095,542.65
5101 CHARTER SCHOOL FEDERAL IMPACT	-	100,462.00	-	-	100,462.00
5102 NORTHWEST FLORIDA BALLET FACILITY	-	-	-	-	-
5103 BASIC INSTRUCTION	-	-	-	-	-
5200 EXCEPTIONAL CHILD	16,619,999.14	17,579,292.73	-	-	17,579,292.73
5300 VOCATIONAL AND TECHNICAL EDUCATION	5,034,461.34	5,670,214.81	262.15	-	5,670,476.96
5400 ADULT GENERAL EDUCATION	9,007.17	-	-	-	-
5500 PREKINDERGARTEN	432,933.77	467,602.49	-	-	467,602.49
5900 OTHER INSTRUCTION	1,591,828.77	2,296,888.17	-	9,370.73	2,287,517.44
6100 PUPIL PERSONNEL SERVICES	1,571,005.71	1,665,739.14	-	-	1,665,739.14
6110 ATTENDANCE AND SOCIAL WORK	405,152.90	340,766.90	-	-	340,766.90
6120 GUIDANCE SERVICES	4,083,281.47	4,199,839.64	-	-	4,199,839.64
6130 HEALTH SERVICES	876,833.22	1,147,117.75	-	-	1,147,117.75
6140 PSYCHOLOGICAL SERVICES	1,061,523.66	957,766.90	-	-	957,766.90
6141 TESTING	104,023.00	102,503.21	-	-	102,503.21
6150 PARENTAL INVOLVEMENT	350.00	539.10	-	-	539.10
6200 INSTRUCTIONAL MEDIA SERVICE	1,476,874.02	1,575,908.83	-	-	1,575,908.83
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	5,827,954.14	5,170,392.74	-	-	5,170,392.74
6400 INSTR STAFF TRAINING SERVICES	1,369,562.92	1,621,975.54	-	-	1,621,975.54
6500 INSTRUCTIONAL RELATED TECHNOLOGY	501,714.27	546,228.10	11,750.88	-	557,978.98
7100 SCHOOL BOARD	1,741,420.09	3,163,509.56	-	17,000.00	3,146,509.56
7200 GENERAL ADMINISTRATION (SUPT)	433,802.20	352,206.90	16,297.29	-	368,504.19
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	18,765,355.87	19,609,509.78	-	-	19,609,509.78
7400 FACILITIES ACQUISITION & CONSTRUCTION	600,540.27	675,799.80	-	-	675,799.80
7500 FISCAL SERVICES (FINANCE DEPT)	2,279,458.30	2,420,400.31	-	-	2,420,400.31
7600 FOOD SERVICE (SCHOOLS)	-	36,073.12	-	-	36,073.12
7610 FOOD SERVICE - DEPARTMENT	-	-	-	-	-
7700 CENTRAL SERVICES	47,544.43	33,750.00	-	-	33,750.00
7710 PLAN, RESEARCH, DEVELOP, & EVALUATE	-	40,397.12	-	-	40,397.12
7720 INFORMATION SERVICES	322,712.89	257,765.82	-	-	257,765.82
7730 STAFF SERVICES	3,567,716.02	7,086,145.43	42,751.69	-	7,128,897.12
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	745,967.41	771,875.37	-	-	771,875.37
7762 FURNITURE SHOP	3,940.65	-	-	-	-
7800 PUPIL TRANSP SERVICES - SCHOOL	868,966.84	821,807.52	-	-	821,807.52
7801 TRANSPORTATION - NORTH	5,057,742.12	4,618,955.20	-	1,834.28	4,617,120.92
7802 TRANSPORTATION - CENTRAL	2,663,694.07	2,637,304.41	-	-	2,637,304.41
7803 TRANSPORTATION - SOUTH	4,141,073.68	4,137,334.58	471.50	-	4,137,806.08
7900 OPERATION OF PLANT	16,783,638.89	17,816,085.58	39,771.26	-	17,855,856.84
8100 MAINTENANCE ADMINISTRATION	4,456,851.85	4,374,825.25	-	-	4,374,825.25
8120 BUILDING AND GROUND MAINTENANCE	3,621,697.47	3,551,697.52	-	-	3,551,697.52
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	3,392,921.58	3,238,496.29	-	16,083.70	3,222,412.59
9100 COMMUNITY SERVICE	2,219,285.75	2,306,615.10	9,208.61	-	2,315,823.71
9700 TRANSFER FUNDS	13,930.00	56,306.58	-	-	56,306.58
9890 RESERVES	35,145,648.27	34,017,132.39	116,466.02	-	34,133,598.41
TOTAL - GENERAL FUND	\$ 292,886,297.46	\$ 297,664,074.07	\$ 236,979.40	\$ 145,588.45	\$ 297,755,465.02

***Note:**

Function 9890 - Reserves - is comprised of the following:

Object	Description	Budget
0981	Reserve for Audit Adjustment	\$ 238,741.00
0988	Reserve - School Carryover	1,696,185.83
0990	Fund Balance - Unappropriated	11,853,662.27
0991	Reserve - Inventory	78,829.05
0993	Reserve - Retirement	512,323.58
0994	Reserve - FTE/Schools	1,168,270.33
0995	Reserve - Claims Liability	4,248,000.00
0996	Reserve - Contingency	2,567,000.00
0997	Reserve - Projects	11,770,586.35
Total		\$ 34,133,598.41

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 11
Board Meeting August 22, 2016

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3191	<u>ROTC</u>		<u>\$ 2,574.25</u>
	0997 Reserve - Projects	9890 Reserves	<u>\$ 2,574.25</u>
	<i>Explanation: To appropriate revenue for ROTC based on actual collections.</i>		
	2045 ROTC	\$ 2,574.25	
3193	<u>DOD Section 363 PL 106-398</u>		<u>\$ 38,162.27</u>
	0997 Reserve - Projects	9890 Reserves	<u>\$ 38,162.27</u>
	<i>Explanation: To appropriate Impact Aid revenue received from the Department of Defense based on fiscal year 2014-2015 eligible expenditures made on behalf of Students with Severe Disabilities.</i>		
	3027 Impact Aid - Severe Disabilities	\$ 38,162.27	
3323	<u>CO & DS Withheld for Administrative Expense</u>		<u>\$ (702.71)</u>
	0310 Professional & Technical Service	7200 General Administration	<u>\$ (702.71)</u>
	<i>Explanation: To adjust revenue for CO & DS Withheld for Administrative Expense.</i>		
	9015 Fixed Charges	\$ (702.71)	
3371	<u>Voluntary Prekindergarten Program</u>		<u>\$ 1,978.92</u>
	0997 Reserve - Projects	9890 Reserves	<u>\$ 1,978.92</u>
	<i>Explanation: To appropriate revenue for Voluntary Prekindergarten Program based on actual collections.</i>		
	0132 VPK - Year Long Program	\$ 1,978.92	
3399	<u>Other Miscellaneous State Revenue</u>		<u>\$ (768.00)</u>
	0790 Miscellaneous Expense	5900 Other Instruction	<u>\$ (768.00)</u>
	<i>Explanation: To adjust revenue for scholarship based on actual collections.</i>		
	5085 Adult State Scholarships	\$ (768.00)	
3411	<u>District School Taxes</u>		<u>\$ 319.06</u>
	0240 Workers Compensation	7730 Staff Services	<u>\$ 319.06</u>
	<i>Explanation: To appropriate revenue for District School Taxes based on actual collections.</i>		
	9015 Fixed Charges	\$ 319.06	
3421	<u>Tax Redemptions</u>		<u>\$ (1,156.30)</u>
	0240 Workers Compensation	7730 Staff Services	<u>\$ (1,156.30)</u>
	<i>Explanation: To adjust revenue for tax redemptions based on actual collections.</i>		
	9015 Fixed Charges	\$ (1,156.30)	
3426	<u>Course Fees - Adult Education</u>		<u>\$ 722.97</u>
	0510 Supplies	5900 Other Instruction	\$ 651.00
	0240 Workers Compensation	7730 Staff Services	71.97
			<u>\$ 722.97</u>
	<i>Explanation: To appropriate revenue for adult education course fees based on actual collections.</i>		
	6110 Adult Education Tuition	\$ 651.00	9015 Fixed Charges
			71.97
			<u>Total \$ 722.97</u>

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 11
Board Meeting August 22, 2016

Account	Object	Function	Increase (Decrease)
3427	<u>Capital Improvement Fees - Adult Education</u>		\$ 11.01
	0641 Equipment (Over \$1,000)	5900 Other Instruction	\$ 11.01
	<i>Explanation: To appropriate revenue for adult education capital improvement fees based on actual collections.</i>		
	6035 Adult Capital Improvement Fees	\$ 11.01	
3429	<u>Technology Fees - Adult Education</u>		\$ 11.01
	0510 Supplies	5900 Other Instruction	\$ 11.01
	<i>Explanation: To appropriate revenue for adult education technology fees based on actual collections.</i>		
	2016 Adult Technology Fees	\$ 11.01	
3484	<u>Financial Aid Fees</u>		\$ 23.01
	0790 Miscellaneous Expense	5900 Other Instruction	\$ 23.01
	<i>Explanation: To appropriate revenue for Financial Aid Fees based on actual collections.</i>		
	3005 Financial Aid Trust Fund	\$ 23.01	
3492	<u>Transportation - School Activities</u>		\$ 6,698.50
	0510 Supplies	7801 Transportation - North	\$ 6,698.50
	<i>Explanation: To appropriate revenue for Transportation - School Activities based on actual collections.</i>		
	.... Discretionary	\$ 6,698.50	
3493	<u>Sale of Junk</u>		\$ 3,436.00
	0240 Workers Compensation	7730 Staff Services	\$ 3,436.00
	<i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i>		
	9015 Fixed Charges	\$ 3,436.00	
3494	<u>Federal Indirect Cost Reimbursement</u>		\$ 578.31
	0240 Workers Compensation	7730 Staff Services	\$ 578.31
	<i>Explanation: To appropriate revenue for Federal Indirect Cost Reimbursement based on actual collections.</i>		
	9015 Fixed Charges	\$ 578.31	
3499	<u>School Food Service - Indirect Cost</u>		\$ 39,502.65
	0240 Workers Compensation	7730 Staff Services	\$ 39,502.65
	<i>Explanation: To appropriate revenue for School Food Service - Indirect Cost based on actual collections.</i>		
	9015 Fixed Charges	\$ 39,502.65	

II. Amendments Between Appropriations & Reserves

....	<u>Discretionary</u>		
		5100 Basic Education (K-12)	\$ (891.18)
		7801 Transportation - North	(8,532.78)
		7803 Transportation - South	471.50
		7900 Operation of Plant	5,584.45
		9890 Reserves	78,419.68
			\$ 75,051.67
	<i>Explanation: Changes between objects & functions to better utilize funds, appropriation of unanticipated operating expenditures and department closure (Project 2095), and appropriation of additional funding based on actuarial analysis (Project 9015) by transferring to/(from) the following projects:</i>		
	2095 Salary Resynching	\$ 2,948.33	9015 Fixed Charges (78,000.00)
			Total \$ (75,051.67)

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 11
Board Meeting August 22, 2016

Account	Object	Function	Increase (Decrease)
0011 Utilities/Custodial - Other District Facilities			
	0371 Telephone	7900 Operation of Plant	\$ 354.60
	0373 Telephone Long Distance	7900 Operation of Plant	4.58
			<u>\$ 359.18</u>
<i>Explanation: Appropriation based on actual expenditures by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (359.18)	
2088 Certification			
	0730 Dues and Fees	7730 Staff Services	\$ (76.06)
<i>Explanation: Appropriation for fingerprinting charges by transferring to/(from) the following project(s):</i>			
	6007 Fingerprinting - Employees	\$ 76.06	
2095 Salary Resynching			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (154,464.08)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(11,615.32)
	0220 Social Security	5100 Basic Education (K-12)	(11,816.51)
			<u>\$ (177,895.91)</u>
<i>Explanation: Appropriation of unanticipated operating expenditures and department closure (Discretionary), close project at year-end (Project 4016), and appropriations based on actual expenditures (Projects 5095 and 5099) by transferring to/(from) the following project(s):</i>			
	.... Discretionary	\$ (8,532.78)	5095 Dual Enrollment Courses 151,877.80
	4016 SM - Administrative	(4,332.82)	5099 School Utilities 38,883.71
			Total <u>\$ 177,895.91</u>
2174 Child Care - Plew Elementary School			
	0371 Telephone	7900 Operation of Plant	\$ 22.72
	0510 Supplies	9100 Community Service	(22.72)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2175 Child Care - Bluewater Elementary School			
	0398 Field Trips	9100 Community Service	\$ 5,062.00
	0510 Supplies	9100 Community Service	(5,062.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2176 Child Care - Edge Elementary School			
	0371 Telephone	7900 Operation of Plant	\$ 22.51
	0510 Supplies	9100 Community Service	(22.51)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2178 Child Care - Wright Elementary School			
	0371 Telephone	7900 Operation of Plant	\$ 22.51
	0510 Supplies	9100 Community Service	(22.51)
			<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	\$ 22.41
	0510 Supplies	9100 Community Service	(22.41)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3105 Instructional Materials - Textbooks			
	0520 Textbooks	5100 Basic Education (K-12)	\$ 3,871.70
	0997 Reserve - Projects	9890 Reserves	(3,871.70)
			<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 11
Board Meeting August 22, 2016

Account	Object	Function	Increase (Decrease)
3124	<u>FSAG - CE</u>		
	0790	Miscellaneous Expense	
		5900 Other Instruction	\$ (8,133.76)
	0790	Miscellaneous Expense	
		9100 Community Service	8,133.76
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4016	<u>SM - Administrative</u>		
	0682	Non-Capitalized Remodeling & Renovations	
		6500 Instruction Related Technology	\$ 11,750.88
	0641	Equipment (Over \$1,000)	
		8200 Administrative Technology Services	1,514.19
	0643	Computer Hardware (Over \$1,000)	
		8200 Administrative Technology Services	13,089.25
	0644	Computer Hardware (Under \$1,000)	
		8200 Administrative Technology Services	(30,687.14)
			<u>\$ (4,332.82)</u>
	<i>Explanation: Changes 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	\$ 4,332.82
5068	<u>CAPE - Information Technology</u>		
	0220	Social Security	
		5100 Basic Education (K-12)	\$ (3.75)
	0750	Other Personnel Services	
		5100 Basic Education (K-12)	(258.40)
	0220	Social Security	
		5300 Vocational	3.75
	0750	Other Personnel Services	
		5300 Vocational	258.40
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5095	<u>Dual Enrollment Courses</u>		
	0310	Professional & Technical Service	
		5100 Basic Education (K-12)	\$ 151,877.80
	<i>Explanation: Appropriation based on actual expenditures by transferring to/(from) the following project(s):</i>		
	2095	Salary Resynching	\$ (151,877.80)
5099	<u>School Utilities</u>		
	0371	Telephone	
		7900 Operation of Plant	\$ 17,959.56
	0373	Telephone Long Distance	
		7900 Operation of Plant	338.48
	0381	Water and Sewage	
		7900 Operation of Plant	1,272.19
	0382	Garbage	
		7900 Operation of Plant	3,870.15
	0430	Electricity	
		7900 Operation of Plant	9,499.70
			<u>\$ 32,940.08</u>
	<i>Explanation: Appropriations based on actual expenditures by transferring to/(from) the following project(s):</i>		
	2095	Salary Resynching	\$ (32,940.08)
5110	<u>Workforce Development</u>		
	0371	Telephone	
		7900 Operation of Plant	\$ 797.11
	0373	Telephone Long Distance	
		7900 Operation of Plant	0.29
	0997	Reserve - Projects	
		9890 Reserves	(797.40)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6006	<u>Fingerprinting - Fees</u>		
	0370	Postage	
		7730 Staff Services	\$ (161.39)
	0730	Dues and Fees	
		7730 Staff Services	(6,412.30)
			<u>\$ (6,573.69)</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and appropriation of fingerprinting fees by transferring to/(from) the following project(s):</i>		
	6007	Fingerprinting - Employees	\$ 6,573.69

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Amendment Number 11
 Board Meeting August 22, 2016

Account	Object	Function	Increase (Decrease)
6007	<u>Fingerprinting - Employees</u>		
	0730 Dues and Fees	7730 Staff Services	\$ 6,649.75
	<i>Explanation: Appropriation of fingerprinting fees by transferring to/(from) the following project(s):</i>		
	2088 Certification	\$ (76.06) 6006 Fingerprinting - Fees	(6,573.69)
			Total \$ <u>(6,649.75)</u>
8001	<u>Purchased - Schools - Other</u>		
	0790 Miscellaneous Expense	5900 Other Instruction	\$ (1,165.00)
	0790 Miscellaneous Expense	9100 Community Service	1,165.00
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
9015	<u>Fixed Charges</u>		
	0121 Salary Retirement Bonus	5100 Basic Education (K-12)	\$ (78,000.00)
	0310 Professional & Technical Service	7100 School Board	(17,000.00)
	0310 Professional & Technical Service	7200 General Administration	17,000.00
			\$ (78,000.00)
	<i>Explanation: Changes between objects & functions to better utilize funds, and appropriation based on actuarial analysis by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ 78,000.00	

ADOPTED BY SCHOOL BOARD:

AUGUST 22, 2016

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2016	INCREASE	DECREASE	BUDGET AS OF 6/30/2016	
3322	CO & DS WITHHELD FOR SBE/COBI	\$ 746,169.39	\$ 746,169.39	\$ -	\$ 20,449.45	\$ 725,719.94
3326	SBE/COBI BOND INTEREST	-	-	138.05	-	138.05
3341	RACING COMMISSION FUNDS	190,750.00	221,364.54	-	-	221,364.54
3431	INTEREST ON INVESTMENTS	1,000.00	464.05	0.18	-	464.23
3630	TRANSFERS FROM CAPITAL IMP FUNDS	7,828,433.00	7,558,834.05	-	-	7,558,834.05
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	\$ 8,846,243.13	\$ 138.23	\$ 20,449.45	\$ 8,825,931.91

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 6/30/2016	INCREASE	DECREASE	BUDGET AS OF 6/30/2016
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	1,764,697.79	-	-	1,764,697.79
	0730	DUES & FEES	31,305.00	11,722.53	225.27	-	11,947.80
	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	0.19	0.18	-	0.37
	0998	RESERVES - DEBT SERVICE	63,354.43	95,239.10	-	20,536.67	74,702.43
		TOTAL - DEBT SERVICE FUNDS	\$ 9,085,763.49	\$ 8,846,243.13	\$ 225.45	\$ 20,536.67	\$ 8,825,931.91

Explanation of Budget Amendment as Follows:
 Part II - Debt Service Funds
 Amendment Number 11
 Board Meeting August 22, 2016

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3322	<u>CO & DS Withheld for SBE/COBI</u>		\$ (20,449.45)
	0998 Reserve - Debt Service	9890 Reserves	\$ (20,449.45)
	<i>Explanation: To adjust CO & DS Withheld for SBE/COBI based on actual collections per CO & DS entries per DOE AFR.</i>		
	.... Discretionary	\$ (20,449.45)	
3326	<u>SBE/COBI Bond Interest</u>		\$ 138.05
	0730 Dues and Fees	9200 Debt Services	\$ 138.05
	<i>Explanation: To appropriate revenue for SBE/COBI Bond Interest based on actual collections per CO & DS entries per DOE AFR.</i>		
	.... Discretionary	\$ 138.05	
3431	<u>Interest on Investments</u>		\$ 0.18
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 0.18
	<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>		
	.... Discretionary	\$ 0.18	
II. <u>Amendments Between Appropriations & Reserves</u>			
	.... Discretionary		
	0730 Dues and Fees	9200 Debt Services	\$ 87.22
	0998 Reserve - Debt Service	9890 Reserves	(87.22)
			\$ -
	<i>Explanation: Reallocate funds between objects and functions within the project.</i>		

ADOPTED BY SCHOOL BOARD:

AUGUST 22, 2016

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2016	INCREASE	DECREASE	BUDGET AS OF 6/30/2016	
3209	FEMA - CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -
3210	FEMA - ADMINISTRATIVE	-	-	-	-	-
3321	CO & DS DISTRIBUTED	128,132.00	341,943.41	-	-	341,943.41
3325	INTEREST ON UNDIST CO & DS	7,557.00	2,463.90	783.74	-	3,247.64
3341	RACING COMMISSION FUNDS	-	-	-	-	-
3391	PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	651,954.00	651,954.00	-	-	651,954.00
3394	CAPITAL OUTLAY CHARTER SCHOOLS	-	578,070.00	-	-	578,070.00
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	23,345,781.84	82.83	-	23,345,864.67
3421	TAX REDEMPTIONS	-	36,800.65	-	291.97	36,508.68
3431	INTEREST ON INVESTMENT	-	32,452.49	-	-	32,452.49
3448	DONATIONS	-	-	-	-	-
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	-	-	-	-	-
3497	REFUND - PRIOR YEAR EXPENDITURES	-	-	-	-	-
3610	TRANSFERS FROM GENERAL OPERATING FUND	13,930.00	56,306.58	-	-	56,306.58
3620	TRANSFERS FROM DEBT SERVICE FUND	-	-	-	-	-
3630	TRANSFERS FROM CAPITAL IMPROVEMENT FUNDS	-	-	-	-	-
3660	TRANSFERS FROM INTERBUDGETARY	-	26.45	-	-	26.45
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	\$ 29,285,322.83	\$ 866.57	\$ 291.97	\$ 29,285,897.43

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2016	INCREASE	DECREASE	BUDGET AS OF 6/30/2016	
7400		FACILITIES ACQUISITION & CONSTRUCTION				
	0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -
	0630	BUILDING & FIXED EQUIPMENT	-	-	-	-
	0631	ARCHITECTURAL DESIGN / ENGINEERING	-	-	-	-
	0632	CONTRACTOR SERVICES	-	-	-	-
	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-
	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	142,350.46	225,953.33	-	225,953.33
	0642	EQUIPMENT (UNDER \$1,000)	14,007.57	90,914.58	-	90,914.58
	0643	COMPUTER EQUIPMENT (OVER \$1,000)	24,618.03	51,456.90	-	51,456.90
	0644	COMPUTER HARDWARE (UNDER \$1,000)	13,902.71	89,188.16	-	89,188.16
	0651	BUSES	-	-	-	-
	0652	OTHER MOTOR VEHICLES	971.51	23,116.00	-	23,116.00
	0660	LAND	-	-	-	-
	0671	LAND IMPROVEMENTS	-	-	-	-
	0672	NEW SIDEWALKS & RETAINING WALL	1,042.20	1,042.20	-	1,042.20
	0673	PARKING LOTS AND DRIVEWAYS - NEW	-	-	-	-
	0674	SEWAGE TREATMENT PLANT	152,734.46	76,387.12	-	76,387.12
	0675	FENCE & UNDERGROUND TANKS	8,000.00	18,064.00	-	18,064.00
	0676	OTHER PERMANENT IMPROVEMENTS	269,059.75	341,870.63	-	341,870.63
	0677	REPLACEMENT SYSTEMS	368,906.95	457,785.75	-	457,785.75
	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	75,580.48	135,572.82	-	135,572.82
	0682	HEATING/COOLING/AIR CONDITIONING	2,405.96	12,179.70	-	12,179.70
	0683	ROOFING	-	-	-	-
	0684	REPLACEMENT ROOFING & SYSTEMS	6,644,262.21	8,083,317.88	-	8,083,317.88
	0685	FLOORING/STRUCTURAL ALTERATION	45,001.14	189,493.82	-	189,493.82
	0691	SOFTWARE (OVER \$1,000)	-	-	-	-
	0692	SOFTWARE (UNDER \$1,000)	-	-	-	-
	0693	SOFTWARE SUBSCRIPTIONS	-	-	-	-
	0986	RESERVES - FUND B GAIN/LOSS	-	-	-	-
	0990	FUND BALANCE UNAPPROPRIATED	155,019.86	255,080.26	-	254,871.12
	0997	RESERVES - PROJECTS	-	-	-	-
9200	0730	DUES & FEES	-	-	783.74	783.74
9700		TRANSFER FUNDS	-	-	-	-
	0910	TRANSFERS TO GENERAL OPERATING FUND	12,005,346.00	11,675,039.18	-	11,675,039.18
	0920	TRANSFERS TO DEBT SERVICE FUND	7,828,433.00	7,558,834.05	-	7,558,834.05
	0930	TRANSFERS TO CAPITAL IMPROVEMENT FUND	-	26.45	-	26.45
	0960	TRANSFERS TO INTERBUDGETARY FUND	-	-	-	-
		TOTAL - CAPITAL PROJECT FUNDS	\$ 27,751,642.29	\$ 29,285,322.83	\$ 783.74	\$ 29,285,897.43

Explanation of Budget Amendment as Follows:
 Part III - Capital Project Funds
 Amendment Number 11
 Board Meeting August 22, 2016

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3325	<u>Interest on Undistributed CO & DS</u>		\$ 783.74
	0730 Dues and Fees	9200 Debt Services	\$ 783.74
<i>Explanation: To appropriate interest on Undistributed CO & DS based on actual collections.</i>			
	.... Discretionary	\$ 783.74	
3413	<u>District Local Capital Improvement Tax</u>		\$ 82.83
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 82.83
<i>Explanation: To appropriate tax revenue based on actual collections.</i>			
	.... Discretionary	\$ 82.83	
3421	<u>Tax Redemptions</u>		\$ (291.97)
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ (291.97)
<i>Explanation: To adjust revenue for tax redemptions based on actual collections.</i>			
	.... Discretionary	\$ (291.97)	

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

AUGUST 22, 2016

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2016	INCREASE	DECREASE	BUDGET AS OF 6/30/2016	
3199	MISCELLANEOUS FEDERAL DIRECT	\$ 1,938,162.79	\$ 2,813,382.20	\$ -	\$ -	\$ 2,813,382.20
3201	VOCATIONAL EDUCATIONAL ARTS	266,848.57	279,475.00	-	-	279,475.00
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	358,115.91	-	-	358,115.91
3221	ADULT GENERAL EDUCATION	-	73,797.00	-	-	73,797.00
3231	IDEA - INDIVIDUALS WITH DISABILITIES ACT	7,394,346.06	7,030,634.06	-	-	7,030,634.06
3241	TITLE I	7,543,502.47	7,176,183.91	-	-	7,176,183.91
3242	TITLE IV - 21ST CENTURY SCHOOL	399,040.28	399,040.00	-	-	399,040.00
3251	ADULT BASIC EDUCATION	70,553.03	-	-	-	-
3269	OTHER FOOD SERVICES	-	-	-	-	-
3274	TITLE III - ENGLISH LANGUAGE LEARNERS	287,309.35	227,988.37	-	-	227,988.37
3275	TITLE V - INNOVATIVE EDUCATION	-	-	-	-	-
3277	TITLE II - PART A	1,245,232.24	1,138,666.99	-	-	1,138,666.99
3280	DRUG FREE SCHOOLS PROGRAM	-	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	64,904.57	52,250.00	-	-	52,250.00
3480	TECH PREP	-	-	-	-	-
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
3905	RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	-	-	-	-	-
TOTAL - OTHER SPECIAL REVENUE FUNDS		\$ 19,568,198.01	\$ 19,549,533.44	\$ -	\$ -	\$ 19,549,533.44

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2016	INCREASE	DECREASE	BUDGET AS OF 6/30/2016	
5100 BASIC EDUCATION (K-12)	\$ 6,616,600.04	\$ 6,067,136.16	\$ -	\$ -	\$ 6,067,136.16	
5200 EXCEPTIONAL STUDENT EDUCATION	5,273,359.60	4,999,314.90	-	-	4,999,314.90	
5300 VOCATIONAL AND TECHNICAL EDUCATION	326,344.22	343,790.85	-	-	343,790.85	
5400 ADULT GENERAL EDUCATION	-	-	-	-	-	
5500 PRE-KINDERGARTEN	195,185.17	188,784.11	-	-	188,784.11	
5900 OTHER INSTRUCTION	-	439,131.27	-	439,131.27	-	
6100 PUPIL PERSONNEL SERVICES	250,043.35	218,631.94	-	-	218,631.94	
6110 ATTENDANCE AND SOCIAL WORK	279,488.28	255,659.16	-	-	255,659.16	
6120 GUIDANCE SERVICES	-	50,136.00	-	-	50,136.00	
6130 HEALTH SERVICES	-	-	-	-	-	
6140 PSYCHOLOGICAL SERVICES	-	-	-	-	-	
6150 PARENTAL INVOLVEMENT	130,494.87	93,014.37	-	-	93,014.37	
6200 INSTRUCTIONAL MEDIA SERVICE	29,570.74	40,415.90	-	-	40,415.90	
6300 INSTR & CURR DEVEL SERVICE (SUPT)	4,226,966.28	4,137,931.67	-	-	4,137,931.67	
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	352,223.42	321,191.44	-	-	321,191.44	
6500 INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-	
7200 GENERAL ADMINISTRATION (SUPT)	1,468,101.69	1,454,232.85	-	-	1,454,232.85	
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	142,748.83	-	-	142,748.83	
7801 TRANSPORTATION - NORTH	1,400.00	12,311.00	-	-	12,311.00	
7802 TRANSPORTATION - CENTRAL	750.00	6,476.75	-	-	6,476.75	
7803 TRANSPORTATION - SOUTH	1,568.00	9,170.00	-	-	9,170.00	
7900 OPERATION OF PLANT	-	-	-	-	-	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	333,368.10	333,368.10	-	-	333,368.10	
9100 COMMUNITY SERVICE	-	436,088.14	439,131.27	-	875,219.41	
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 19,568,198.01	\$ 19,549,533.44	\$ 439,131.27	\$ 439,131.27	\$ 19,549,533.44	

Explanation of Budget Amendment as Follows:
 Part IV - Other Special Revenue Funds
 Amendment Number 11
 Board Meeting August 22, 2016

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
N/A			
II. Amendments Between Appropriations & Reserves			
5481 <u>Pell Grant</u>			
	0790 Miscellaneous Expense	5900 Other Instruction	\$ (15,462.34)
	0790 Miscellaneous Expense	9100 Community Service	15,462.34
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
6401 <u>Title I - Part A</u>			
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ (153.18)
	0510 Supplies	5100 Basic Education (K-12)	153.18
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
6481 <u>Pell Grant</u>			
	0790 Miscellaneous Expense	5900 Other Instruction	\$ (423,668.93)
	0790 Miscellaneous Expense	9100 Community Service	423,668.93
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

ADOPTED BY SCHOOL BOARD:

AUGUST 22, 2016

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2016	INCREASE	DECREASE	BUDGET AS OF 6/30/2016	
3261	SCHOOL LUNCH REIMBURSEMENT	\$ 5,360,504.00	\$ 5,558,746.25	\$ -	\$ -	\$ 5,558,746.25
3262	SCHOOL BREAKFAST REIMBURSEMENT	1,188,077.00	1,218,717.01	-	-	1,218,717.01
3263	FOOD SERVICE AFTER SCHOOL SNACK REIMBURSEMENT	97,997.00	128,271.36	-	-	128,271.36
3265	USDA DONATED COMMODITIES	668,610.00	668,610.00	214,133.25	-	882,743.25
3267	SUMMER FOOD SERVICE PROGRAM	89,180.34	218,244.34	-	-	218,244.34
3268	NUTRITION EDUC & TRNG PROGRAM	-	-	-	-	-
3269	OTHER FOOD SERVICES	-	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	-	-	5,724.80	-	5,724.80
3338	STATE LUNCH SUPPLEMENT - FS	65,597.00	61,460.00	-	-	61,460.00
3339	STATE BREAKFAST SUPPLEMENT - FS	42,664.00	40,972.00	-	-	40,972.00
3399	OTHER MISCELLANEOUS REVENUE	-	-	-	-	-
3431	INTEREST ON INVESTMENT	-	4,308.57	-	-	4,308.57
3451	STUDENT MEALS	3,478,158.00	3,287,333.13	-	-	3,287,333.13
3456	OTHER FOOD SALES	-	-	-	-	-
3457	CATERING	1,825.00	5,799.33	-	478.50	5,320.83
3459	SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-
3460	ONLINE CREDIT CARD FEES	-	-	-	-	-
3466	PURCHASED OTHER POS - EXTERNAL	372.93	372.93	-	-	372.93
3490	MISCELLANEOUS REVENUE	-	3,178.91	1,650.00	-	4,828.91
3496	SOFT DRINK COMMISSIONS	20,000.00	22,440.58	-	-	22,440.58
3497	REFUND-PRIOR YEAR EXPENDITURES	-	4,373.93	-	-	4,373.93
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	\$ 12,260,087.03	\$ 221,508.05	\$ 478.50	\$ 12,481,116.58

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2016	INCREASE	DECREASE	BUDGET AS OF 6/30/2016		
0100 SALARY - NON-INSTRUCTIONAL	\$ 1,224,792.00	\$ 1,118,959.76	\$ -	\$ -	\$ 1,118,959.76		
0102 SALARY - OTHER COMPENSATION	6,323.86	3,253.21	-	-	3,253.21		
0103 SALARY - SUPPLEMENTS	13,279.00	3,012.00	-	-	3,012.00		
0111 SALARY - ADMINISTRATIVE/MANAGERIAL	733,966.00	753,252.98	-	-	753,252.98		
0117 WORKSHOPS	16,048.30	14,748.11	-	-	14,748.11		
0121 SALARY - RETIREMENT BONUS	3,756.83	5,022.63	-	-	5,022.63		
0122 SALARY - SICK LEAVE PAYOFF	1,999.52	29,748.65	-	-	29,748.65		
0123 SALARY - ANNUAL LEAVE PAYOFF	-	5,283.69	-	-	5,283.69		
0130 SALARY - OVERTIME	-	1,648.78	-	-	1,648.78		
0161 SALARY - PROFESSIONAL/TECHNICAL	98,189.00	113,448.00	-	-	113,448.00		
0200 FRINGE BENEFITS	-	-	-	-	-		
0210 FLORIDA RETIREMENT SYSTEM	160,268.69	159,413.69	-	-	159,413.69		
0220 FICA (SOCIAL SECURITY)	165,637.43	155,044.57	-	-	155,044.57		
0231 GROUP INSURANCE - HEALTH & HOSPITAL	666,043.00	503,539.43	-	-	503,539.43		
0232 GROUP INSURANCE - LIFE	2,328.00	2,084.55	-	-	2,084.55		
0233 GROUP INSURANCE - DENTAL	33,116.00	32,831.62	-	-	32,831.62		
0234 GROUP INSURANCE - OTHER	1,110.00	1,111.47	-	-	1,111.47		
0310 PROFESSIONAL & TECHNICAL SERVICES	6,429,209.59	5,714,733.86	-	124,466.13	5,590,267.73		
0330 IN COUNTY TRAVEL	10,500.00	3,375.19	-	-	3,375.19		
0331 OUT OF COUNTY TRAVEL	8,500.00	4,020.83	-	-	4,020.83		
0350 REPAIR AND MAINTENANCE	81,432.14	7,052.68	-	-	7,052.68		
0354 MAINTENANCE / VEHICLE REPAIR	10,691.63	12,983.30	-	-	12,983.30		
0356 INSPECTION/REPAIR FIRE EXTINGUISHER	-	-	-	-	-		
0357 SUPPORT MANAGED - COMPUTERS	-	2,052.00	-	-	2,052.00		
0360 LEASE AND RENTAL AGREEMENTS	3,724.35	3,232.57	-	-	3,232.57		
0363 SEAT MANAGED - COMPUTERS	95,000.00	78,652.56	-	-	78,652.56		
0365 SOFTWARE SUBSCRIPTIONS	28,000.00	1,500.00	-	-	1,500.00		
0370 POSTAGE	1,500.00	1,352.04	-	-	1,352.04		
0371 TELEPHONE	15,750.00	15,161.01	1,085.78	-	16,246.79		
0372 TELEPHONE MAINTENANCE	250.00	-	-	-	-		
0373 TELEPHONE LONG DISTANCE	250.00	172.55	13.45	-	186.00		
0375 CELLULAR TELEPHONE	3,600.00	3,165.00	-	-	3,165.00		
0381 WATER AND SEWAGE	1,700.00	973.58	-	-	973.58		
0382 GARBAGE	10,500.00	10,599.58	-	-	10,599.58		
0390 OTHER PURCHASED SERVICE	6,408.00	7,469.20	-	-	7,469.20		
0392 SHIPPING CHARGES	-	-	-	-	-		
0393 CONTRACTS - NONPROFESSIONAL SERVICE	8,447.55	8,569.97	-	-	8,569.97		
0410 NATURAL GAS	5,500.00	2,007.30	-	-	2,007.30		
0430 ELECTRICITY	76,000.00	69,097.72	-	-	69,097.72		
0450 GASOLINE	12,471.15	5,506.77	-	-	5,506.77		
0460 DIESEL FUEL	12,248.62	4,412.38	-	-	4,412.38		
0510 SUPPLIES	182,044.78	188,876.08	-	478.50	188,397.58		
0550 REPAIR PARTS	-	464.95	-	-	464.95		
0560 TIRES AND TUBES	-	366.08	-	-	366.08		
0570 FOOD	985.71	34,609.88	-	-	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	10,134.09	806,939.62	-	817,073.71		
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	205,229.06	-	-	205,229.06		
0642 EQUIPMENT (UNDER \$1,000)	-	5,586.53	-	-	5,586.53		
0643 COMPUTER HARDWARE (OVER \$1,000)	-	-	-	-	-		
0644 COMPUTER HARDWARE (UNDER \$1,000)	-	2,576.97	-	-	2,576.97		
0652 OTHER MOTOR VEHICLES	-	-	-	-	-		
0671 LAND IMPROVEMENTS	-	-	-	-	-		
0676 OTHER PERMANENT IMPROVEMENTS	-	-	-	-	-		
0681 FIRE/SPRINKLER/ELECT/WATER SYSTEMS	-	11,275.00	-	-	11,275.00		
0682 HEATING/COOLING/AIR CONDITIO	-	322.06	-	-	322.06		
0684 REPLACEMENT ROOFING & SYSTEMS	81.80	4,377.67	-	-	4,377.67		
0685 FLOORING/STRUCTURAL ALTERATION	-	2,968.89	-	-	2,968.89		
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 6/30/2016	INCREASE	DECREASE	BUDGET AS OF 6/30/2016	
0692 SOFTWARE (UNDER \$1,000)	-	-	-	-	-	
0693 SOFTWARE SUBSCRIPTIONS	-	-	-	-	-	
0730 DUES AND FEES	40,000.00	16,100.47	1,745.37	-	17,845.84	
0731 ON-LINE CREDIT CARD FEES	250.00	-	-	-	-	
0732 MOTOR VEHICLE TAGS AND FEES	-	-	-	-	-	
0738 COMMISSION EXPENSE	-	-	-	-	-	
0750 OTHER PERSONNEL SERVICES (TEMP)	69,049.32	61,817.52	-	12,723.36	49,094.16	
0790 MISCELLANEOUS EXPENSE	-	-	-	-	-	
0791 INDIRECT COST	226,792.00	180,290.11	39,502.65	-	219,792.76	
0792 STATE SALES TAX	-	-	-	-	-	
0990 FUND BALANCE UNAPPROPRIATED	538,938.65	2,518,333.46	-	495,966.30	2,022,367.16	
0991 RESERVES - INVENTORY	70,426.66	70,426.66	5,376.97	-	75,803.63	
0997 RESERVES - PROJECTS	88,839.50	85,870.61	-	-	85,870.61	
TOTAL - FOOD SERVICE FUND	\$ 12,050,243.96	\$ 12,260,087.03	\$ 854,663.84	\$ 633,634.29	\$ 12,481,116.58	

Explanation of Budget Amendment as Follows:
Part IV - School Food Service Fund
Amendment Number 11
Board Meeting August 22, 2016

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3265	<u>USDA Donated Commodities</u>		<u>\$ 214,133.25</u>
	0580 Commodities	7610 Food Service - Departments	<u>\$ 214,133.25</u>
	<i>Explanation: To appropriate revenue for USDA Donated Commodities.</i>		
	.... Discretionary		\$ 214,133.25
3299	<u>Miscellaneous Federal Through State</u>		<u>\$ 5,724.80</u>
	0310 Professional & Technical Service	7610 Food Service - Departments	<u>\$ 5,724.80</u>
	<i>Explanation: To appropriate revenue for commodities fee rebate.</i>		
	.... Discretionary		\$ 5,724.80
3457	<u>Catering</u>		<u>\$ (478.50)</u>
	0510 Supplies	7610 Food Service - Departments	<u>\$ (478.50)</u>
	<i>Explanation: To adjust revenue for Catering based on actual collections.</i>		
	7502 Catering		\$ (478.50)
3490	<u>Miscellaneous Revenue</u>		<u>\$ 1,650.00</u>
	0310 Professional & Technical Service	7610 Food Service - Departments	<u>\$ 1,650.00</u>
	<i>Explanation: To appropriate revenue for General Mills rebate based on actual collections.</i>		
	.... Discretionary		\$ 1,650.00

II. Amendments Between Appropriations & Reserves

....	<u>Discretionary</u>		
	0310 Professional & Technical Service	7600 Food Service (Schools)	\$ 542,487.24
	0371 Telephone	7600 Food Service (Schools)	540.84
	0310 Professional & Technical Service	7610 Food Service - Departments	(687,051.53)
	0371 Telephone	7610 Food Service - Departments	544.94
	0373 Telephone Long Distance	7610 Food Service - Departments	13.45
	0580 Commodities	7610 Food Service - Departments	592,806.37
	0730 Dues and Fees	7610 Food Service - Departments	1,745.37
	0791 Indirect Costs	7610 Food Service - Departments	39,502.65
	0991 Reserves - Inventory	7610 Food Service - Departments	5,376.97
	0990 Fund Balance - Unappropriated	9890 Reserves	(495,966.30)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6501	<u>Summer Feeding</u>		
	0310 Professional & Technical Service	7610 Food Service - Departments	\$ 12,723.36
	0750 Other Personnel Services	7610 Food Service - Departments	(12,723.36)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

ADOPTED BY SCHOOL BOARD:

AUGUST 22, 2016