



Agenda Item Details

Meeting	May 08, 2017 - Regular Meeting
Category	7. Consent Agenda
Subject	7.11 Budget Amendment #5 - 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	231,179.64
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #5 - 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 January 2017:

General Fund	\$125,372.95
Debt Service Funds	0.32
Capital Projects Funds	2,449.07
Other Special Revenue Funds - Federal	101,500.00
Other Special Revenue Funds - Food Service	<u>1,857.30</u>
Total - All Funds	<u>\$231,179.64</u>

[IBA 05 - Jan 2017.pdf \(1,470 KB\)](#)

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 #5

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2016	INCREASE	DECREASE	BUDGET AS OF 1/31/2017
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	17,253.72	-	17,253.72
3371	VOLUNTARY PREKINDERGARTEN PROGRAM	418,600.00	397,600.00	-	397,600.00
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	94,026.21	-	94,026.21
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	15,341.85	4,575.00	19,916.85
3426	COURSE FEES - ADULT EDUCATION	310,000.00	310,000.00	54,683.41	364,683.41
3427	CAPITAL IMPROVEMENT FEES - ADULT EDUCATION	-	14,700.00	2,813.54	17,513.54
3428	SUPPLY FEES - ADULT EDUCATION	-	-	-	-
3429	TECHNOLOGY FEES - ADULT EDUCATION	-	14,700.00	2,813.54	17,513.54
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	122,872.80	-	122,872.80
3449	STUDENT/PARENT IPAD/LAPTOP INSURANCE	-	-	-	-
3462	PURCHASED CUSTODIAL SERVICE	100.00	464.00	162.50	626.50
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	363,587.49	25,483.40	389,070.89
3466	PURCHASED OTHER POSITIONS - EXTERNAL	131,773.00	136,687.22	7,408.00	144,095.22
3467	PURCHASED - SCHOOLS - OTHER	2,849.76	11,377.28	2,499.80	13,877.08
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	120,000.00	-	120,000.00
3471	VOCATIONAL EQUIPMENT - ADULT EDUCATION	-	-	-	-
3474	PROF. DEVELOP. CERTIFICATION PROGRAM FEES	-	18,810.00	-	18,810.00
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 12/31/2016	INCREASE	DECREASE	BUDGET AS OF 1/31/2017	
3484	FINANCIAL AID FEES	-	30,700.00	5,894.87	-	36,594.87
3485	RESTITUTION PAYMENTS - OTHER	-	48.08	22.48	-	70.56
3487	CERTIFICATE FEES - SUBSTITUTES	8,000.00	16,000.00	-	-	16,000.00
3488	FINGERPRINT PROGRAM	30,000.00	55,000.00	5,000.00	-	60,000.00
3489	CERTIFICATE FEES	30,000.00	30,000.00	-	-	30,000.00
3490	MISCELLANEOUS REVENUE	28,283.35	82,889.18	9,875.52	-	92,764.70
3491	E-RATE REFUNDS	-	56,762.54	-	-	56,762.54
3492	TRANSPORTATION - SCHOOL ACTIVITIES	350,000.00	350,000.00	-	-	350,000.00
3493	SALE OF JUNK	7,315.37	17,672.62	-	-	17,672.62
3494	FEDERAL INDIRECT COST REIMBURSEMENT	300,000.00	300,000.00	-	-	300,000.00
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	2,761.93	7,905.05	3,224.36	-	11,129.41
3497	REFUND - PRIOR YEAR EXPENDITURES	1,103.74	7,478.39	131.92	-	7,610.31
3499	SFS - INDIRECT COST	200,000.00	200,000.00	-	-	200,000.00
3630	TRANSFER FROM CAPITAL IMPROVEMENT FUNDS	12,005,346.00	12,478,132.00	-	-	12,478,132.00
3740	PRIOR YEAR INSURANCE LOSS RECOVERY	249,927.62	266,853.79	-	-	266,853.79
3741	INSURANCE LOSS RECOVERY	-	-	-	-	-
3746	HEALTH REIMBURSEMENT ARRANGEMENT	1,831.50	38,555.17	784.61	-	39,339.78
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	\$ 301,119,125.33	\$ 125,372.95	\$ -	\$ 301,244,498.28

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2016	INCREASE	DECREASE	BUDGET AS OF 1/31/2017
5100 BASIC EDUCATION (K-12)	\$ 144,308,141.36	\$ 145,942,835.08	\$ -	\$ 498,552.53	\$ 145,444,282.55
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	21,176,031.64	-	48,041.13	21,127,990.51
5300 VOCATIONAL AND TECHNICAL EDUCATION	4,744,904.06	5,013,651.18	181,614.13	-	5,195,265.31
5400 ADULT GENERAL EDUCATION	-	-	-	-	-
5500 PREKINDERGARTEN	497,178.61	471,187.78	-	14.13	471,173.65
5900 OTHER INSTRUCTION	2,084,184.69	2,108,896.63	1,851.25	-	2,110,747.88
6100 PUPIL PERSONNEL SERVICES	1,479,609.41	1,434,105.88	224,054.80	-	1,658,160.68
6110 ATTENDANCE AND SOCIAL WORK	345,282.00	348,932.00	28,542.88	-	377,474.88
6120 GUIDANCE SERVICES	4,228,204.33	4,242,581.55	-	71,850.42	4,170,731.13
6130 HEALTH SERVICES	913,157.57	925,915.81	5,080.86	-	930,996.67
6140 PSYCHOLOGICAL SERVICES	1,018,699.00	1,020,724.00	114,978.21	-	1,135,702.21
6141 TESTING	119,790.00	119,790.00	2,775.73	-	122,565.73
6150 PARENTAL INVOLVEMENT	1,190.00	1,590.00	-	-	1,590.00
6200 INSTRUCTIONAL MEDIA SERVICE	1,583,635.98	1,600,073.25	41,668.35	-	1,641,741.60
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	4,936,825.74	4,994,327.67	47,908.48	-	5,042,236.15
6400 INSTR STAFF TRAINING SERVICES	1,452,712.57	1,487,297.03	136,782.16	-	1,624,079.19
6500 INSTRUCTIONAL RELATED TECHNOLOGY	516,566.43	522,626.84	10,726.81	-	533,353.65
7100 SCHOOL BOARD	1,837,392.69	1,889,181.50	-	18,394.79	1,870,786.71
7200 GENERAL ADMINISTRATION (SUPT)	343,012.81	341,678.81	-	36,169.26	305,509.55
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	19,133,724.82	19,248,369.13	448,516.47	-	19,696,885.60
7400 FACILITIES ACQUISITION & CONSTRUCTION	676,860.70	665,834.72	35,993.11	-	701,827.83
7500 FISCAL SERVICES (FINANCE DEPT)	2,359,532.89	2,357,940.85	75,669.65	-	2,433,610.50
7600 FOOD SERVICE (SCHOOLS)	-	-	19,461.62	-	19,461.62
7610 FOOD SERVICE - DEPARTMENT	-	-	-	-	-
7700 CENTRAL SERVICES	12,867.00	-	-	-	-
7710 PLAN, RESEARCH, DEVELOP, & EVALUATE	111,107.00	113,107.00	-	15,672.03	97,434.97
7720 INFORMATION SERVICES	274,856.81	282,036.46	5,656.54	-	287,693.00
7730 STAFF SERVICES	6,929,327.80	7,172,356.10	38,753.66	-	7,211,109.76
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	708,794.60	708,794.60	16,734.56	-	725,529.16
7762 FURNITURE SHOP	-	-	-	-	-
7800 PUPIL TRANSP SERVICES - SCHOOL	739,822.96	691,925.21	-	1,210.50	690,714.71
7801 TRANSPORTATION - NORTH	5,002,728.14	5,018,633.13	38,221.34	-	5,056,854.47
7802 TRANSPORTATION - CENTRAL	2,641,866.21	2,656,639.98	126,999.19	-	2,783,639.17
7803 TRANSPORTATION - SOUTH	4,157,048.01	4,164,768.07	82,971.15	-	4,247,739.22
7900 OPERATION OF PLANT	17,494,306.63	17,683,432.00	116,684.68	-	17,800,116.68
8100 MAINTENANCE ADMINISTRATION	4,273,521.07	4,294,255.93	136,584.90	-	4,430,840.83
8120 BUILDING AND GROUND MAINTENANCE	3,285,144.39	3,277,030.01	17,372.03	-	3,294,402.04
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	2,910,276.77	2,898,266.77	84,566.22	-	2,982,832.99
9100 COMMUNITY SERVICE	2,163,278.64	1,588,137.81	94,351.89	-	1,682,489.70
9700 TRANSFER FUNDS	8,000.00	650,350.00	-	-	650,350.00
9890 RESERVES	35,718,538.59	33,928,081.91	-	1,319,242.93	32,608,838.98
TOTAL - GENERAL FUND	\$ 299,964,904.99	\$ 301,119,125.33	\$ 2,134,520.67	\$ 2,009,147.72	\$ 301,244,498.28

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting May 8, 2017

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3425	<u>Rent/Use Of Facility</u>		\$ 4,575.00
	0430 Electricity	7900 Operation of Plant	\$ 3,265.00
	0987 Reserve Schools/Departments	9890 Reserves	1,310.00
			\$ 4,575.00
	<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>		
	.... Discretionary	\$ 1,310.00 5099 School Utilities	3,265.00
			Total \$ 4,575.00
3426	<u>Course Fees - Adult Education</u>		\$ 54,683.41
	0510 Supplies	5900 Other Instruction	\$ 49,215.00
	0990 Fund Balance - Unappropriated	9890 Reserves	5,468.41
			\$ 54,683.41
	<i>Explanation: To appropriate revenue for adult education course fees based on actual collections.</i>		
	.... Discretionary	\$ 5,468.41 6110 Adult Education Tuition	49,215.00
			Total \$ 54,683.41
3427	<u>Capital Improvement Fees - Adult Education</u>		\$ 2,813.54
	0641 Equipment (Over \$1,000)	5900 Other Instruction	\$ 2,813.54
	<i>Explanation: To appropriate revenue for adult education capital improvement fees based on actual collections.</i>		
	6035 Adult Capital Improvement Fees	\$ 2,813.54	
3429	<u>Technology Fees - Adult Education</u>		\$ 2,813.54
	0510 Supplies	5900 Other Instruction	\$ 2,813.54
	<i>Explanation: To appropriate revenue for adult education technology fees based on actual collections.</i>		
	2016 Adult Technology Fees	\$ 2,813.54	
3462	<u>Purchased Custodial Services</u>		\$ 162.50
	0102 Salary - Other Compensation	7900 Operation of Plant	\$ 141.10
	0210 Florida Retirement System	7900 Operation of Plant	10.61
	0220 Social Security	7900 Operation of Plant	10.79
			\$ 162.50
	<i>Explanation: To appropriate revenue received from schools or outside organizations to fund custodial services based on actual collections.</i>		
	2011 Custodial Services	\$ 162.50	
3465	<u>Purchased Positions - Other</u>		\$ 25,483.40
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 13,647.10
	0131 Salary - Instructional	5100 Basic Education (K-12)	4,437.18
	0210 Florida Retirement System	5100 Basic Education (K-12)	1,164.26
	0220 Social Security	5100 Basic Education (K-12)	1,225.90
	0231 Group Insurance - Health	5100 Basic Education (K-12)	1,464.10
	0232 Group Insurance - Life	5100 Basic Education (K-12)	4.50
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	75.76
	0750 Other Personnel Services	5100 Basic Education (K-12)	1,989.53
	0102 Salary - Other Compensation	7300 School Admin - Principal Office	1,190.00
	0210 Florida Retirement System	7300 School Admin - Principal Office	89.51
	0220 Social Security	7300 School Admin - Principal Office	79.19
	0102 Salary - Other Compensation	7600 Food Service (Schools)	116.37
			\$ 25,483.40
	<i>Explanation: To appropriate and adjust revenue received from schools to reimburse positions, other compensation, and/or substitutes based on actual collections.</i>		
	2051 Purchased - Other Positions	\$ 25,483.40	

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting May 8, 2017

Account	Object	Function	Increase (Decrease)
3466	<u>Purchased Other Positions - External</u>		<u>\$ 7,408.00</u>
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 5,643.83
	0131 Salary - Instructional	5100 Basic Education (K-12)	788.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	484.42
	0220 Social Security	5100 Basic Education (K-12)	491.75
			<u>\$ 7,408.00</u>
	<i>Explanation: To appropriate revenue received from outside sources to reimburse positions, substitutes, teaching stipends, workshop salaries, and/or other compensation based on actual collections.</i>		
	7020 Purchased Positions - External	\$ 7,408.00	
3467	<u>Purchased - Schools - Other</u>		<u>\$ 2,499.80</u>
	0366 Software Apps - Tablets	5200 Exceptional Child	\$ 2,499.80
	<i>Explanation: To appropriate internal funds received from schools to reimburse operating expenditures based on actual collections.</i>		
	8001 Purchased - Schools - Other	\$ 2,499.80	
3484	<u>Financial Aid Fees</u>		<u>\$ 5,894.87</u>
	0790 Miscellaneous Expense	5900 Other Instruction	\$ 5,894.87
	<i>Explanation: To appropriate revenue for Financial Aid Fees based on actual collections.</i>		
	3005 Financial Aid Trust Fund	\$ 5,894.87	
3485	<u>Restitution Payments - Other</u>		<u>\$ 22.48</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 22.48
	<i>Explanation: To appropriate revenue received for restitution based on actual collections.</i>		
	.... Discretionary	\$ 22.48	
3488	<u>Fingerprint Program</u>		<u>\$ 5,000.00</u>
	0730 Dues and Fees	7730 Staff Services	\$ 5,000.00
	<i>Explanation: To appropriate estimated revenue for Fingerprint Program based on actual collections.</i>		
	6006 Fingerprinting - Fees	\$ 5,000.00	
3490	<u>Miscellaneous Revenue</u>		<u>\$ 9,875.52</u>
	0510 Supplies	7730 Staff Services	\$ 66.37
	0510 Supplies	7803 Transportation - South	37.26
	0990 Fund Balance - Unappropriated	9890 Reserves	9,771.89
			<u>\$ 9,875.52</u>
	<i>Explanation: To appropriate revenue for record requests from State of Florida (\$386.00), Scribles Transcript System (\$456.23), dividends (\$8,929.66), vending commission (\$93.63), and worthless check fees (\$10.00) based on actual collections.</i>		
	.... Discretionary	\$ 9,771.89	3033 Vending Commission - Transportation - South 37.26
	2042 Vending - Retirement Recognition	56.37	4027 E.R. - Retirement Lunch 10.00
			Total <u>\$ 9,875.52</u>
3495	<u>Transportation - Repairs Dept./Other</u>		<u>\$ 3,224.36</u>
	0550 Repair Parts	7801 Transportation - North	\$ 813.42
	0550 Repair Parts	7803 Transportation - South	2,410.94
			<u>\$ 3,224.36</u>
	<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>		
	.... Discretionary	\$ 3,224.36	

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Amendment Number 5
 Board Meeting May 8, 2017

Account	Object	Function	Increase (Decrease)
3497	<u>Refund - Prior Year Expenditures</u>		<u>\$ 131.92</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	<u>\$ 131.92</u>
<i>Explanation: To appropriate refund of a prior year expenditure based on actual collections.</i>			
	.... Discretionary	\$ 131.92	
3746	<u>Health Reimbursement Arrangement</u>		<u>\$ 784.61</u>
	0310 Professional & Technical Service	7730 Staff Services	<u>\$ 784.61</u>
<i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.</i>			
	5006 Health Reimbursement Arrangement	\$ 784.61	

II. Amendments Between Appropriations & Reserves

.... Discretionary

5100	Basic Education (K-12)	\$ (503,177.30)
5200	Exceptional Child	(81,229.12)
5300	Vocational	146,937.67
6100	Pupil Personnel Services	219,610.40
6120	Guidance Services	(100,975.83)
6130	Health Services	(200.00)
6141	Testing	2,775.73
6200	Instructional Media Services	32,249.39
6300	Instruction & Curriculum	58,172.15
6400	Instructional Staff Training Services	7,433.71
6500	Instruction Related Technology	8,250.79
7100	School Board	(33,309.37)
7200	General Administration	(36,169.26)
7300	School Admin - Principal Office	343,496.60
7400	Facilities Acquisition and Construction	36,734.31
7500	Fiscal Services	72,262.45
7710	Plan, Research, Develop & Evaluate	(15,672.03)
7720	Information Services	5,656.54
7730	Staff Services	26,594.68
7760	Internal Service	16,734.56
7801	Transportation - North	7,440.48
7802	Transportation - Central	131,012.85
7803	Transportation - South	79,230.21
7900	Operation of Plant	20,016.33
8100	Maintenance Administration	133,087.83
8120	Building and Ground Maintenance	4,749.60
8200	Administrative Technology Services	84,566.22
9890	Reserves	(928,975.92)
		<u>\$ (262,696.33)</u>

Explanation: Changes between objects & functions to better utilize funds, adjust average salaries to actual, appropriation of unanticipated operating expenditures, and appropriation for SRO contract (Project 2095), and appropriation of HRA debit card administration fees (Project 5006) by transferring to/(from) the following projects:

2095	Salary Resynching	\$ 259,888.33	5006 Health Reimbursement Arrangement	2,808.00	
				<u>Total</u>	<u>\$ 262,696.33</u>
0120	<u>SAI - Secondary Intensive Reading</u>				
0100	Salary - Non-Instructional		5100 Basic Education (K-12)	\$ (21,701.23)	
0107	Salary - Extended Substitute		5100 Basic Education (K-12)	3,341.63	
0131	Salary - Instructional		5100 Basic Education (K-12)	73,279.10	
0210	Florida Retirement System		5100 Basic Education (K-12)	6,522.75	
0220	Social Security		5100 Basic Education (K-12)	(4,475.97)	
0231	Group Insurance - Health		5100 Basic Education (K-12)	(9,660.46)	
0232	Group Insurance - Life		5100 Basic Education (K-12)	(34.19)	
0233	Group Insurance - Dental		5100 Basic Education (K-12)	(924.84)	
0234	Group Insurance - Other		5100 Basic Education (K-12)	456.69	
				<u>\$ 46,803.48</u>	

Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):

3161 SAI - Supplemental Academic Instruction \$ (46,803.48)

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting May 8, 2017

Account	Object	Function	Increase (Decrease)
0132 <u>VPK - Year Long Program</u>			
	0100 Salary - Non-Instructional	5500 Prekindergarten	\$ (85.78)
	0210 Florida Retirement System	5500 Prekindergarten	(5.06)
	0220 Social Security	5500 Prekindergarten	424.88
	0231 Group Insurance - Health	5500 Prekindergarten	6,107.86
	0232 Group Insurance - Life	5500 Prekindergarten	9.00
	0233 Group Insurance - Dental	5500 Prekindergarten	353.38
	0234 Group Insurance - Other	5500 Prekindergarten	(0.05)
	0310 Professional & Technical Service	5500 Prekindergarten	140.00
	0510 Supplies	5500 Prekindergarten	(6,958.36)
	0210 Florida Retirement System	7300 School Admin - Principal Office	(0.01)
	0220 Social Security	7300 School Admin - Principal Office	(1.11)
	0231 Group Insurance - Health	7300 School Admin - Principal Office	15.25
	0232 Group Insurance - Life	7300 School Admin - Principal Office	0.01
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	(0.01)
	0390 Other Purchased Service	7300 School Admin - Principal Office	200.00
	0510 Supplies	7300 School Admin - Principal Office	(200.00)
			<u>\$ -</u>

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

1004 <u>AICE - Set-Aside</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (124.00)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	500.00
	0398 Field Trips	7803 Transportation - South	124.00
	0997 Reserve - Projects	9890 Reserves	(500.00)
			<u>\$ -</u>

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

1084 <u>Medicaid Reimbursement</u>			
	0161 Salary - Professional/Technical	7500 Fiscal Services	\$ 2,628.00
	0210 Florida Retirement System	7500 Fiscal Services	381.60
	0220 Social Security	7500 Fiscal Services	481.68
	0231 Group Insurance - Health	7500 Fiscal Services	(83.64)
	0233 Group Insurance - Dental	7500 Fiscal Services	(0.44)
	0997 Reserve - Projects	9890 Reserves	(3,407.20)
			<u>\$ -</u>

Explanation: Adjust average salaries to actual.

2004 <u>Itinerant - Visually Impaired</u>			
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ 897.66
	0131 Salary - Instructional	5200 Exceptional Child	3,163.00
	0210 Florida Retirement System	5200 Exceptional Child	(992.16)
	0220 Social Security	5200 Exceptional Child	310.01
	0233 Group Insurance - Dental	5200 Exceptional Child	(0.41)
	0234 Group Insurance - Other	5200 Exceptional Child	0.27
			<u>\$ 3,378.37</u>

Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (3,378.37)

2008 <u>Itinerant Teachers - Hearing Impaired</u>			
	0131 Salary - Instructional	5200 Exceptional Child	\$ 3,463.00
	0210 Florida Retirement System	5200 Exceptional Child	(20.52)
	0220 Social Security	5200 Exceptional Child	37.31
	0231 Group Insurance - Health	5200 Exceptional Child	(53.92)
	0233 Group Insurance - Dental	5200 Exceptional Child	(0.88)
			<u>\$ 3,424.99</u>

Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (3,424.99)

2011 <u>Custodial Services</u>			
	0100 Salary - Non-Instructional	7900 Operation of Plant	\$ 23,554.28
	0111 Salary - Administrative Manager	7900 Operation of Plant	5,548.00
	0210 Florida Retirement System	7900 Operation of Plant	(13,368.61)
	0220 Social Security	7900 Operation of Plant	(1,017.41)
	0231 Group Insurance - Health	7900 Operation of Plant	40,029.81

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting May 8, 2017

Account	Object	Function	Increase (Decrease)
	0232 Group Insurance - Life	7900 Operation of Plant	66.55
	0233 Group Insurance - Dental	7900 Operation of Plant	484.59
	0234 Group Insurance - Other	7900 Operation of Plant	(189.90)
	0750 Other Personnel Services	7900 Operation of Plant	8,515.48
			\$ 63,622.79

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (63,622.79)

2013 Peer Evaluators

0131 Salary - Instructional	6400 Instructional Staff Training Services	\$ 12,140.00
0210 Florida Retirement System	6400 Instructional Staff Training Services	3,835.14
0220 Social Security	6400 Instructional Staff Training Services	630.27
0231 Group Insurance - Health	6400 Instructional Staff Training Services	(26.96)
0233 Group Insurance - Dental	6400 Instructional Staff Training Services	(2.20)
0234 Group Insurance - Other	6400 Instructional Staff Training Services	74.44
		\$ 16,650.69

Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (16,650.69)

2017 Itinerant Teachers - Adaptive P. E.

0131 Salary - Instructional	5200 Exceptional Child	\$ 3,900.00
0210 Florida Retirement System	5200 Exceptional Child	(17.78)
0220 Social Security	5200 Exceptional Child	255.13
0231 Group Insurance - Health	5200 Exceptional Child	(26.96)
0233 Group Insurance - Dental	5200 Exceptional Child	(0.44)
0234 Group Insurance - Other	5200 Exceptional Child	0.12
		\$ 4,110.07

Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (4,110.07)

2018 Itinerant Teachers - Autistic

0131 Salary - Instructional	5200 Exceptional Child	\$ (6,410.93)
0210 Florida Retirement System	5200 Exceptional Child	4,170.12
0220 Social Security	5200 Exceptional Child	(403.12)
0231 Group Insurance - Health	5200 Exceptional Child	(9,265.30)
0232 Group Insurance - Life	5200 Exceptional Child	(4.50)
0233 Group Insurance - Dental	5200 Exceptional Child	(455.44)
0234 Group Insurance - Other	5200 Exceptional Child	9.26
		\$ (12,359.91)

Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 12,359.91

2019 Itinerant Teachers - OT/PT

0103 Salary - Supplements	5200 Exceptional Child	\$ 5,892.00
0131 Salary - Instructional	5200 Exceptional Child	(495.00)
0210 Florida Retirement System	5200 Exceptional Child	269.53
0220 Social Security	5200 Exceptional Child	(469.73)
0231 Group Insurance - Health	5200 Exceptional Child	(85.36)
0233 Group Insurance - Dental	5200 Exceptional Child	(1.32)
		\$ 5,110.12

Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (5,110.12)

2027 School Psychologists

0100 Salary - Non-Instructional	6140 Psychological Services	\$ 513.40
0131 Salary - Instructional	6140 Psychological Services	65,680.13
0210 Florida Retirement System	6140 Psychological Services	12,774.39
0220 Social Security	6140 Psychological Services	8,605.24

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting May 8, 2017

Account	Object	Function	Increase (Decrease)
	0231 Group Insurance - Health	6140 Psychological Services	(7,336.14)
	0232 Group Insurance - Life	6140 Psychological Services	26.27
	0233 Group Insurance - Dental	6140 Psychological Services	(343.91)
	0234 Group Insurance - Other	6140 Psychological Services	185.44
			\$ 80,104.82

Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (80,104.82)

2031 District Transfers

0111 Salary - Administrative Manager	7300 School Admin - Principal Office	\$ 1,183.08
0210 Florida Retirement System	7300 School Admin - Principal Office	(110.44)
0220 Social Security	7300 School Admin - Principal Office	(948.15)
0231 Group Insurance - Health	7300 School Admin - Principal Office	332.57
0232 Group Insurance - Life	7300 School Admin - Principal Office	(0.07)
0233 Group Insurance - Dental	7300 School Admin - Principal Office	0.22
0234 Group Insurance - Other	7300 School Admin - Principal Office	(543.00)
		\$ (85.79)

Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 85.79

2039 Career Education Equipment & Supplies

0510 Supplies	5300 Vocational	\$ 17.38
0642 Equipment (Under \$1,000)	5300 Vocational	(17.38)
		\$ -

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

2045 ROTC

0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 22,219.70
0131 Salary - Instructional	5100 Basic Education (K-12)	13,415.00
0210 Florida Retirement System	5100 Basic Education (K-12)	1,927.90
0220 Social Security	5100 Basic Education (K-12)	2,538.12
0231 Group Insurance - Health	5100 Basic Education (K-12)	(25,729.18)
0232 Group Insurance - Life	5100 Basic Education (K-12)	5.65
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(371.81)
0234 Group Insurance - Other	5100 Basic Education (K-12)	0.04
0997 Reserve - Projects	9890 Reserves	(14,005.42)
		\$ -

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

2051 Purchased - Other Positions

0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 0.15
0210 Florida Retirement System	5100 Basic Education (K-12)	0.02
0220 Social Security	5100 Basic Education (K-12)	(0.18)
0750 Other Personnel Services	5100 Basic Education (K-12)	0.01
		\$ -

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

2062 Air Force Armament Museum Donation

0510 Supplies	5100 Basic Education (K-12)	\$ 880.49
0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	119.51
0398 Field Trips	7800 Pupil Transp Services - School	(1,000.00)
		\$ -

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

2086 SAI - Teenage Parenting Program

0131 Salary - Instructional	6140 Psychological Services	\$ 1,068.51
0210 Florida Retirement System	6140 Psychological Services	(8.24)
0220 Social Security	6140 Psychological Services	81.10

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting May 8, 2017

Account	Object	Function	Increase (Decrease)
	0231 Group Insurance - Health	6140 Psychological Services	(42.29)
	0232 Group Insurance - Life	6140 Psychological Services	(0.47)
	0233 Group Insurance - Dental	6140 Psychological Services	(0.72)
			\$ 1,097.89

Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):

3161 SAI - Supplemental Academic Instruction \$ (1,097.89)

2088 Certification

0100 Salary - Non-Instructional	6400 Instructional Staff Training Services	\$ (95.00)
0210 Florida Retirement System	6400 Instructional Staff Training Services	(47.97)
0220 Social Security	6400 Instructional Staff Training Services	(6.99)
0232 Group Insurance - Life	6400 Instructional Staff Training Services	(0.53)
0233 Group Insurance - Dental	6400 Instructional Staff Training Services	132.58
0234 Group Insurance - Other	6400 Instructional Staff Training Services	(0.44)
0510 Supplies	6400 Instructional Staff Training Services	18.35
		\$ -

Explanation: Adjust average salaries to actual.

2095 Salary Resynching

0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 253,154.55
0210 Florida Retirement System	5100 Basic Education (K-12)	19,037.22
0220 Social Security	5100 Basic Education (K-12)	19,366.33
		\$ 291,558.10

Explanation: Adjust average salaries to actual (Discretionary, Projects 2004, 2008, 2011, 2013, 2017, 2018, 2019, 2027, 2031, 2099, 4016, 4021, 5012, 5060, 5075, 5090, 6075, & 7071), appropriation of unanticipated operating expenditures (Discretionary & Project 4025, appropriation for SRO contract (Discretionary), and appropriation of ESE non-gifted positions (Project 5075) by transferring to/(from) the following projects:

.... Discretionary	\$ (259,888.33)	2099 Stadium Facilities	12,622.43
2004 Itinerant - Visually Impaired	3,378.37	4016 SM - Administrative	2,476.02
2008 Itinerant Teachers - Hearing Impaired	3,424.99	4021 Itinerant - Social Workers	8,756.29
2011 Custodial Services	63,622.79	4025 E.R. - Teacher of the Year	3,500.00
2013 Peer Evaluators	16,650.69	5012 Itinerant - Staffing Specialist	(59,796.20)
2017 Itinerant Teachers - Adaptive P. E.	4,110.07	5060 Best Chance - General Fund	(8,031.71)
2018 Itinerant Teachers - Autistic	(12,359.91)	5075 IDEA Supplemental Support - General Fund	(59,350.42)
2019 Itinerant Teachers - OT/PT	5,110.12	5090 Special Stipends (Hard to Fill/Title I/Nat'l Bd)	(74.32)
2027 School Psychologists	80,104.82	6075 EBD Initiative	(97,461.22)
2031 District Transfers	(85.79)	7071 Walker Child Care Assistance	1,733.21
		Total	\$ (291,558.10)

2099 Stadium Facilities

0100 Salary - Non-Instructional	8120 Building and Ground Maintenance	\$ 4,164.00
0210 Florida Retirement System	8120 Building and Ground Maintenance	39.38
0220 Social Security	8120 Building and Ground Maintenance	317.55
0231 Group Insurance - Health	8120 Building and Ground Maintenance	8,183.08
0232 Group Insurance - Life	8120 Building and Ground Maintenance	(4.50)
0233 Group Insurance - Dental	8120 Building and Ground Maintenance	(77.08)
		\$ 12,622.43

Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (12,622.43)

2154 Advanced Placement

0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (1,254.32)
0210 Florida Retirement System	5100 Basic Education (K-12)	(94.51)
0220 Social Security	5100 Basic Education (K-12)	(1,146.82)
0231 Group Insurance - Health	5100 Basic Education (K-12)	2,747.79
0232 Group Insurance - Life	5100 Basic Education (K-12)	0.04
0233 Group Insurance - Dental	5100 Basic Education (K-12)	302.86
0234 Group Insurance - Other	5100 Basic Education (K-12)	(554.45)
0331 Out of County Travel	5100 Basic Education (K-12)	1,000.00
0390 Other Purchased Service	5100 Basic Education (K-12)	863.70
0510 Supplies	5100 Basic Education (K-12)	(4,294.45)
0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	2,225.00
0750 Other Personnel Services	5100 Basic Education (K-12)	62.35
0331 Out of County Travel	6400 Instructional Staff Training Services	164.47
0997 Reserve - Projects	9890 Reserves	(21.66)
		\$ -

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

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting May 8, 2017

Account	Object	Function	Increase (Decrease)
2168 <u>Child Care - Riverside Elementary School</u>			
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (0.01)
	0131 Salary - Instructional	5100 Basic Education (K-12)	(21,682.98)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(2,084.72)
	0220 Social Security	5100 Basic Education (K-12)	(1,946.36)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(903.78)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(8.00)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(92.96)
	0530 Periodicals	5100 Basic Education (K-12)	400.72
	0750 Other Personnel Services	5100 Basic Education (K-12)	418.28
	0131 Salary - Instructional	5200 Exceptional Child	(40.35)
	0210 Florida Retirement System	5200 Exceptional Child	(2.97)
	0220 Social Security	5200 Exceptional Child	(16.38)
	0231 Group Insurance - Health	5200 Exceptional Child	87.44
	0130 Salary - Overtime	9100 Community Service	398.61
	0210 Florida Retirement System	9100 Community Service	29.96
	0220 Social Security	9100 Community Service	25.74
	0231 Group Insurance - Health	9100 Community Service	67.76
	0510 Supplies	9100 Community Service	25,350.00
			<u>\$ -</u>

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

2170 <u>Child Care - Northwood Elementary School</u>			
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (7,606.59)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(584.14)
	0220 Social Security	5100 Basic Education (K-12)	(581.48)
	0130 Salary - Overtime	9100 Community Service	487.76
	0210 Florida Retirement System	9100 Community Service	57.56
	0220 Social Security	9100 Community Service	(37.74)
	0231 Group Insurance - Health	9100 Community Service	125.50
	0510 Supplies	9100 Community Service	8,139.13
			<u>\$ -</u>

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

2171 <u>Child Care - Walker Elementary School</u>			
	0130 Salary - Overtime	9100 Community Service	\$ 34.30
	0210 Florida Retirement System	9100 Community Service	1.54
	0220 Social Security	9100 Community Service	(16.07)
	0231 Group Insurance - Health	9100 Community Service	40.06
	0233 Group Insurance - Dental	9100 Community Service	0.01
	0510 Supplies	9100 Community Service	(519.30)
	0642 Equipment (Under \$1,000)	9100 Community Service	459.46
			<u>\$ -</u>

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

2174 <u>Child Care - Plew Elementary School</u>			
	0210 Florida Retirement System	5100 Basic Education (K-12)	\$ (0.04)
	0220 Social Security	5100 Basic Education (K-12)	0.82
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(0.01)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(0.02)
	0100 Salary - Non-Instructional	9100 Community Service	(890.51)
	0130 Salary - Overtime	9100 Community Service	330.66
	0210 Florida Retirement System	9100 Community Service	(42.12)
	0220 Social Security	9100 Community Service	(94.11)
	0231 Group Insurance - Health	9100 Community Service	193.26
	0234 Group Insurance - Other	9100 Community Service	(74.08)
	0510 Supplies	9100 Community Service	343.50
	0750 Other Personnel Services	9100 Community Service	232.65
			<u>\$ -</u>

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

2175 <u>Child Care - Bluewater Elementary School</u>			
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (169.31)
	0131 Salary - Instructional	5100 Basic Education (K-12)	0.01
	0210 Florida Retirement System	5100 Basic Education (K-12)	(12.50)
	0220 Social Security	5100 Basic Education (K-12)	19.52
	0231 Group Insurance - Health	5100 Basic Education (K-12)	97.79

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting May 8, 2017

Account	Object	Function	Increase (Decrease)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	0.43
	0210 Florida Retirement System	5200 Exceptional Child	(0.22)
	0220 Social Security	5200 Exceptional Child	0.34
	0233 Group Insurance - Dental	5200 Exceptional Child	(0.44)
	0100 Salary - Non-Instructional	9100 Community Service	2,036.68
	0130 Salary - Overtime	9100 Community Service	3,000.00
	0210 Florida Retirement System	9100 Community Service	421.56
	0220 Social Security	9100 Community Service	490.38
	0231 Group Insurance - Health	9100 Community Service	(2,362.64)
	0232 Group Insurance - Life	9100 Community Service	(27.25)
	0233 Group Insurance - Dental	9100 Community Service	(167.28)
	0234 Group Insurance - Other	9100 Community Service	(64.82)
	0510 Supplies	9100 Community Service	(3,262.25)
			\$ -

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

2176 Child Care - Edge Elementary School

	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 0.01
	0210 Florida Retirement System	5100 Basic Education (K-12)	(0.02)
	0220 Social Security	5100 Basic Education (K-12)	(0.74)
	0510 Supplies	5100 Basic Education (K-12)	741.20
	0750 Other Personnel Services	5100 Basic Education (K-12)	(550.00)
	0510 Supplies	7300 School Admin - Principal Office	550.00
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	(741.20)
	0510 Supplies	9100 Community Service	0.75
			\$ -

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

2178 Child Care - Wright Elementary School

	0371 Telephone	7900 Operation of Plant	\$ 22.51
	0100 Salary - Non-Instructional	9100 Community Service	(27.21)
	0130 Salary - Overtime	9100 Community Service	77.49
	0210 Florida Retirement System	9100 Community Service	7.64
	0220 Social Security	9100 Community Service	(5.76)
	0231 Group Insurance - Health	9100 Community Service	134.52
	0510 Supplies	9100 Community Service	(209.19)
			\$ -

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

2179 Child Care - Antioch Elementary School

	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 0.02
	0210 Florida Retirement System	5100 Basic Education (K-12)	0.01
	0220 Social Security	5100 Basic Education (K-12)	(0.09)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	43.74
	0232 Group Insurance - Life	5100 Basic Education (K-12)	0.02
	0210 Florida Retirement System	9100 Community Service	280.00
	0220 Social Security	9100 Community Service	(38.92)
	0231 Group Insurance - Health	9100 Community Service	197.94
	0510 Supplies	9100 Community Service	(482.72)
			\$ -

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

2181 Child Care - Bob Sikes Elementary School

	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (5,219.41)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(392.48)
	0220 Social Security	5100 Basic Education (K-12)	(411.68)
	0100 Salary - Non-Instructional	9100 Community Service	(413.39)
	0130 Salary - Overtime	9100 Community Service	1,414.19
	0210 Florida Retirement System	9100 Community Service	71.54
	0220 Social Security	9100 Community Service	130.20
	0231 Group Insurance - Health	9100 Community Service	(788.88)
	0232 Group Insurance - Life	9100 Community Service	(3.00)
	0233 Group Insurance - Dental	9100 Community Service	(50.51)
	0510 Supplies	9100 Community Service	5,663.42
			\$ -

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

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting May 8, 2017

Account	Object	Function	Increase (Decrease)
2909 School Maintenance			
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (2,230.61)
	0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	300.00
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	853.62
	0510 Supplies	8120 Building and Ground Maintenance	(7,687.09)
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	530.00
	0682 Non-Capitalized Remodeling & Renovations	8120 Building and Ground Maintenance	(600.00)
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	8,834.08
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3005 Financial Aid Trust Fund			
	0790 Miscellaneous Expense	5900 Other Instruction	\$ (41,982.77)
	0790 Miscellaneous Expense	9100 Community Service	41,982.77
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3018 Plew ES PLA Donations			
	0510 Supplies	5100 Basic Education (K-12)	\$ 40.41
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	(40.41)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3027 Impact Aid - Severe Disabilities			
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ (2,195.45)
	0210 Florida Retirement System	5200 Exceptional Child	(164.16)
	0220 Social Security	5200 Exceptional Child	(173.73)
	0231 Group Insurance - Health	5200 Exceptional Child	(523.02)
	0232 Group Insurance - Life	5200 Exceptional Child	(3.00)
	0233 Group Insurance - Dental	5200 Exceptional Child	(50.92)
	0997 Reserve - Projects	9890 Reserves	3,110.28
			<u>\$ -</u>
<i>Explanation: Adjust average salaries to actual.</i>			
3058 Innovative Program - Science Fair			
	0210 Florida Retirement System	5100 Basic Education (K-12)	\$ 13.58
	0220 Social Security	5100 Basic Education (K-12)	21.66
	0750 Other Personnel Services	5100 Basic Education (K-12)	(35.24)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3105 Instructional Materials - Textbooks			
	0510 Supplies	5100 Basic Education (K-12)	\$ (3,631.01)
	0520 Textbooks	5100 Basic Education (K-12)	2,227.01
	0510 Supplies	5300 Vocational	1,404.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3106 Instructional Materials - Media			
	0365 Software Subscriptions	6200 Instructional Media Services	\$ 1,350.00
	0510 Supplies	6200 Instructional Media Services	154.08
	0610 Library Books	6200 Instructional Media Services	(1,504.08)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3107 Safe Schools			
	0310 Professional & Technical Service	7100 School Board	\$ (756.00)
	0997 Reserve - Projects	9890 Reserves	756.00
			<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 5
Board Meeting May 8, 2017

Account	Object	Function	Increase (Decrease)
3161	<u>SAI - Supplemental Academic Instruction</u>		
	0100	5100	\$ 9,121.00
	0107	5100	10,013.16
	0131	5100	(171,073.90)
	0132	5100	(121,681.00)
	0210	5100	(24,322.96)
	0220	5100	(23,973.40)
	0231	5100	(50,289.82)
	0232	5100	(103.87)
	0233	5100	(3,291.66)
	0234	5100	57.42
	0111	6300	(5,705.00)
	0210	6300	(687.30)
	0220	6300	(505.00)
	0231	6300	(83.64)
	0233	6300	(0.44)
	0997	9890	430,011.13
			<u>\$ 47,484.72</u>

Explanation: Adjust average salaries to actual (Projects 0120, 2086, 3162, 4110, 4162, & 8111), appropriation of additional Plan of Care funding (Project 6113), and appropriation of additional instructional position (Project 8111) by transferring to/(from) the following projects:

0120	SAI - Secondary Intensive Reading	\$ 46,803.48	4162	SAI - In-School Suspension Program	(60,578.39)
2086	SAI - Teenage Parenting Program	1,097.89	6113	SAI - Plan of Care	13,679.60
3162	SAI - Attendance Officers	3,160.16	8111	SAI - Best Chance	(65,068.26)
4110	SAI - ESOL	13,420.80			
			Total	\$	<u>(47,484.72)</u>

3162 SAI - Attendance Officers

	0131	6110	\$ 3,099.00
	0210	6110	(51.92)
	0220	6110	(114.00)
	0231	6110	(26.96)
	0232	6110	(0.20)
	0233	6110	254.12
	0234	6110	0.12
			<u>\$ 3,160.16</u>

Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):

3161	SAI - Supplemental Academic Instruction	\$ (3,160.16)
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4004 Chorus Equipment/Repairs/Music

	0510	5100	\$ (60.00)
	0644	5100	60.00
			<u>\$ -</u>

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

4005 Band Instrument Repairs/Music

	0350	5100	\$ 2,000.19
	0510	5100	(2,030.98)
	0622	5100	30.98
	0642	5100	(0.19)
	0398	7800	(210.50)
	0398	7801	4,580.00
	0398	7802	(4,653.00)
	0398	7803	283.50
			<u>\$ -</u>

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

4013 Insurance Claims - Other

	0742	8120	\$ 46,022.78
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Explanation: Appropriation of insurance claims by transferring to/(from) the following project(s):

9015	Fixed Charges	\$ (46,022.78)
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Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting May 8, 2017

Account	Object	Function	Increase (Decrease)
4016 SM - Administrative			
	0111 Salary - Administrative Manager	6500 Instruction Related Technology	\$ 2,356.00
	0210 Florida Retirement System	6500 Instruction Related Technology	(10.71)
	0220 Social Security	6500 Instruction Related Technology	214.81
	0231 Group Insurance - Health	6500 Instruction Related Technology	(83.64)
	0233 Group Insurance - Dental	6500 Instruction Related Technology	(0.44)
	0643 Computer Hardware (Over \$1,000)	8200 Administrative Technology Services	1,746.07
	0644 Computer Hardware (Under \$1,000)	8200 Administrative Technology Services	(1,746.07)
			<u>\$ 2,476.02</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (2,476.02)

4021 Itinerant - Social Workers			
	0131 Salary - Instructional	6110 Attendance and Social Work	\$ 9,247.91
	0210 Florida Retirement System	6110 Attendance and Social Work	373.51
	0220 Social Security	6110 Attendance and Social Work	4.44
	0231 Group Insurance - Health	6110 Attendance and Social Work	(828.20)
	0232 Group Insurance - Life	6110 Attendance and Social Work	(4.89)
	0233 Group Insurance - Dental	6110 Attendance and Social Work	(36.48)
			<u>\$ 8,756.29</u>

Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (8,756.29)

4025 E.R. - Teacher of the Year			
	0750 Other Personnel Services	7730 Staff Services	\$ 3,500.00

Explanation: Appropriation for Teacher of the Year Banquet by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (3,500.00)

4104 CSR - Instructional Coaches			
	0131 Salary - Instructional	6300 Instruction & Curriculum	\$ 41,931.02
	0210 Florida Retirement System	6300 Instruction & Curriculum	6,201.05
	0220 Social Security	6300 Instruction & Curriculum	3,015.16
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(5,674.52)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	15.04
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(247.01)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	(14,083.29)
			<u>\$ 31,157.45</u>

Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):

4125 Class Size Reduction \$ (31,157.45)

4110 SAI - ESOL			
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 62,346.69
	0210 Florida Retirement System	5100 Basic Education (K-12)	2,470.36
	0220 Social Security	5100 Basic Education (K-12)	4,226.28
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(47,784.03)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(29.00)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(1,104.59)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(463.10)
	0220 Social Security	6100 Pupil Personnel Services	0.01
	0131 Salary - Instructional	6140 Psychological Services	333.82
	0210 Florida Retirement System	6140 Psychological Services	(5.16)
	0220 Social Security	6140 Psychological Services	25.13
	0232 Group Insurance - Life	6140 Psychological Services	0.40
	0233 Group Insurance - Dental	6140 Psychological Services	(0.06)
	0234 Group Insurance - Other	6140 Psychological Services	0.21
	0100 Salary - Non-Instructional	6300 Instruction & Curriculum	(2,956.54)
	0131 Salary - Instructional	6300 Instruction & Curriculum	1,335.18
	0210 Florida Retirement System	6300 Instruction & Curriculum	(271.87)
	0220 Social Security	6300 Instruction & Curriculum	98.71
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(4,633.00)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(14.40)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(228.38)

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Amendment Number 5
 Board Meeting May 8, 2017

Account	Object	Function	Increase (Decrease)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	(0.09)
	0510 Supplies	6300 Instruction & Curriculum	(193.99)
	0644 Computer Hardware (Under \$1,000)	6300 Instruction & Curriculum	193.99
	0220 Social Security	6400 Instructional Staff Training Services	74.23
			<u>\$ 13,420.80</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual by transferring to/(from) the following project(s):

3161 SAI - Supplemental Academic Instruction \$ (13,420.80)

4125 Class Size Reduction

0107	Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 7,859.36
0131	Salary - Instructional	5100 Basic Education (K-12)	(581,699.39)
0132	Salary - Hourly Teachers	5100 Basic Education (K-12)	(145,104.00)
0210	Florida Retirement System	5100 Basic Education (K-12)	(59,719.59)
0220	Social Security	5100 Basic Education (K-12)	(92,762.34)
0231	Group Insurance - Health	5100 Basic Education (K-12)	(95,881.12)
0232	Group Insurance - Life	5100 Basic Education (K-12)	12.27
0233	Group Insurance - Dental	5100 Basic Education (K-12)	(6,373.22)
0234	Group Insurance - Other	5100 Basic Education (K-12)	1,805.63
0131	Salary - Instructional	5200 Exceptional Child	(4,845.37)
0210	Florida Retirement System	5200 Exceptional Child	(595.21)
0220	Social Security	5200 Exceptional Child	(849.81)
0231	Group Insurance - Health	5200 Exceptional Child	(5,520.56)
0232	Group Insurance - Life	5200 Exceptional Child	0.38
0233	Group Insurance - Dental	5200 Exceptional Child	(383.33)
0997	Reserve - Projects	9890 Reserves	1,030,412.15
			<u>\$ 46,355.85</u>

Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):

4104 CSR - Instructional Coaches \$ 31,157.45 8105 CSR - Science Initiatives (11,807.80)
 5120 CSR - Secondary Intensive Math (65,705.50) Total \$ (46,355.85)

4162 SAI - In-School Suspension Program

0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (9,145.33)
0210	Florida Retirement System	5100 Basic Education (K-12)	(2,924.12)
0220	Social Security	5100 Basic Education (K-12)	(1,746.52)
0231	Group Insurance - Health	5100 Basic Education (K-12)	(44,711.10)
0232	Group Insurance - Life	5100 Basic Education (K-12)	(16.87)
0233	Group Insurance - Dental	5100 Basic Education (K-12)	(1,753.81)
0234	Group Insurance - Other	5100 Basic Education (K-12)	(280.64)
			<u>\$ (60,578.39)</u>

Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):

3161 SAI - Supplemental Academic Instruction \$ 60,578.39

5006 Health Reimbursement Arrangement

0730	Dues and Fees	7730 Staff Services	\$ 2,808.00
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Explanation: Appropriation of HRA debit card fees by transferring to/(from) the following project:

.... Discretionary \$ (2,808.00)

5012 Itinerant - Staffing Specialist

0131	Salary - Instructional	6300 Instruction & Curriculum	\$ (40,190.56)
0210	Florida Retirement System	6300 Instruction & Curriculum	(3,934.35)
0220	Social Security	6300 Instruction & Curriculum	(5,113.39)
0231	Group Insurance - Health	6300 Instruction & Curriculum	(10,103.88)
0232	Group Insurance - Life	6300 Instruction & Curriculum	(27.97)
0233	Group Insurance - Dental	6300 Instruction & Curriculum	(426.27)
0234	Group Insurance - Other	6300 Instruction & Curriculum	0.22
			<u>\$ (59,796.20)</u>

Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 59,796.20

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting May 8, 2017

Account	Object	Function	Increase (Decrease)
5054 AP - Bonuses & Exams			
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 2,050.00
	0220 Social Security	5100 Basic Education (K-12)	156.83
	0510 Supplies	5100 Basic Education (K-12)	(2,206.83)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5056 IB - Academically Disadvantaged			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (0.40)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(0.05)
	0220 Social Security	5100 Basic Education (K-12)	(46.13)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	208.60
	0232 Group Insurance - Life	5100 Basic Education (K-12)	0.02
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(0.02)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(114.98)
			<u>\$ 47.04</u>
<i>Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):</i>			
	7055 International Baccalaureate	\$ (47.04)	
5060 Best Chance - General Fund			
	0100 Salary - Non-Instructional	7300 School Admin - Principal Office	\$ (4,775.00)
	0111 Salary - Administrative Manager	7300 School Admin - Principal Office	1,150.97
	0210 Florida Retirement System	7300 School Admin - Principal Office	(471.74)
	0220 Social Security	7300 School Admin - Principal Office	(313.77)
	0231 Group Insurance - Health	7300 School Admin - Principal Office	(3,651.14)
	0232 Group Insurance - Life	7300 School Admin - Principal Office	(0.59)
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	29.56
			<u>\$ (8,031.71)</u>
<i>Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):</i>			
	2095 Salary Resyncing	\$ 8,031.71	
5064 CAPE - Culinary			
	0365 Software Subscriptions	5300 Vocational	\$ 766.00
	0510 Supplies	5300 Vocational	(766.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5065 CAPE - Drafting/Engineering			
	0510 Supplies	5300 Vocational	\$ 3,341.22
	0641 Equipment (Over \$1,000)	5300 Vocational	1,500.00
	0642 Equipment (Under \$1,000)	5300 Vocational	1,316.77
	0997 Reserve - Projects	9890 Reserves	(6,157.99)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5068 CAPE - Information Technology			
	0131 Salary - Instructional	5300 Vocational	\$ (287.62)
	0210 Florida Retirement System	5300 Vocational	(21.67)
	0220 Social Security	5300 Vocational	96.61
	0231 Group Insurance - Health	5300 Vocational	(471.81)
	0232 Group Insurance - Life	5300 Vocational	(1.20)
	0233 Group Insurance - Dental	5300 Vocational	(20.45)
	0365 Software Subscriptions	5300 Vocational	416.56
	0510 Supplies	5300 Vocational	(1,575.00)
	0642 Equipment (Under \$1,000)	5300 Vocational	1,974.00
	0643 Computer Hardware (Over \$1,000)	5300 Vocational	8,000.00
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	1,160.15
	0100 Salary - Non-Instructional	7300 School Admin - Principal Office	(12,264.00)
	0210 Florida Retirement System	7300 School Admin - Principal Office	(1,014.20)
	0220 Social Security	7300 School Admin - Principal Office	(943.75)

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting May 8, 2017

Account	Object	Function	Increase (Decrease)
	0231 Group Insurance - Health	7300 School Admin - Principal Office	1,990.05
	0232 Group Insurance - Life	7300 School Admin - Principal Office	1.00
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	58.59
	0997 Reserve - Projects	9890 Reserves	2,902.74
			\$ -

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

5072 CAPE - Automotive

	0365 Software Subscriptions	5300 Vocational	\$ 1,652.25
	0997 Reserve - Projects	9890 Reserves	(1,652.25)
			\$ -

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

5075 IDEA Supplemental Support - General Fund

	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ 1,913.41
	0131 Salary - Instructional	5200 Exceptional Child	(32,803.34)
	0210 Florida Retirement System	5200 Exceptional Child	(2,745.48)
	0220 Social Security	5200 Exceptional Child	(2,857.94)
	0231 Group Insurance - Health	5200 Exceptional Child	(22,562.82)
	0232 Group Insurance - Life	5200 Exceptional Child	61.08
	0233 Group Insurance - Dental	5200 Exceptional Child	(633.08)
	0234 Group Insurance - Other	5200 Exceptional Child	(86.75)
	0750 Other Personnel Services	5200 Exceptional Child	364.50
			\$ (59,350.42)

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual, and appropriation of ESE non-gifted position by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 59,350.42

5077 Jobs for Florida Graduates Program Grant

	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 114.53
	0210 Florida Retirement System	5100 Basic Education (K-12)	(64.20)
	0220 Social Security	5100 Basic Education (K-12)	(13.86)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(748.01)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(3.60)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(57.60)
	0997 Reserve - Projects	9890 Reserves	772.74
			\$ -

Explanation: Adjust average salaries to actual.

5078 NWF Manufacturers Council

	0365 Software Subscriptions	5300 Vocational	\$ 500.00
	0510 Supplies	5300 Vocational	(500.00)
			\$ -

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

5086 TAPP Donations

	0510 Supplies	5100 Basic Education (K-12)	\$ (3.72)
	0330 In County Travel	6100 Pupil Personnel Services	3.72
			\$ -

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

5090 Special Stipends (Hard to Fill/Title I/Nat'l Bd)

	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (147,263.50)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(9,508.65)
	0220 Social Security	5100 Basic Education (K-12)	(12,011.81)
	0102 Salary - Other Compensation	5200 Exceptional Child	113,534.00
	0210 Florida Retirement System	5200 Exceptional Child	9,012.91
	0220 Social Security	5200 Exceptional Child	8,458.81
	0102 Salary - Other Compensation	5300 Vocational	125.00
	0210 Florida Retirement System	5300 Vocational	9.92
	0220 Social Security	5300 Vocational	9.31
	0102 Salary - Other Compensation	6120 Guidance Services	5,894.00
	0210 Florida Retirement System	6120 Guidance Services	463.49
	0220 Social Security	6120 Guidance Services	441.17
	0102 Salary - Other Compensation	6140 Psychological Services	5,884.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting May 8, 2017

Account	Object	Function	Increase (Decrease)
	0210 Florida Retirement System	6140 Psychological Services	467.10
	0220 Social Security	6140 Psychological Services	438.38
	0102 Salary - Other Compensation	6200 Instructional Media Services	125.00
	0210 Florida Retirement System	6200 Instructional Media Services	9.92
	0220 Social Security	6200 Instructional Media Services	9.31
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	14,047.50
	0210 Florida Retirement System	6300 Instruction & Curriculum	1,115.16
	0220 Social Security	6300 Instruction & Curriculum	1,046.60
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	2,102.00
	0210 Florida Retirement System	6400 Instructional Staff Training Services	166.87
	0220 Social Security	6400 Instructional Staff Training Services	156.61
	0102 Salary - Other Compensation	7300 School Admin - Principal Office	4,500.00
	0210 Florida Retirement System	7300 School Admin - Principal Office	357.27
	0220 Social Security	7300 School Admin - Principal Office	335.31
			<u>\$ (74.32)</u>

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

2095 Salary Resynching \$ 74.32

5099 School Utilities

0373 Telephone Long Distance	7900 Operation of Plant	\$ 75.00
0381 Water and Sewage	7900 Operation of Plant	10,000.00
0382 Garbage	7900 Operation of Plant	(75.00)
0430 Electricity	7900 Operation of Plant	(10,000.00)
		<u>\$ -</u>

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

5110 Workforce Development

0100 Salary - Non-Instructional	5900 Other Instruction	\$ 37.88
0131 Salary - Instructional	5900 Other Instruction	(25,701.73)
0210 Florida Retirement System	5900 Other Instruction	(2,364.20)
0220 Social Security	5900 Other Instruction	(1,995.72)
0231 Group Insurance - Health	5900 Other Instruction	16,976.30
0232 Group Insurance - Life	5900 Other Instruction	(6.15)
0233 Group Insurance - Dental	5900 Other Instruction	445.17
0234 Group Insurance - Other	5900 Other Instruction	(64.82)
0510 Supplies	5900 Other Instruction	(500.00)
0641 Equipment (Over \$1,000)	5900 Other Instruction	(1,000.00)
0131 Salary - Instructional	6100 Pupil Personnel Services	0.01
0210 Florida Retirement System	6100 Pupil Personnel Services	(0.01)
0100 Salary - Non-Instructional	7300 School Admin - Principal Office	(255.64)
0111 Salary - Administrative Manager	7300 School Admin - Principal Office	(302.00)
0130 Salary - Overtime	7300 School Admin - Principal Office	318.72
0210 Florida Retirement System	7300 School Admin - Principal Office	278.12
0220 Social Security	7300 School Admin - Principal Office	4,520.58
0231 Group Insurance - Health	7300 School Admin - Principal Office	323.46
0233 Group Insurance - Dental	7300 School Admin - Principal Office	0.03
0644 Computer Hardware (Under \$1,000)	7300 School Admin - Principal Office	500.00
0382 Garbage	7900 Operation of Plant	1,000.00
0997 Reserve - Projects	9890 Reserves	7,790.00
		<u>\$ -</u>

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

5120 CSR - Secondary Intensive Math

0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (33,834.98)
0210 Florida Retirement System	5100 Basic Education (K-12)	2,017.08
0220 Social Security	5100 Basic Education (K-12)	(4,188.99)
0231 Group Insurance - Health	5100 Basic Education (K-12)	(28,850.74)
0232 Group Insurance - Life	5100 Basic Education (K-12)	11.00
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(868.14)
0234 Group Insurance - Other	5100 Basic Education (K-12)	9.27
		<u>\$ (65,705.50)</u>

Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):

4125 Class Size Reduction \$ 65,705.50

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting May 8, 2017

Account	Object	Function	Increase (Decrease)
5150	<u>Digital Classrooms</u>		
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 147,229.00
	0510 Supplies	5100 Basic Education (K-12)	51,000.00
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	117,000.00
	0681 Fire/Sprinkler/Elect.	5100 Basic Education (K-12)	180,000.00
	0684 Replacement Roofing & Systems	5100 Basic Education (K-12)	87,994.00
	0220 Social Security	6400 Instructional Staff Training Services	286.00
	0510 Supplies	6400 Instructional Staff Training Services	90,000.00
	0750 Other Personnel Services	6400 Instructional Staff Training Services	19,714.00
	0997 Reserve - Projects	9890 Reserves	(693,223.00)
			<u>\$ -</u>

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

5909 School Maintenance - School Control

	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (5,793.00)
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	2,987.00
	0510 Supplies	8120 Building and Ground Maintenance	850.00
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	400.00
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	1,200.00
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	356.00
			<u>\$ -</u>

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

6006 Fingerprinting - Fees

	0730 Dues and Fees	7730 Staff Services	\$ (3,639.50)
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Explanation: Appropriation of employee fingerprinting fees by transferring to/(from) the following project(s):

6007	Fingerprinting - Employees	\$ 3,639.50
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6007 Fingerprinting - Employees

	0730 Dues and Fees	7730 Staff Services	\$ 3,639.50
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Explanation: Appropriation of employee fingerprinting fees by transferring to/(from) the following project(s):

6006	Fingerprinting - Fees	\$ (3,639.50)
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6061 CAPE Innovations - Microeconomics

	0102 Salary - Other Compensation	5300 Vocational	\$ 155.52
	0210 Florida Retirement System	5300 Vocational	11.69
	0220 Social Security	5300 Vocational	11.90
	0997 Reserve - Projects	9890 Reserves	(179.11)
			<u>\$ -</u>

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

6075 EBD Initiative

	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ (3,227.13)
	0131 Salary - Instructional	5200 Exceptional Child	(60,803.75)
	0210 Florida Retirement System	5200 Exceptional Child	(4,937.13)
	0220 Social Security	5200 Exceptional Child	(3,799.68)
	0231 Group Insurance - Health	5200 Exceptional Child	(39,461.88)
	0232 Group Insurance - Life	5200 Exceptional Child	10.00
	0233 Group Insurance - Dental	5200 Exceptional Child	(1,031.44)
	0234 Group Insurance - Other	5200 Exceptional Child	(163.49)
	0107 Salary - Extended Substitute	6110 Attendance and Social Work	2,438.80
	0131 Salary - Instructional	6110 Attendance and Social Work	11,161.72
	0210 Florida Retirement System	6110 Attendance and Social Work	758.24
	0220 Social Security	6110 Attendance and Social Work	822.34
	0231 Group Insurance - Health	6110 Attendance and Social Work	732.05
	0232 Group Insurance - Life	6110 Attendance and Social Work	2.25
	0233 Group Insurance - Dental	6110 Attendance and Social Work	37.88
			<u>\$ (97,461.22)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual by transferring to/(from) the following project(s):

2095	Salary Resynching	\$ 97,461.22
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Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting May 8, 2017

Account	Object	Function	Increase (Decrease)
6088 <u>Professional Development Certification Program</u>			
	0117 Workshops	6400 Instructional Staff Training Services	\$ 2,460.00
	0220 Social Security	6400 Instructional Staff Training Services	174.82
	0510 Supplies	6400 Instructional Staff Training Services	(2,634.82)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
6110 <u>Adult Education Tuition</u>			
	0100 Salary - Non-Instructional	5900 Other Instruction	\$ (8,016.31)
	0131 Salary - Instructional	5900 Other Instruction	20,646.00
	0210 Florida Retirement System	5900 Other Instruction	1,018.87
	0220 Social Security	5900 Other Instruction	1,035.66
	0231 Group Insurance - Health	5900 Other Instruction	(4,918.04)
	0232 Group Insurance - Life	5900 Other Instruction	(0.75)
	0233 Group Insurance - Dental	5900 Other Instruction	(265.18)
	0234 Group Insurance - Other	5900 Other Instruction	9.26
	0390 Other Purchased Service	5900 Other Instruction	2,000.00
	0510 Supplies	5900 Other Instruction	(14,239.17)
	0210 Florida Retirement System	6100 Pupil Personnel Services	0.01
	0220 Social Security	6100 Pupil Personnel Services	484.90
	0231 Group Insurance - Health	6100 Pupil Personnel Services	67.76
	0100 Salary - Non-Instructional	7300 School Admin - Principal Office	1,791.45
	0210 Florida Retirement System	7300 School Admin - Principal Office	134.46
	0220 Social Security	7300 School Admin - Principal Office	138.94
	0370 Postage	7300 School Admin - Principal Office	37.98
	0510 Supplies	7300 School Admin - Principal Office	1,151.60
	0997 Reserve - Projects	9890 Reserves	(1,077.44)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.</i>			
6113 <u>SAI - Plan of Care</u>			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 11,877.75
	0210 Florida Retirement System	5100 Basic Education (K-12)	893.21
	0220 Social Security	5100 Basic Education (K-12)	908.64
			<u>\$ 13,679.60</u>
<i>Explanation: Appropriation of additional Plan of Care funding by transferring to/(from) the following project(s):</i>			
	3161 SAI - Supplemental Academic Instruction	\$ (13,679.60)	
6123 <u>Reading Instruction</u>			
	0131 Salary - Instructional	6300 Instruction & Curriculum	\$ 15,622.59
	0210 Florida Retirement System	6300 Instruction & Curriculum	1,648.55
	0220 Social Security	6300 Instruction & Curriculum	1,879.81
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(3,436.14)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	4.05
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(282.46)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	6.51
	0997 Reserve - Projects	9890 Reserves	(15,442.91)
			<u>\$ -</u>
<i>Explanation: Adjust average salaries to actual.</i>			
6131 <u>VPK - Summer</u>			
	0510 Supplies	5500 Prekindergarten	\$ (4,841.52)
	0676 Other Permanent Improvements	5500 Prekindergarten	4,841.52
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
6160 <u>Lottery - School Recognition</u>			
	0393 Contracts - Nonprofessional	5100 Basic Education (K-12)	\$ 4,800.00
	0510 Supplies	5100 Basic Education (K-12)	(4,800.00)
			<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 5
Board Meeting May 8, 2017

Account	Object	Function	Increase (Decrease)
7013 Grant - Campbell Family Foundation			
	0510 Supplies	5100 Basic Education (K-12)	\$ 192.00
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	(192.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7016 Professional Development Training - GF			
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	\$ 220.50
	0210 Florida Retirement System	6400 Instructional Staff Training Services	44.50
	0220 Social Security	6400 Instructional Staff Training Services	18.31
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(283.31)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7020 Purchased Positions - External			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (0.01)
	0210 Florida Retirement System	5100 Basic Education (K-12)	10.61
	0220 Social Security	5100 Basic Education (K-12)	(10.60)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7054 AP Initiative - Set-Aside			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 231.79
	0210 Florida Retirement System	5100 Basic Education (K-12)	17.43
	0220 Social Security	5100 Basic Education (K-12)	17.54
	0510 Supplies	5100 Basic Education (K-12)	(363.89)
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	4,351.58
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	(4,351.58)
	0331 Out of County Travel	6300 Instruction & Curriculum	97.13
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7055 International Baccalaureate			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (7,713.35)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(1,679.98)
	0220 Social Security	5100 Basic Education (K-12)	(632.05)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(175.82)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(0.56)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(26.24)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	10,180.96
	0510 Supplies	5100 Basic Education (K-12)	(309.09)
	0750 Other Personnel Services	5100 Basic Education (K-12)	309.09
			<u>\$ (47.04)</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual by transferring to/(from) the following project(s):</i>			
	5056 IB - Academically Disadvantaged	\$ 47.04	
7059 Innovative Program - Odyssey of the Mind			
	0331 Out of County Travel	5100 Basic Education (K-12)	\$ (350.00)
	0730 Dues and Fees	5100 Basic Education (K-12)	350.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7071 Walker Child Care Assistance			
	0100 Salary - Non-Instructional	9100 Community Service	\$ 852.40
	0210 Florida Retirement System	9100 Community Service	22.99
	0220 Social Security	9100 Community Service	59.67
	0231 Group Insurance - Health	9100 Community Service	773.54
	0232 Group Insurance - Life	9100 Community Service	0.80
	0233 Group Insurance - Dental	9100 Community Service	23.81
			<u>\$ 1,733.21</u>
<i>Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (1,733.21)	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting May 8, 2017

Account	Object	Function	Increase (Decrease)
7160 <u>Lottery - School Recognition</u>			
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 665,849.91
	0220 Social Security	5100 Basic Education (K-12)	50,937.50
	0399 Charter/Contract School Distributions	5100 Basic Education (K-12)	113,494.00
	0510 Supplies	5100 Basic Education (K-12)	8,242.95
	0622 Audio Visual (Under \$1,000)	5100 Basic Education (K-12)	188.05
	0105 Salary - Bonus	5200 Exceptional Child	65,890.81
	0220 Social Security	5200 Exceptional Child	5,040.60
	0105 Salary - Bonus	5300 Vocational	14,741.56
	0220 Social Security	5300 Vocational	1,127.75
	0105 Salary - Bonus	6100 Pupil Personnel Services	3,611.70
	0220 Social Security	6100 Pupil Personnel Services	276.30
	0105 Salary - Bonus	6110 Attendance and Social Work	625.31
	0220 Social Security	6110 Attendance and Social Work	47.84
	0105 Salary - Bonus	6120 Guidance Services	20,740.12
	0220 Social Security	6120 Guidance Services	1,586.63
	0105 Salary - Bonus	6130 Health Services	4,905.57
	0220 Social Security	6130 Health Services	375.29
	0105 Salary - Bonus	6140 Psychological Services	1,980.73
	0220 Social Security	6140 Psychological Services	151.53
	0105 Salary - Bonus	6200 Instructional Media Services	8,252.86
	0220 Social Security	6200 Instructional Media Services	631.34
	0610 Library Books	6200 Instructional Media Services	390.53
	0105 Salary - Bonus	6300 Instruction & Curriculum	11,257.71
	0220 Social Security	6300 Instruction & Curriculum	861.22
	0105 Salary - Bonus	7300 School Admin - Principal Office	81,006.30
	0220 Social Security	7300 School Admin - Principal Office	6,196.97
	0105 Salary - Bonus	7600 Food Service (Schools)	17,970.48
	0220 Social Security	7600 Food Service (Schools)	1,374.77
	0105 Salary - Bonus	7802 Transportation - Central	593.90
	0220 Social Security	7802 Transportation - Central	45.44
	0105 Salary - Bonus	7803 Transportation - South	822.36
	0220 Social Security	7803 Transportation - South	62.88
	0105 Salary - Bonus	7900 Operation of Plant	41,120.47
	0220 Social Security	7900 Operation of Plant	3,145.66
	0105 Salary - Bonus	8100 Maintenance Administration	3,248.54
	0220 Social Security	8100 Maintenance Administration	248.53
	0105 Salary - Bonus	9100 Community Service	9,261.40
	0220 Social Security	9100 Community Service	708.49
	0997 Reserve - Projects	9890 Reserves	(1,147,014.00)
			<u>\$ -</u>

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

8105 CSR - Science Initiatives

	0111 Salary - Administrative Manager	6300 Instruction & Curriculum	\$ (8,021.40)
	0131 Salary - Instructional	6300 Instruction & Curriculum	11,186.40
	0210 Florida Retirement System	6300 Instruction & Curriculum	(17.46)
	0220 Social Security	6300 Instruction & Curriculum	(524.85)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(58.55)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(0.38)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	(14,371.56)
	0510 Supplies	6300 Instruction & Curriculum	(199.99)
	0642 Equipment (Under \$1,000)	6300 Instruction & Curriculum	199.99
			<u>\$ (11,807.80)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual by transferring to/(from) the following project(s):

4125 Class Size Reduction \$ 11,807.80

8107 CSR - Math Initiatives

	0510 Supplies	6300 Instruction & Curriculum	\$ (33.58)
	0510 Supplies	6400 Instructional Staff Training Services	33.58
			<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting May 8, 2017

Account	Object	Function	Increase (Decrease)
<u>8111 SAI - Best Chance</u>			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (54,620.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(4,624.49)
	0220 Social Security	5100 Basic Education (K-12)	(4,111.27)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(2,798.95)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	9.75
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	165.80
	0234 Group Insurance - Other	5100 Basic Education (K-12)	9.26
	0100 Salary - Non-Instructional	5200 Exceptional Child	869.31
	0210 Florida Retirement System	5200 Exceptional Child	(1.89)
	0220 Social Security	5200 Exceptional Child	61.58
	0231 Group Insurance - Health	5200 Exceptional Child	(26.95)
	0233 Group Insurance - Dental	5200 Exceptional Child	(0.41)
			<u>\$ (65,068.26)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, appropriation of additional instructional position, and adjust average salaries to actual by transferring to/(from) the following project(s):

3161 SAI - Supplemental Academic Instruction \$ 65,068.26

8113 Workforce Ed. Performance

	0331 Out of County Travel	5900 Other Instruction	\$ 2,874.00
	0360 Lease and Rental Agreements	5900 Other Instruction	1,825.80
	0510 Supplies	5900 Other Instruction	(4,699.80)
			<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)	\$ (267.27)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(20.31)
	0220 Social Security	5100 Basic Education (K-12)	(896.87)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	1,360.70
	0232 Group Insurance - Life	5100 Basic Education (K-12)	0.01
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(0.04)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(175.57)
	0750 Other Personnel Services	5100 Basic Education (K-12)	45.12
	0997 Reserve - Projects	9890 Reserves	(45.77)
			<u>\$ -</u>

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

9015 Fixed Charges

	0121 Salary Retirement Bonus	5100 Basic Education (K-12)	\$ (7,858.29)
	0122 Salary - Sick Leave Payoff	5100 Basic Education (K-12)	(73,718.99)
	0123 Salary - Annual Leave Payoff	5100 Basic Education (K-12)	(2,590.94)
	0220 Social Security	5100 Basic Education (K-12)	(299.40)
	0122 Salary - Sick Leave Payoff	5200 Exceptional Child	12,227.46
	0121 Salary Retirement Bonus	6140 Psychological Services	7,858.29
	0122 Salary - Sick Leave Payoff	6140 Psychological Services	16,633.48
	0220 Social Security	6140 Psychological Services	7.65
	0320 Insurance and Bond Premiums	7100 School Board	15,670.58
	0122 Salary - Sick Leave Payoff	7300 School Admin - Principal Office	22,061.55
	0220 Social Security	7300 School Admin - Principal Office	291.75
	0122 Salary - Sick Leave Payoff	7801 Transportation - North	22,796.50
	0123 Salary - Annual Leave Payoff	7801 Transportation - North	2,590.94
	0320 Insurance and Bond Premiums	7900 Operation of Plant	(15,670.58)
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	(46,022.78)
			<u>\$ (46,022.78)</u>

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

4013 Insurance Claims - Other \$ 46,022.78

9121 Print Shop

	0100 Salary - Non-Instructional	7760 Internal Service	\$ (341.00)
	0111 Salary - Administrative Manager	7760 Internal Service	(602.01)
	0210 Florida Retirement System	7760 Internal Service	(291.46)
	0220 Social Security	7760 Internal Service	(36.86)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting May 8, 2017

Account	Object	Function	Increase (Decrease)
	0231 Group Insurance - Health	7760 Internal Service	(5,646.10)
	0232 Group Insurance - Life	7760 Internal Service	(0.53)
	0233 Group Insurance - Dental	7760 Internal Service	(0.16)
	0510 Supplies	7760 Internal Service	6,918.12
			<u>\$ -</u>

Explanation: Adjust average salaries to actual.

ADOPTED BY SCHOOL BOARD:

MAY 8, 2017

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2016	INCREASE	DECREASE	BUDGET AS OF 1/31/2017
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	1,562.12	0.32	-	1,562.44
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	\$ 8,485,274.44	\$ 0.32	\$ -	\$ 8,485,274.76

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 12/31/2016	INCREASE	DECREASE	BUDGET AS OF 1/31/2017
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	1,513,284.12	-	-	1,513,284.12
	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	3,399.37	0.32	-	3,399.69
	0998	RESERVES - DEBT SERVICE	74,702.43	74,702.43	-	-	74,702.43
		TOTAL - DEBT SERVICE FUNDS	\$ 8,484,712.32	\$ 8,485,274.44	\$ 0.32	\$ -	\$ 8,485,274.76

Explanation of Budget Amendment as Follows:
 Part II - Debt Service Funds
 Amendment Number 5
 Board Meeting May 8, 2017

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3431	<u>Interest on Investments</u>		\$ 0.32
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 0.32
<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>			
	.... Discretionary	\$ 0.32	

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

MAY 8, 2017

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2016	INCREASE	DECREASE	BUDGET AS OF 1/31/2017
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	-	472,786.00	-	472,786.00
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	-	28,852.79	-	28,852.79
3431	INTEREST ON INVESTMENT	-	7,722.59	2,449.07	10,171.66
3448	DONATIONS	-	-	-	-
3490	MISCELLANEOUS REVENUE	-	-	-	-
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	-	-	-	-
3497	REFUND - PRIOR YEAR EXPENDITURES	-	-	-	-
3610	TRANSFERS FROM GENERAL OPERATING FUND	8,000.00	160,410.00	-	160,410.00
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	\$ 31,083,648.02	\$ 2,449.07	\$ 31,086,097.09

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2016	INCREASE	DECREASE	BUDGET AS OF 1/31/2017		
7400		FACILITIES ACQUISITION & CONSTRUCTION					
	0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -	
	0630	BUILDING & FIXED EQUIPMENT	-	-	-	-	
	0631	ARCHITECTURAL DESIGN / ENGINEERING	-	45,060.00	-	45,060.00	
	0632	CONTRACTOR SERVICES	-	-	-	-	
	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-	
	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	152,574.80	259,713.32	-	108,798.77	
	0642	EQUIPMENT (UNDER \$1,000)	28,288.64	49,255.02	14,982.05	-	
	0643	COMPUTER EQUIPMENT (OVER \$1,000)	47,929.91	37,929.91	-	-	
	0644	COMPUTER HARDWARE (UNDER \$1,000)	24,356.61	49,407.58	-	-	
	0651	BUSES	107,338.00	107,338.00	-	-	
	0652	OTHER MOTOR VEHICLES	215,000.00	89,500.00	101,816.52	-	
	0660	LAND	-	50,000.00	-	-	
	0671	LAND IMPROVEMENTS	-	-	-	-	
	0672	NEW SIDEWALKS & RETAINING WALL	1,042.20	7,881.80	60.00	-	
	0673	PARKING LOTS AND DRIVEWAYS - NEW	8,000.00	8,000.00	-	-	
	0674	SEWAGE TREATMENT PLANT	22,000.00	22,000.00	-	-	
	0675	FENCE & UNDERGROUND TANKS	5,009.00	5,009.00	-	-	
	0676	OTHER PERMANENT IMPROVEMENTS	120,358.98	219,550.17	-	-	
	0677	REPLACEMENT SYSTEMS	241,683.05	290,372.37	17,809.75	-	
	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	25,321.25	80,592.06	-	-	
	0682	HEATING/COOLING/AIR CONDITIONING	986.22	5,506.34	-	-	
	0683	ROOFING	25,000.00	25,000.00	-	-	
	0684	REPLACEMENT ROOFING & SYSTEMS	9,311,669.93	9,121,514.62	-	27,149.55	
	0685	FLOORING/STRUCTURAL ALTERATION	69,736.88	79,610.29	-	-	
	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	226,664.54	3,729.07	-	
	0997	RESERVES - PROJECTS	-	-	-	-	
9200	0730	DUES & FEES	-	-	-	-	
9700		TRANSFER FUNDS	-	-	-	-	
	0910	TRANSFERS TO GENERAL OPERATING FUND	12,005,346.00	12,478,132.00	-	-	
	0920	TRANSFERS TO DEBT SERVICE FUND	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	\$ 31,083,648.02	\$ 138,397.39	\$ 135,948.32	\$ 31,086,097.09

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 5
Board Meeting May 8, 2017

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3431	<u>Interest on Investments</u>		\$ 2,449.07
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 2,449.07
	<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>		
	.... Discretionary	\$ 2,449.07	
II. Amendments Between Appropriations & Reserves			
	.... Discretionary		
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 1,280.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	5367 Niceville HS - Windows	\$ (1,280.00)	
1321	<u>Surveillance Equipment - BD</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 16,351.40
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (16,351.40)	
1362	<u>Furniture - BD</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 7,999.80
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (7,999.80)	
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (24,351.20)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	1321 Surveillance Equipment - BD	\$ 16,351.40	
		1362 Furniture - BD	7,999.80
		Total	\$ 24,351.20
2310	<u>District Wide - Minor Repair/Maint</u>		
	0672 New Sidewalks and Retaining Wal	7400 Facilities Acquisition and Construction	\$ 60.00
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	2,166.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(2,226.00)
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2316	<u>Drainage - District Wide</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 15,643.75
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(15,643.75)
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2372	<u>Maintenance Dept. - Back Hog</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (75,335.52)
	0652 Other Motor Vehicles	7400 Facilities Acquisition and Construction	75,335.52
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2373	<u>Maintenance Dept. - Warehouse Forklift</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (26,481.00)
	0652 Other Motor Vehicles	7400 Facilities Acquisition and Construction	26,481.00
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2393	<u>Band Instrument Replacement</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (6,982.25)
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	6,982.25
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		

Explanation of Budget Amendment as Follows:
 Part III - Capital Project Funds
 Amendment Number 5
 Board Meeting May 8, 2017

Account	Object	Function	Increase (Decrease)
5367	<u>Niceville HS - Windows</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ <u>(1,280.00)</u>

Explanation: Project closed by transfers to/(from) the following project(s):

.... Discretionary \$ 1,280.00

ADOPTED BY SCHOOL BOARD:

MAY 8, 2017

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2016	INCREASE	DECREASE	BUDGET AS OF 1/31/2017	
3199	MISCELLANEOUS FEDERAL DIRECT	\$ 1,155,226.46	\$ 1,601,690.62	\$ 100,000.00	\$ -	\$ 1,701,690.62
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	1,500.00	-	7,026,904.94
3241	TITLE I	7,174,520.47	6,876,588.04	-	-	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	\$ 17,551,875.49	\$ 101,500.00	\$ -	\$ 17,653,375.49

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2016	INCREASE	DECREASE	BUDGET AS OF 1/31/2017	
5100 BASIC EDUCATION (K-12)	\$ 6,678,069.15	\$ 6,326,787.50	\$ 77,927.88	\$ -	\$ 6,404,715.38	
5200 EXCEPTIONAL STUDENT EDUCATION	5,530,290.22	4,934,344.28	-	11,248.45	4,923,095.83	
5300 VOCATIONAL AND TECHNICAL EDUCATION	246,660.83	318,727.01	-	-	318,727.01	
5400 ADULT GENERAL EDUCATION	-	-	-	-	-	
5500 PRE-KINDERGARTEN	206,839.20	200,186.00	-	-	200,186.00	
5900 OTHER INSTRUCTION	-	-	-	-	-	
6100 PUPIL PERSONNEL SERVICES	233,393.46	220,532.21	420.43	-	220,952.64	
6110 ATTENDANCE AND SOCIAL WORK	268,121.00	256,470.30	291.12	-	256,761.42	
6120 GUIDANCE SERVICES	4,060.07	93,936.20	-	-	93,936.20	
6130 HEALTH SERVICES	-	-	-	-	-	
6140 PSYCHOLOGICAL SERVICES	-	-	-	-	-	
6150 PARENTAL INVOLVEMENT	141,372.45	116,047.00	538.25	-	116,585.25	
6200 INSTRUCTIONAL MEDIA SERVICE	12,409.41	7,611.00	-	-	7,611.00	
6300 INSTR & CURR DEVEL SERVICE (SUPT)	3,616,432.15	3,304,181.34	-	12,997.32	3,291,184.02	
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	349,240.92	308,482.52	188.09	-	308,670.61	
6500 INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-	
7200 GENERAL ADMINISTRATION (SUPT)	913,278.20	942,578.97	-	-	942,578.97	
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	73,629.50	40,250.00	-	113,879.50	
7801 TRANSPORTATION - NORTH	600.00	300.00	-	-	300.00	
7802 TRANSPORTATION - CENTRAL	600.00	300.00	6,130.00	-	6,430.00	
7803 TRANSPORTATION - SOUTH	1,043.50	1,297.50	-	-	1,297.50	
7900 OPERATION OF PLANT	-	-	-	-	-	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	-	-	-	-	-	
9100 COMMUNITY SERVICE	-	446,464.16	-	-	446,464.16	
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 18,347,752.59	\$ 17,551,875.49	\$ 125,745.77	\$ 24,245.77	\$ 17,653,375.49	

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 5
Board Meeting May 8, 2017

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3199	<u>Miscellaneous Federal Direct</u>		<u>\$ 100,000.00</u>
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 7,246.00
	0220 Social Security	5100 Basic Education (K-12)	603.00
	0363 Seat Managed - Computers	5100 Basic Education (K-12)	6,840.00
	0430 Electricity	5100 Basic Education (K-12)	2,400.00
	0510 Supplies	5100 Basic Education (K-12)	39,100.00
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	15,000.00
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	1,500.00
	0730 Dues and Fees	5100 Basic Education (K-12)	17,780.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	3,401.00
	0398 Field Trips	7802 Transportation - Central	6,130.00
			<u>\$ 100,000.00</u>
	<i>Explanation: To appropriate revenue for AFRL MD - Engineers for America grant based on actual collections.</i>		
	7489 AFRL MD - Engineers for America	\$ 100,000.00	
3231	<u>IDEA - Individuals With Disabilities Act</u>		<u>\$ 1,500.00</u>
	0331 Out of County Travel	6300 Instruction & Curriculum	\$ 750.00
	0510 Supplies	6300 Instruction & Curriculum	500.00
	0398 Field Trips	7800 Pupil Transp Services - School	250.00
			<u>\$ 1,500.00</u>
	<i>Explanation: To appropriate revenue for Project 10 Connect grant based on actual collections.</i>		
	7438 Project 10 Connect	\$ 1,500.00	
II. Amendments Between Appropriations & Reserves			
5488	<u>DODEA - SCIENCE</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (317.54)
	0111 Salary - Administrative Manager	6300 Instruction & Curriculum	11,186.40
	0131 Salary - Instructional	6300 Instruction & Curriculum	(11,186.40)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(0.03)
	0220 Social Security	6300 Instruction & Curriculum	599.47
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(283.57)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(0.02)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(0.16)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	1.85
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.</i>		
7401	<u>Title I - Part A</u>		
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (34,338.54)
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	2,507.33
	0131 Salary - Instructional	5100 Basic Education (K-12)	(10,293.33)
	0210 Florida Retirement System	5100 Basic Education (K-12)	238.13
	0220 Social Security	5100 Basic Education (K-12)	(1,442.07)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	14,324.93
	0232 Group Insurance - Life	5100 Basic Education (K-12)	9.30
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	158.00
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(37.34)
	0510 Supplies	5100 Basic Education (K-12)	27,335.34
	0750 Other Personnel Services	5100 Basic Education (K-12)	1,000.00
	0220 Social Security	5200 Exceptional Child	(3.75)
	0510 Supplies	5200 Exceptional Child	3.75
	0100 Salary - Non-Instructional	5500 Prekindergarten	0.13
	0210 Florida Retirement System	5500 Prekindergarten	0.07
	0220 Social Security	5500 Prekindergarten	(37.35)
	0231 Group Insurance - Health	5500 Prekindergarten	7,443.52
	0232 Group Insurance - Life	5500 Prekindergarten	9.00
	0233 Group Insurance - Dental	5500 Prekindergarten	353.75
	0234 Group Insurance - Other	5500 Prekindergarten	0.04
	0510 Supplies	5500 Prekindergarten	(7,769.16)
	0100 Salary - Non-Instructional	6150 Parental Involvement	(2,639.22)
	0210 Florida Retirement System	6150 Parental Involvement	(198.46)

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 5
Board Meeting May 8, 2017

Account	Object	Function	Increase (Decrease)
	0220 Social Security	6150 Parental Involvement	(136.52)
	0231 Group Insurance - Health	6150 Parental Involvement	(1,420.98)
	0232 Group Insurance - Life	6150 Parental Involvement	(4.17)
	0233 Group Insurance - Dental	6150 Parental Involvement	(70.17)
	0510 Supplies	6150 Parental Involvement	4,507.77
	0750 Other Personnel Services	6150 Parental Involvement	500.00
	0131 Salary - Instructional	6300 Instruction & Curriculum	(2,239.92)
	0210 Florida Retirement System	6300 Instruction & Curriculum	31.74
	0220 Social Security	6300 Instruction & Curriculum	499.83
	0231 Group Insurance - Health	6300 Instruction & Curriculum	2,620.73
	0232 Group Insurance - Life	6300 Instruction & Curriculum	1.73
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(5.76)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	60.21
	0510 Supplies	6300 Instruction & Curriculum	(40,968.56)
	0398 Field Trips	7800 Pupil Transp Services - School	40,000.00
			<u>\$ -</u>

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

7405 Title II - Part A

	0131 Salary - Instructional	6300 Instruction & Curriculum	\$ (265.67)
	0210 Florida Retirement System	6300 Instruction & Curriculum	28.39
	0220 Social Security	6300 Instruction & Curriculum	669.30
	0231 Group Insurance - Health	6300 Instruction & Curriculum	518.87
	0232 Group Insurance - Life	6300 Instruction & Curriculum	3.54
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(242.46)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	35.18
	0331 Out of County Travel	6300 Instruction & Curriculum	(260.00)
	0350 Repair and Maintenance	6300 Instruction & Curriculum	(4,000.00)
	0360 Lease and Rental Agreements	6300 Instruction & Curriculum	4,000.00
	0365 Software Subscriptions	6300 Instruction & Curriculum	260.00
	0510 Supplies	6300 Instruction & Curriculum	(935.24)
	0131 Salary - Instructional	6400 Instructional Staff Training Services	(0.02)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	0.04
	0220 Social Security	6400 Instructional Staff Training Services	(49.68)
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	105.14
	0232 Group Insurance - Life	6400 Instructional Staff Training Services	0.01
	0233 Group Insurance - Dental	6400 Instructional Staff Training Services	132.60
			<u>\$ -</u>

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

7412 Title X - Homeless Children & Youth

	0510 Supplies	5100 Basic Education (K-12)	\$ (15,462.27)
	0100 Salary - Non-Instructional	6300 Instruction & Curriculum	203.80
	0111 Salary - Administrative Manager	6300 Instruction & Curriculum	11,583.20
	0210 Florida Retirement System	6300 Instruction & Curriculum	892.74
	0220 Social Security	6300 Instruction & Curriculum	901.29
	0231 Group Insurance - Health	6300 Instruction & Curriculum	1,813.64
	0232 Group Insurance - Life	6300 Instruction & Curriculum	4.77
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	67.90
	0234 Group Insurance - Other	6300 Instruction & Curriculum	(5.07)
			<u>\$ -</u>

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

7414 Title IV - 21st CCLC Program

	0510 Supplies	5100 Basic Education (K-12)	\$ (1,845.29)
	0100 Salary - Non-Instructional	6300 Instruction & Curriculum	138.00
	0111 Salary - Administrative Manager	6300 Instruction & Curriculum	(112.90)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(46.62)
	0220 Social Security	6300 Instruction & Curriculum	1.29
	0231 Group Insurance - Health	6300 Instruction & Curriculum	1,889.96
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(0.53)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(0.54)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	(23.37)
			<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 5
Board Meeting May 8, 2017

Account	Object	Function	Increase (Decrease)
7418 Title III - Part A - English Language Learners			
	0510 Supplies	5100 Basic Education (K-12)	\$ 2,221.23
	0100 Salary - Non-Instructional	6300 Instruction & Curriculum	(4,012.60)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(334.87)
	0220 Social Security	6300 Instruction & Curriculum	(305.67)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	2,652.91
	0232 Group Insurance - Life	6300 Instruction & Curriculum	7.00
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(228.00)
			<u>\$ -</u>

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

7475 IDEA - Part B

	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ (6,104.45)
	0210 Florida Retirement System	5200 Exceptional Child	2,036.46
	0220 Social Security	5200 Exceptional Child	(1,108.10)
	0231 Group Insurance - Health	5200 Exceptional Child	38,281.01
	0232 Group Insurance - Life	5200 Exceptional Child	98.85
	0233 Group Insurance - Dental	5200 Exceptional Child	1,375.15
	0234 Group Insurance - Other	5200 Exceptional Child	184.10
	0510 Supplies	5200 Exceptional Child	(47,270.90)
	0750 Other Personnel Services	5200 Exceptional Child	1,336.50
	0131 Salary - Instructional	6100 Pupil Personnel Services	(115.03)
	0210 Florida Retirement System	6100 Pupil Personnel Services	(87.54)
	0220 Social Security	6100 Pupil Personnel Services	(122.61)
	0231 Group Insurance - Health	6100 Pupil Personnel Services	727.56
	0232 Group Insurance - Life	6100 Pupil Personnel Services	1.80
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	0.04
	0131 Salary - Instructional	6110 Attendance and Social Work	0.02
	0210 Florida Retirement System	6110 Attendance and Social Work	0.04
	0220 Social Security	6110 Attendance and Social Work	5.90
	0231 Group Insurance - Health	6110 Attendance and Social Work	236.63
	0232 Group Insurance - Life	6110 Attendance and Social Work	0.09
	0131 Salary - Instructional	6300 Instruction & Curriculum	6,269.81
	0210 Florida Retirement System	6300 Instruction & Curriculum	766.45
	0220 Social Security	6300 Instruction & Curriculum	2,102.19
	0231 Group Insurance - Health	6300 Instruction & Curriculum	1,335.58
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(9.23)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	59.69
	0234 Group Insurance - Other	6300 Instruction & Curriculum	(0.01)
			<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

	0210 Florida Retirement System	5200 Exceptional Child	\$ (12.71)
	0220 Social Security	5200 Exceptional Child	(10.29)
	0510 Supplies	5200 Exceptional Child	(54.07)
	0103 Salary - Supplements	6100 Pupil Personnel Services	1,964.00
	0131 Salary - Instructional	6100 Pupil Personnel Services	(1,964.00)
	0210 Florida Retirement System	6100 Pupil Personnel Services	(63.67)
	0220 Social Security	6100 Pupil Personnel Services	(7.56)
	0231 Group Insurance - Health	6100 Pupil Personnel Services	87.44
	0131 Salary - Instructional	6110 Attendance and Social Work	0.03
	0210 Florida Retirement System	6110 Attendance and Social Work	0.03
	0220 Social Security	6110 Attendance and Social Work	(7.36)
	0231 Group Insurance - Health	6110 Attendance and Social Work	55.74
	0210 Florida Retirement System	6300 Instruction & Curriculum	(0.01)
	0220 Social Security	6300 Instruction & Curriculum	(0.95)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	13.36
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	0.02
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

MAY 8, 2017

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2016	INCREASE	DECREASE	BUDGET AS OF 1/31/2017	
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	-	6,563.33	1,857.30	-	8,420.63
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	\$ 13,920,067.65	\$ 1,857.30	\$ -	\$ 13,921,924.95

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2016	INCREASE	DECREASE	BUDGET AS OF 1/31/2017	
0100 SALARY - NON-INSTRUCTIONAL	\$ 1,119,857.00	\$ 1,127,836.88	\$ -	\$ 15,374.28	\$ 1,112,462.60	
0102 SALARY - OTHER COMPENSATION	5,000.00	6,314.88	62.50	-	6,377.38	
0103 SALARY - SUPPLEMENTS	3,012.00	3,012.00	-	-	3,012.00	
0111 SALARY - ADMINISTRATIVE/MANAGERIAL	770,902.00	772,327.75	-	779.23	771,548.52	
0117 WORKSHOPS	14,200.00	14,201.21	1,200.00	-	15,401.21	
0121 SALARY - RETIREMENT BONUS	-	-	4,220.55	-	4,220.55	
0122 SALARY - SICK LEAVE PAYOFF	11,872.44	24,772.58	26,206.73	-	50,979.31	
0123 SALARY - ANNUAL LEAVE PAYOFF	-	-	-	-	-	
0130 SALARY - OVERTIME	-	2,800.00	2,300.00	-	5,100.00	
0161 SALARY - PROFESSIONAL/TECHNICAL	113,448.00	115,507.52	-	42,780.80	72,726.72	
0200 FRINGE BENEFITS	-	-	-	-	-	
0210 FLORIDA RETIREMENT SYSTEM	160,883.71	161,193.10	3,037.01	-	164,230.11	
0220 FICA (SOCIAL SECURITY)	159,976.75	160,291.64	-	2,948.18	157,343.46	
0231 GROUP INSURANCE - HEALTH & HOSPITAL	572,879.00	572,619.65	15,596.11	-	588,215.76	
0232 GROUP INSURANCE - LIFE	2,069.00	2,069.00	-	8.75	2,060.25	
0233 GROUP INSURANCE - DENTAL	34,124.00	34,124.00	110.92	-	34,234.92	
0234 GROUP INSURANCE - OTHER	1,110.00	1,369.35	-	331.95	1,037.40	
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	-	266.00	228.00	-	494.00	
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	206.73	-	406.73	
0370 POSTAGE	1,500.00	3,980.01	-	-	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	4,819.59	-	-	4,819.59	
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	196,520.15	1,857.30	-	198,377.45	
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	
0581 COMMODITIES - HOME ECONOMICS	-	-	-	-	-	
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	334,112.90	-	3,475.21	330,637.69	
0642 EQUIPMENT (UNDER \$1,000)	23,907.00	23,907.00	3,475.21	-	27,382.21	
0643 COMPUTER HARDWARE (OVER \$1,000)	-	-	-	-	-	
0644 COMPUTER HARDWARE (UNDER \$1,000)	-	-	-	-	-	
0652 OTHER MOTOR VEHICLES	-	-	-	-	-	
0671 LAND IMPROVEMENTS	-	-	-	-	-	
0676 OTHER PERMANENT IMPROVEMENTS	-	-	12,460.00	-	12,460.00	
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	876.67	-	3,845.56	

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2016	INCREASE	DECREASE	BUDGET AS OF 1/31/2017	
0691 SOFTWARE (OVER \$1000)	-	-	-	-	-	
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	2,743,384.32	9,054.64	-	2,752,438.96	
0991 RESERVES - INVENTORY	75,803.63	75,803.63	-	-	75,803.63	
0997 RESERVES - PROJECTS	105,870.61	105,870.61	-	13,336.67	92,533.94	
TOTAL - FOOD SERVICE FUND	\$ 13,843,672.11	\$ 13,920,067.65	\$ 80,892.37	\$ 79,035.07	\$ 13,921,924.95	

Explanation of Budget Amendment as Follows:
Part IV - School Food Service Fund
Amendment Number 5
Board Meeting May 8, 2017

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3457	Catering		\$ 1,857.30
	0510 Supplies	7610 Food Service - Departments	\$ 1,857.30

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

7502 Catering \$ 1,857.30

II. Amendments Between Appropriations & Reserves

....	Discretionary		\$ 12,898.21
0100	Salary - Non-Instructional	7600 Food Service (Schools)	\$ 4,503.48
0102	Salary - Other Compensation	7600 Food Service (Schools)	62.50
0111	Salary - Administrative Manager	7600 Food Service (Schools)	28,764.50
0117	Workshops	7600 Food Service (Schools)	1,200.00
0130	Salary - Overtime	7600 Food Service (Schools)	2,050.00
0210	Florida Retirement System	7600 Food Service (Schools)	11,800.07
0220	Social Security	7600 Food Service (Schools)	59.37
0231	Group Insurance - Health	7600 Food Service (Schools)	12,124.58
0232	Group Insurance - Life	7600 Food Service (Schools)	7.00
0233	Group Insurance - Dental	7600 Food Service (Schools)	380.48
0234	Group Insurance - Other	7600 Food Service (Schools)	(220.95)
0330	In County Travel	7600 Food Service (Schools)	400.00
0100	Salary - Non-Instructional	7610 Food Service - Departments	(21,689.76)
0111	Salary - Administrative Manager	7610 Food Service - Departments	(18,806.75)
0121	Salary - Retirement Bonus	7610 Food Service - Departments	4,220.55
0122	Salary - Sick Leave Payoff	7610 Food Service - Departments	26,206.73
0130	Salary - Overtime	7610 Food Service - Departments	250.00
0161	Salary - Professional/Technical	7610 Food Service - Departments	(42,780.80)
0210	Florida Retirement System	7610 Food Service - Departments	(5,646.01)
0220	Social Security	7610 Food Service - Departments	(2,235.89)
0231	Group Insurance - Health	7610 Food Service - Departments	3,555.17
0232	Group Insurance - Life	7610 Food Service - Departments	(15.75)
0233	Group Insurance - Dental	7610 Food Service - Departments	(268.68)
0234	Group Insurance - Other	7610 Food Service - Departments	(111.00)
0330	In County Travel	7610 Food Service - Departments	(400.00)
0357	Support Managed Computers	7610 Food Service - Departments	228.00
0365	Software Subscriptions	7610 Food Service - Departments	206.73
0990	Fund Balance - Unappropriated	9890 Reserves	9,054.64
			<u>\$ 12,898.21</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual by transferring to/(from) the following project(s):

3510 SFS Contract Exclusions \$ (12,898.21)

3510	SFS Contract Exclusions		\$ (12,898.21)
0641	Equipment (Over \$1,000)	7600 Food Service (Schools)	\$ 100,109.77
0642	Equipment (Under \$1,000)	7600 Food Service (Schools)	235.21
0100	Salary - Non-Instructional	7610 Food Service - Departments	1,812.00
0111	Salary - Administrative Manager	7610 Food Service - Departments	(10,736.98)
0210	Florida Retirement System	7610 Food Service - Departments	(3,117.05)
0220	Social Security	7610 Food Service - Departments	(771.66)
0231	Group Insurance - Health	7610 Food Service - Departments	(83.64)
0233	Group Insurance - Dental	7610 Food Service - Departments	(0.88)
0641	Equipment (Over \$1,000)	7610 Food Service - Departments	(103,584.98)
0642	Equipment (Under \$1,000)	7610 Food Service - Departments	3,240.00
			<u>\$ (12,898.21)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual by to/(from) the following project(s):

.... Discretionary \$ 12,898.21

Explanation of Budget Amendment as Follows:

Part IV - School Food Service Fund

Amendment Number 5

Board Meeting May 8, 2017

Account	Object	Function	Increase (Decrease)
5044	<u>Soft Drink Commissions</u>		
	0676 Other Permanent Improvements	7600 Food Service (Schools)	\$ 12,460.00
	0685 Flooring/Structural Alteration	7600 Food Service (Schools)	876.67
	0997 Reserve - Projects	9890 Reserves	(13,336.67)
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

May 8, 2017