



Agenda Item Details

Meeting	Dec 12, 2016 - Regular Meeting
Category	7. Consent Agenda
Subject	7.3 Budget Amendment #2 - Fiscal Year 2016-2017, 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	230,249.55
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #2 - Fiscal Year 2016-2017

Public Content

On September 12, 2016, the School Board adopted the budget for fiscal year 2016-2017. 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 2016:

General Fund	\$ 113,110.02
Debt Service Funds	0.00
Capital Projects Funds	6,038.80
Other Special Revenue Funds - Federal	111,100.73
Other Special Revenue Funds - Food Service	0.00
Total - All Funds	<u>\$230,249.55</u>

[IBA 02 - Oct 2016.pdf \(1,477 KB\)](#)

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: Tim Bryant, Dewey Destin, 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 9/30/2016	INCREASE	DECREASE	BUDGET AS OF 10/31/2016
3121	PL 81-874, FEDERAL IMPACT, CURRENT OPERATIONS	\$ 2,390,924.00	\$ 2,390,924.00	\$ -	\$ 2,390,924.00
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	-	-	-	-
3199	MISCELLANEOUS FEDERAL DIRECT	-	375.00	-	375.00
3203	MEDICAID REIMBURSEMENT	500,000.00	500,000.00	-	500,000.00
3209	FEMA CLAIMS	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-
3301	CLASS SIZE REDUCTION	33,124,311.00	33,124,311.00	-	33,124,311.00
3309	WORKFORCE ED. CAREER PROGRAM EXPANSION	-	-	-	-
3310	FLORIDA EDUCATION FINANCE PROGRAM	63,113,077.00	63,113,077.00	-	63,113,077.00
3311	SAFE SCHOOLS	609,935.00	609,935.00	-	609,935.00
3312	SUPPLEMENTAL ACADEMIC INSTRUCTION	8,617,615.00	8,617,615.00	-	8,617,615.00
3313	ESE GUARANTEE	12,074,810.00	12,074,810.00	-	12,074,810.00
3314	READING INSTRUCTION	1,423,464.00	1,423,464.00	-	1,423,464.00
3315	WORKFORCE DEVELOPMENT	2,194,475.00	2,194,475.00	-	2,194,475.00
3316	SPECIAL TEACHER COMPENSATION	-	-	-	-
3317	WORKFORCE EDUCATION PERFORMANCE INCENTIVE	-	-	-	-
3318	DJJ SUPPLEMENTAL ALLOCATION	250,524.00	250,524.00	-	250,524.00
3319	VIRTUAL EDUCATION CONTRIBUTION	42,776.00	42,776.00	-	42,776.00
3320	TEACHER SALARY INCREASE ALLOCATION	-	-	-	-
3323	CO & DS WITHHELD FOR ADMINISTRATIVE EXPENSE	17,000.00	17,000.00	-	17,000.00
3334	DIGITAL CLASSROOMS	978,377.00	978,377.00	-	978,377.00
3335	TEACHER CLASSROOM SUPPLY ASSISTANCE	498,026.00	498,026.00	-	498,026.00
3336	INSTRUCTIONAL MATERIALS	2,515,349.00	2,515,349.00	-	2,515,349.00
3343	STATE LICENSE TAX	40,000.00	40,000.00	-	40,000.00
3344	DISCRETIONARY LOTTERY	-	-	-	-
3349	INTANGIBLE PROPERTY TAX	-	-	2,775.43	2,775.43
3354	TRANSPORTATION	6,289,421.00	6,289,421.00	-	6,289,421.00
3359	FEDERALLY CONNECTED STUDENT SUPPLEMENT	2,377,545.00	2,377,545.00	-	2,377,545.00
3362	SCHOOL RECOGNITION	2,451,567.00	2,451,567.00	-	2,451,567.00
3370	VOLUNTARY PREKINDERGARTEN PROGRAM - SUMMER	12,700.20	12,700.20	39.12	12,739.32
3371	VOLUNTARY PREKINDERGARTEN PROGRAM	418,600.00	418,600.00	-	418,600.00
3379	FUEL TAX REFUND	40,000.00	40,000.00	-	40,000.00
3395	FEMA - STATE - CLAIMS MATCH	-	-	-	-
3399	OTHER MISCELLANEOUS STATE REVENUE	9,922.00	87,155.21	-	87,155.21
3401	PRINT SHOP POSTAGE	18,000.00	18,000.00	-	18,000.00
3402	PRINT SHOP PRINTING	228,000.00	228,000.00	-	228,000.00
3407	EDUCATIONAL BROADBAND - LEASE	14,190.00	14,190.00	-	14,190.00
3411	DISTRICT SCHOOL TAXES	87,191,424.00	87,191,424.00	-	87,191,424.00
3414	SALES TAX REVENUE	-	-	-	-
3421	TAX REDEMPTIONS	150,000.00	150,000.00	-	150,000.00
3425	RENT/USE OF FACILITY	4,551.00	7,376.00	3,575.00	10,951.00
3426	COURSE FEES - ADULT EDUCATION	310,000.00	310,000.00	-	310,000.00
3427	CAPITAL IMPROVEMENT FEES - ADULT EDUCATION	-	14,700.00	-	14,700.00
3428	SUPPLY FEES - ADULT EDUCATION	-	-	-	-
3429	TECHNOLOGY FEES - ADULT EDUCATION	-	14,700.00	-	14,700.00
3431	INTEREST ON INVESTMENTS	240,000.00	240,000.00	-	240,000.00
3434	COMMUNITY EDUCATION ENRICHMENT PROGRAM	-	-	-	-
3445	TESTS & BOOKS - ADULT EDUCATION	-	-	-	-
3448	DONATIONS	8,950.00	8,950.00	1,500.00	10,450.00
3449	STUDENT/PARENT IPAD/LAPTOP INSURANCE	-	-	-	-
3462	PURCHASED CUSTODIAL SERVICE	100.00	100.00	188.42	288.42
3463	BOB SIKES CHILD CARE	190,000.00	190,000.00	-	190,000.00
3464	WALKER CHILD CARE	78,000.00	78,000.00	-	78,000.00
3465	PURCHASED POSITIONS - OTHER	175,332.01	329,211.09	24,755.14	353,966.23
3466	PURCHASED OTHER POSITIONS - EXTERNAL	131,773.00	131,773.00	956.39	132,729.39
3467	PURCHASED - SCHOOLS - OTHER	2,849.76	4,300.68	-	4,300.68
3468	RIVERSIDE CHILD CARE	167,000.00	167,000.00	-	167,000.00
3469	ANTIOCH CHILD CARE	188,000.00	188,000.00	-	188,000.00
3470	NORTHWOOD CHILD CARE	135,000.00	135,000.00	-	135,000.00
3471	VOCATIONAL EQUIPMENT - ADULT EDUCATION	-	-	-	-
3474	PROF. DEVELOP. CERTIFICATION PROGRAM FEES	-	17,820.00	-	17,820.00
3475	BLUEWATER CHILD CARE	324,000.00	324,000.00	-	324,000.00
3476	EDGE CHILD CARE	-	-	-	-
3477	PLEW CHILD CARE	241,000.00	241,000.00	-	241,000.00
3478	WRIGHT CHILD CARE	93,000.00	93,000.00	-	93,000.00

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2016	INCREASE	DECREASE	BUDGET AS OF 10/31/2016	
3484	FINANCIAL AID FEES	-	30,700.00	-	-	30,700.00
3485	RESTITUTION PAYMENTS - OTHER	-	48.08	-	-	48.08
3487	CERTIFICATE FEES - SUBSTITUTES	8,000.00	8,000.00	4,000.00	-	12,000.00
3488	FINGERPRINT PROGRAM	30,000.00	30,000.00	10,000.00	-	40,000.00
3489	CERTIFICATE FEES	30,000.00	30,000.00	-	-	30,000.00
3490	MISCELLANEOUS REVENUE	28,283.35	37,753.52	40,635.97	-	78,389.49
3491	E-RATE REFUNDS	-	-	-	-	-
3492	TRANSPORTATION - SCHOOL ACTIVITIES	350,000.00	350,000.00	-	-	350,000.00
3493	SALE OF JUNK	7,315.37	11,624.12	-	-	11,624.12
3494	FEDERAL INDIRECT COST REIMBURSEMENT	300,000.00	300,000.00	-	-	300,000.00
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	2,761.93	5,539.28	67.50	-	5,606.78
3497	REFUND - PRIOR YEAR EXPENDITURES	1,103.74	26.74	452.88	-	479.62
3499	SFS - INDIRECT COST	200,000.00	200,000.00	-	-	200,000.00
3630	TRANSFER FROM CAPITAL IMPROVEMENT FUNDS	12,005,346.00	12,338,052.00	-	-	12,338,052.00
3740	PRIOR YEAR INSURANCE LOSS RECOVERY	249,927.62	249,927.62	16,926.17	-	266,853.79
3741	INSURANCE LOSS RECOVERY	-	-	-	-	-
3746	HEALTH REIMBURSEMENT ARRANGEMENT	1,831.50	7,238.00	7,238.00	-	14,476.00
3901	RESERVE FOR ENCUMBRANCE	1,081,541.79	1,081,541.79	-	-	1,081,541.79
3902	RESERVE FOR INVENTORY	78,829.05	78,829.05	-	-	78,829.05
3903	RESERVE - CARRYOVER SCHOOL BUDGETS	1,696,185.83	1,696,185.83	-	-	1,696,185.83
3904	RESERVE - CATEGORICAL PROJECT CARRYOVER	10,266,384.74	10,266,384.74	-	-	10,266,384.74
3905	RESERVE - NON-CATEGORICAL PROJECT CARRYOVER	22,082,808.92	22,082,808.92	-	-	22,082,808.92
3907	RESERVE - RETIREMENT	512,323.58	512,323.58	-	-	512,323.58
3910	RESERVE - CLAIMS LIABILITY	4,248,000.00	4,248,000.00	-	-	4,248,000.00
3911	RESERVE - FTE	1,407,011.33	1,407,011.33	-	-	1,407,011.33
3913	RESERVE - CONTINGENCY	2,567,000.00	2,567,000.00	-	-	2,567,000.00
3925	FUND BALANCE - UNDESIGNATED	11,853,662.27	11,853,662.27	-	-	11,853,662.27
TOTAL - GENERAL FUND		\$ 299,964,904.99	\$ 300,632,228.05	\$ 113,110.02	\$ -	\$ 300,745,338.07

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2016	INCREASE	DECREASE	BUDGET AS OF 10/31/2016
5100 BASIC EDUCATION (K-12)	\$ 144,308,141.36	\$ 145,272,697.65	\$ 519,103.17	\$ -	\$ 145,791,800.82
5101 CHARTER SCHOOL FEDERAL IMPACT	77,739.00	77,739.00	-	-	77,739.00
5102 NORTHWEST FLORIDA BALLET FACILITY	-	-	-	-	-
5103 BASIC INSTRUCTION	-	-	-	-	-
5200 EXCEPTIONAL CHILD	20,875,075.71	21,178,972.02	-	64,287.27	21,114,684.75
5300 VOCATIONAL AND TECHNICAL EDUCATION	4,744,904.06	4,715,780.75	32,162.26	-	4,747,943.01
5400 ADULT GENERAL EDUCATION	-	-	-	-	-
5500 PREKINDERGARTEN	497,178.61	497,397.26	-	19,960.88	477,436.38
5900 OTHER INSTRUCTION	2,084,184.69	2,108,257.03	8,161.00	-	2,116,418.03
6100 PUPIL PERSONNEL SERVICES	1,479,609.41	1,470,063.71	-	27,877.33	1,442,186.38
6110 ATTENDANCE AND SOCIAL WORK	345,282.00	348,932.00	-	-	348,932.00
6120 GUIDANCE SERVICES	4,228,204.33	4,228,204.33	12,484.00	-	4,240,688.33
6130 HEALTH SERVICES	913,157.57	922,618.64	3,280.00	-	925,898.64
6140 PSYCHOLOGICAL SERVICES	1,018,699.00	1,021,724.00	-	-	1,021,724.00
6141 TESTING	119,790.00	119,790.00	-	-	119,790.00
6150 PARENTAL INVOLVEMENT	1,190.00	1,190.00	400.00	-	1,590.00
6200 INSTRUCTIONAL MEDIA SERVICE	1,583,635.98	1,599,175.21	3,341.73	-	1,602,516.94
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	4,936,825.74	4,942,043.01	-	5,652.72	4,936,390.29
6400 INSTR STAFF TRAINING SERVICES	1,452,712.57	1,482,714.54	2,162.58	-	1,484,877.12
6500 INSTRUCTIONAL RELATED TECHNOLOGY	516,566.43	524,341.84	-	-	524,341.84
7100 SCHOOL BOARD	1,837,392.69	1,884,892.69	3,271.60	-	1,888,164.29
7200 GENERAL ADMINISTRATION (SUPT)	343,012.81	343,012.81	-	-	343,012.81
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	19,133,724.82	19,215,479.49	-	23,377.84	19,192,101.65
7400 FACILITIES ACQUISITION & CONSTRUCTION	676,860.70	678,678.35	-	9,538.63	669,139.72
7500 FISCAL SERVICES (FINANCE DEPT)	2,359,532.89	2,367,662.85	-	-	2,367,662.85
7600 FOOD SERVICE (SCHOOLS)	-	-	-	-	-
7610 FOOD SERVICE - DEPARTMENT	-	-	-	-	-
7700 CENTRAL SERVICES	12,867.00	12,867.00	-	-	12,867.00
7710 PLAN, RESEARCH, DEVELOP, & EVALUATE	111,107.00	111,107.00	-	-	111,107.00
7720 INFORMATION SERVICES	274,856.81	277,036.46	-	-	277,036.46
7730 STAFF SERVICES	6,929,327.80	7,073,310.25	40,348.68	-	7,113,658.93
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	708,794.60	708,794.60	-	-	708,794.60
7762 FURNITURE SHOP	-	-	-	-	-
7800 PUPIL TRANSP SERVICES - SCHOOL	739,822.96	739,822.96	-	34,856.25	704,966.71
7801 TRANSPORTATION - NORTH	5,002,728.14	5,000,688.99	15,678.50	-	5,016,367.49
7802 TRANSPORTATION - CENTRAL	2,641,866.21	2,643,616.92	487.36	-	2,644,104.28
7803 TRANSPORTATION - SOUTH	4,157,048.01	4,157,471.87	1,508.25	-	4,158,980.12
7900 OPERATION OF PLANT	17,494,306.63	17,588,932.06	20,339.55	-	17,609,271.61
8100 MAINTENANCE ADMINISTRATION	4,273,521.07	4,275,991.69	-	8,213.98	4,267,777.71
8120 BUILDING AND GROUND MAINTENANCE	3,285,144.39	3,276,169.39	702.40	-	3,276,871.79
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	2,910,276.77	2,910,276.77	-	-	2,910,276.77
9100 COMMUNITY SERVICE	2,163,278.64	1,604,580.14	-	6,344.64	1,598,235.50
9700 TRANSFER FUNDS	8,000.00	543,000.00	-	-	543,000.00
9890 RESERVES	35,718,538.59	34,707,194.77	-	350,211.52	34,356,983.25
TOTAL - GENERAL FUND	\$ 299,964,904.99	\$ 300,632,228.05	\$ 663,431.08	\$ 550,321.06	\$ 300,745,338.07

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 12, 2016

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3349	<u>Intangible Property Tax</u>		\$ 2,775.43
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 2,775.43
	<i>Explanation: To appropriate revenue received for Intangible Personal Property Tax based on actual collections.</i>		
	.... Discretionary	\$ 2,775.43	
3370	<u>Voluntary Prekindergarten Program - Summer</u>		\$ 39.12
	0130 Salary - Overtime	5500 Prekindergarten	\$ 39.12
	<i>Explanation: To appropriate revenue for Summer Voluntary Prekindergarten Program based on actual collections.</i>		
	6131 VPK - Summer	\$ 39.12	
3425	<u>Rent/Use Of Facility</u>		\$ 3,575.00
	0430 Electricity	7900 Operation of Plant	\$ 2,665.00
	0987 Reserve Schools/Departments	9890 Reserves	910.00
			\$ 3,575.00
	<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>		
	.... Discretionary	\$ 910.00	
		5099 School Utilities	2,665.00
			Total \$ 3,575.00
3448	<u>Donations</u>		\$ 1,500.00
	0510 Supplies	6300 Instruction & Curriculum	\$ 1,500.00
	<i>Explanation: To appropriate donations for principal meetings (\$1,500.00) based on actual collections.</i>		
	4008 Donations - Principal/District Meetings	\$ 1,500.00	
3462	<u>Purchased Custodial Services</u>		\$ 188.42
	0102 Salary - Other Compensation	7900 Operation of Plant	\$ 163.60
	0210 Florida Retirement System	7900 Operation of Plant	12.30
	0220 Social Security	7900 Operation of Plant	12.52
			\$ 188.42
	<i>Explanation: To appropriate revenue received from schools or outside organizations to fund custodial services based on actual collections.</i>		
	2011 Custodial Services	\$ 188.42	
3465	<u>Purchased Positions - Other</u>		\$ 24,755.14
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 3,593.76
	0131 Salary - Instructional	5100 Basic Education (K-12)	13,311.54
	0210 Florida Retirement System	5100 Basic Education (K-12)	1,260.97
	0220 Social Security	5100 Basic Education (K-12)	1,300.50
	0231 Group Insurance - Health	5100 Basic Education (K-12)	4,392.30
	0232 Group Insurance - Life	5100 Basic Education (K-12)	13.50
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	227.28
	0750 Other Personnel Services	5100 Basic Education (K-12)	582.41
	0102 Salary - Other Compensation	7900 Operation of Plant	63.28
	0210 Florida Retirement System	7900 Operation of Plant	4.76
	0220 Social Security	7900 Operation of Plant	4.84
			\$ 24,755.14
	<i>Explanation:</i>		
	2051 Purchased - Other Positions	\$ 24,755.14	
3466	<u>Purchased Other Positions - External</u>		\$ 956.39
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 434.14
	0210 Florida Retirement System	5100 Basic Education (K-12)	32.65

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 12, 2016

Account	Object	Function	Increase (Decrease)
	0220 Social Security	5100 Basic Education (K-12)	39.74
	0750 Other Personnel Services	5100 Basic Education (K-12)	449.86
			<u>\$ 956.39</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	\$ 956.39	
3487	<u>Certificate Fees - Substitutes</u>		<u>\$ 4,000.00</u>
	0730 Dues and Fees	7730 Staff Services	<u>\$ 4,000.00</u>
	<i>Explanation: To appropriate estimated revenue for Certification Fees - Substitutes based on actual collections.</i>		
	2088 Certification	\$ 4,000.00	
3488	<u>Fingerprint Program</u>		<u>\$ 10,000.00</u>
	0730 Dues and Fees	7730 Staff Services	<u>\$ 10,000.00</u>
	<i>Explanation: To appropriate estimated revenue for Fingerprint Program based on actual collections.</i>		
	6006 Fingerprinting - Fees	\$ 10,000.00	
3490	<u>Miscellaneous Revenue</u>		<u>\$ 40,635.97</u>
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	\$ 30,000.00
	0510 Supplies	7730 Staff Services	103.87
	0510 Supplies	7802 Transportation - Central	62.61
	0990 Fund Balance - Unappropriated	9890 Reserves	10,469.49
			<u>\$ 40,635.97</u>
	<i>Explanation: To appropriate revenue for Scribbles transcript system (\$519.49), County Commissioners' courier service (\$9,950.00), vending commission (\$96.48), worthless check fees (\$70.00), and Campbell Foundation grant (\$30,000.00) based on actual collections.</i>		
	.... Discretionary	\$ 10,469.49	4027 E.R. - Retirement Lunch 70.00
	2042 Vending - Retirement Recognition	33.87	7013 Grant - Campbell Family Foundation 30,000.00
	3032 Vending Commission - Transportation - Central	62.61	Total <u>\$ 40,635.97</u>
3495	<u>Transportation - Repairs Dept./Other</u>		<u>\$ 67.50</u>
	0550 Repair Parts	7801 Transportation - North	<u>\$ 67.50</u>
	<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>		
	.... Discretionary	\$ 67.50	
3497	<u>Refund - Prior Year Expenditures</u>		<u>\$ 452.88</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	<u>\$ 452.88</u>
	<i>Explanation: To appropriate refund of a prior year expenditure based on actual collections.</i>		
	.... Discretionary	\$ 452.88	
3740	<u>Prior Year Insurance Loss Recovery</u>		<u>\$ 16,926.17</u>
	0240 Workers Compensation	7730 Staff Services	\$ 16,210.81
	0990 Fund Balance - Unappropriated	9890 Reserves	715.36
			<u>\$ 16,926.17</u>
	<i>Explanation: To appropriate revenue from prior year insurance loss recovery based on actual collections.</i>		
	.... Discretionary	\$ 715.36	9015 Fixed Charges 16,210.81
			Total <u>\$ 16,926.17</u>
3746	<u>Health Reimbursement Arrangement</u>		<u>\$ 7,238.00</u>
	0310 Professional & Technical Service	7730 Staff Services	<u>\$ 7,238.00</u>
	<i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.</i>		
	5006 Health Reimbursement Arrangement	\$ 7,238.00	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 12, 2016

Account	Object	Function	Increase (Decrease)
II. Amendments Between Appropriations & Reserves			
....	<u>Discretionary</u>		
		5100 Basic Education (K-12)	\$ (162,813.40)
		5200 Exceptional Child	(61,986.22)
		5300 Vocational	21,057.81
		6100 Pupil Personnel Services	800.00
		6120 Guidance Services	12,484.00
		6130 Health Services	3,000.00
		6150 Parental Involvement	400.00
		6200 Instructional Media Services	6,026.16
		6300 Instruction & Curriculum	53.84
		6400 Instructional Staff Training Services	2,162.58
		7300 School Admin - Principal Office	36,793.27
		7801 Transportation - North	15,611.00
		7802 Transportation - Central	424.75
		7803 Transportation - South	1,203.00
		7900 Operation of Plant	18,394.69
		8100 Maintenance Administration	5,606.42
		8120 Building and Ground Maintenance	702.40
		9890 Reserves	28,924.54
			<u>\$ (71,155.16)</u>

Explanation: Changes between objects & functions to better utilize funds, recalculation of AICE, AP, and IB appropriations based on actual fiscal year 2015-2016 scores (Projects 1004, 2154, 5053, 5054, 5055, 5056, 7054, 7055, and 9004), adjust average salaries to actual (Project 2095) change of ESE position to contracted services (Project 3008), and appropriation of HRA debit card administration fees (Project 5006) by transferring to/(from) the following projects:

1004 AICE - Set-Aside	\$ 3,921.00	5054 AP - Bonuses & Exams	6,152.00
2095 Salary Resynching	(77,801.84)	5055 IB - Bonuses & Exams	(969.00)
2154 Advanced Placement	51,279.00	5056 IB - Academically Disadvantaged	(3,846.00)
3008 School Instructional Contracts - District Funded	58,725.00	7054 AP Initiative - Set-Aside	10,032.00
5006 Health Reimbursement Arrangement	2,796.00	7055 International Baccalaureate	(14,417.00)
5053 AICE - Bonuses & Exams	2,961.00	9004 Advanced International Certificate of Education	32,323.00
		Total	<u>\$ 71,155.16</u>

0120 SAI - Secondary Intensive Reading

0231 Group Insurance - Health		5100 Basic Education (K-12)	\$ (144.90)
0234 Group Insurance - Other		5100 Basic Education (K-12)	144.90
			<u>\$ -</u>

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

0132 VPK - Year Long Program

0365 Software Subscriptions		5500 Prekindergarten	\$ (1,000.00)
0370 Postage		5500 Prekindergarten	(600.00)
0390 Other Purchased Service		5500 Prekindergarten	(600.00)
0510 Supplies		5500 Prekindergarten	(45,800.00)
0642 Equipment (Under \$1,000)		5500 Prekindergarten	(5,000.00)
0644 Computer Hardware (Under \$1,000)		5500 Prekindergarten	(4,000.00)
0676 Other Permanent Improvements		5500 Prekindergarten	37,000.00
0510 Supplies		7300 School Admin - Principal Office	1,000.00
0510 Supplies		7900 Operation of Plant	1,000.00
0997 Reserve - Projects		9890 Reserves	18,000.00
			<u>\$ -</u>

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

1004 AICE - Set-Aside

0997 Reserve - Projects		9890 Reserves	\$ 3,921.00
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Explanation: Recalculation of AICE appropriations based on fiscal year 2015-2016 scores by transferring to/(from) the following project(s):

....	<u>Discretionary</u>	\$ (3,921.00)
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2011 Custodial Services

0100 Salary - Non-Instructional		7900 Operation of Plant	\$ (315.00)
0102 Salary - Other Compensation		7900 Operation of Plant	315.00
0130 Salary - Overtime		7900 Operation of Plant	701.76
0210 Florida Retirement System		7900 Operation of Plant	52.77
0220 Social Security		7900 Operation of Plant	53.69
0231 Group Insurance - Health		7900 Operation of Plant	(79.38)

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 12, 2016

Account	Object	Function	Increase (Decrease)
	0234 Group Insurance - Other	7900 Operation of Plant	79.38
	0331 Out of County Travel	7900 Operation of Plant	(500.00)
	0510 Supplies	7900 Operation of Plant	(808.22)
	0560 Tires and Tubes	7900 Operation of Plant	500.00
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2018	<u>Itinerant Teachers - Autistic</u>		
	0231 Group Insurance - Health	5200 Exceptional Child	\$ (83.34)
	0234 Group Insurance - Other	5200 Exceptional Child	83.34
			\$ -
	<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)	\$ 0.10
	0210 Florida Retirement System	5100 Basic Education (K-12)	0.01
	0220 Social Security	5100 Basic Education (K-12)	(0.11)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2052	<u>Capital Outlay Charter Schools</u>		
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (332,706.00)
	0399 Charter/Contract School Distributions	5100 Basic Education (K-12)	332,706.00
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2064	<u>Wells Fargo Grant</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (280.00)
	0310 Professional & Technical Service	6130 Health Services	280.00
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2088	<u>Certification</u>		
	0370 Postage	6400 Instructional Staff Training Services	\$ 75.00
	0510 Supplies	6400 Instructional Staff Training Services	(75.00)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2095	<u>Salary Resynching</u>		
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (20,000.00)
	0131 Salary - Instructional	5100 Basic Education (K-12)	(167,130.08)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(20,012.28)
	0220 Social Security	5100 Basic Education (K-12)	(8,432.07)
	0131 Salary - Instructional	5200 Exceptional Child	(50,000.00)
	0210 Florida Retirement System	5200 Exceptional Child	(3,760.00)
	0220 Social Security	5200 Exceptional Child	(3,825.00)
	0131 Salary - Instructional	6100 Pupil Personnel Services	(25,000.00)
	0210 Florida Retirement System	6100 Pupil Personnel Services	(1,880.00)
	0220 Social Security	6100 Pupil Personnel Services	(1,912.50)
	0100 Salary - Non-Instructional	6200 Instructional Media Services	(5,000.00)
	0210 Florida Retirement System	6200 Instructional Media Services	(437.50)
	0220 Social Security	6200 Instructional Media Services	(321.00)
	0111 Salary - Administrative Manager	6300 Instruction & Curriculum	(7,000.00)
	0131 Salary - Instructional	6300 Instruction & Curriculum	(9,000.00)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(1,410.28)
	0220 Social Security	6300 Instruction & Curriculum	(1,016.92)
	0100 Salary - Non-Instructional	7300 School Admin - Principal Office	(30,000.00)
	0111 Salary - Administrative Manager	7300 School Admin - Principal Office	(50,000.00)
	0210 Florida Retirement System	7300 School Admin - Principal Office	(6,986.00)
	0220 Social Security	7300 School Admin - Principal Office	(5,150.00)
	0100 Salary - Non-Instructional	7800 Pupil Transp Services - School	(30,000.00)
	0210 Florida Retirement System	7800 Pupil Transp Services - School	(2,256.00)
	0220 Social Security	7800 Pupil Transp Services - School	(2,295.00)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 12, 2016

Account	Object	Function	Increase (Decrease)
	0100	Salary - Non-Instructional	8100 Maintenance Administration (12,000.00)
	0210	Florida Retirement System	8100 Maintenance Administration (902.40)
	0220	Social Security	8100 Maintenance Administration (918.00)
			<u>\$ (466,645.03)</u>

Explanation: Changes between objects & functions to better utilize funds, adjust average salaries to actual (Discretionary), appropriation of unanticipated operating expenditures (Projects 3008 & 6075), adjustment of funding for additional ESE non-gifted positions (Project 5075), and appropriation of Hard to Fill and Title I stipends (Project 5090) by transferring to/(from) the following project(s):

....	Discretionary	\$ 77,801.84	5090 Special Stipends (Hard to Fill/Title I/Nat'l Bd)	429,427.24
3008	School Instructional Contracts - District Funded	1,360.00	6075 EBD Initiative	1,099.95
5075	IDEA Supplemental Support - General Fund	(43,044.00)		
			Total	<u>\$ 466,645.03</u>

2099 Stadium Facilities

	0360	Lease and Rental Agreements	8120 Building and Ground Maintenance	\$ 7,000.00
	0510	Supplies	8120 Building and Ground Maintenance	(7,000.00)
				<u>\$ -</u>

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

2154 Advanced Placement

	0131	Salary - Instructional	5100 Basic Education (K-12)	\$ 10,513.00
	0210	Florida Retirement System	5100 Basic Education (K-12)	350.69
	0220	Social Security	5100 Basic Education (K-12)	848.00
	0231	Group Insurance - Health	5100 Basic Education (K-12)	(2,674.96)
	0232	Group Insurance - Life	5100 Basic Education (K-12)	2.00
	0233	Group Insurance - Dental	5100 Basic Education (K-12)	163.68
	0234	Group Insurance - Other	5100 Basic Education (K-12)	37,813.09
	0365	Software Subscriptions	5100 Basic Education (K-12)	1,719.58
	0510	Supplies	5100 Basic Education (K-12)	(6,789.17)
	0644	Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	1,780.00
	0750	Other Personnel Services	5100 Basic Education (K-12)	3,246.09
	0997	Reserve - Projects	9890 Reserves	4,307.00
				<u>\$ 51,279.00</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and recalculation of AP appropriations based on fiscal year 2015-2016 scores by transferring to/(from) the following project(s):

....	Discretionary	\$ (51,279.00)
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2166 Community Education Enrichment

	0430	Electricity	7900 Operation of Plant	\$ 1,324.59
	0360	Lease and Rental Agreements	9100 Community Service	(1,324.59)
				<u>\$ -</u>

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

2168 Child Care - Riverside Elementary School

	0107	Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 1,839.91
	0131	Salary - Instructional	5100 Basic Education (K-12)	(1,839.91)
	0750	Other Personnel Services	5100 Basic Education (K-12)	3.42
	0510	Supplies	9100 Community Service	(3.42)
				<u>\$ -</u>

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

2170 Child Care - Northwood Elementary School

	0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 4,280.00
	0210	Florida Retirement System	5100 Basic Education (K-12)	334.00
	0220	Social Security	5100 Basic Education (K-12)	327.00
	0365	Software Subscriptions	9100 Community Service	85.00
	0398	Field Trips	9100 Community Service	33.00
	0510	Supplies	9100 Community Service	(5,059.00)
				<u>\$ -</u>

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

2174 Child Care - Plew Elementary School

	0231	Group Insurance - Health	5100 Basic Education (K-12)	\$ 36.63
	0234	Group Insurance - Other	5100 Basic Education (K-12)	(36.63)
	0130	Salary - Overtime	9100 Community Service	890.51
	0210	Florida Retirement System	9100 Community Service	66.96

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 12, 2016

Account	Object	Function	Increase (Decrease)
	0220 Social Security	9100 Community Service	68.36
	0365 Software Subscriptions	9100 Community Service	85.00
	0510 Supplies	9100 Community Service	(1,126.93)
	0750 Other Personnel Services	9100 Community Service	16.10
			\$ -

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

2175 Child Care - Bluewater Elementary School

	0750 Other Personnel Services	5100 Basic Education (K-12)	\$ 7.90
	0130 Salary - Overtime	9100 Community Service	2,000.00
	0210 Florida Retirement System	9100 Community Service	150.40
	0220 Social Security	9100 Community Service	153.00
	0360 Lease and Rental Agreements	9100 Community Service	(85.00)
	0365 Software Subscriptions	9100 Community Service	85.00
	0510 Supplies	9100 Community Service	(2,303.40)
	0750 Other Personnel Services	9100 Community Service	(7.90)
			\$ -

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

2176 Child Care - Edge Elementary School

	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ (16.30)
	0366 Software Apps - Tablets	5100 Basic Education (K-12)	4.99
	0510 Supplies	5100 Basic Education (K-12)	(5,831.26)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	5,279.90
	0510 Supplies	7300 School Admin - Principal Office	203.46
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	461.37
	0371 Telephone	7900 Operation of Plant	(34.43)
	0365 Software Subscriptions	9100 Community Service	85.00
	0510 Supplies	9100 Community Service	(306.73)
	0790 Miscellaneous Expense	9100 Community Service	154.00
			\$ -

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

2178 Child Care - Wright Elementary School

	0130 Salary - Overtime	9100 Community Service	\$ 622.01
	0210 Florida Retirement System	9100 Community Service	46.78
	0220 Social Security	9100 Community Service	47.58
	0365 Software Subscriptions	9100 Community Service	85.00
	0510 Supplies	9100 Community Service	(801.37)
			\$ -

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

2179 Child Care - Antioch 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.

2181 Child Care - Bob Sikes Elementary School

	0130 Salary - Overtime	9100 Community Service	\$ 413.39
	0210 Florida Retirement System	9100 Community Service	31.09
	0220 Social Security	9100 Community Service	31.62
	0365 Software Subscriptions	9100 Community Service	85.00
	0398 Field Trips	9100 Community Service	(561.10)
			\$ -

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

2909 School Maintenance

	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (39,950.00)
	0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	232.00
	0370 Postage	8120 Building and Ground Maintenance	30.00
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	813.00
	0510 Supplies	8120 Building and Ground Maintenance	21,905.40
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	4,510.00

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 12, 2016

Account	Object	Function	Increase (Decrease)
	0681 Fire/Sprinkler/Elect.	8120 Building and Ground Maintenance	265.33
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	11,780.44
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	413.83
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3008	<u>School Instructional Contracts - District Funded</u>		
	0310 Professional & Technical Service	5200 Exceptional Child	<u>\$ 60,085.00</u>
	<i>Explanation: Change of ESE position to contracted services and appropriation of unanticipated operating expenditures by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ (58,725.00) 2095 Salary Resynching	(1,360.00)
			Total <u>\$ (60,085.00)</u>
3027	<u>Impact Aid - Severe Disabilities</u>		
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ 22,805.00
	0210 Florida Retirement System	5200 Exceptional Child	1,714.00
	0220 Social Security	5200 Exceptional Child	1,745.00
	0231 Group Insurance - Health	5200 Exceptional Child	8,785.00
	0232 Group Insurance - Life	5200 Exceptional Child	27.00
	0233 Group Insurance - Dental	5200 Exceptional Child	455.00
	0997 Reserve - Projects	9890 Reserves	(35,531.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3058	<u>Innovative Program - Science Fair</u>		
	0210 Florida Retirement System	5100 Basic Education (K-12)	\$ 6.78
	0510 Supplies	5100 Basic Education (K-12)	(6.78)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3101	<u>Lottery - Discretionary</u>		
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (5,520.00)
	0399 Charter/Contract School Distributions	5100 Basic Education (K-12)	5,520.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3105	<u>Instructional Materials - Textbooks</u>		
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (244,344.00)
	0365 Software Subscriptions	5100 Basic Education (K-12)	5,000.00
	0399 Charter/Contract School Distributions	5100 Basic Education (K-12)	244,344.00
	0510 Supplies	5100 Basic Education (K-12)	(6,750.80)
	0520 Textbooks	5100 Basic Education (K-12)	64.00
	0510 Supplies	5200 Exceptional Child	(0.01)
	0622 Audio Visual (Under \$1,000)	5200 Exceptional Child	0.01
	0510 Supplies	5300 Vocational	1,686.80
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3106	<u>Instructional Materials - Media</u>		
	0365 Software Subscriptions	6200 Instructional Media Services	\$ 3,000.00
	0510 Supplies	6200 Instructional Media Services	426.74
	0530 Periodicals	6200 Instructional Media Services	537.39
	0610 Library Books	6200 Instructional Media Services	(4,183.77)
	0622 Audio Visual (Under \$1,000)	6200 Instructional Media Services	219.64
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3107	<u>Safe Schools</u>		
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (31,413.00)
	0399 Charter/Contract School Distributions	5100 Basic Education (K-12)	31,413.00
			<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 12, 2016

Account	Object	Function	Increase (Decrease)
3110 Instructional Materials - ESE Digital Apps			
	0365 Software Subscriptions	5200 Exceptional Child	\$ (60.00)
	0366 Software Apps - Tablets	5200 Exceptional Child	60.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3161 SAI - Supplemental Academic Instruction			
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	\$ 77,838.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	6,067.00
	0220 Social Security	5100 Basic Education (K-12)	5,955.00
	0231 Group Insurance - Health	5100 Basic Education (K-12)	10,720.32
	0232 Group Insurance - Life	5100 Basic Education (K-12)	40.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	595.00
	0234 Group Insurance - Other	5100 Basic Education (K-12)	166.68
	0310 Professional & Technical Service	5100 Basic Education (K-12)	(592,600.00)
	0399 Charter/Contract School Distributions	5100 Basic Education (K-12)	592,600.00
	0997 Reserve - Projects	9890 Reserves	(100,764.06)
			<u>\$ 617.94</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and close SAI - Summer Intensive Studies by transferring to/(from) the following project(s):</i>			
	6127 SAI - Summer Intensive Studies	\$ (617.94)	
3180 Teachers Classroom Supply Assistance Pgm.			
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (27,009.00)
	0399 Charter/Contract School Distributions	5100 Basic Education (K-12)	27,009.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4004 Chorus Equipment/Repairs/Music			
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	\$ 20.00
	0510 Supplies	5100 Basic Education (K-12)	(149.95)
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	(2,339.10)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	2,469.05
			<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)	\$ 1,148.00
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	600.00
	0365 Software Subscriptions	5100 Basic Education (K-12)	477.95
	0510 Supplies	5100 Basic Education (K-12)	(2,225.95)
	0398 Field Trips	7800 Pupil Transp Services - School	(305.25)
	0398 Field Trips	7803 Transportation - South	305.25
			<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	\$ 1,835.35
<i>Explanation: Appropriation of insurance claims by transferring to/(from) the following project(s):</i>			
	9015 Fixed Charges	\$ (1,835.35)	
4013 Insurance Claims - Other			
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 8,436.21
<i>Explanation: Appropriation of insurance claims by transferring to/(from) the following project(s):</i>			
	9015 Fixed Charges	\$ (8,436.21)	

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 12, 2016

Account	Object	Function	Increase (Decrease)
4104 CSR - Instructional Coaches			
	0231 Group Insurance - Health	6300 Instruction & Curriculum	\$ (33.30)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	33.30
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4110 SAI - ESOL			
	0102 Salary - Other Compensation	6100 Pupil Personnel Services	\$ 100.00
	0210 Florida Retirement System	6100 Pupil Personnel Services	7.52
	0220 Social Security	6100 Pupil Personnel Services	7.65
	0331 Out of County Travel	6300 Instruction & Curriculum	(115.17)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4125 Class Size Reduction			
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 11,954.99
	0131 Salary - Instructional	5100 Basic Education (K-12)	30,540.01
	0210 Florida Retirement System	5100 Basic Education (K-12)	3,315.00
	0220 Social Security	5100 Basic Education (K-12)	3,251.00
	0231 Group Insurance - Health	5100 Basic Education (K-12)	5,809.62
	0232 Group Insurance - Life	5100 Basic Education (K-12)	21.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	325.00
	0234 Group Insurance - Other	5100 Basic Education (K-12)	133.38
	0310 Professional & Technical Service	5100 Basic Education (K-12)	(1,509,529.67)
	0399 Charter/Contract School Distributions	5100 Basic Education (K-12)	1,509,529.67
	0997 Reserve - Projects	9890 Reserves	(55,350.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4162 SAI - In-School Suspension Program			
	0231 Group Insurance - Health	5100 Basic Education (K-12)	\$ (290.25)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	290.25
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5006 Health Reimbursement Arrangement			
	0730 Dues and Fees	7730 Staff Services	\$ 2,796.00
<i>Explanation: Appropriation of HRA debit card fees by transferring to/(from) the following project:</i>			
	.... Discretionary	\$ (2,796.00)	
5035 School Sign - Internal Funds			
	0790 Miscellaneous Expense	7300 School Admin - Principal Office	\$ 10,000.00
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	(10,000.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5053 AICE - Bonuses & Exams			
	0510 Supplies	5100 Basic Education (K-12)	\$ 2,961.00
<i>Explanation: Recalculation of AICE appropriations based on fiscal year 2015-2016 scores by transferring to/(from) the following project(s):</i>			
	.... Discretionary	\$ (2,961.00)	
5054 AP - Bonuses & Exams			
	0510 Supplies	5100 Basic Education (K-12)	\$ 6,152.00
<i>Explanation: Recalculation of AP appropriations based on fiscal year 2015-2016 scores by transferring to/(from) the following project(s):</i>			
	.... Discretionary	\$ (6,152.00)	

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 12, 2016

Account	Object	Function	Increase (Decrease)
5055 IB - Bonuses & Exams			
	0510 Supplies	5100 Basic Education (K-12)	\$ (969.00)
<i>Explanation: Recalculation of IB appropriations based on fiscal year 2015-2016 scores by transferring to/(from) the following project(s):</i>			
	.... Discretionary	\$ 969.00	
5056 IB - Academically Disadvantaged			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (2,139.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(262.90)
	0220 Social Security	5100 Basic Education (K-12)	(163.52)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	21,702.57
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(5.58)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(67.90)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(22,909.67)
			<u>\$ (3,846.00)</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and recalculation of IB appropriations based on fiscal year 2015-2016 scores by transferring to/(from) the following project(s):</i>			
	.... Discretionary	\$ 3,846.00	
5063 CAPE - Construction			
	0642 Equipment (Under \$1,000)	5300 Vocational	\$ 213.74
	0997 Reserve - Projects	9890 Reserves	(213.74)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5065 CAPE - Drafting/Engineering			
	0510 Supplies	5300 Vocational	\$ 553.43
	0997 Reserve - Projects	9890 Reserves	(553.43)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5067 CAPE - Health Science			
	0642 Equipment (Under \$1,000)	5300 Vocational	\$ 1,083.13
	0997 Reserve - Projects	9890 Reserves	(1,083.13)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5068 CAPE - Information Technology			
	0365 Software Subscriptions	5300 Vocational	\$ 2,817.81
	0510 Supplies	5300 Vocational	853.83
	0642 Equipment (Under \$1,000)	5300 Vocational	4,363.80
	0676 Other Permanent Improvements	5300 Vocational	1,000.00
	0682 Non-Capitalized Remodeling & Renovations	5300 Vocational	(1,726.00)
	0692 Software (Under \$1,000)	5300 Vocational	257.91
	0997 Reserve - Projects	9890 Reserves	(7,567.35)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5075 IDEA Supplemental Support - General Fund			
	0210 Florida Retirement System	5100 Basic Education (K-12)	\$ (1,612.00)
	0100 Salary - Non-Instructional	5200 Exceptional Child	(30,039.00)
	0107 Salary - Extended Substitute	5200 Exceptional Child	2,209.04
	0131 Salary - Instructional	5200 Exceptional Child	(4,055.68)
	0210 Florida Retirement System	5200 Exceptional Child	(732.00)
	0220 Social Security	5200 Exceptional Child	(2,300.00)
	0231 Group Insurance - Health	5200 Exceptional Child	(7,983.34)
	0232 Group Insurance - Life	5200 Exceptional Child	(29.00)
	0233 Group Insurance - Dental	5200 Exceptional Child	(432.00)

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 12, 2016

Account	Object	Function	Increase (Decrease)
	0234 Group Insurance - Other	5200 Exceptional Child	83.34
	0750 Other Personnel Services	5200 Exceptional Child	1,846.64
			<u>\$ (43,044.00)</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and adjustment of funding for additional ESE non-gifted positions by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ 43,044.00	
5090 <u>Special Stipends (Hard to Fill/Title I/Nat'l Bd)</u>			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 372,864.50
	0210 Florida Retirement System	5100 Basic Education (K-12)	28,038.54
	0220 Social Security	5100 Basic Education (K-12)	28,524.20
			<u>\$ 429,427.24</u>
<i>Explanation: Appropriation of Hard to Fill and Title I stipends by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (429,427.24)	
5110 <u>Workforce Development</u>			
	0130 Salary - Overtime	5900 Other Instruction	\$ 27.37
	0210 Florida Retirement System	5900 Other Instruction	2.06
	0220 Social Security	5900 Other Instruction	2.09
	0510 Supplies	5900 Other Instruction	(31.52)
	0130 Salary - Overtime	7300 School Admin - Principal Office	255.64
	0210 Florida Retirement System	7300 School Admin - Principal Office	19.22
	0220 Social Security	7300 School Admin - Principal Office	19.56
	0510 Supplies	7300 School Admin - Principal Office	306.09
	0997 Reserve - Projects	9890 Reserves	(600.51)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5120 <u>CSR - Secondary Intensive Math</u>			
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 974.07
	0131 Salary - Instructional	5100 Basic Education (K-12)	(974.07)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(50.04)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	50.04
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5150 <u>Digital Classrooms</u>			
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (53,452.00)
	0365 Software Subscriptions	5100 Basic Education (K-12)	65,202.00
	0393 Contracts - Nonprofessional	5100 Basic Education (K-12)	14,398.22
	0399 Charter/Contract School Distributions	5100 Basic Education (K-12)	53,452.00
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	156,500.00
	0681 Fire/Sprinkler/Elect.	5100 Basic Education (K-12)	(2,489.00)
	0682 Non-Capitalized Remodeling & Renovations	5100 Basic Education (K-12)	(1,909.22)
	0997 Reserve - Projects	9890 Reserves	(231,702.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5909 <u>School Maintenance - School Control</u>			
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (17,338.09)
	0510 Supplies	8120 Building and Ground Maintenance	5,500.00
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	1,388.00
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	5,536.00
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	4,914.09
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
6006 <u>Fingerprinting - Fees</u>			
	0730 Dues and Fees	7730 Staff Services	\$ (17,319.75)
<i>Explanation: Appropriation of employee fingerprinting fees by transferring to/(from) the following project(s):</i>			
	6007 Fingerprinting - Employees	\$ 17,319.75	

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 12, 2016

Account	Object	Function	Increase (Decrease)
6007 Fingerprinting - Employees			
	0730 Dues and Fees	7730 Staff Services	\$ 17,319.75
<i>Explanation: Appropriation of employee fingerprinting fees by transferring to/(from) the following project(s):</i>			
	6006 Fingerprinting - Fees	\$ (17,319.75)	
6075 EBD Initiative			
	0231 Group Insurance - Health	5200 Exceptional Child	\$ (194.49)
	0234 Group Insurance - Other	5200 Exceptional Child	194.49
	0642 Equipment (Under \$1,000)	5200 Exceptional Child	1,099.95
	0107 Salary - Extended Substitute	6110 Attendance and Social Work	3,341.63
	0131 Salary - Instructional	6110 Attendance and Social Work	(3,341.63)
			\$ 1,099.95
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and appropriation of unanticipated operating expenditure by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (1,099.95)	
6110 Adult Education Tuition			
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (16,637.14)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(1,251.12)
	0220 Social Security	5100 Basic Education (K-12)	(1,272.74)
	0100 Salary - Non-Instructional	5900 Other Instruction	16,637.14
	0102 Salary - Other Compensation	5900 Other Instruction	419.26
	0130 Salary - Overtime	5900 Other Instruction	43.54
	0210 Florida Retirement System	5900 Other Instruction	1,284.83
	0220 Social Security	5900 Other Instruction	1,308.14
	0231 Group Insurance - Health	5900 Other Instruction	8,784.63
	0232 Group Insurance - Life	5900 Other Instruction	27.00
	0233 Group Insurance - Dental	5900 Other Instruction	454.59
	0393 Contracts - Nonprofessional	5900 Other Instruction	5,000.00
	0510 Supplies	5900 Other Instruction	(25,798.13)
	0331 Out of County Travel	7300 School Admin - Principal Office	2,000.00
	0393 Contracts - Nonprofessional	7300 School Admin - Principal Office	4,000.00
	0644 Computer Hardware (Under \$1,000)	7300 School Admin - Principal Office	5,000.00
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
6123 Reading Instruction			
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (73,293.00)
	0399 Charter/Contract School Distributions	5100 Basic Education (K-12)	73,293.00
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
6127 SAI - Summer Intensive Studies			
	0510 Supplies	5100 Basic Education (K-12)	\$ (617.94)
<i>Explanation: Close SAI - Summer Intensive Studies by transferring to/(from) the following project(s):</i>			
	3161 SAI - Supplemental Academic Instruction	\$ 617.94	
6160 Lottery - School Recognition			
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 386.80
	0510 Supplies	5100 Basic Education (K-12)	(3,460.87)
	0510 Supplies	6200 Instructional Media Services	2,790.39
	0642 Equipment (Under \$1,000)	6200 Instructional Media Services	283.68
			\$ -
<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 12, 2016

Account	Object	Function	Increase (Decrease)
7013 <u>Grant - Campbell Family Foundation</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ 1,920.00
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	1,200.00
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	(3,120.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7016 <u>Professional Development Training - GF</u>			
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	\$ 196.00
	0210 Florida Retirement System	6400 Instructional Staff Training Services	60.61
	0220 Social Security	6400 Instructional Staff Training Services	11.05
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	2,600.00
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(2,867.66)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7054 <u>AP Initiative - Set-Aside</u>			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 770.44
	0210 Florida Retirement System	5100 Basic Education (K-12)	57.92
	0220 Social Security	5100 Basic Education (K-12)	88.58
	0331 Out of County Travel	5100 Basic Education (K-12)	121.05
	0365 Software Subscriptions	5100 Basic Education (K-12)	2,058.08
	0510 Supplies	5100 Basic Education (K-12)	(5,196.06)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	99.99
	0750 Other Personnel Services	5100 Basic Education (K-12)	2,000.00
	0997 Reserve - Projects	9890 Reserves	10,032.00
			<u>\$ 10,032.00</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and recalculation of AP appropriations based on fiscal year 2015-2016 scores by transferring to/(from) the following project(s):</i>			
....	Discretionary	\$ (10,032.00)	
7055 <u>International Baccalaureate</u>			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (13,739.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	664.22
	0220 Social Security	5100 Basic Education (K-12)	(781.50)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	462.21
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(5.04)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(12.25)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	148.36
	0510 Supplies	5100 Basic Education (K-12)	(1,219.87)
	0750 Other Personnel Services	5100 Basic Education (K-12)	65.87
			<u>\$ (14,417.00)</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and recalculation of IB appropriations based on fiscal year 2015-2016 scores by transferring to/(from) the following project(s):</i>			
....	Discretionary	\$ 14,417.00	
7059 <u>Innovative Program - Odyssey of the Mind</u>			
	0331 Out of County Travel	5100 Basic Education (K-12)	\$ 2,650.00
	0510 Supplies	5100 Basic Education (K-12)	(1,500.00)
	0730 Dues and Fees	5100 Basic Education (K-12)	(1,150.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8110 <u>DJJ Supplemental Allocation</u>			
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (233,583.00)
	0399 Charter/Contract School Distributions	5100 Basic Education (K-12)	233,583.00
			<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 12, 2016

Account	Object	Function	Increase (Decrease)
8113	<u>Workforce Ed. Performance</u>		
	0510	Supplies	
	0641	Equipment (Over \$1,000)	
	0642	Equipment (Under \$1,000)	
		5900	Other Instruction
		5900	Other Instruction
		5900	Other Instruction
			\$ (9,901.52)
			1,242.36
			8,659.16
			<u>\$ -</u>

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

9004 Advanced International Certificate of Education

0131	Salary - Instructional	5100	Basic Education (K-12)	\$ (13,877.00)
0210	Florida Retirement System	5100	Basic Education (K-12)	(1,160.88)
0220	Social Security	5100	Basic Education (K-12)	(748.35)
0231	Group Insurance - Health	5100	Basic Education (K-12)	(1,039.47)
0232	Group Insurance - Life	5100	Basic Education (K-12)	(6.15)
0233	Group Insurance - Dental	5100	Basic Education (K-12)	(71.00)
0234	Group Insurance - Other	5100	Basic Education (K-12)	46,579.85
0997	Reserve - Projects	9890	Reserves	2,646.00
				<u>\$ 32,323.00</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and recalculation of AICE appropriations based on fiscal year 2015-2016 scores by transferring to/(from) the following project(s):

.... Discretionary \$ (32,323.00)

9015 Fixed Charges

0122	Salary - Sick Leave Payoff	5100	Basic Education (K-12)	\$ (9,160.92)
0123	Salary - Annual Leave Payoff	5100	Basic Education (K-12)	(10,793.16)
0210	Florida Retirement System	5100	Basic Education (K-12)	(542.65)
0123	Salary - Annual Leave Payoff	6300	Instruction & Curriculum	10,793.16
0210	Florida Retirement System	6300	Instruction & Curriculum	542.65
0320	Insurance and Bond Premiums	7100	School Board	3,271.60
0122	Salary - Sick Leave Payoff	7300	School Admin - Principal Office	9,160.92
0320	Insurance and Bond Premiums	7900	Operation of Plant	(3,271.60)
0742	Insurance Claims Current Year	8120	Building and Ground Maintenance	(10,271.56)
				<u>\$ (10,271.56)</u>

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

4011 Insurance Claims - Equipment \$ 1,835.35 4013 Insurance Claims - Other 8,436.21
Total \$ 10,271.56

ADOPTED BY SCHOOL BOARD:

DECEMBER 12, 2016

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2016	INCREASE	DECREASE	BUDGET AS OF 10/31/2016	
3322	CO & DS WITHHELD FOR SBE/COBI	\$ 391,065.00	\$ 391,065.00	\$ -	\$ -	\$ 391,065.00
3326	SBE/COBI BOND INTEREST	-	-	-	-	-
3341	RACING COMMISSION FUNDS	190,750.00	190,750.00	-	-	190,750.00
3431	INTEREST ON INVESTMENTS	1,000.00	1,561.86	-	-	1,561.86
3630	TRANSFERS FROM CAPITAL IMP FUNDS	7,825,611.00	7,825,611.00	-	-	7,825,611.00
3660	TRANSFERS FROM INTERBUDGETARY ED	-	-	-	-	-
3715	PROCEEDS OF REFUNDING BONDS	-	-	-	-	-
3716	SALES SURTAX BONDS	-	-	-	-	-
3750	PROCEEDS/CERT OF PARTICIPATION	-	-	-	-	-
3791	BOND PROCEEDS - PREMIUM	-	-	-	-	-
3920	RESERVE FOR DEBT SERVICE	76,286.32	76,286.32	-	-	76,286.32
	TOTAL - DEBT SERVICE FUNDS	\$ 8,484,712.32	\$ 8,485,274.18	\$ -	\$ -	\$ 8,485,274.18

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 9/30/2016	INCREASE	DECREASE	BUDGET AS OF 10/31/2016
9200		DEBT SERVICE					
	0710	REDEMPTION OF PRINCIPAL	\$ 6,861,000.00	\$ 6,861,000.00	\$ -	\$ -	\$ 6,861,000.00
	0720	INTEREST	1,513,151.00	1,513,151.00	-	-	1,513,151.00
	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	2,970.37	3,532.23	-	-	3,532.23
	0998	RESERVES - DEBT SERVICE	74,702.43	74,702.43	-	-	74,702.43
		TOTAL - DEBT SERVICE FUNDS	\$ 8,484,712.32	\$ 8,485,274.18	\$ -	\$ -	\$ 8,485,274.18

Explanation of Budget Amendment as Follows:
Part II - Debt Service Funds
Amendment Number 2
Board Meeting December 12, 2016

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

N/A

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

DECEMBER 12, 2016

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2016	INCREASE	DECREASE	BUDGET AS OF 10/31/2016
3209 FEMA - CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -
3210 FEMA - ADMINISTRATIVE	-	-	-	-	-
3321 CO & DS DISTRIBUTED	324,469.00	324,469.00	-	-	324,469.00
3325 INTEREST ON UNDIST CO & DS	8,661.00	8,661.00	-	-	8,661.00
3341 RACING COMMISSION FUNDS	-	-	-	-	-
3391 PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	988,562.00	988,562.00	-	-	988,562.00
3394 CAPITAL OUTLAY CHARTER SCHOOLS	-	332,706.00	-	-	332,706.00
3395 FEMA - STATE - CLAIMS MATCH	-	-	-	-	-
3396 CLASS SIZE REDUCTION/CAPITAL	-	-	-	-	-
3399 OTHER MISC. STATE REVENUE	-	-	-	-	-
3413 DISTRICT LOCAL CAPITAL IMPROVEMENT TAX	24,188,485.00	24,188,485.00	-	-	24,188,485.00
3421 TAX REDEMPTIONS	-	21,875.66	4,031.67	-	25,907.33
3431 INTEREST ON INVESTMENT	-	4,424.88	2,007.13	-	6,432.01
3448 DONATIONS	-	-	-	-	-
3490 MISCELLANEOUS REVENUE	-	-	-	-	-
3495 TRANSPORTATION - REPAIRS DEPT./OTHER	-	-	-	-	-
3497 REFUND - PRIOR YEAR EXPENDITURES	-	-	-	-	-
3610 TRANSFERS FROM GENERAL OPERATING FUND	8,000.00	8,000.00	-	-	8,000.00
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	-	-	-	-	-
3732 SALE OF BUILDINGS	-	-	-	-	-
3740 PRIOR YR INSUR LOSS RECOVERY	-	-	-	-	-
3741 INSURANCE LOSS RECOVERY	-	-	-	-	-
3791 BOND PROCEEDS - PREMIUM	-	-	-	-	-
3901 RESERVE FOR ENCUMBRANCE	561,027.54	561,027.54	-	-	561,027.54
3909 RESERVES - CAPITAL PROJECTS	4,087,800.98	4,087,800.98	-	-	4,087,800.98
3925 FUND BALANCE - UNDESIGNATED	254,871.12	254,871.12	-	-	254,871.12
TOTAL - CAPITAL PROJECT FUNDS	\$ 30,421,876.64	\$ 30,780,883.18	\$ 6,038.80	\$ -	\$ 30,786,921.98

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2016	INCREASE	DECREASE	BUDGET AS OF 10/31/2016		
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)	152,574.80	278,074.80	2,469.00	280,543.80	
	0642	EQUIPMENT (UNDER \$1,000)	28,288.64	33,013.08	13,772.94	46,786.02	
	0643	COMPUTER EQUIPMENT (OVER \$1,000)	47,929.91	47,929.91	-	47,929.91	
	0644	COMPUTER HARDWARE (UNDER \$1,000)	24,356.61	34,356.61	-	34,356.61	
	0651	BUSES	107,338.00	107,338.00	-	107,338.00	
	0652	OTHER MOTOR VEHICLES	215,000.00	89,500.00	-	89,500.00	
	0660	LAND	-	-	-	-	
	0671	LAND IMPROVEMENTS	-	-	-	-	
	0672	NEW SIDEWALKS & RETAINING WALL	1,042.20	1,042.20	5,100.00	6,142.20	
	0673	PARKING LOTS AND DRIVEWAYS - NEW	8,000.00	8,000.00	-	8,000.00	
	0674	SEWAGE TREATMENT PLANT	22,000.00	22,000.00	-	22,000.00	
	0675	FENCE & UNDERGROUND TANKS	5,009.00	5,009.00	-	5,009.00	
	0676	OTHER PERMANENT IMPROVEMENTS	120,358.98	120,358.98	-	113,870.98	
	0677	REPLACEMENT SYSTEMS	241,683.05	249,271.05	23,823.82	273,094.87	
	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	25,321.25	44,834.33	14,619.80	59,454.13	
	0682	HEATING/COOLING/AIR CONDITIONING	986.22	5,892.56	-	386.22	
	0683	ROOFING	25,000.00	25,000.00	-	25,000.00	
	0684	REPLACEMENT ROOFING & SYSTEMS	9,311,669.93	9,269,114.92	-	58,386.82	
	0685	FLOORING/STRUCTURAL ALTERATION	69,736.88	69,408.56	9,304.45	78,713.01	
	0691	SOFTWARE (OVER \$1,000)	-	-	-	-	
	0692	SOFTWARE (UNDER \$1,000)	-	-	-	-	
	0693	SOFTWARE SUBSCRIPTIONS	-	-	-	-	
	0986	RESERVES - FUND B GAIN/LOSS	-	-	-	-	
	0990	FUND BALANCE UNAPPROPRIATED	184,624.17	207,076.18	2,209.83	209,286.01	
	0997	RESERVES - PROJECTS	-	-	-	-	
9200	0730	DUES & FEES	-	-	-	-	
9700		TRANSFER FUNDS	-	-	-	-	
	0910	TRANSFERS TO GENERAL OPERATING FUND	12,005,346.00	12,338,052.00	-	12,338,052.00	
	0920	TRANSFERS TO DEBT SERVICE FUND	7,825,611.00	7,825,611.00	-	7,825,611.00	
	0930	TRANSFERS TO CAPITAL IMPROVEMENT FUND	-	-	-	-	
	0960	TRANSFERS TO INTERBUDGETARY FUND	-	-	-	-	
		TOTAL - CAPITAL PROJECT FUNDS	\$ 30,421,876.64	\$ 30,780,883.18	\$ 71,299.84	\$ 65,261.04	\$ 30,786,921.98

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 2
Board Meeting December 12, 2016

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3421	<u>Tax Redemptions</u>		\$ 4,031.67
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 4,031.67
	<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>		
	.... Discretionary	\$ 4,031.67	
3431	<u>Interest on Investments</u>		\$ 2,007.13
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 2,007.13
	<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>		
	.... Discretionary	\$ 2,007.13	
II. Amendments Between Appropriations & Reserves			
	.... <u>Discretionary</u>		
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ (3,828.97)
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	2310 District Wide - Minor Repair/Maint.	\$ 1,353.97	
		2381 Niceville/Elliott Point - Roofing - F & G - P5/TO15	2,475.00
		<i>Total</i>	\$ 3,828.97
1321	<u>Surveillance Equipment - BD</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 6,019.19
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (6,019.19)	
1346	<u>Network Equipment - BD</u>		
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	\$ 8,500.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (8,500.00)	
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (30,761.13)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	1321 Surveillance Equipment - BD	\$ 6,019.19	2364 School Equipment - BD 9,647.42
	1346 Network Equipment - BD	8,500.00	2394 Band Instruments - BD 6,594.52
			<i>Total</i> \$ 30,761.13
2310	<u>District Wide - Minor Repair/Maint.</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 2,983.52
	0682 Heating/Cooling/Air Conditioning	7400 Facilities Acquisition and Construction	(386.22)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(5,951.27)
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	4,707.94
			\$ 1,353.97
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ (1,353.97)	

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 2
Board Meeting December 12, 2016

Account	Object	Function	Increase (Decrease)
<u>2316 Drainage - District Wide</u>			
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 19,452.30
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(19,452.30)
			<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>			
<u>2353 District Wide - Portable Repairs & Relocations</u>			
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	\$ 6,119.80
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(10,716.31)
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	4,596.51
			<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>			
<u>2364 School Equipment - BD</u>			
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 2,469.00
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	7,178.42
			<u>\$ 9,647.42</u>
<i>Explanation: Reallocate funds between objects within the project and transferred to/(from) the following project(s):</i>			
	2303 Board Projects	\$ (9,647.42)	
<u>2375 Niceville/Elliott Point - Roofing - P5/TO15</u>			
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (106,190.00)
<i>Explanation: Transfers to/(from) the following project(s):</i>			
	.... Discretionary	\$ 585.00	2382 Niceville/Elliott Point - Roofing - OPD - P5/TO15 <u>105,605.00</u>
			Total <u>\$ 106,190.00</u>
<u>2378 Wright - ADA - Playground</u>			
	0672 New Sidewalks and Retaining Wall	7400 Facilities Acquisition and Construction	\$ 5,100.00
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	(5,100.00)
			<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>			
<u>2381 Niceville/Elliott Point - Roofing - F & G - P5/TO15</u>			
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 3,060.00
<i>Explanation: Transferred to/(from) the following project(s):</i>			
	.... Discretionary	\$ (3,060.00)	
<u>2382 Niceville/Elliott Point - Roofing - OPD - P5/TO15</u>			
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 105,605.00
<i>Explanation: Transferred to/(from) the following project(s):</i>			
	2375 Niceville/Elliott Point - Roofing - P5/TO15	\$ (105,605.00)	
<u>2394 Band Instruments - BD</u>			
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 6,594.52
<i>Explanation: Transferred to/(from) the following project(s):</i>			
	2303 Board Projects	\$ (6,594.52)	

Explanation of Budget Amendment as Follows:
 Part III - Capital Project Funds
 Amendment Number 2
 Board Meeting December 12, 2016

Account	Object	Function	Increase (Decrease)
3323	Ruckel Eagle Ram Tennis Court Phase II		
	0676	Other Permanent Improvements	7400 Facilities Acquisition and Construction
	0677	Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction
			\$ (1,388.00)
			<u>1,388.00</u>
			<u>\$ -</u>

Explanation: Reallocate funds between objects within the project.

ADOPTED BY SCHOOL BOARD:

DECEMBER 12, 2016

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2016	INCREASE	DECREASE	BUDGET AS OF 10/31/2016	
3199	MISCELLANEOUS FEDERAL DIRECT	\$ 1,155,226.46	\$ 1,155,226.46	\$ 356,783.16	\$ -	\$ 1,512,009.62
3201	VOCATIONAL EDUCATIONAL ARTS	253,247.77	252,660.24	-	-	252,660.24
3211	ARRA - STABILIZATION - WORKFORCE	-	-	-	-	-
3213	ARRA - STABILIZATION - K12	-	-	-	-	-
3214	ARRA - SFSF - D. HICKHAM	-	-	-	-	-
3215	EDUCATION JOBS FUND	-	-	-	-	-
3216	RACE TO THE TOP	-	-	-	-	-
3221	ADULT GENERAL EDUCATION	392.71	73,840.00	-	-	73,840.00
3231	IDEA - INDIVIDUALS WITH DISABILITIES ACT	7,738,625.91	7,025,404.94	-	-	7,025,404.94
3241	TITLE I	7,174,520.47	7,174,520.47	-	297,932.43	6,876,588.04
3242	TITLE IV - 21ST CENTURY SCHOOL	432,711.36	378,282.98	-	-	378,282.98
3251	ADULT BASIC EDUCATION	-	-	-	-	-
3269	OTHER FOOD SERVICES	-	-	-	-	-
3274	TITLE III - ENGLISH LANGUAGE LEARNERS	207,541.08	160,000.00	-	-	160,000.00
3275	TITLE V - INNOVATIVE EDUCATION	-	-	-	-	-
3277	TITLE II - PART A	1,369,483.79	1,131,158.67	-	-	1,131,158.67
3280	DRUG FREE SCHOOLS PROGRAM	-	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	16,003.04	-	52,250.00	-	52,250.00
3480	TECH PREP	-	-	-	-	-
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
3905	RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	-	-	-	-	-
TOTAL - OTHER SPECIAL REVENUE FUNDS		\$ 18,347,752.59	\$ 17,351,093.76	\$ 409,033.16	\$ 297,932.43	\$ 17,462,194.49

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2016	INCREASE	DECREASE	BUDGET AS OF 10/31/2016	
5100 BASIC EDUCATION (K-12)	\$ 6,678,069.15	\$ 6,607,327.08	\$ -	\$ 222,915.83	\$ 6,384,411.25	
5200 EXCEPTIONAL STUDENT EDUCATION	5,530,290.22	4,935,016.37	127.18	-	4,935,143.55	
5300 VOCATIONAL AND TECHNICAL EDUCATION	246,660.83	318,968.00	-	240.99	318,727.01	
5400 ADULT GENERAL EDUCATION	-	-	-	-	-	
5500 PRE-KINDERGARTEN	206,839.20	206,839.20	-	6,653.20	200,186.00	
5900 OTHER INSTRUCTION	-	-	-	-	-	
6100 PUPIL PERSONNEL SERVICES	233,393.46	216,636.21	3,896.00	-	220,532.21	
6110 ATTENDANCE AND SOCIAL WORK	268,121.00	256,470.30	-	-	256,470.30	
6120 GUIDANCE SERVICES	4,060.07	4,060.07	89,876.13	-	93,936.20	
6130 HEALTH SERVICES	-	-	-	-	-	
6140 PSYCHOLOGICAL SERVICES	-	-	-	-	-	
6150 PARENTAL INVOLVEMENT	141,372.45	134,307.26	-	18,260.26	116,047.00	
6200 INSTRUCTIONAL MEDIA SERVICE	12,409.41	12,690.41	-	5,079.41	7,611.00	
6300 INSTR & CURR DEVEL SERVICE (SUPT)	3,616,432.15	3,312,899.07	-	99,493.05	3,213,406.02	
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	349,240.92	331,796.76	-	34,314.24	297,482.52	
6500 INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-	
7200 GENERAL ADMINISTRATION (SUPT)	913,278.20	871,016.33	114,914.94	-	985,931.27	
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	145,342.03	141,546.70	-	67,229.70	74,317.00	
7801 TRANSPORTATION - NORTH	600.00	300.00	-	-	300.00	
7802 TRANSPORTATION - CENTRAL	600.00	300.00	-	-	300.00	
7803 TRANSPORTATION - SOUTH	1,043.50	920.00	-	310.00	610.00	
7900 OPERATION OF PLANT	-	-	-	-	-	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	-	-	-	-	-	
9100 COMMUNITY SERVICE	-	-	356,783.16	-	356,783.16	
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 18,347,752.59	\$ 17,351,093.76	\$ 565,597.41	\$ 454,496.68	\$ 17,462,194.49	

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 2
Board Meeting December 12, 2016

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3199	<u>Miscellaneous Federal Direct</u>		<u>\$ 356,783.16</u>
	0790 Miscellaneous Expense	9100 Community Service	<u>\$ 356,783.16</u>
	<i>Explanation: To appropriate revenue for Pell grant based on actual collections.</i>		
	7481 Pell Grant		\$ 356,783.16
3241	<u>Title I</u>		<u>\$ (297,932.43)</u>
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (5,756.98)
	0117 Workshops	5100 Basic Education (K-12)	(8.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(804.00)
	0220 Social Security	5100 Basic Education (K-12)	(702.90)
	0310 Professional & Technical Service	5100 Basic Education (K-12)	51,432.12
	0350 Repair and Maintenance	5100 Basic Education (K-12)	(3,168.00)
	0357 Support Managed Computers	5100 Basic Education (K-12)	(46,850.00)
	0363 Seat Managed - Computers	5100 Basic Education (K-12)	(1,800.00)
	0365 Software Subscriptions	5100 Basic Education (K-12)	(30,972.77)
	0366 Software Apps. - Tablets	5100 Basic Education (K-12)	(664.46)
	0370 Postage	5100 Basic Education (K-12)	(540.00)
	0390 Other Purchased Service	5100 Basic Education (K-12)	(382.50)
	0510 Supplies	5100 Basic Education (K-12)	(70,415.77)
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	(932.86)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	(11,304.54)
	0643 Computer Hardware (Over \$1,000)	5100 Basic Education (K-12)	(84,000.00)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	(22,756.94)
	0692 Software (Under \$1,000)	5100 Basic Education (K-12)	(1,000.00)
	0730 Dues and Fees	5100 Basic Education (K-12)	(7,441.40)
	0365 Software Subscriptions	5200 Exceptional Child	(546.26)
	0366 Software Apps. - Tablets	5200 Exceptional Child	(137.20)
	0370 Postage	5200 Exceptional Child	(4.00)
	0510 Supplies	5200 Exceptional Child	(938.49)
	0641 Equipment (Over \$1,000)	5200 Exceptional Child	(2,000.00)
	0644 Computer Hardware (Under \$1,000)	5200 Exceptional Child	(275.48)
	0510 Supplies	5500 Prekindergarten	(6,653.20)
	0310 Professional & Technical Service	6120 Guidance Services	89,875.93
	0310 Professional & Technical Service	6150 Parental Involvement	(559.80)
	0330 In County Travel	6150 Parental Involvement	(200.00)
	0331 Out of County Travel	6150 Parental Involvement	(206.00)
	0360 Lease and Rental Agreements	6150 Parental Involvement	(100.00)
	0365 Software Subscriptions	6150 Parental Involvement	(1,425.00)
	0370 Postage	6150 Parental Involvement	(745.77)
	0390 Other Purchased Service	6150 Parental Involvement	(3,464.84)
	0510 Supplies	6150 Parental Involvement	(11,683.85)
	0643 Computer Hardware (Over \$1,000)	6150 Parental Involvement	(2,875.00)
	0365 Software Subscriptions	6200 Instructional Media Services	(5,000.00)
	0610 Library Books	6200 Instructional Media Services	(79.41)
	0330 In County Travel	6300 Instruction & Curriculum	(3,001.86)
	0331 Out of County Travel	6300 Instruction & Curriculum	(1,228.38)
	0360 Lease and Rental Agreements	6300 Instruction & Curriculum	(1,945.82)
	0370 Postage	6300 Instruction & Curriculum	(685.72)
	0390 Other Purchased Service	6300 Instruction & Curriculum	(1,865.70)
	0510 Supplies	6300 Instruction & Curriculum	(102,272.89)
	0641 Equipment (Over \$1,000)	6300 Instruction & Curriculum	(1,781.23)
	0642 Equipment (Under \$1,000)	6300 Instruction & Curriculum	(2,589.92)
	0644 Computer Hardware (Under \$1,000)	6300 Instruction & Curriculum	(89.03)
	0730 Dues and Fees	6300 Instruction & Curriculum	(624.50)
	0117 Workshops	6400 Instructional Staff Training Services	(600.10)
	0220 Social Security	6400 Instructional Staff Training Services	(183.86)
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	(3,329.00)
	0331 Out of County Travel	6400 Instructional Staff Training Services	(7,701.84)
	0510 Supplies	6400 Instructional Staff Training Services	(289.64)
	0730 Dues and Fees	6400 Instructional Staff Training Services	(620.00)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(25,063.69)

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 2
Board Meeting December 12, 2016

Account	Object	Function	Increase (Decrease)
	0791 Indirect Costs	7200 General Administration	110,134.82
	0398 Field Trips	7800 Pupil Transp Services - School	(68,796.70)
	0398 Field Trips	7803 Transportation - South	(310.00)
			<u>\$ (297,932.43)</u>

Explanation: To close fiscal year 2015-2016 Title I - Part A grant (Project 6401), Title I - Part A - Homeless Set-Aside grant (Project 6408), and Title I - N&D grant (Project 6409); appropriate additional revenue for fiscal year 2016-2017 Title I - Part A grant (Project 7401); and appropriate Title I - N&D grant (project 7409) per project award notifications.

6401 Title I - Part A	\$ (686,011.82)	7401 Title I - Part A	225,003.00
6408 Title I - Part A - Homeless Set-Aside	(7,441.40)	7409 Title I - N & D	180,206.00
6409 Title I - N & D	(9,688.21)	Total	<u>\$ (297,932.43)</u>

3299 Miscellaneous Federal Through State **\$ 52,250.00**

0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 9,000.00
0210 Florida Retirement System	5100 Basic Education (K-12)	675.00
0220 Social Security	5100 Basic Education (K-12)	689.00
0510 Supplies	5100 Basic Education (K-12)	9,177.00
0730 Dues and Fees	5100 Basic Education (K-12)	6,500.00
0310 Professional & Technical Service	6100 Pupil Personnel Services	3,896.00
0390 Other Purchased Service	6150 Parental Involvement	1,500.00
0510 Supplies	6150 Parental Involvement	1,500.00
0100 Salary - Non-Instructional	6300 Instruction & Curriculum	1,751.00
0111 Salary - Administrative Manager	6300 Instruction & Curriculum	3,081.00
0210 Florida Retirement System	6300 Instruction & Curriculum	357.00
0220 Social Security	6300 Instruction & Curriculum	370.00
0231 Group Insurance - Health	6300 Instruction & Curriculum	451.00
0232 Group Insurance - Life	6300 Instruction & Curriculum	2.00
0233 Group Insurance - Dental	6300 Instruction & Curriculum	23.00
0234 Group Insurance - Other	6300 Instruction & Curriculum	6.00
0370 Postage	6300 Instruction & Curriculum	200.00
0390 Other Purchased Service	6300 Instruction & Curriculum	3,500.00
0730 Dues and Fees	6300 Instruction & Curriculum	300.00
0330 In County Travel	6400 Instructional Staff Training Services	3,406.00
0510 Supplies	6400 Instructional Staff Training Services	2,096.89
0791 Indirect Costs	7200 General Administration	2,202.11
0390 Other Purchased Service	7800 Pupil Transp Services - School	1,567.00
		<u>\$ 52,250.00</u>

Explanation: To appropriate fiscal year 2016-2017 Title X - Homeless Children and Youth grant (Project 7412) per project award notification.

7412 Title X - Homeless Children & Youth	\$ 52,250.00
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II. Amendments Between Appropriations & Reserves

5488 DODEA - SCIENCE

0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (1,934.00)
0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	1,934.00
		<u>\$ -</u>

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

7401 Title I - Part A

0220 Social Security	5100 Basic Education (K-12)	\$ 0.30
0310 Professional & Technical Service	5100 Basic Education (K-12)	(221,650.00)
0360 Lease and Rental Agreements	5100 Basic Education (K-12)	(15,561.10)
0365 Software Subscriptions	5100 Basic Education (K-12)	15,661.60
0399 Charter/Contract School Distributions	5100 Basic Education (K-12)	221,650.00
0510 Supplies	5100 Basic Education (K-12)	175.32
0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	(5,912.00)
0750 Other Personnel Services	5100 Basic Education (K-12)	(1,839.25)
0310 Professional & Technical Service	6150 Parental Involvement	(2,450.00)
0399 Charter/Contract School Distributions	6150 Parental Involvement	2,450.00
0310 Professional & Technical Service	6300 Instruction & Curriculum	(10,000.00)
0399 Charter/Contract School Distributions	6300 Instruction & Curriculum	10,000.00
0220 Social Security	6400 Instructional Staff Training Services	(29.00)
0750 Other Personnel Services	6400 Instructional Staff Training Services	(2,000.00)
0791 Indirect Costs	7200 General Administration	9,504.13
		<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 2
Board Meeting December 12, 2016

Account	Object	Function	Increase (Decrease)
7405 <u>Title II - Part A</u>			
	0131 Salary - Instructional	6300 Instruction & Curriculum	\$ (23.00)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(8.37)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	4.50
	0234 Group Insurance - Other	6300 Instruction & Curriculum	26.87
	0510 Supplies	6300 Instruction & Curriculum	6,551.00
	0791 Indirect Costs	7200 General Administration	(6,551.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.</i>			
7407 <u>Carl Perkins - Postsecondary Education</u>			
	0510 Supplies	5300 Vocational	\$ 0.25
	0791 Indirect Costs	7200 General Administration	(0.25)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7409 <u>Title I - N & D</u>			
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (78,226.00)
	0399 Charter/Contract School Distributions	5100 Basic Education (K-12)	74,871.74
	0310 Professional & Technical Service	6120 Guidance Services	(93,936.00)
	0399 Charter/Contract School Distributions	6120 Guidance Services	93,936.20
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	(3,671.00)
	0399 Charter/Contract School Distributions	6400 Instructional Staff Training Services	3,671.00
	0791 Indirect Costs	7200 General Administration	3,354.06
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7412 <u>Title X - Homeless Children & Youth</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (38.32)
	0791 Indirect Costs	7200 General Administration	38.32
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7414 <u>Title IV - 21st CCLC Program</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (0.47)
	0791 Indirect Costs	7200 General Administration	0.47
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7418 <u>Title III - Part A - English Language Learners</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (19.65)
	0791 Indirect Costs	7200 General Administration	19.65
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7422 <u>Carl Perkins - Secondary Education</u>			
	0365 Software Subscriptions	5300 Vocational	\$ 500.00
	0510 Supplies	5300 Vocational	(741.24)
	0791 Indirect Costs	7200 General Administration	241.24
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7475 <u>IDEA - Part B</u>			
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ 43,166.00
	0210 Florida Retirement System	5200 Exceptional Child	3,432.00
	0220 Social Security	5200 Exceptional Child	3,302.00
	0231 Group Insurance - Health	5200 Exceptional Child	4,970.85
	0232 Group Insurance - Life	5200 Exceptional Child	16.00
	0233 Group Insurance - Dental	5200 Exceptional Child	243.00
	0234 Group Insurance - Other	5200 Exceptional Child	111.15

Explanation of Budget Amendment as Follows:
 Part IV - Other Special Revenue Funds
 Amendment Number 2
 Board Meeting December 12, 2016

Account	Object	Function	Increase (Decrease)
	0370 Postage	5200 Exceptional Child	60.00
	0510 Supplies	5200 Exceptional Child	(55,077.72)
	0791 Indirect Costs	7200 General Administration	(223.28)
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.

7476 IDEA - Part B - Pre-K

	0510 Supplies	5200 Exceptional Child	\$ 3,805.33
	0791 Indirect Costs	7200 General Administration	(3,805.33)
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

DECEMBER 12, 2016

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2016	INCREASE	DECREASE	BUDGET AS OF 10/31/2016	
3261	SCHOOL LUNCH REIMBURSEMENT	\$ 5,615,000.00	\$ 5,615,000.00	\$ -	\$ -	\$ 5,615,000.00
3262	SCHOOL BREAKFAST REIMBURSEMENT	1,230,000.00	1,230,000.00	-	-	1,230,000.00
3263	FOOD SERVICE AFTER SCHOOL SNACK REIMBURSEMENT	132,000.00	132,000.00	-	-	132,000.00
3265	USDA DONATED COMMODITIES	798,000.00	798,000.00	-	-	798,000.00
3267	SUMMER FOOD SERVICE PROGRAM	66,481.40	66,481.40	-	-	66,481.40
3268	NUTRITION EDUC & TRNG PROGRAM	-	-	-	-	-
3269	OTHER FOOD SERVICES	-	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	-	69,305.41	-	-	69,305.41
3338	STATE LUNCH SUPPLEMENT - FS	60,000.00	60,000.00	-	-	60,000.00
3339	STATE BREAKFAST SUPPLEMENT - FS	40,000.00	40,000.00	-	-	40,000.00
3399	OTHER MISCELLANEOUS REVENUE	-	-	-	-	-
3431	INTEREST ON INVESTMENT	-	-	-	-	-
3451	STUDENT MEALS	3,350,000.00	3,350,000.00	-	-	3,350,000.00
3456	OTHER FOOD SALES	-	-	-	-	-
3457	CATERING	-	2,708.64	-	-	2,708.64
3459	SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-
3460	ONLINE CREDIT CARD FEES	-	-	-	-	-
3466	PURCHASED OTHER POS - EXTERNAL	-	526.80	-	-	526.80
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
3496	SOFT DRINK COMMISSIONS	20,000.00	20,000.00	-	-	20,000.00
3497	REFUND-PRIOR YEAR EXPENDITURES	-	-	-	-	-
3610	TRANSFERS FROM GENERAL OPERATING FUNDS	-	-	-	-	-
3901	RESERVE FOR ENCUMBRANCE	137,300.72	137,300.72	-	-	137,300.72
3902	RESERVE FOR INVENTORY	75,803.63	75,803.63	-	-	75,803.63
3905	RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	296,719.20	296,719.20	-	-	296,719.20
3925	FUND BALANCE - UNDESIGNATED	2,022,367.16	2,022,367.16	-	-	2,022,367.16
3999	TRANSFERS FROM BANK TO BANK	-	-	-	-	-
	TOTAL - FOOD SERVICE FUND	\$ 13,843,672.11	\$ 13,916,212.96	\$ -	\$ -	\$ 13,916,212.96

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2016	INCREASE	DECREASE	BUDGET AS OF 10/31/2016	
0100 SALARY - NON-INSTRUCTIONAL	\$ 1,119,857.00	\$ 1,127,836.88	\$ -	\$ -	\$ 1,127,836.88	
0102 SALARY - OTHER COMPENSATION	5,000.00	5,914.88	-	-	5,914.88	
0103 SALARY - SUPPLEMENTS	3,012.00	3,012.00	-	-	3,012.00	
0111 SALARY - ADMINISTRATIVE/MANAGERIAL	770,902.00	772,327.75	-	-	772,327.75	
0117 WORKSHOPS	14,200.00	14,200.00	-	-	14,200.00	
0121 SALARY - RETIREMENT BONUS	-	-	-	-	-	
0122 SALARY - SICK LEAVE PAYOFF	11,872.44	11,872.44	12,900.14	-	24,772.58	
0123 SALARY - ANNUAL LEAVE PAYOFF	-	-	-	-	-	
0130 SALARY - OVERTIME	-	-	1,800.00	-	1,800.00	
0161 SALARY - PROFESSIONAL/TECHNICAL	113,448.00	115,507.52	-	-	115,507.52	
0200 FRINGE BENEFITS	-	-	-	-	-	
0210 FLORIDA RETIREMENT SYSTEM	160,883.71	160,952.46	135.36	-	161,087.82	
0220 FICA (SOCIAL SECURITY)	159,976.75	160,046.75	137.70	-	160,184.45	
0231 GROUP INSURANCE - HEALTH & HOSPITAL	572,879.00	572,879.00	-	-	572,879.00	
0232 GROUP INSURANCE - LIFE	2,069.00	2,069.00	-	-	2,069.00	
0233 GROUP INSURANCE - DENTAL	34,124.00	34,124.00	-	-	34,124.00	
0234 GROUP INSURANCE - OTHER	1,110.00	1,110.00	-	-	1,110.00	
0310 PROFESSIONAL & TECHNICAL SERVICES	5,989,336.97	5,977,366.70	-	-	5,977,366.70	
0330 IN COUNTY TRAVEL	5,000.00	5,000.00	-	-	5,000.00	
0331 OUT OF COUNTY TRAVEL	5,000.00	5,000.00	-	-	5,000.00	
0350 REPAIR AND MAINTENANCE	65,855.56	65,855.56	-	-	65,855.56	
0354 MAINTENANCE / VEHICLE REPAIR	12,054.52	14,054.52	-	-	14,054.52	
0356 INSPECTION/REPAIR FIRE EXTINGUISHER	-	-	-	-	-	
0357 SUPPORT MANAGED - COMPUTERS	-	-	133.00	-	133.00	
0360 LEASE AND RENTAL AGREEMENTS	4,861.02	4,861.02	-	-	4,861.02	
0363 SEAT MANAGED - COMPUTERS	85,000.00	85,000.00	-	-	85,000.00	
0365 SOFTWARE SUBSCRIPTIONS	200.00	200.00	-	-	200.00	
0370 POSTAGE	1,500.00	1,500.00	2,480.01	-	3,980.01	
0371 TELEPHONE	14,000.00	14,000.00	-	-	14,000.00	
0372 TELEPHONE MAINTENANCE	-	-	-	-	-	
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	1,500.00	1,500.00	-	-	1,500.00	
0382 GARBAGE	10,500.00	10,500.00	-	-	10,500.00	
0390 OTHER PURCHASED SERVICE	6,200.00	6,200.00	-	-	6,200.00	
0392 SHIPPING CHARGES	-	-	-	-	-	
0393 CONTRACTS - NONPROFESSIONAL SERVICE	4,537.95	4,537.95	-	-	4,537.95	
0410 NATURAL GAS	2,300.00	2,300.00	-	-	2,300.00	
0430 ELECTRICITY	70,000.00	70,000.00	-	-	70,000.00	
0450 GASOLINE	9,500.00	9,801.37	-	-	9,801.37	
0460 DIESEL FUEL	7,500.00	7,703.75	-	-	7,703.75	
0510 SUPPLIES	189,956.82	192,665.46	-	-	192,665.46	
0550 REPAIR PARTS	-	-	-	-	-	
0560 TIRES AND TUBES	-	-	-	-	-	
0570 FOOD	1,378.55	1,378.55	-	-	1,378.55	
0571 CONDEMNED FOOD - INVENTORY	-	-	-	-	-	
0572 MILK PURCHASES	250.00	250.00	-	-	250.00	
0573 FOOD - BREAD	250.00	250.00	-	-	250.00	
0574 FOOD - SCHOOL DIRECT PURCHASES	-	-	-	-	-	
0575 FOOD-CENTRAL PURCHASES SCHOOLS	-	-	-	-	-	
0576 FOOD - PRODUCE	250.00	250.00	-	-	250.00	
0577 FOOD - PIZZA PURCHASES	-	-	-	-	-	
0579 FOOD - DISTRIBUTED TO SCHOOLS	-	-	-	-	-	
0580 COMMODITIES	798,000.00	798,000.00	-	-	798,000.00	
0592 SMALL WARES	-	-	-	-	-	
0594 NON-FOOD SCHOOL DIRECT PURCHASES	-	-	-	-	-	
0595 NON-FOOD CENTRAL PURCHASES SCHOOLS	-	-	-	-	-	
0641 EQUIPMENT/FIXED ASSET (OVER \$1,000)	265,089.13	334,394.54	-	-	334,394.54	
0642 EQUIPMENT (UNDER \$1,000)	23,907.00	23,907.00	-	-	23,907.00	
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	11,275.00	11,275.00	-	-	11,275.00	
0682 HEATING/COOLING/AIR CONDITIO	-	-	-	-	-	
0684 REPLACEMENT ROOFING & SYSTEMS	81.80	81.80	-	-	81.80	
0685 FLOORING/STRUCTURAL ALTERATION	2,968.89	2,968.89	-	-	2,968.89	
0691 SOFTWARE (OVER \$1000)	-	-	-	-	-	

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2016	INCREASE	DECREASE	BUDGET AS OF 10/31/2016	
0692 SOFTWARE (UNDER \$1,000)	-	-	-	-	-	-
0693 SOFTWARE SUBSCRIPTIONS	-	-	-	-	-	-
0730 DUES AND FEES	20,000.00	20,000.00	-	-	20,000.00	
0731 ON-LINE CREDIT CARD FEES	-	-	-	-	-	
0732 MOTOR VEHICLE TAGS AND FEES	-	-	-	-	-	
0738 COMMISSION EXPENSE	-	-	-	-	-	
0750 OTHER PERSONNEL SERVICES (TEMP)	43,916.72	43,916.72	-	-	43,916.72	
0790 MISCELLANEOUS EXPENSE	-	-	-	-	-	
0791 INDIRECT COST	271,400.00	271,400.00	-	-	271,400.00	
0792 STATE SALES TAX	-	-	-	-	-	
0990 FUND BALANCE UNAPPROPRIATED	2,765,244.04	2,762,717.21	-	17,586.21	2,745,131.00	
0991 RESERVES - INVENTORY	75,803.63	75,803.63	-	-	75,803.63	
0997 RESERVES - PROJECTS	105,870.61	105,870.61	-	-	105,870.61	
TOTAL - FOOD SERVICE FUND	\$ 13,843,672.11	\$ 13,916,212.96	\$ 17,586.21	\$ 17,586.21	\$ 13,916,212.96	

Explanation of Budget Amendment as Follows:

Part IV - School Food Service Fund

Amendment Number 2

Board Meeting December 12, 2016

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
N/A			
II. <u>Amendments Between Appropriations & Reserves</u>			
.... <u>Discretionary</u>			
0130	Salary - Overtime	7600 Food Service (Schools)	\$ 1,800.00
0210	Florida Retirement System	7600 Food Service (Schools)	135.36
0220	Social Security	7600 Food Service (Schools)	137.70
0330	In County Travel	7600 Food Service (Schools)	1,700.00
0510	Supplies	7600 Food Service (Schools)	700.00
0122	Salary - Sick Leave Payoff	7610 Food Service - Departments	12,900.14
0330	In County Travel	7610 Food Service - Departments	(1,700.00)
0357	Support Managed Computers	7610 Food Service - Departments	133.00
0370	Postage	7610 Food Service - Departments	2,480.01
0510	Supplies	7610 Food Service - Departments	(700.00)
0990	Fund Balance - Unappropriated	9890 Reserves	(17,586.21)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3510 <u>SFS Contract Exclusions</u>			
0641	Equipment (Over \$1,000)	7600 Food Service (Schools)	\$ 18,705.82
0641	Equipment (Over \$1,000)	7610 Food Service - Departments	(18,705.82)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

ADOPTED BY SCHOOL BOARD:

DECEMBER 12, 2016