



Agenda Item Details

Meeting	Aug 28, 2017 - Regular Meeting
Category	7. Consent Agenda
Subject	7.3 Budget Amendment #11 - 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
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #11 - 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 June 2017 after Budget Amendment #10:

General Fund	\$ (702.71)
Debt Service Funds	654,373.03
Capital Projects Funds	10,636.37
Other Special Revenue Funds - Federal	0.00
Other Special Revenue Funds - Food Service	12,261.88
Total - All Funds	\$676,568.57

[IBA 11 - June 2017 Revised.pdf \(1,385 KB\)](#)

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 #11

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2017	INCREASE	DECREASE	BUDGET AS OF 6/30/2017
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	332,122.19	-	332,122.19
3192	DOD SECTION 386 PL 102-484	675,000.00	627,288.19	-	627,288.19
3193	DOD SECTION 363 PL 106-398	-	-	-	-
3199	MISCELLANEOUS FEDERAL DIRECT	-	1,355.00	-	1,355.00
3203	MEDICAID REIMBURSEMENT	500,000.00	609,767.74	-	609,767.74
3209	FEMA CLAIMS	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	-	7.32	-	7.32
3301	CLASS SIZE REDUCTION	33,124,311.00	33,473,135.00	-	33,473,135.00
3309	WORKFORCE ED. CAREER PROGRAM EXPANSION	-	-	-	-
3310	FLORIDA EDUCATION FINANCE PROGRAM	63,113,077.00	62,061,770.00	-	62,061,770.00
3311	SAFE SCHOOLS	609,935.00	612,022.00	-	612,022.00
3312	SUPPLEMENTAL ACADEMIC INSTRUCTION	8,617,615.00	8,639,442.00	-	8,639,442.00
3313	ESE GUARANTEE	12,074,810.00	12,460,632.00	-	12,460,632.00
3314	READING INSTRUCTION	1,423,464.00	1,437,281.00	-	1,437,281.00
3315	WORKFORCE DEVELOPMENT	2,194,475.00	2,194,475.00	-	2,194,475.00
3316	SPECIAL TEACHER COMPENSATION	-	-	-	-
3317	WORKFORCE EDUCATION PERFORMANCE INCENTIVE	-	17,228.00	-	17,228.00
3318	DJJ SUPPLEMENTAL ALLOCATION	250,524.00	261,053.00	-	261,053.00
3319	VIRTUAL EDUCATION CONTRIBUTION	42,776.00	39,273.00	-	39,273.00
3320	TEACHER SALARY INCREASE ALLOCATION	-	-	-	-
3323	CO & DS WITHHELD FOR ADMINISTRATIVE EXPENSE	17,000.00	17,000.00	-	16,297.29
3334	DIGITAL CLASSROOMS	978,377.00	982,970.00	-	982,970.00
3335	TEACHER CLASSROOM SUPPLY ASSISTANCE	498,026.00	498,026.00	-	498,026.00
3336	INSTRUCTIONAL MATERIALS	2,515,349.00	2,601,964.00	-	2,601,964.00
3343	STATE LICENSE TAX	40,000.00	47,848.26	-	47,848.26
3344	DISCRETIONARY LOTTERY	-	518,700.00	-	518,700.00
3349	INTANGIBLE PROPERTY TAX	-	2,775.43	-	2,775.43
3354	TRANSPORTATION	6,289,421.00	6,511,098.00	-	6,511,098.00
3359	FEDERALLY CONNECTED STUDENT SUPPLEMENT	2,377,545.00	2,377,545.00	-	2,377,545.00
3362	SCHOOL RECOGNITION	2,451,567.00	1,520,410.00	-	1,520,410.00
3370	VOLUNTARY PREKINDERGARTEN PROGRAM - SUMMER	12,700.20	29,565.72	-	29,565.72
3371	VOLUNTARY PREKINDERGARTEN PROGRAM	418,600.00	397,047.78	-	397,047.78
3379	FUEL TAX REFUND	40,000.00	71,688.56	-	71,688.56
3395	FEMA - STATE - CLAIMS MATCH	-	-	-	-
3399	OTHER MISCELLANEOUS STATE REVENUE	9,922.00	1,103,588.25	-	1,103,588.25
3401	PRINT SHOP POSTAGE	18,000.00	23,934.02	-	23,934.02
3402	PRINT SHOP PRINTING	228,000.00	281,141.01	-	281,141.01
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	31,942.85	-	31,942.85
3426	COURSE FEES - ADULT EDUCATION	310,000.00	653,084.28	-	653,084.28
3427	CAPITAL IMPROVEMENT FEES - ADULT EDUCATION	-	31,374.94	-	31,374.94
3428	SUPPLY FEES - ADULT EDUCATION	-	-	-	-
3429	TECHNOLOGY FEES - ADULT EDUCATION	-	31,374.94	-	31,374.94
3431	INTEREST ON INVESTMENTS	240,000.00	240,000.00	-	240,000.00
3434	COMMUNITY EDUCATION ENRICHMENT PROGRAM	-	20,550.00	-	20,550.00
3445	TESTS & BOOKS - ADULT EDUCATION	-	-	-	-
3448	DONATIONS	8,950.00	128,122.80	-	128,122.80
3449	STUDENT/PARENT IPAD/LAPTOP INSURANCE	-	-	-	-
3462	PURCHASED CUSTODIAL SERVICE	100.00	1,357.67	-	1,357.67
3463	BOB SIKES CHILD CARE	190,000.00	209,342.40	-	209,342.40
3464	WALKER CHILD CARE	78,000.00	75,892.20	-	75,892.20
3465	PURCHASED POSITIONS - OTHER	175,332.01	423,410.07	-	423,410.07
3466	PURCHASED OTHER POSITIONS - EXTERNAL	131,773.00	241,879.46	-	241,879.46
3467	PURCHASED - SCHOOLS - OTHER	2,849.76	55,130.70	-	55,130.70
3468	RIVERSIDE CHILD CARE	167,000.00	179,124.50	-	179,124.50
3469	ANTIOCH CHILD CARE	188,000.00	199,369.60	-	199,369.60
3470	NORTHWOOD CHILD CARE	135,000.00	122,731.20	-	122,731.20
3471	VOCATIONAL EQUIPMENT - ADULT EDUCATION	-	-	-	-
3474	PROF. DEVELOP. CERTIFICATION PROGRAM FEES	-	23,944.98	-	23,944.98
3475	BLUEWATER CHILD CARE	324,000.00	386,348.70	-	386,348.70
3476	EDGE CHILD CARE	-	42.00	-	42.00
3477	PLEW CHILD CARE	241,000.00	254,882.65	-	254,882.65
3478	WRIGHT CHILD CARE	93,000.00	102,405.60	-	102,405.60

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2017	INCREASE	DECREASE	BUDGET AS OF 6/30/2017	
3484	FINANCIAL AID FEES	-	65,507.87	-	-	65,507.87
3485	RESTITUTION PAYMENTS - OTHER	-	70.56	-	-	70.56
3487	CERTIFICATE FEES - SUBSTITUTES	8,000.00	25,145.00	-	-	25,145.00
3488	FINGERPRINT PROGRAM	30,000.00	74,003.50	-	-	74,003.50
3489	CERTIFICATE FEES	30,000.00	31,050.00	-	-	31,050.00
3490	MISCELLANEOUS REVENUE	28,283.35	206,133.58	-	-	206,133.58
3491	E-RATE REFUNDS	-	115,790.53	-	-	115,790.53
3492	TRANSPORTATION - SCHOOL ACTIVITIES	350,000.00	462,346.27	-	-	462,346.27
3493	SALE OF JUNK	7,315.37	61,338.56	-	-	61,338.56
3494	FEDERAL INDIRECT COST REIMBURSEMENT	300,000.00	300,055.62	-	-	300,055.62
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	2,761.93	42,276.93	-	-	42,276.93
3497	REFUND - PRIOR YEAR EXPENDITURES	1,103.74	69,959.80	-	-	69,959.80
3499	SFS - INDIRECT COST	200,000.00	232,900.19	-	-	232,900.19
3630	TRANSFER FROM CAPITAL IMPROVEMENT FUNDS	12,005,346.00	11,336,494.56	-	-	11,336,494.56
3740	PRIOR YEAR INSURANCE LOSS RECOVERY	249,927.62	536,636.11	-	-	536,636.11
3741	INSURANCE LOSS RECOVERY	-	59,227.40	-	-	59,227.40
3746	HEALTH REIMBURSEMENT ARRANGEMENT	1,831.50	88,566.18	-	-	88,566.18
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	\$ 302,512,253.18	\$ -	\$ 702.71	\$ 302,511,550.47

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2017	INCREASE	DECREASE	BUDGET AS OF 6/30/2017
5100 BASIC EDUCATION (K-12)	\$ 144,308,141.36	\$ 149,583,321.95	\$ -	\$ -	\$ 149,583,321.95
5101 CHARTER SCHOOL FEDERAL IMPACT	77,739.00	87,365.00	-	-	87,365.00
5102 NORTHWEST FLORIDA BALLET FACILITY	-	-	-	-	-
5103 BASIC INSTRUCTION	-	-	-	-	-
5200 EXCEPTIONAL CHILD	20,875,075.71	19,498,206.30	-	-	19,498,206.30
5300 VOCATIONAL AND TECHNICAL EDUCATION	4,744,904.06	5,698,483.63	-	-	5,698,483.63
5400 ADULT GENERAL EDUCATION	-	-	-	-	-
5500 PREKINDERGARTEN	497,178.61	460,727.07	-	-	460,727.07
5900 OTHER INSTRUCTION	2,084,184.69	2,402,033.82	-	5,068.57	2,396,965.25
6100 PUPIL PERSONNEL SERVICES	1,479,609.41	1,762,438.14	5,068.57	-	1,767,506.71
6110 ATTENDANCE AND SOCIAL WORK	345,282.00	369,084.86	-	-	369,084.86
6120 GUIDANCE SERVICES	4,228,204.33	4,276,053.40	-	-	4,276,053.40
6130 HEALTH SERVICES	913,157.57	1,191,719.85	-	-	1,191,719.85
6140 PSYCHOLOGICAL SERVICES	1,018,699.00	1,139,697.36	-	-	1,139,697.36
6141 TESTING	119,790.00	122,998.26	-	-	122,998.26
6150 PARENTAL INVOLVEMENT	1,190.00	1,390.00	-	-	1,390.00
6200 INSTRUCTIONAL MEDIA SERVICE	1,583,635.98	1,669,380.18	-	-	1,669,380.18
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	4,936,825.74	4,648,346.34	-	-	4,648,346.34
6400 INSTR STAFF TRAINING SERVICES	1,452,712.57	1,485,585.73	-	-	1,485,585.73
6500 INSTRUCTIONAL RELATED TECHNOLOGY	516,566.43	550,983.00	-	-	550,983.00
7100 SCHOOL BOARD	1,837,392.69	2,259,738.16	-	17,000.00	2,242,738.16
7200 GENERAL ADMINISTRATION (SUPT)	343,012.81	303,561.27	16,297.29	-	319,858.56
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	19,133,724.82	20,299,404.52	-	-	20,299,404.52
7400 FACILITIES ACQUISITION & CONSTRUCTION	676,860.70	791,824.20	-	-	791,824.20
7500 FISCAL SERVICES (FINANCE DEPT)	2,359,532.89	2,455,009.31	-	-	2,455,009.31
7600 FOOD SERVICE (SCHOOLS)	-	26,407.75	-	-	26,407.75
7610 FOOD SERVICE - DEPARTMENT	-	-	-	-	-
7700 CENTRAL SERVICES	12,867.00	36,946.00	-	-	36,946.00
7710 PLAN, RESEARCH, DEVELOP, & EVALUATE	111,107.00	95,450.89	-	-	95,450.89
7720 INFORMATION SERVICES	274,856.81	292,084.54	-	-	292,084.54
7730 STAFF SERVICES	6,929,327.80	5,024,314.50	-	-	5,024,314.50
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	708,794.60	774,710.11	-	-	774,710.11
7762 FURNITURE SHOP	-	-	-	-	-
7800 PUPIL TRANSP SERVICES - SCHOOL	739,822.96	827,497.21	-	-	827,497.21
7801 TRANSPORTATION - NORTH	5,002,728.14	4,905,226.08	-	-	4,905,226.08
7802 TRANSPORTATION - CENTRAL	2,641,866.21	2,785,010.37	-	-	2,785,010.37
7803 TRANSPORTATION - SOUTH	4,157,048.01	4,270,450.33	-	-	4,270,450.33
7900 OPERATION OF PLANT	17,494,306.63	18,893,212.61	-	-	18,893,212.61
8100 MAINTENANCE ADMINISTRATION	4,273,521.07	4,523,776.75	-	-	4,523,776.75
8120 BUILDING AND GROUND MAINTENANCE	3,285,144.39	3,024,700.57	-	-	3,024,700.57
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	2,910,276.77	3,063,364.08	-	-	3,063,364.08
9100 COMMUNITY SERVICE	2,163,278.64	1,815,866.81	-	-	1,815,866.81
9700 TRANSFER FUNDS	8,000.00	706,964.53	-	-	706,964.53
9890 RESERVES	35,718,538.59	30,388,917.70	-	-	30,388,917.70
TOTAL - GENERAL FUND	\$ 299,964,904.99	\$ 302,512,253.18	\$ 21,365.86	\$ 22,068.57	\$ 302,511,550.47

***Note:**

Function 9890 - Reserves - is comprised of the following:

Object	Description	Budget
0981	Reserve for Audit Adjustment	\$ 238,741.00
0988	Reserve - School Carryover	595,546.82
0990	Fund Balance - Unappropriated	11,904,242.33
0991	Reserve - Inventory	68,279.25
0993	Reserve - Retirement	512,323.58
0994	Reserve - FTE/Schools	1,197,580.40
0995	Reserve - Claims Liability	4,248,000.00
0996	Reserve - Contingency	2,567,000.00
0997	Reserve - Projects	9,057,204.32
Total		\$ 30,388,917.70

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 11
Board Meeting August 28, 2017

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3323	<u>CO & DS Withheld for Administrative Expense</u>		\$ (702.71)
0310	Professional & Technical Service	7200 General Administration	\$ (702.71)
<i>Explanation: To adjust revenue for CO & DS Withheld for Administrative Expense.</i>			
9015	Fixed Charges	\$ (702.71)	
II. Amendments Between Appropriations & Reserves			
2088	<u>Certification</u>		
0730	Dues and Fees	7730 Staff Services	\$ (1,890.50)
<i>Explanation: Transfers to/(from) the following project(s):</i>			
6007	Fingerprinting - Employees	\$ 1,890.50	
5110	<u>Workforce Development</u>		
0131	Salary - Instructional	5900 Other Instruction	\$ (3,658.29)
0210	Florida Retirement System	5900 Other Instruction	(275.11)
0220	Social Security	5900 Other Instruction	(279.28)
0231	Group Insurance - Health	5900 Other Instruction	(812.78)
0232	Group Insurance - Life	5900 Other Instruction	(2.42)
0233	Group Insurance - Dental	5900 Other Instruction	(40.69)
0131	Salary - Instructional	6100 Pupil Personnel Services	3,658.29
0210	Florida Retirement System	6100 Pupil Personnel Services	275.11
0220	Social Security	6100 Pupil Personnel Services	279.28
0231	Group Insurance - Health	6100 Pupil Personnel Services	812.78
0232	Group Insurance - Life	6100 Pupil Personnel Services	2.42
0233	Group Insurance - Dental	6100 Pupil Personnel Services	40.69
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
6006	<u>Fingerprinting - Fees</u>		
0730	Dues and Fees	7730 Staff Services	\$ (1,763.50)
<i>Explanation: Transfers to/(from) the following project(s):</i>			
6007	Fingerprinting - Employees	\$ 1,763.50	
6007	<u>Fingerprinting - Employees</u>		
0730	Dues and Fees	7730 Staff Services	\$ 3,654.00
<i>Explanation: Transfers to/(from) the following project(s):</i>			
2088	Certification	\$ (1,890.50)	
		6006 Fingerprinting - Fees	(1,763.50)
			Total \$ (3,654.00)
9015	<u>Fixed Charges</u>		
0310	Professional & Technical Service	7100 School Board	\$ (17,000.00)
0310	Professional & Technical Service	7200 General Administration	17,000.00
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

ADOPTED BY SCHOOL BOARD:

AUGUST 28, 2017

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2017	INCREASE	DECREASE	BUDGET AS OF 6/30/2017	
3322	CO & DS WITHHELD FOR SBE/COBI	\$ 391,065.00	\$ 391,065.00	\$ -	\$ 8,383.73	\$ 382,681.27
3326	SBE/COBI BOND INTEREST	-	-	104.43	-	104.43
3341	RACING COMMISSION FUNDS	190,750.00	190,750.00	-	-	190,750.00
3431	INTEREST ON INVESTMENTS	1,000.00	3,253.26	-	-	3,253.26
3630	TRANSFERS FROM CAPITAL IMP FUNDS	7,825,611.00	7,519,522.63	8,000.00	-	7,527,522.63
3660	TRANSFERS FROM INTERBUDGETARY ED	-	12,642,638.81	-	-	12,642,638.81
3715	PROCEEDS OF REFUNDING BONDS	-	-	568,000.00	-	568,000.00
3716	SALES SURTAX BONDS	-	-	-	-	-
3717	BOND PROCEEDS - PREMIUM - SBE	-	-	86,652.33	-	86,652.33
3750	PROCEEDS/CERT OF PARTICIPATION	-	29,393,000.00	-	-	29,393,000.00
3791	BOND PROCEEDS - PREMIUM - COPS	-	-	-	-	-
3920	RESERVE FOR DEBT SERVICE	76,286.32	76,286.32	-	-	76,286.32
	TOTAL - DEBT SERVICE FUNDS	\$ 8,484,712.32	\$ 50,216,516.02	\$ 662,756.76	\$ 8,383.73	\$ 50,870,889.05

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 6/30/2017	INCREASE	DECREASE	BUDGET AS OF 6/30/2017
9200		DEBT SERVICE					
	0710	REDEMPTION OF PRINCIPAL	\$ 6,861,000.00	\$ 19,555,000.00	\$ -	\$ -	\$ 19,555,000.00
	0720	INTEREST	1,513,151.00	1,184,140.22	-	-	1,184,140.22
	0730	DUES & FEES	31,305.00	5,979.65	8,120.72	-	14,100.37
	0733	COST OF ISSUANCE	1,583.52	137,233.54	3,082.29	-	140,315.83
	0762	PAYMENT TO REFUND BOND ESCROW	-	-	-	-	-
	0960	TRANSFERS TO INTERBUDGETARY	-	12,642,638.81	-	-	12,642,638.81
9700	0960	TRANSFERS TO INTERBUDGETARY	-	-	-	-	-
9890		RESERVES	-	-	-	-	-
	0990	FUND BALANCE UNAPPROPRIATED	2,970.37	263.18	-	-	263.18
	0998	RESERVES - DEBT SERVICE	74,702.43	16,691,260.62	643,170.02	-	17,334,430.64
		TOTAL - DEBT SERVICE FUNDS	\$ 8,484,712.32	\$ 50,216,516.02	\$ 654,373.03	\$ -	\$ 50,870,889.05

Explanation of Budget Amendment as Follows:
 Part II - Debt Service Funds
 Amendment Number 11
 Board Meeting August 28, 2017

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3322	<u>CO & DS Withheld for SBE/COBI</u>		\$ (8,383.73)
	0730 Dues and Fees	9200 Debt Services	\$ 16.29
	0998 Reserve - Debt Service	9890 Reserves	(8,400.02)
			<u>\$ (8,383.73)</u>
	<i>Explanation: To adjust CO & DS Withheld for SBE/COBI based on actual collections per CO & DS entries per DOE AFR.</i>		
	.... Discretionary	\$ (8,383.73)	
3326	<u>SBE/COBI Bond Interest</u>		\$ 104.43
	0730 Dues and Fees	9200 Debt Services	\$ 104.43
	<i>Explanation: To appropriate revenue for SBE/COBI Bond Interest based on actual collections per CO & DS entries per DOE AFR.</i>		
	.... Discretionary	\$ 104.43	
3630	<u>Transfers from Capital Improvement Funds</u>		\$ 8,000.00
	0730 Dues and Fees	9200 Debt Services	\$ 8,000.00
	<i>Explanation: To appropriate Debt Service Transfer for COPS 2012 Administration Fees.</i>		
	.... Discretionary	\$ 8,000.00	
3715	<u>Proceeds of Refunding Bonds</u>		\$ 568,000.00
	0998 Reserve - Debt Service	9890 Reserves	\$ 568,000.00
	<i>Explanation: To appropriate proceeds of advance Bond Refunding per CO & DS entries per DOE AFR.</i>		
	.... Discretionary	\$ 568,000.00	
3717	<u>Bond Proceeds - Premium</u>		\$ 86,652.33
	0733 Cost of Issuance	9200 Debt Services	\$ 3,082.29
	0998 Reserve - Debt Service	9890 Reserves	83,570.04
			<u>\$ 86,652.33</u>
	<i>Explanation: To appropriate bond proceeds - premium of advance Bond Refunding per CO & DS entries per DOE AFR.</i>		
	.... Discretionary	\$ 86,652.33	

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

AUGUST 28, 2017

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2017	INCREASE	DECREASE	BUDGET AS OF 6/30/2017
3209	FEMA - CLAIMS	\$ -	\$ -	\$ -	\$ -
3210	FEMA - ADMINISTRATIVE	-	-	-	-
3321	CO & DS DISTRIBUTED	324,469.00	687,507.44	-	687,507.44
3325	INTEREST ON UNDIST CO & DS	8,661.00	7,225.94	10,636.37	17,862.31
3341	RACING COMMISSION FUNDS	-	-	-	-
3391	PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	988,562.00	988,562.00	-	988,562.00
3394	CAPITAL OUTLAY CHARTER SCHOOLS	-	412,265.00	-	412,265.00
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	24,326,079.85	-	24,326,079.85
3421	TAX REDEMPTIONS	-	45,348.89	-	45,348.89
3431	INTEREST ON INVESTMENT	-	62,561.41	-	62,561.41
3448	DONATIONS	-	-	-	-
3490	MISCELLANEOUS REVENUE	-	-	-	-
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	-	-	-	-
3497	REFUND - PRIOR YEAR EXPENDITURES	-	-	-	-
3610	TRANSFERS FROM GENERAL OPERATING FUND	8,000.00	706,964.53	-	706,964.53
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	\$ 32,140,214.70	\$ 10,636.37	\$ 32,150,851.07

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2017	INCREASE	DECREASE	BUDGET AS OF 6/30/2017		
7400		FACILITIES ACQUISITION & CONSTRUCTION					
	0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -	
	0630	BUILDING & FIXED EQUIPMENT	-	-	-	-	
	0631	ARCHITECTURAL DESIGN / ENGINEERING	-	604,987.32	-	604,987.32	
	0632	CONTRACTOR SERVICES	-	-	-	-	
	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-	
	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	152,574.80	167,958.96	-	167,958.96	
	0642	EQUIPMENT (UNDER \$1,000)	28,288.64	167,529.57	-	167,529.57	
	0643	COMPUTER EQUIPMENT (OVER \$1,000)	47,929.91	37,572.15	-	37,572.15	
	0644	COMPUTER HARDWARE (UNDER \$1,000)	24,356.61	90,611.29	-	90,611.29	
	0651	BUSES	107,338.00	107,338.00	-	107,338.00	
	0652	OTHER MOTOR VEHICLES	215,000.00	191,676.52	-	191,676.52	
	0660	LAND	-	-	-	-	
	0671	LAND IMPROVEMENTS	-	-	-	-	
	0672	NEW SIDEWALKS & RETAINING WALL	1,042.20	14,116.80	-	14,116.80	
	0673	PARKING LOTS AND DRIVEWAYS - NEW	8,000.00	8,000.00	-	8,000.00	
	0674	SEWAGE TREATMENT PLANT	22,000.00	22,000.00	-	22,000.00	
	0675	FENCE & UNDERGROUND TANKS	5,009.00	5,157.15	-	5,157.15	
	0676	OTHER PERMANENT IMPROVEMENTS	120,358.98	373,933.10	-	373,933.10	
	0677	REPLACEMENT SYSTEMS	241,683.05	311,190.92	-	311,190.92	
	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	25,321.25	89,949.64	-	89,949.64	
	0682	HEATING/COOLING/AIR CONDITIONING	986.22	600.00	-	600.00	
	0683	ROOFING	25,000.00	25,000.00	-	25,000.00	
	0684	REPLACEMENT ROOFING & SYSTEMS	9,311,669.93	9,957,608.61	-	9,949,608.61	
	0685	FLOORING/STRUCTURAL ALTERATION	69,736.88	367,140.59	-	367,140.59	
	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	741,826.89	9,809.55	751,636.44	
	0997	RESERVES - PROJECTS	-	-	-	-	
9200	0730	DUES & FEES	-	-	826.82	826.82	
9700		TRANSFER FUNDS	-	-	-	-	
	0910	TRANSFERS TO GENERAL OPERATING FUND	12,005,346.00	11,336,494.56	-	11,336,494.56	
	0920	TRANSFERS TO DEBT SERVICE FUND	7,825,611.00	7,519,522.63	8,000.00	7,527,522.63	
	0930	TRANSFERS TO CAPITAL IMPROVEMENT FUND	-	-	-	-	
	0960	TRANSFERS TO INTERBUDGETARY FUND	-	-	-	-	
		TOTAL - CAPITAL PROJECT FUNDS	\$ 30,421,876.64	\$ 32,140,214.70	\$ 18,636.37	\$ 8,000.00	\$ 32,150,851.07

Explanation of Budget Amendment as Follows:
 Part III - Capital Project Funds
 Amendment Number 11
 Board Meeting August 28, 2017

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3325	<u>Interest on Undistributed CO & DS</u>		<u>\$ 10,636.37</u>
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 9,809.55
	0730 Dues and Fees	9200 Debt Services	<u>826.82</u>
			<u>\$ 10,636.37</u>
	<i>Explanation: To appropriate interest on Undistributed CO & DS based on actual collections.</i>		
	.... Discretionary	\$ 10,636.37	
II. Amendments Between Appropriations & Reserves			
	.... <u>Discretionary</u>		
	0920 Transfer to Debt Service Func	9700 Transfer Funds	<u>\$ 8,000.00</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	4315 Technology & Seat Mgmt. Lease	(8,000.00)	
4315	<u>Technology & Seat Mgmt. Lease</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (8,000.00)</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary	8,000.00	
ADOPTED BY SCHOOL BOARD:		AUGUST 28, 2017	

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2017	INCREASE	DECREASE	BUDGET AS OF 6/30/2017	
3199	MISCELLANEOUS FEDERAL DIRECT	\$ 1,155,226.46	\$ 2,198,904.71	\$ -	\$ -	\$ 2,198,904.71
3201	VOCATIONAL EDUCATIONAL ARTS	253,247.77	260,912.24	-	-	260,912.24
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	76,254.00	-	-	76,254.00
3231	IDEA - INDIVIDUALS WITH DISABILITIES ACT	7,738,625.91	7,324,324.91	-	-	7,324,324.91
3241	TITLE I	7,174,520.47	7,063,525.26	-	-	7,063,525.26
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	161,177.95	-	-	161,177.95
3275	TITLE V - INNOVATIVE EDUCATION	-	-	-	-	-
3277	TITLE II - PART A	1,369,483.79	1,185,288.79	-	-	1,185,288.79
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	\$ 18,700,920.84	\$ -	\$ -	\$ 18,700,920.84

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2017	INCREASE	DECREASE	BUDGET AS OF 6/30/2017	
5100 BASIC EDUCATION (K-12)	\$ 6,678,069.15	\$ 6,953,872.73	\$ 664.08	\$ -	\$ 6,954,536.81	
5200 EXCEPTIONAL STUDENT EDUCATION	5,530,290.22	5,221,320.07	-	-	5,221,320.07	
5300 VOCATIONAL AND TECHNICAL EDUCATION	246,660.83	329,804.47	-	-	329,804.47	
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	220,065.85	-	-	220,065.85	
6110 ATTENDANCE AND SOCIAL WORK	268,121.00	251,859.36	-	-	251,859.36	
6120 GUIDANCE SERVICES	4,060.07	111,130.93	-	-	111,130.93	
6130 HEALTH SERVICES	-	-	-	-	-	
6140 PSYCHOLOGICAL SERVICES	-	-	-	-	-	
6150 PARENTAL INVOLVEMENT	141,372.45	96,796.78	-	-	96,796.78	
6200 INSTRUCTIONAL MEDIA SERVICE	12,409.41	7,611.00	-	-	7,611.00	
6300 INSTR & CURR DEVEL SERVICE (SUPT)	3,616,432.15	3,290,642.39	-	664.08	3,289,978.31	
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	349,240.92	287,495.29	-	-	287,495.29	
6500 INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-	
7200 GENERAL ADMINISTRATION (SUPT)	913,278.20	664,800.72	-	-	664,800.72	
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	113,232.25	-	-	113,232.25	
7801 TRANSPORTATION - NORTH	600.00	448.00	-	-	448.00	
7802 TRANSPORTATION - CENTRAL	600.00	6,519.00	-	-	6,519.00	
7803 TRANSPORTATION - SOUTH	1,043.50	1,457.75	-	-	1,457.75	
7900 OPERATION OF PLANT	-	-	-	-	-	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	-	-	-	-	-	
9100 COMMUNITY SERVICE	-	943,678.25	-	-	943,678.25	
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 18,347,752.59	\$ 18,700,920.84	\$ 664.08	\$ 664.08	\$ 18,700,920.84	

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 11
Board Meeting August 28, 2017

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
N/A			
II. <u>Amendments Between Appropriations & Reserves</u>			
7401 <u>Title I - Part A</u>			
0100	Salary - Non-Instructional	6300 Instruction & Curriculum	\$ 814.50
0111	Salary - Administrative Manager	6300 Instruction & Curriculum	(301.50)
0210	Florida Retirement System	6300 Instruction & Curriculum	38.57
0220	Social Security	6300 Instruction & Curriculum	40.21
0231	Group Insurance - Health	6300 Instruction & Curriculum	73.21
0232	Group Insurance - Life	6300 Instruction & Curriculum	0.46
0233	Group Insurance - Dental	6300 Instruction & Curriculum	(1.63)
0234	Group Insurance - Other	6300 Instruction & Curriculum	0.26
0510	Supplies	6300 Instruction & Curriculum	(664.08)
			<u>\$ -</u>

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

7414 <u>Title IV - 21st CCLC Program</u>			
0510	Supplies	5100 Basic Education (K-12)	\$ 664.08
0100	Salary - Non-Instructional	6300 Instruction & Curriculum	(814.50)
0111	Salary - Administrative Manager	6300 Instruction & Curriculum	301.50
0210	Florida Retirement System	6300 Instruction & Curriculum	(38.57)
0220	Social Security	6300 Instruction & Curriculum	(40.21)
0231	Group Insurance - Health	6300 Instruction & Curriculum	(73.21)
0232	Group Insurance - Life	6300 Instruction & Curriculum	(0.46)
0233	Group Insurance - Dental	6300 Instruction & Curriculum	1.63
0234	Group Insurance - Other	6300 Instruction & Curriculum	(0.26)
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

AUGUST 28, 2017

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2017	INCREASE	DECREASE	BUDGET AS OF 6/30/2017	
3261	SCHOOL LUNCH REIMBURSEMENT	\$ 5,615,000.00	\$ 5,740,897.32	\$ -	\$ -	\$ 5,740,897.32
3262	SCHOOL BREAKFAST REIMBURSEMENT	1,230,000.00	1,279,017.29	-	-	1,279,017.29
3263	FOOD SERVICE AFTER SCHOOL SNACK REIMBURSEMENT	132,000.00	132,461.50	-	-	132,461.50
3265	USDA DONATED COMMODITIES	798,000.00	832,544.48	-	-	832,544.48
3267	SUMMER FOOD SERVICE PROGRAM	66,481.40	194,031.30	446.55	-	194,477.85
3268	NUTRITION EDUC & TRNG PROGRAM	-	-	-	-	-
3269	OTHER FOOD SERVICES	-	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	-	82,855.21	-	-	82,855.21
3338	STATE LUNCH SUPPLEMENT - FS	60,000.00	64,447.00	-	-	64,447.00
3339	STATE BREAKFAST SUPPLEMENT - FS	40,000.00	38,827.00	-	-	38,827.00
3399	OTHER MISCELLANEOUS REVENUE	-	-	-	-	-
3431	INTEREST ON INVESTMENT	-	15,990.22	-	-	15,990.22
3448	DONATIONS	-	-	11,815.33	-	11,815.33
3451	STUDENT MEALS	3,350,000.00	3,374,383.60	-	-	3,374,383.60
3456	OTHER FOOD SALES	-	-	-	-	-
3457	CATERING	-	10,611.52	-	-	10,611.52
3459	SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-
3460	ONLINE CREDIT CARD FEES	-	-	-	-	-
3465	PURCHASED - OTHER POSITIONS	-	142.27	-	-	142.27
3466	PURCHASED OTHER POS - EXTERNAL	-	526.80	-	-	526.80
3490	MISCELLANEOUS REVENUE	-	2,324.83	-	-	2,324.83
3496	SOFT DRINK COMMISSIONS	20,000.00	18,554.31	-	-	18,554.31
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	\$ 14,319,805.36	\$ 12,261.88	\$ -	\$ 14,332,067.24

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 6/30/2017	INCREASE	DECREASE	BUDGET AS OF 6/30/2017
0100	SALARY - NON-INSTRUCTIONAL		\$ 1,119,857.00	\$ 1,075,646.48	\$ -	\$ -	\$ 1,075,646.48
0102	SALARY - OTHER COMPENSATION		5,000.00	3,488.15	-	-	3,488.15
0103	SALARY - SUPPLEMENTS		3,012.00	3,108.00	-	-	3,108.00
0111	SALARY - ADMINISTRATIVE/MANAGERIAL		770,902.00	707,180.06	-	-	707,180.06
0117	WORKSHOPS		14,200.00	13,613.96	-	-	13,613.96
0121	SALARY - RETIREMENT BONUS		-	8,027.03	-	-	8,027.03
0122	SALARY - SICK LEAVE PAYOFF		11,872.44	76,009.61	-	-	76,009.61
0123	SALARY - ANNUAL LEAVE PAYOFF		-	6,087.27	-	-	6,087.27
0130	SALARY - OVERTIME		-	5,857.64	-	-	5,857.64
0161	SALARY - PROFESSIONAL/TECHNICAL		113,448.00	79,852.02	-	-	79,852.02
0200	FRINGE BENEFITS		-	-	-	-	-
0210	FLORIDA RETIREMENT SYSTEM		160,883.71	155,967.45	-	-	155,967.45
0220	FICA (SOCIAL SECURITY)		159,976.75	146,378.74	-	-	146,378.74
0231	GROUP INSURANCE - HEALTH & HOSPITAL		572,879.00	562,166.37	-	-	562,166.37
0232	GROUP INSURANCE - LIFE		2,069.00	1,934.25	-	-	1,934.25
0233	GROUP INSURANCE - DENTAL		34,124.00	32,262.96	-	-	32,262.96
0234	GROUP INSURANCE - OTHER		1,110.00	1,264.04	-	-	1,264.04
0310	PROFESSIONAL & TECHNICAL SERVICES		5,989,336.97	6,152,169.59	-	12,100.01	6,140,069.58
0330	IN COUNTY TRAVEL		5,000.00	3,179.73	-	-	3,179.73
0331	OUT OF COUNTY TRAVEL		5,000.00	887.25	-	-	887.25
0350	REPAIR AND MAINTENANCE		65,855.56	8,451.07	-	-	8,451.07
0354	MAINTENANCE / VEHICLE REPAIR		12,054.52	5,248.30	-	-	5,248.30
0356	INSPECTION/REPAIR FIRE EXTINGUISHER		-	-	-	-	-
0357	SUPPORT MANAGED - COMPUTERS		-	1,026.00	-	-	1,026.00
0360	LEASE AND RENTAL AGREEMENTS		4,861.02	4,737.61	-	-	4,737.61
0363	SEAT MANAGED - COMPUTERS		85,000.00	79,109.92	-	-	79,109.92
0365	SOFTWARE SUBSCRIPTIONS		200.00	206.73	-	-	206.73
0370	POSTAGE		1,500.00	3,997.86	-	-	3,997.86
0371	TELEPHONE		14,000.00	13,449.46	-	-	13,449.46
0372	TELEPHONE MAINTENANCE		-	-	-	-	-
0373	TELEPHONE LONG DISTANCE		250.00	229.32	-	-	229.32
0375	CELLULAR TELEPHONE		3,600.00	3,003.75	-	-	3,003.75
0381	WATER AND SEWAGE		1,500.00	891.47	-	-	891.47
0382	GARBAGE		10,500.00	10,680.34	-	-	10,680.34
0390	OTHER PURCHASED SERVICE		6,200.00	7,968.81	-	-	7,968.81
0392	SHIPPING CHARGES		-	-	-	-	-
0393	CONTRACTS - NONPROFESSIONAL SERVICE		4,537.95	15,071.02	-	-	15,071.02
0410	NATURAL GAS		2,300.00	2,038.55	-	-	2,038.55
0430	ELECTRICITY		70,000.00	70,296.71	-	-	70,296.71
0450	GASOLINE		9,500.00	4,221.14	-	-	4,221.14
0460	DIESEL FUEL		7,500.00	5,458.79	-	-	5,458.79
0510	SUPPLIES		189,956.82	207,510.66	-	-	207,510.66
0550	REPAIR PARTS		-	-	-	-	-
0560	TIRES AND TUBES		-	-	-	-	-
0570	FOOD		1,378.55	978.55	-	-	978.55
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	741,836.26	-	-	741,836.26
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	353,643.97	-	-	353,643.97
0642	EQUIPMENT (UNDER \$1,000)		23,907.00	27,382.21	-	-	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		-	17,083.00	-	-	17,083.00
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	452.25	-	-	452.25
0685	FLOORING/STRUCTURAL ALTERATION		2,968.89	12,796.04	-	-	12,796.04

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2017	INCREASE	DECREASE	BUDGET AS OF 6/30/2017	
0691 SOFTWARE (OVER \$1000)	-	-	-	-	-	
0692 SOFTWARE (UNDER \$1,000)	-	-	-	-	-	
0693 SOFTWARE SUBSCRIPTIONS	-	-	-	-	-	
0730 DUES AND FEES	20,000.00	17,344.93	-	-	17,344.93	
0731 ON-LINE CREDIT CARD FEES	-	-	-	-	-	
0732 MOTOR VEHICLE TAGS AND FEES	-	-	-	-	-	
0738 COMMISSION EXPENSE	-	-	-	-	-	
0750 OTHER PERSONNEL SERVICES (TEMP)	43,916.72	11,876.80	-	-	11,876.80	
0790 MISCELLANEOUS EXPENSE	-	-	-	-	-	
0791 INDIRECT COST	271,400.00	241,757.62	478.89	-	242,236.51	
0792 STATE SALES TAX	-	-	-	-	-	
0990 FUND BALANCE UNAPPROPRIATED	2,765,244.04	3,169,134.61	23,772.26	-	3,192,906.87	
0991 RESERVES - INVENTORY	75,803.63	166,511.85	-	-	166,511.85	
0997 RESERVES - PROJECTS	105,870.61	68,304.16	110.74	-	68,414.90	
TOTAL - FOOD SERVICE FUND	\$ 13,843,672.11	\$ 14,319,805.36	\$ 24,361.89	\$ 12,100.01	\$ 14,332,067.24	

Explanation of Budget Amendment as Follows:
Part IV - School Food Service Fund
Amendment Number 11
Board Meeting August 28, 2017

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3267	<u>Summer Food Service Program</u>		\$ 446.55
	0997 Reserve - Projects	9890 Reserves	\$ 446.55
<i>Explanation: To appropriate revenue for Summer Food Service Program based on actual collections.</i>			
	7501 Summer Feeding		\$ 446.55
3448	<u>Donations</u>		\$ 11,815.33
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 11,815.33
<i>Explanation: To appropriate donation for student meal deficits based on actual collections.</i>			
	.... Discretionary		\$ 11,815.33
II. Amendments Between Appropriations & Reserves			
	.... <u>Discretionary</u>		
	0310 Professional & Technical Service	7600 Food Service (Schools)	\$ (12,410.94)
	0393 Contracts - Nonprofessional	7600 Food Service (Schools)	(2,929.80)
	0123 Salary - Annual Leave Payoff	7610 Food Service - Departments	(4,966.32)
	0210 Florida Retirement System	7610 Food Service - Departments	(215.34)
	0220 Social Security	7610 Food Service - Departments	(379.92)
	0310 Professional & Technical Service	7610 Food Service - Departments	(24.88)
	0393 Contracts - Nonprofessional	7610 Food Service - Departments	(83.95)
	0791 Indirect Costs	7610 Food Service - Departments	(9,098.95)
	0990 Fund Balance - Unappropriated	9890 Reserves	11,956.93
			\$ (18,153.17)
<i>Explanation: Changes between objects & functions within the project and transferred to/(from) the following project(s):</i>			
	3510 SFS Contract Exclusions		\$ 18,153.17
3510	<u>SFS Contract Exclusions</u>		
	0393 Contracts - Nonprofessional	7600 Food Service (Schools)	\$ 2,929.80
	0123 Salary - Annual Leave Payoff	7610 Food Service - Departments	4,966.32
	0210 Florida Retirement System	7610 Food Service - Departments	215.34
	0220 Social Security	7610 Food Service - Departments	379.92
	0393 Contracts - Nonprofessional	7610 Food Service - Departments	83.95
	0791 Indirect Costs	7610 Food Service - Departments	9,577.84
			\$ 18,153.17
<i>Explanation: Changes between objects & functions within the project and transferred to/(from) the following project(s):</i>			
	.... Discretionary		\$ 18,153.17
7501	<u>Summer Feeding</u>		
	0310 Professional & Technical Service	7610 Food Service - Departments	\$ 335.81
	0997 Reserve - Projects	9890 Reserves	(335.81)
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

ADOPTED BY SCHOOL BOARD:

AUGUST 28, 2017