



Agenda Item Details

Meeting	Dec 11, 2017 - Regular Meeting
Category	8. Consent Agenda
Subject	8.4 Budget Amendment #2 - Fiscal Year 2017-2018 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	-1,160,501.54
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #2 - Fiscal Year 2017-2018

Public Content

On September 11, 2017, the School Board adopted the budget for fiscal year 2017-2018. As the fiscal year progresses, we ask the School Board to amend the budget to more accurately reflect estimated revenues and appropriations. The amendments are results of various factors including: increases or decreases in estimated revenues to more accurately reflect revenues, and increases or decreases in appropriations to more accurately reflect estimated expenditures and/or better utilize funds for schools, departments, and projects. These amendments facilitate district operations to occur in a positive manner.

These amendments properly reflect the estimated revenue and appropriations. The amendments show the estimated revenue and appropriations for each fund and provide a description of the amendments.

Required by S.B.E. rule 6A-1.006.

New Revenue Appropriated/(Adjusted) During the Month of October 2017:	
General Fund	\$ 38,002.94
Debt Service Funds	0.05
Capital Projects Funds	36,223.54
Other Special Revenue Funds - Federal	(1,125,643.55)
Other Special Revenue Funds - Food Service	<u>(109,084.52)</u>
Total - All Funds	<u>\$(1,160,501.54)</u>

[!BA 02 Oct 2017.pdf \(845 KB\)](#)

Administrative Content

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

Motion & Voting

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

Motion by Rodney Walker, second by Dewey Destin.

Final Resolution: Motion Carries

Yes: Tim Bryant, Dewey Destin, Melissa Thrush, Rodney Walker, Lamar White



School District of Okaloosa County

Fiscal Year 2017-2018

BUDGET AMENDMENT #2

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

		ESTIMATED REVENUE				
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2017	INCREASE	DECREASE	BUDGET AS OF 10/31/2017	
3121	PL 81-874, FEDERAL IMPACT, CURRENT OPERATIONS	\$ 2,223,477.00	\$ 2,223,477.00	\$ -	\$ -	\$ 2,223,477.00
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	650,000.00	650,000.00	-	-	650,000.00
3193	DOD SECTION 363 PL 106-398	12,495.19	12,495.19	-	-	12,495.19
3199	MISCELLANEOUS FEDERAL DIRECT	-	-	-	-	-
3203	MEDICAID REIMBURSEMENT	500,000.00	500,000.00	-	-	500,000.00
3209	FEMA CLAIMS	-	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
3301	CLASS SIZE REDUCTION	33,911,002.00	33,911,002.00	-	-	33,911,002.00
3309	WORKFORCE ED. CAREER PROGRAM EXPANSION	-	-	-	-	-
3310	FLORIDA EDUCATION FINANCE PROGRAM	71,128,893.00	71,128,893.00	-	-	71,128,893.00
3311	SAFE SCHOOLS	628,532.00	628,532.00	-	-	628,532.00
3312	SUPPLEMENTAL ACADEMIC INSTRUCTION	8,744,103.00	8,744,103.00	-	-	8,744,103.00
3313	ESE GUARANTEE	12,607,330.00	12,607,330.00	-	-	12,607,330.00
3314	READING INSTRUCTION	1,441,225.00	1,441,225.00	-	-	1,441,225.00
3315	WORKFORCE DEVELOPMENT	2,205,447.00	2,205,447.00	-	-	2,205,447.00
3316	SPECIAL TEACHER COMPENSATION	-	-	-	-	-
3317	WORKFORCE EDUCATION PERFORMANCE INCENTIVE	-	-	-	-	-
3318	DJJ SUPPLEMENTAL ALLOCATION	257,027.00	257,027.00	-	-	257,027.00
3319	VIRTUAL EDUCATION CONTRIBUTION	23,704.00	23,704.00	-	-	23,704.00
3320	TEACHER SALARY INCREASE ALLOCATION	-	-	-	-	-
3323	CO & DS WITHHELD FOR ADMINISTRATIVE EXPENSE	17,000.00	17,000.00	-	-	17,000.00
3334	DIGITAL CLASSROOMS	985,774.00	985,774.00	-	-	985,774.00
3335	TEACHER CLASSROOM SUPPLY ASSISTANCE	505,727.00	505,727.00	-	-	505,727.00
3336	INSTRUCTIONAL MATERIALS	2,602,961.00	2,602,961.00	-	-	2,602,961.00
3343	STATE LICENSE TAX	40,000.00	40,000.00	-	-	40,000.00
3344	DISCRETIONARY LOTTERY	520,341.00	520,341.00	-	-	520,341.00
3349	INTANGIBLE PROPERTY TAX	-	-	-	-	-
3354	TRANSPORTATION	6,574,232.00	6,574,232.00	-	-	6,574,232.00
3359	FEDERALLY CONNECTED STUDENT SUPPLEMENT	2,582,708.00	2,582,708.00	-	-	2,582,708.00
3362	SCHOOL RECOGNITION	1,520,410.00	2,179,797.00	-	-	2,179,797.00
3370	VOLUNTARY PREKINDERGARTEN PROGRAM - SUMMER	11,973.60	11,973.60	-	-	11,973.60
3371	VOLUNTARY PREKINDERGARTEN PROGRAM	395,100.00	395,100.00	-	-	395,100.00
3379	FUEL TAX REFUND	-	-	-	-	-
3395	FEMA - STATE - CLAIMS MATCH	-	-	-	-	-
3399	OTHER MISCELLANEOUS STATE REVENUE	102,339.50	102,339.50	-	-	102,339.50
3401	PRINT SHOP POSTAGE	25,000.00	25,000.00	-	-	25,000.00
3402	PRINT SHOP PRINTING	230,000.00	230,000.00	-	-	230,000.00
3407	EDUCATIONAL BROADBAND - LEASE	14,190.00	14,190.00	-	-	14,190.00
3411	DISTRICT SCHOOL TAXES	85,668,240.00	85,668,240.00	-	-	85,668,240.00
3414	SALES TAX REVENUE	-	-	-	-	-
3421	TAX REDEMPTIONS	150,000.00	150,000.00	-	-	150,000.00
3425	RENT/USE OF FACILITY	6,801.00	9,251.00	2,050.00	-	11,301.00
3426	COURSE FEES - ADULT EDUCATION	310,000.00	310,000.00	-	-	310,000.00
3427	CAPITAL IMPROVEMENT FEES - ADULT EDUCATION	-	15,200.00	-	-	15,200.00
3428	SUPPLY FEES - ADULT EDUCATION	-	-	-	-	-
3429	TECHNOLOGY FEES - ADULT EDUCATION	-	15,200.00	-	-	15,200.00
3431	INTEREST ON INVESTMENTS	250,000.00	250,000.00	-	-	250,000.00
3434	COMMUNITY EDUCATION ENRICHMENT PROGRAM	-	-	-	-	-
3445	TESTS & BOOKS - ADULT EDUCATION	-	-	-	-	-
3448	DONATIONS	4,575.00	4,575.00	-	-	4,575.00
3449	STUDENT/PARENT IPAD/LAPTOP INSURANCE	-	-	-	-	-
3462	PURCHASED CUSTODIAL SERVICE	100.00	100.00	-	-	100.00
3463	BOB SIKES CHILD CARE	192,000.00	192,000.00	-	-	192,000.00
3464	WALKER CHILD CARE	-	-	-	-	-
3465	PURCHASED POSITIONS - OTHER	171,866.00	333,879.28	16,674.94	-	350,554.22
3466	PURCHASED OTHER POSITIONS - EXTERNAL	162,032.95	163,132.14	518.09	-	163,650.23
3467	PURCHASED - SCHOOLS - OTHER	22,499.60	59,468.86	2,615.72	-	62,084.58
3468	RIVERSIDE CHILD CARE	168,000.00	168,000.00	-	8,000.00	160,000.00
3469	ANTIOCH CHILD CARE	199,000.00	199,000.00	-	-	199,000.00
3470	NORTHWOOD CHILD CARE	119,000.00	119,000.00	-	-	119,000.00
3471	VOCATIONAL EQUIPMENT - ADULT EDUCATION	-	-	-	-	-
3474	PROF. DEVELOP. CERTIFICATION PROGRAM FEES	14,850.00	15,180.00	660.00	-	15,840.00
3475	BLUEWATER CHILD CARE	343,000.00	343,000.00	5,000.00	-	348,000.00
3476	EDGE CHILD CARE	-	-	-	-	-
3477	PLEW CHILD CARE	253,000.00	253,000.00	-	1,000.00	252,000.00
3478	WRIGHT CHILD CARE	106,000.00	101,000.00	-	19,000.00	82,000.00

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2017	INCREASE	DECREASE	BUDGET AS OF 10/31/2017	
3484	FINANCIAL AID FEES	-	30,500.00	-	-	30,500.00
3485	RESTITUTION PAYMENTS - OTHER	-	-	-	-	-
3487	CERTIFICATE FEES - SUBSTITUTES	-	18,000.00	-	-	18,000.00
3488	FINGERPRINT PROGRAM	40,000.00	40,000.00	-	-	40,000.00
3489	CERTIFICATE FEES	30,000.00	30,000.00	-	-	30,000.00
3490	MISCELLANEOUS REVENUE	12,151.70	23,501.13	11,674.67	-	35,175.80
3491	E-RATE REFUNDS	-	-	-	-	-
3492	TRANSPORTATION - SCHOOL ACTIVITIES	350,000.00	350,000.00	-	-	350,000.00
3493	SALE OF JUNK	11,217.82	11,217.82	-	-	11,217.82
3494	FEDERAL INDIRECT COST REIMBURSEMENT	300,000.00	300,000.00	-	-	300,000.00
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	1,602.35	3,759.84	19,680.00	-	23,439.84
3497	REFUND - PRIOR YEAR EXPENDITURES	2,072.55	2,072.55	29.32	-	2,101.87
3499	SFS - INDIRECT COST	200,000.00	200,000.00	-	-	200,000.00
3630	TRANSFER FROM CAPITAL IMPROVEMENT FUNDS	12,494,022.00	12,766,628.00	-	-	12,766,628.00
3740	PRIOR YEAR INSURANCE LOSS RECOVERY	150.00	582,988.04	-	-	582,988.04
3741	INSURANCE LOSS RECOVERY	4,796.28	4,796.28	-	-	4,796.28
3746	HEALTH REIMBURSEMENT ARRANGEMENT	1,813.17	7,751.38	7,099.75	-	14,851.13
3901	RESERVE FOR ENCUMBRANCE	1,903,496.01	1,903,496.01	-	-	1,903,496.01
3902	RESERVE FOR INVENTORY	68,279.25	68,279.25	-	-	68,279.25
3903	RESERVE - CARRYOVER SCHOOL BUDGETS	595,546.82	595,546.82	-	-	595,546.82
3904	RESERVE - CATEGORICAL PROJECT CARRYOVER	7,952,428.11	7,952,428.11	-	-	7,952,428.11
3905	RESERVE - NON-CATEGORICAL PROJECT CARRYOVER	21,642,984.11	21,642,984.11	-	-	21,642,984.11
3907	RESERVE - RETIREMENT	512,323.58	512,323.58	-	-	512,323.58
3910	RESERVE - CLAIMS LIABILITY	4,147,000.00	4,147,000.00	-	-	4,147,000.00
3911	RESERVE - FTE	1,436,321.40	1,436,321.40	-	-	1,436,321.40
3913	RESERVE - CONTINGENCY	2,567,000.00	2,567,000.00	-	-	2,567,000.00
3925	FUND BALANCE - UNDESIGNATED	11,904,242.33	11,904,242.33	-	-	11,904,242.33
TOTAL - GENERAL FUND		\$ 305,179,403.32	\$ 306,990,441.22	\$ 66,002.49	\$ 28,000.00	\$ 307,028,443.71

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2017	INCREASE	DECREASE	BUDGET AS OF 10/31/2017
5100 BASIC EDUCATION (K-12)	\$ 148,526,111.65	\$ 148,701,033.05	\$ -	\$ 842,966.80	\$ 147,858,066.25
5101 CHARTER SCHOOL FEDERAL IMPACT	69,259.00	69,259.00	-	-	69,259.00
5102 NORTHWEST FLORIDA BALLET FACILITY	-	-	-	-	-
5103 BASIC INSTRUCTION	-	-	-	-	-
5200 EXCEPTIONAL CHILD	22,261,629.70	22,398,127.19	496,008.21	-	22,894,135.40
5300 VOCATIONAL AND TECHNICAL EDUCATION	4,428,553.46	5,101,146.22	90,872.62	-	5,192,018.84
5400 ADULT GENERAL EDUCATION	-	-	-	-	-
5500 PREKINDERGARTEN	411,057.93	430,523.41	-	-	430,523.41
5900 OTHER INSTRUCTION	2,177,829.58	2,202,586.01	-	572.61	2,202,013.40
6100 PUPIL PERSONNEL SERVICES	1,232,616.13	1,201,648.43	-	-	1,201,648.43
6110 ATTENDANCE AND SOCIAL WORK	374,960.00	376,808.00	389.64	-	377,197.64
6120 GUIDANCE SERVICES	4,325,149.01	4,306,184.90	37,041.33	-	4,343,226.23
6130 HEALTH SERVICES	1,054,186.76	1,054,186.76	10,704.75	-	1,064,891.51
6140 PSYCHOLOGICAL SERVICES	1,041,678.00	1,044,582.00	410.12	-	1,044,992.12
6141 TESTING	119,837.00	119,837.00	-	-	119,837.00
6150 PARENTAL INVOLVEMENT	200.00	200.00	400.00	-	600.00
6200 INSTRUCTIONAL MEDIA SERVICE	1,669,392.79	1,673,739.73	7,288.65	-	1,681,028.38
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	4,645,764.58	4,651,204.46	2,508.76	-	4,653,713.22
6400 INSTR STAFF TRAINING SERVICES	1,431,414.81	1,337,035.78	5,121.98	-	1,342,157.76
6500 INSTRUCTIONAL RELATED TECHNOLOGY	527,068.47	527,068.47	21,825.05	-	548,893.52
7100 SCHOOL BOARD	1,285,878.44	1,283,484.94	7,111.44	-	1,290,596.38
7200 GENERAL ADMINISTRATION (SUPT)	360,264.14	360,264.14	-	-	360,264.14
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	19,555,622.02	19,673,648.74	69,167.05	-	19,742,815.79
7400 FACILITIES ACQUISITION & CONSTRUCTION	787,750.07	787,750.07	27,100.00	-	814,850.07
7500 FISCAL SERVICES (FINANCE DEPT)	2,329,650.65	2,329,650.65	15,964.85	-	2,345,615.50
7600 FOOD SERVICE (SCHOOLS)	-	-	4,792.40	-	4,792.40
7610 FOOD SERVICE - DEPARTMENT	-	-	-	-	-
7700 CENTRAL SERVICES	36,946.00	36,946.00	-	-	36,946.00
7710 PLAN, RESEARCH, DEVELOP, & EVALUATE	1,227.75	1,227.75	-	-	1,227.75
7720 INFORMATION SERVICES	296,621.67	296,621.67	366.96	-	296,988.63
7730 STAFF SERVICES	4,936,774.76	5,796,613.01	10,058.75	-	5,806,671.76
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	766,427.25	766,427.25	-	-	766,427.25
7762 FURNITURE SHOP	-	-	-	-	-
7800 PUPIL TRANSP SERVICES - SCHOOL	854,627.40	852,977.48	-	10,357.24	842,620.24
7801 TRANSPORTATION - NORTH	5,057,530.21	5,075,408.30	3,998.77	-	5,079,407.07
7802 TRANSPORTATION - CENTRAL	2,804,490.87	2,820,092.52	4,447.19	-	2,824,539.71
7803 TRANSPORTATION - SOUTH	4,324,996.37	4,337,699.11	19,917.42	-	4,357,616.53
7900 OPERATION OF PLANT	19,804,233.70	19,814,727.91	50,846.52	-	19,865,574.43
8100 MAINTENANCE ADMINISTRATION	4,337,573.42	4,339,564.42	5,589.59	-	4,345,154.01
8120 BUILDING AND GROUND MAINTENANCE	2,747,305.01	2,754,500.51	7,500.00	-	2,762,000.51
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	3,016,440.37	3,016,440.37	-	-	3,016,440.37
9100 COMMUNITY SERVICE	1,557,631.28	1,565,003.91	-	1,925.78	1,563,078.13
9700 TRANSFER FUNDS	-	-	-	-	-
9890 RESERVES	36,020,703.07	35,886,222.06	-	5,607.13	35,880,614.93
TOTAL - GENERAL FUND	\$ 305,179,403.32	\$ 306,990,441.22	\$ 899,432.05	\$ 861,429.56	\$ 307,028,443.71

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 11, 2017

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3425	<u>Rent/Use Of Facility</u>		<u>\$ 2,050.00</u>
	0430 Electricity	7900 Operation of Plant	\$ 1,750.00
	0987 Reserve Schools/Departments	9890 Reserves	300.00
			<u>\$ 2,050.00</u>
	<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>		
	.... Discretionary	\$ 300.00 5099 School Utilities	<u>1,750.00</u>
			Total <u>\$ 2,050.00</u>
3465	<u>Purchased Positions - Other</u>		<u>\$ 16,674.94</u>
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 6,890.04
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	4,379.62
	0210 Florida Retirement System	5100 Basic Education (K-12)	884.44
	0220 Social Security	5100 Basic Education (K-12)	867.04
	0231 Group Insurance - Health	5100 Basic Education (K-12)	3,154.92
	0232 Group Insurance - Life	5100 Basic Education (K-12)	9.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	151.52
	0750 Other Personnel Services	5100 Basic Education (K-12)	338.36
			<u>\$ 16,674.94</u>
	<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	\$ 16,674.94	
3466	<u>Purchased Positions/Other - External</u>		<u>\$ 518.09</u>
	0220 Social Security	5100 Basic Education (K-12)	\$ 6.10
	0750 Other Personnel Services	5100 Basic Education (K-12)	511.99
			<u>\$ 518.09</u>
	<i>Explanation: To appropriate revenue received from outside sources to reimburse positions, substitutes, teaching stipends, workshop salaries, other compensation and/or operating expenditures based on actual collections.</i>		
	7020 Purchased Positions/Other - External	\$ 518.09	
3467	<u>Purchased - Schools - Other</u>		<u>\$ 2,615.72</u>
	0220 Social Security	5100 Basic Education (K-12)	\$ 136.00
	0375 Cellular Telephone	5100 Basic Education (K-12)	1,800.00
	0510 Supplies	5100 Basic Education (K-12)	180.78
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	299.00
	0460 Diesel Fuel	7900 Operation of Plant	199.94
			<u>\$ 2,615.72</u>
	<i>Explanation: To appropriate internal funds received from schools to reimburse operating expenditures based on actual collections.</i>		
	8001 Purchased - Schools - Other	\$ 2,615.72	
3468	<u>Riverside Child Care</u>		<u>\$ (8,000.00)</u>
	0510 Supplies	9100 Community Service	<u>\$ (8,000.00)</u>
	<i>Explanation: To adjust estimated revenue for Riverside Child Care based on actual collections.</i>		
	2168 Child Care - Riverside Elementary School	\$ (8,000.00)	
3474	<u>Professional Development Certification Program Fees</u>		<u>\$ 660.00</u>
	0510 Supplies	6400 Instructional Staff Training Services	<u>\$ 660.00</u>
	<i>Explanation: To appropriate revenue for Professional Development Certification Program Fees based on actual collections.</i>		
	6088 Professional Development Certification Program	\$ 660.00	

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 11, 2017

Account	Object	Function	Increase (Decrease)
3475	<u>Bluewater Child Care</u>		\$ 5,000.00
	0510 Supplies	9100 Community Service	\$ 5,000.00
	<i>Explanation: To appropriate estimated revenue for Bluewater Child Care based on actual collections.</i>		
	2175 Child Care - Bluewater Elementary School	\$ 5,000.00	
3477	<u>Plew Child Care</u>		\$ (1,000.00)
	0510 Supplies	9100 Community Service	\$ (1,000.00)
	<i>Explanation: To adjust estimated revenue for Plew Child Care based on actual collections.</i>		
	2174 Child Care - Plew Elementary School	\$ (1,000.00)	
3478	<u>Wright Child Care</u>		\$ (19,000.00)
	0510 Supplies	9100 Community Service	\$ (19,000.00)
	<i>Explanation: To adjust estimated revenue for Wright Child Care based on actual collections.</i>		
	2178 Child Care - Wright Elementary School	\$ (19,000.00)	
3490	<u>Miscellaneous Revenue</u>		\$ 11,674.67
	0313 Attorney Fees	7100 School Board	\$ 200.00
	0510 Supplies	7730 Staff Services	149.00
	0987 Reserve Schools/Departments	9890 Reserves	46.00
	0990 Fund Balance - Unappropriated	9890 Reserves	11,279.67
			\$ 11,674.67
	<i>Explanation: To appropriate revenue for record requests from State of Florida (\$698.18), Scribbles transcript system (\$677.49), County Commissioner's courier services (\$9,950.00), worthless check fees (\$149.00), and recovery of attorney fees (\$200.00) based on actual collections.</i>		
	.... Discretionary	\$ 11,325.67	9015 Fixed Charges 200.00
	4027 E.R. - Retirement Lunch	149.00	Total \$ 11,674.67
3495	<u>Transportation - Repairs Dept./Other</u>		\$ 19,680.00
	0550 Repair Parts	7801 Transportation - North	\$ 3,595.37
	0550 Repair Parts	7802 Transportation - Central	1,131.69
	0100 Salary - Non-Instructional	7803 Transportation - South	2,898.68
	0210 Florida Retirement System	7803 Transportation - South	229.58
	0220 Social Security	7803 Transportation - South	221.74
	0550 Repair Parts	7803 Transportation - South	11,602.94
			\$ 19,680.00
	<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>		
	.... Discretionary	\$ 19,680.00	
3497	<u>Refund - Prior Year Expenditures</u>		\$ 29.32
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 29.32
	<i>Explanation: To appropriate refund of a prior year expenditure based on actual collections.</i>		
	.... Discretionary	\$ 29.32	
3746	<u>Health Reimbursement Arrangement</u>		\$ 7,099.75
	0310 Professional & Technical Service	7730 Staff Services	\$ 7,099.75
	<i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.</i>		
	5006 Health Reimbursement Arrangement	\$ 7,099.75	

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 11, 2017

Account	Object	Function	Increase (Decrease)
II. Amendments Between Appropriations & Reserves			
.... <u>Discretionary</u>			
		5100 Basic Education (K-12)	\$ (81,302.76)
		5200 Exceptional Child	67,187.80
		5300 Vocational	457.78
		6130 Health Services	6,417.00
		6150 Parental Involvement	400.00
		6200 Instructional Media Services	5,994.19
		6300 Instruction & Curriculum	(225.00)
		6400 Instructional Staff Training Services	2,355.95
		6500 Instruction Related Technology	576.84
		7300 School Admin - Principal Office	33,000.32
		7400 Facilities Acquisition and Construction	27,000.00
		7801 Transportation - North	115.02
		7802 Transportation - Central	1,619.00
		7900 Operation of Plant	31,946.52
		8100 Maintenance Administration	4,095.88
		9890 Reserves	(32,167.08)
			<u>\$ 67,471.46</u>

Explanation: Changes between objects & functions to better utilize funds; appropriation of unanticipated operating expenditures (Project 2095), adjustment of salaries to actual (Project 2095), appropriation of HRA debit card administration fees (Project 5006), and appropriation of discretionary summer jobs (Project 5028) by transferring to/(from) the following projects:

2095 Salary Resynching	\$ (71,239.71)	5028 Summer Jobs - Discretionary	958.25
5006 Health Reimbursement Arrangement	2,810.00		<u>Total \$ (67,471.46)</u>

0120 SAI - Secondary Intensive Reading

0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (10,346.00)
0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	10,346.00
0231 Group Insurance - Health	5100 Basic Education (K-12)	(286.90)
0234 Group Insurance - Other	5100 Basic Education (K-12)	286.90
		<u>\$ -</u>

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

0132 VPK - Year Long Program

0370 Postage	7300 School Admin - Principal Office	\$ 100.00
0510 Supplies	7300 School Admin - Principal Office	(100.00)
		<u>\$ -</u>

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

1004 AICE - Set-Aside

0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	\$ (6,527.37)
0648 Technology Equipment (Over \$1,000)	5100 Basic Education (K-12)	6,527.37
		<u>\$ -</u>

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

2011 Custodial Services

0100 Salary - Non-Instructional	7900 Operation of Plant	\$ (1,577.38)
0102 Salary - Other Compensation	7900 Operation of Plant	2,180.15
0210 Florida Retirement System	7900 Operation of Plant	172.66
0220 Social Security	7900 Operation of Plant	166.78
0750 Other Personnel Services	7900 Operation of Plant	1,577.38
		<u>\$ 2,519.59</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and appropriation of unanticipated operating expenditures by transferring to/(from) the following project(s):

2095 Salary Resynching	\$ (2,519.59)
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Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
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Account	Object	Function	Increase (Decrease)
2016 <u>Adult Technology Fees</u>			
	0510 Supplies	5900 Other Instruction	\$ (17,000.00)
	0363 Seat Managed - Computers	6500 Instruction Related Technology	17,000.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2031 <u>District Transfers</u>			
	0231 Group Insurance - Health	7300 School Admin - Principal Office	\$ (146.90)
	0234 Group Insurance - Other	7300 School Admin - Principal Office	146.90
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2039 <u>Career Education Equipment & Supplies</u>			
	0510 Supplies	5300 Vocational	\$ 1,020.46
	0641 Equipment (Over \$1,000)	5300 Vocational	8,165.34
	0642 Equipment (Under \$1,000)	5300 Vocational	(7,988.80)
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	(1,197.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2045 <u>ROTC</u>			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 14,591.03
	0210 Florida Retirement System	5100 Basic Education (K-12)	1,155.62
	0220 Social Security	5100 Basic Education (K-12)	1,116.22
	0997 Reserve - Projects	9890 Reserves	(16,862.87)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2051 <u>Purchased - Other Positions</u>			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (530.94)
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	871.58
	0210 Florida Retirement System	5100 Basic Education (K-12)	(228.22)
	0220 Social Security	5100 Basic Education (K-12)	(112.42)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2062 <u>Air Force Armament Museum Donation</u>			
	0357 Support Managed Computers	5100 Basic Education (K-12)	\$ 361.00
	0365 Software Subscriptions	5100 Basic Education (K-12)	1,995.00
	0510 Supplies	5100 Basic Education (K-12)	3,639.00
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	489.99
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	259.00
	0398 Field Trips	7800 Pupil Transp Services - School	(6,743.99)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2095 <u>Salary Resynching</u>			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (400,467.72)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(30,035.08)
	0220 Social Security	5100 Basic Education (K-12)	(30,635.78)
			<u>\$ (461,138.58)</u>
<i>Explanation: Changes between objects & functions to better utilize funds, appropriation of unanticipated operating expenditures and adjust salary to actual (Discretionary), appropriation of unanticipated expenditures (Projects 2011 & 3008), closure of Administrative & Guidance Summer Hours (Project 5027), and appropriation of additional ESE non-gifted positions (Project 5075) by transferring to/(from) the following project(s):</i>			
....	Discretionary	\$ 71,239.71	5027 Administrative & Guidance Summer Hours (18,315.72)
2011	Custodial Services	2,519.59	5075 IDEA Supplemental Support - General Fund 376,127.00
3008	School Instructional Contracts - District Funded	29,568.00	Total <u>\$ 461,138.58</u>

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
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Account	Object	Function	Increase (Decrease)
2099 <u>Stadium Facilities</u>			
	0510 Supplies	8120 Building and Ground Maintenance	\$ (2,252.04)
	0550 Repair Parts	8120 Building and Ground Maintenance	277.04
	0641 Equipment (Over \$1,000)	8120 Building and Ground Maintenance	1,975.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2154 <u>Advanced Placement</u>			
	0220 Social Security	5100 Basic Education (K-12)	\$ 7.68
	0331 Out of County Travel	5100 Basic Education (K-12)	149.89
	0390 Other Purchased Service	5100 Basic Education (K-12)	2,283.96
	0510 Supplies	5100 Basic Education (K-12)	(2,721.89)
	0750 Other Personnel Services	5100 Basic Education (K-12)	529.46
	0997 Reserve - Projects	9890 Reserves	(249.10)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2168 <u>Child Care - Riverside Elementary School</u>			
	0750 Other Personnel Services	5100 Basic Education (K-12)	\$ 300.00
	0750 Other Personnel Services	5200 Exceptional Child	300.00
	0130 Salary - Overtime	9100 Community Service	155.54
	0210 Florida Retirement System	9100 Community Service	12.32
	0220 Social Security	9100 Community Service	11.90
	0350 Repair and Maintenance	9100 Community Service	(8,000.00)
	0510 Supplies	9100 Community Service	6,920.24
	0750 Other Personnel Services	9100 Community Service	300.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2170 <u>Child Care - Northwood Elementary School</u>			
	0360 Lease and Rental Agreements	7300 School Admin - Principal Office	\$ 189.67
	0130 Salary - Overtime	9100 Community Service	1,701.75
	0210 Florida Retirement System	9100 Community Service	134.78
	0220 Social Security	9100 Community Service	130.18
	0398 Field Trips	9100 Community Service	167.00
	0510 Supplies	9100 Community Service	(2,133.71)
	0997 Reserve - Projects	9890 Reserves	(189.67)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2171 <u>Child Care - Walker Elementary School</u>			
	0350 Repair and Maintenance	5100 Basic Education (K-12)	\$ 793.92
	0510 Supplies	5100 Basic Education (K-12)	(4,726.70)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	781.48
	0399 Other Technology Purchased Services	7900 Operation of Plant	3,151.30
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2174 <u>Child Care - Plew Elementary School</u>			
	0130 Salary - Overtime	9100 Community Service	\$ 1,672.88
	0210 Florida Retirement System	9100 Community Service	132.49
	0220 Social Security	9100 Community Service	141.46
	0398 Field Trips	9100 Community Service	298.75
	0510 Supplies	9100 Community Service	(3,276.18)
	0730 Dues and Fees	9100 Community Service	100.00
	0750 Other Personnel Services	9100 Community Service	930.60
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:
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Account	Object	Function	Increase (Decrease)
2175 <u>Child Care - Bluewater Elementary School</u>			
	0360 Lease and Rental Agreements	9100 Community Service	\$ 320.99
	0510 Supplies	9100 Community Service	(2,320.99)
	0750 Other Personnel Services	9100 Community Service	2,000.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2178 <u>Child Care - Wright Elementary School</u>			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (11,057.25)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(563.91)
	0220 Social Security	5100 Basic Education (K-12)	(761.48)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(5,035.80)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(12.00)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(227.28)
	0430 Electricity	7900 Operation of Plant	(24.80)
	0117 Workshops	9100 Community Service	299.70
	0220 Social Security	9100 Community Service	22.93
	0510 Supplies	9100 Community Service	17,359.89
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2181 <u>Child Care - Bob Sikes Elementary School</u>			
	0371 Telephone	7900 Operation of Plant	\$ 100.00
	0130 Salary - Overtime	9100 Community Service	130.55
	0210 Florida Retirement System	9100 Community Service	10.34
	0220 Social Security	9100 Community Service	30.91
	0510 Supplies	9100 Community Service	(1,714.70)
	0750 Other Personnel Services	9100 Community Service	1,442.90
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2909 <u>School Maintenance</u>			
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (57,493.97)
	0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	3,110.64
	0370 Postage	8120 Building and Ground Maintenance	48.91
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	710.42
	0510 Supplies	8120 Building and Ground Maintenance	9,448.88
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	(610.00)
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	42,386.12
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	2,399.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3008 <u>School Instructional Contracts - District Funded</u>			
	0310 Professional & Technical Service	5200 Exceptional Child	<u>\$ 29,568.00</u>
<i>Explanation: Appropriation of School Instructional Contracts by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (29,568.00)	
3058 <u>Innovative Program - Science Fair</u>			
	0210 Florida Retirement System	5100 Basic Education (K-12)	\$ 7.15
	0331 Out of County Travel	5100 Basic Education (K-12)	(1,000.00)
	0365 Software Subscriptions	5100 Basic Education (K-12)	1,000.00
	0510 Supplies	5100 Basic Education (K-12)	(7.15)
			<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
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Account	Object	Function	Increase (Decrease)
3105 Instructional Materials - Textbooks			
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 1,267.20
	0510 Supplies	5100 Basic Education (K-12)	3,167.01
	0520 Textbooks	5100 Basic Education (K-12)	(5,331.93)
	0365 Software Subscriptions	5200 Exceptional Child	622.00
	0510 Supplies	5200 Exceptional Child	(622.00)
	0510 Supplies	5300 Vocational	897.72
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3106 Instructional Materials - Media			
	0365 Software Subscriptions	6200 Instructional Media Services	\$ 2,284.00
	0510 Supplies	6200 Instructional Media Services	790.84
	0610 Library Books	6200 Instructional Media Services	(5,719.90)
	0642 Equipment (Under \$1,000)	6200 Instructional Media Services	145.06
	0649 Technology Equipment (Under \$1,000)	6200 Instructional Media Services	2,500.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3109 Instructional Materials - Science			
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 29.60
	0510 Supplies	5100 Basic Education (K-12)	(946.60)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	917.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3151 SAI - ESE Extended School Year			
	0100 Salary - Non-Instructional	7802 Transportation - Central	\$ 287.37
	0210 Florida Retirement System	7802 Transportation - Central	(287.37)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3161 SAI - Supplemental Academic Instruction			
	0997 Reserve - Projects	9890 Reserves	\$ 34,067.92
<i>Explanation: Closure of SAI - Summer Intensive Studies by transferring to/(from) the following project(s):</i>			
	7127 SAI - Summer Intensive Studies	\$ (34,067.92)	
4003 Traffic Education Funds - Megan Warman			
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	\$ 1,500.00
	0510 Supplies	5100 Basic Education (K-12)	(1,500.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4004 Chorus Equipment/Repairs/Music			
	0510 Supplies	5100 Basic Education (K-12)	\$ (139.98)
	0622 Audio Visual (Under \$1,000)	5100 Basic Education (K-12)	39.99
	0730 Dues and Fees	5100 Basic Education (K-12)	99.99
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4005 Band Instrument Repairs/Music			
	0350 Repair and Maintenance	5100 Basic Education (K-12)	\$ 5,069.42
	0510 Supplies	5100 Basic Education (K-12)	(5,069.42)
	0398 Field Trips	7800 Pupil Transp Services - School	(3,613.25)
	0398 Field Trips	7801 Transportation - North	288.00

Explanation of Budget Amendment as Follows:
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Account	Object	Function	Increase (Decrease)	
	0398	Field Trips	7802 Transportation - Central	1,696.50
	0398	Field Trips	7803 Transportation - South	1,628.75
				<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>				
4013 Insurance Claims - Other				
	0742	Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ 7,500.00</u>
<i>Explanation: Appropriation of insurance claims by transferring to/(from) the following project(s):</i>				
	9015	Fixed Charges		\$ (7,500.00)
4110 SAI - ESOL				
	0231	Group Insurance - Health	5100 Basic Education (K-12)	\$ (1,721.70)
	0234	Group Insurance - Other	5100 Basic Education (K-12)	1,721.70
				<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>				
4125 Class Size Reduction				
	0107	Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 5,452.13
	0131	Salary - Instructional	5100 Basic Education (K-12)	(259,603.13)
	0132	Salary - Hourly Teachers	5100 Basic Education (K-12)	8,898.00
	0210	Florida Retirement System	5100 Basic Education (K-12)	(20,115.00)
	0220	Social Security	5100 Basic Education (K-12)	(18,762.00)
	0231	Group Insurance - Health	5100 Basic Education (K-12)	(35,587.80)
	0232	Group Insurance - Life	5100 Basic Education (K-12)	(123.00)
	0233	Group Insurance - Dental	5100 Basic Education (K-12)	(1,872.00)
	0234	Group Insurance - Other	5100 Basic Education (K-12)	71.80
	0997	Reserve - Projects	9890 Reserves	321,641.00
				<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>				
4162 SAI - In-School Suspension Program				
	0231	Group Insurance - Health	5100 Basic Education (K-12)	\$ (1,530.40)
	0234	Group Insurance - Other	5100 Basic Education (K-12)	1,530.40
				<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>				
5006 Health Reimbursement Arrangement				
	0730	Dues and Fees	7730 Staff Services	<u>\$ 2,810.00</u>
<i>Explanation: Appropriation of HRA debit card fees by transferring to/(from) the following project:</i>				
	....	Discretionary		\$ (2,810.00)
5027 Administrative & Guidance Summer Hours				
	0997	Reserve - Projects	9890 Reserves	<u>\$ (18,315.72)</u>
<i>Explanation: Closure of Administrative & Guidance Summer Hours by transferring to/(from) the following project(s):</i>				
	2095	Salary Resynching		\$ 18,315.72
5028 Summer Jobs - Discretionary				
	0102	Salary - Other Compensation	7300 School Admin - Principal Office	\$ 830.00
	0210	Florida Retirement System	7300 School Admin - Principal Office	65.71
	0220	Social Security	7300 School Admin - Principal Office	62.54
				<u>\$ 958.25</u>
<i>Explanation: Appropriation of discretionary school summer job by transferring to/(from) the following project(s):</i>				
	Discretionary		\$ (958.25)

Explanation of Budget Amendment as Follows:
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Account	Object	Function	Increase (Decrease)
5061 <u>CAPE - Aerospace/Aviation</u>			
	0510 Supplies	5300 Vocational	\$ 1,398.76
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	359.96
	0997 Reserve - Projects	9890 Reserves	(1,758.72)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5065 <u>CAPE - Drafting/Engineering</u>			
	0365 Software Subscriptions	5300 Vocational	\$ 3,600.01
	0510 Supplies	5300 Vocational	1,796.68
	0997 Reserve - Projects	9890 Reserves	(5,396.69)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5068 <u>CAPE - Information Technology</u>			
	0220 Social Security	5300 Vocational	\$ 1.96
	0310 Professional & Technical Service	5300 Vocational	300.00
	0365 Software Subscriptions	5300 Vocational	27,664.00
	0393 Contracts - Nonprofessional	5300 Vocational	10,000.00
	0510 Supplies	5300 Vocational	13,740.03
	0519 Technology Supplies	5300 Vocational	1,923.91
	0641 Equipment (Over \$1,000)	5300 Vocational	(1,000.00)
	0643 Computer (Over \$1,000) & Tech. Infrastructure	5300 Vocational	3,525.58
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	1,948.05
	0648 Technology Equipment (Over \$1,000)	5300 Vocational	6,195.00
	0750 Other Personnel Services	5300 Vocational	45.11
	0997 Reserve - Projects	9890 Reserves	(64,343.64)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5075 <u>IDEA Supplemental Support - General Fund</u>			
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ 111,054.00
	0131 Salary - Instructional	5200 Exceptional Child	162,087.00
	0210 Florida Retirement System	5200 Exceptional Child	22,397.00
	0220 Social Security	5200 Exceptional Child	20,895.00
	0231 Group Insurance - Health	5200 Exceptional Child	56,050.40
	0232 Group Insurance - Life	5200 Exceptional Child	203.00
	0233 Group Insurance - Dental	5200 Exceptional Child	3,058.00
	0234 Group Insurance - Other	5200 Exceptional Child	382.60
			<u>\$ 376,127.00</u>
<i>Explanation: Appropriation of additional non-gifted ESE positions by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (376,127.00)	
5110 <u>Workforce Development</u>			
	0131 Salary - Instructional	5900 Other Instruction	\$ 1,067.00
	0210 Florida Retirement System	5900 Other Instruction	86.00
	0220 Social Security	5900 Other Instruction	81.00
	0231 Group Insurance - Health	5900 Other Instruction	145.00
	0233 Group Insurance - Dental	5900 Other Instruction	7.00
	0510 Supplies	5900 Other Instruction	(1,267.57)
	0730 Dues and Fees	5900 Other Instruction	245.00
	0102 Salary - Other Compensation	6120 Guidance Services	199.65
	0210 Florida Retirement System	6120 Guidance Services	15.80
	0220 Social Security	6120 Guidance Services	15.26
	0130 Salary - Overtime	7300 School Admin - Principal Office	685.17
	0210 Florida Retirement System	7300 School Admin - Principal Office	54.27
	0220 Social Security	7300 School Admin - Principal Office	52.42
	0997 Reserve - Projects	9890 Reserves	(1,386.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:
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Account	Object	Function	Increase (Decrease)
6006	<u>Fingerprinting - Fees</u>		
	0730 Dues and Fees	7730 Staff Services	\$ (3,326.00)
	<i>Explanation: Appropriate employee fingerprinting fees by transferring to/(from) the following project(s):</i>		
	6007 Fingerprinting - Employees	\$ 3,326.00	
6007	<u>Fingerprinting - Employees</u>		
	0730 Dues and Fees	7730 Staff Services	\$ 3,326.00
	<i>Explanation: Appropriate employee fingerprinting fees by transferring to/(from) the following project(s):</i>		
	6006 Fingerprinting - Fees	\$ (3,326.00)	
6035	<u>Adult Capital Improvement Fees</u>		
	0641 Equipment (Over \$1,000)	5900 Other Instruction	\$ (5,000.00)
	0685 Flooring/Structural Alteration	5900 Other Instruction	5,000.00
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6075	<u>EBD Initiative</u>		
	0231 Group Insurance - Health	5200 Exceptional Child	\$ (573.90)
	0234 Group Insurance - Other	5200 Exceptional Child	573.90
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6110	<u>Adult Education Tuition</u>		
	0102 Salary - Other Compensation	5900 Other Instruction	\$ 343.00
	0131 Salary - Instructional	5900 Other Instruction	14,410.00
	0210 Florida Retirement System	5900 Other Instruction	1,208.17
	0220 Social Security	5900 Other Instruction	1,128.24
	0231 Group Insurance - Health	5900 Other Instruction	1,957.00
	0232 Group Insurance - Life	5900 Other Instruction	7.00
	0233 Group Insurance - Dental	5900 Other Instruction	107.00
	0510 Supplies	5900 Other Instruction	(19,664.65)
	0642 Equipment (Under \$1,000)	5900 Other Instruction	16,568.20
	0331 Out of County Travel	7300 School Admin - Principal Office	781.90
	0360 Lease and Rental Agreements	7300 School Admin - Principal Office	140.07
	0510 Supplies	7300 School Admin - Principal Office	1,778.07
	0997 Reserve - Projects	9890 Reserves	(18,764.00)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6160	<u>Lottery - School Recognition</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (855.79)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	855.79
	0510 Supplies	6200 Instructional Media Services	0.96
	0610 Library Books	6200 Instructional Media Services	(0.96)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7002	<u>School Advisory Council</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (33.49)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(2.68)
	0220 Social Security	5100 Basic Education (K-12)	50.43
	0370 Postage	5100 Basic Education (K-12)	3,384.00
	0510 Supplies	5100 Basic Education (K-12)	(12,406.22)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	114.78
	0681 Fire/Sprinkler/Elect.	5100 Basic Education (K-12)	1,875.00

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 11, 2017

Account	Object	Function	Increase (Decrease)
	0750 Other Personnel Services	5100 Basic Education (K-12)	3,679.15
	0310 Professional & Technical Service	6130 Health Services	3,083.00
	0510 Supplies	6400 Instructional Staff Training Services	256.03
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7016	<u>Professional Development Training - GF</u>		
	0210 Florida Retirement System	6400 Instructional Staff Training Services	\$ 15.23
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(15.23)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7054	<u>AP Initiative - Set-Aside</u>		
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 664.00
	0510 Supplies	5100 Basic Education (K-12)	(2,514.00)
	0331 Out of County Travel	6400 Instructional Staff Training Services	1,850.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7055	<u>International Baccalaureate</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (81.20)
	0750 Other Personnel Services	5100 Basic Education (K-12)	81.20
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7059	<u>Innovative Program - Odyssey of the Mind</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ 17.00
	0730 Dues and Fees	5100 Basic Education (K-12)	(17.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7061	<u>CAPE Digital Tools - STEMM</u>		
	0365 Software Subscriptions	5300 Vocational	\$ 1,300.02
	0997 Reserve - Projects	9890 Reserves	(1,300.02)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7127	<u>SAI - Summer Intensive Studies</u>		
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	\$ (287.37)
	0210 Florida Retirement System	5100 Basic Education (K-12)	287.37
	0510 Supplies	5100 Basic Education (K-12)	(933.39)
	0997 Reserve - Projects	9890 Reserves	(33,134.53)
			<u>\$ (34,067.92)</u>
<i>Explanation: Closure of SAI - Summer Intensive Studies by transferring to/(from) the following project:</i>			
	3161 SAI - Supplemental Academic Instruction	\$ 34,067.92	
7160	<u>Lottery - School Recognition</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (452.20)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	389.21
	0692 Software (Under \$1,000)	5100 Basic Education (K-12)	62.99
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8113	<u>Workforce Ed. Performance Incentive</u>		
	0510 Supplies	5900 Other Instruction	\$ (13,609.33)
	0641 Equipment (Over \$1,000)	5900 Other Instruction	13,609.33
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 11, 2017

Account	Object	Function	Increase (Decrease)
8121 <u>SAI - Secondary Math</u>			
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 949.73
	0131 Salary - Instructional	5100 Basic Education (K-12)	(949.73)
			<u>\$ -</u>

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

8160 Lottery - School Recognition Program

0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 113,488.97	
0220 Social Security	5100 Basic Education (K-12)	8,681.96	
0510 Supplies	5100 Basic Education (K-12)	253.48	
0105 Salary - Bonus	5200 Exceptional Child	21,203.37	
0220 Social Security	5200 Exceptional Child	1,622.04	
0105 Salary - Bonus	6110 Attendance and Social Work	361.96	
0220 Social Security	6110 Attendance and Social Work	27.68	
0105 Salary - Bonus	6120 Guidance Services	2,005.48	
0220 Social Security	6120 Guidance Services	153.42	
0105 Salary - Bonus	6130 Health Services	1,119.14	
0220 Social Security	6130 Health Services	85.61	
0105 Salary - Bonus	6140 Psychological Services	380.98	
0220 Social Security	6140 Psychological Services	29.14	
0105 Salary - Bonus	6200 Instructional Media Services	1,202.47	
0220 Social Security	6200 Instructional Media Services	91.99	
0105 Salary - Bonus	6300 Instruction & Curriculum	2,539.48	
0220 Social Security	6300 Instruction & Curriculum	194.28	
0105 Salary - Bonus	7300 School Admin - Principal Office	10,090.78	
0220 Social Security	7300 School Admin - Principal Office	771.94	
0105 Salary - Bonus	7600 Food Service (Schools)	4,451.83	
0220 Social Security	7600 Food Service (Schools)	340.57	
0105 Salary - Bonus	7900 Operation of Plant	4,138.89	
0220 Social Security	7900 Operation of Plant	316.62	
0105 Salary - Bonus	8100 Maintenance Administration	1,387.56	
0220 Social Security	8100 Maintenance Administration	106.15	
0105 Salary - Bonus	9100 Community Service	3,768.88	
0220 Social Security	9100 Community Service	288.33	
0997 Reserve - Projects	9890 Reserves	(179,103.00)	
			<u>\$ -</u>

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

9015 Fixed Charges

0121 Salary Retirement Bonus	5100 Basic Education (K-12)	\$ (162,376.92)
0122 Salary - Sick Leave Payoff	5100 Basic Education (K-12)	55,903.01
0210 Florida Retirement System	5100 Basic Education (K-12)	(1,663.70)
0220 Social Security	5100 Basic Education (K-12)	(1,606.87)
0739 Health Care Reform Fees	5100 Basic Education (K-12)	(7,500.00)
0122 Salary - Sick Leave Payoff	5300 Vocational	16,710.40
0220 Social Security	5300 Vocational	7.65
0122 Salary - Sick Leave Payoff	6120 Guidance Services	10,239.17
0123 Salary - Annual Leave Payoff	6120 Guidance Services	21,202.88
0210 Florida Retirement System	6120 Guidance Services	1,645.17
0220 Social Security	6120 Guidance Services	1,564.50
0122 Salary - Sick Leave Payoff	6500 Instruction Related Technology	4,240.56
0220 Social Security	6500 Instruction Related Technology	7.65
0313 Attorney Fees	7100 School Board	(100.00)
0320 Insurance and Bond Premiums	7100 School Board	7,011.44
0122 Salary - Sick Leave Payoff	7300 School Admin - Principal Office	20,664.19
0313 Attorney Fees	7400 Facilities Acquisition and Construction	100.00
0122 Salary - Sick Leave Payoff	7500 Fiscal Services	15,964.85
0123 Salary - Annual Leave Payoff	7720 Information Services	326.00
0210 Florida Retirement System	7720 Information Services	16.17
0220 Social Security	7720 Information Services	24.79
0121 Salary Retirement Bonus	7801 Transportation - North	0.38
0122 Salary - Sick Leave Payoff	7803 Transportation - South	3,335.73
0122 Salary - Sick Leave Payoff	7900 Operation of Plant	13,759.90
0320 Insurance and Bond Premiums	7900 Operation of Plant	(7,011.44)

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Amendment Number 2
 Board Meeting December 11, 2017

Account	Object	Function	Increase (Decrease)
	0123 Salary - Annual Leave Payoff	9100 Community Service	29.85
	0210 Florida Retirement System	9100 Community Service	2.36
	0220 Social Security	9100 Community Service	2.28
			<u>\$ (7,500.00)</u>

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

4013 Insurance Claims - Other \$ 7,500.00

9121 Print Shop

	0510 Supplies	7760 Internal Service	\$ (225.27)
	0641 Equipment (Over \$1,000)	7760 Internal Service	225.27
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

DECEMBER 11, 2017

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2017	INCREASE	DECREASE	BUDGET AS OF 10/31/2017	
3322	CO & DS WITHHELD FOR SBE/COBI	\$ 182,565.00	\$ 182,565.00	\$ -	\$ -	\$ 182,565.00
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	56,958.65	0.05	-	56,958.70
3630	TRANSFERS FROM CAPITAL IMP FUNDS	7,458,964.30	7,458,964.30	-	-	7,458,964.30
3660	TRANSFERS FROM INTERBUDGETARY ED	-	16,668,407.50	-	-	16,668,407.50
3715	PROCEEDS OF REFUNDING BONDS	-	-	-	-	-
3716	SALES SURTAX BONDS	-	-	-	-	-
3750	PROCEEDS/CERT OF PARTICIPATION	-	-	-	-	-
3791	BOND PROCEEDS - PREMIUM	-	-	-	-	-
3920	RESERVE FOR DEBT SERVICE	17,334,693.82	17,334,693.82	-	-	17,334,693.82
TOTAL - DEBT SERVICE FUNDS		\$ 25,167,973.12	\$ 41,892,339.27	\$ 0.05	\$ -	\$ 41,892,339.32

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 9/30/2017	INCREASE	DECREASE	BUDGET AS OF 10/31/2017	
9200		DEBT SERVICE					
	0710	\$ 7,213,000.00	\$ 23,543,000.00	\$ -	\$ -	\$ 23,543,000.00	
	0720	594,204.30	932,611.80	-	-	932,611.80	
	0730	21,305.00	21,305.00	-	-	21,305.00	
	0733	-	-	-	-	-	
	0762	-	-	-	-	-	
	0960	-	16,668,407.50	-	-	16,668,407.50	
9890		RESERVES					
	0990	5,033.18	6,230.53	0.05	-	6,230.58	
	0998	17,334,430.64	720,784.44	-	-	720,784.44	
		TOTAL - DEBT SERVICE FUNDS	\$ 25,167,973.12	\$ 41,892,339.27	\$ 0.05	\$ -	\$ 41,892,339.32

Explanation of Budget Amendment as Follows:
 Part II - Debt Service Funds
 Amendment Number 2
 Board Meeting December 11, 2017

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3431	<u>Interest on Investments</u>		\$ 0.05
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 0.05
<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>			
	.... Discretionary	\$ 0.05	

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

DECEMBER 11, 2017

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2017	INCREASE	DECREASE	BUDGET AS OF 10/31/2017	
3209	FEMA - CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -
3210	FEMA - ADMINISTRATIVE	-	-	-	-	-
3321	CO & DS DISTRIBUTED	687,507.44	687,507.44	-	-	687,507.44
3325	INTEREST ON UNDIST CO & DS	9,809.55	9,809.55	-	-	9,809.55
3341	RACING COMMISSION FUNDS	-	-	-	-	-
3379	FUEL TAX REFUND	-	-	-	-	-
3391	PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	652,102.00	652,102.00	-	-	652,102.00
3394	CAPITAL OUTLAY CHARTER SCHOOLS	-	272,606.00	-	-	272,606.00
3395	FEMA - STATE - CLAIMS MATCH	-	-	-	-	-
3396	CLASS SIZE REDUCTION/CAPITAL	-	-	-	-	-
3399	OTHER MISC. STATE REVENUE	-	-	-	-	-
3413	DISTRICT LOCAL CAPITAL IMPROVEMENT TAX	25,255,967.00	25,255,967.00	-	-	25,255,967.00
3421	TAX REDEMPTIONS	-	-	20,568.51	-	20,568.51
3431	INTEREST ON INVESTMENT	-	5,945.40	15,655.03	-	21,600.43
3448	DONATIONS	-	-	-	-	-
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	-	-	-	-	-
3497	REFUND - PRIOR YEAR EXPENDITURES	452.16	452.16	-	-	452.16
3610	TRANSFERS FROM GENERAL OPERATING FUND	-	-	-	-	-
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	855,511.21	855,511.21	-	-	855,511.21
3909	RESERVES - CAPITAL PROJECTS	6,268,780.96	6,268,780.96	-	-	6,268,780.96
3925	FUND BALANCE - UNDESIGNATED	751,636.44	751,636.44	-	-	751,636.44
	TOTAL - CAPITAL PROJECT FUNDS	\$ 34,481,766.76	\$ 34,760,318.16	\$ 36,223.54	\$ -	\$ 34,796,541.70

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 9/30/2017	INCREASE	DECREASE	BUDGET AS OF 10/31/2017	
7400		FACILITIES ACQUISITION & CONSTRUCTION					
	0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -	\$ -
	0630	BUILDING & FIXED EQUIPMENT	-	-	-	-	-
	0631	ARCHITECTURAL DESIGN / ENGINEERING	96,504.97	96,504.97	-	-	96,504.97
	0632	CONTRACTOR SERVICES	-	-	-	-	-
	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-	-
	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	238,204.51	286,267.63	28,201.00	-	314,468.63
	0642	EQUIPMENT (UNDER \$1,000)	52,873.79	57,623.96	1,619.08	-	59,243.04
	0643	COMPUTER EQUIPMENT (OVER \$1,000)	8,255.15	8,255.15	12,453.92	-	20,709.07
	0644	COMPUTER HARDWARE (UNDER \$1,000)	11,728.00	11,728.00	9,111.75	-	20,839.75
	0651	BUSES	550,000.00	550,000.00	-	-	550,000.00
	0652	OTHER MOTOR VEHICLES	132,219.22	132,219.22	-	-	132,219.22
	0660	LAND	-	-	-	-	-
	0671	LAND IMPROVEMENTS	-	-	-	-	-
	0672	NEW SIDEWALKS & RETAINING WALL	1,043.40	1,043.40	-	-	1,043.40
	0673	PARKING LOTS AND DRIVEWAYS - NEW	300.00	300.00	-	-	300.00
	0674	SEWAGE TREATMENT PLANT	21,928.38	21,928.38	-	-	21,928.38
	0675	FENCE & UNDERGROUND TANKS	148.15	148.15	-	-	148.15
	0676	OTHER PERMANENT IMPROVEMENTS	244,249.09	244,249.09	-	-	244,249.09
	0677	REPLACEMENT SYSTEMS	1,008,344.02	1,008,344.02	7,704.92	-	1,016,048.94
	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	32,285.88	31,848.59	12,528.82	-	44,377.41
	0682	HEATING/COOLING/AIR CONDITIONING	600.00	600.00	-	-	600.00
	0683	ROOFING	61,765.48	61,765.48	-	-	61,765.48
	0684	REPLACEMENT ROOFING & SYSTEMS	10,926,037.93	10,898,661.93	-	108,813.36	10,789,848.57
	0685	FLOORING/STRUCTURAL ALTERATION	420,107.40	420,107.40	37,193.87	-	457,301.27
	0691	SOFTWARE (OVER \$1,000)	-	-	-	-	-
	0692	SOFTWARE (UNDER \$1,000)	-	-	-	-	-
	0693	SOFTWARE SUBSCRIPTIONS	-	-	-	-	-
	0986	RESERVES - FUND B GAIN/LOSS	-	-	-	-	-
	0990	FUND BALANCE UNAPPROPRIATED	722,185.09	703,130.49	36,223.54	-	739,354.03
	0997	RESERVES - PROJECTS	-	-	-	-	-
9200	0730	DUES & FEES	-	-	-	-	-
9700		TRANSFER FUNDS					
	0910	TRANSFERS TO GENERAL OPERATING FUND	12,494,022.00	12,766,628.00	-	-	12,766,628.00
	0920	TRANSFERS TO DEBT SERVICE FUND	7,458,964.30	7,458,964.30	-	-	7,458,964.30
	0930	TRANSFERS TO CAPITAL IMPROVEMENT FUND	-	-	-	-	-
	0960	TRANSFERS TO INTERBUDGETARY FUND	-	-	-	-	-
		TOTAL - CAPITAL PROJECT FUNDS	\$ 34,481,766.76	\$ 34,760,318.16	\$ 145,036.90	\$ 108,813.36	\$ 34,796,541.70

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 2

Board Meeting December 11, 2017

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3421	<u>Tax Redemptions</u>		<u>\$ 20,568.51</u>
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Constructor	<u>\$ 20,568.51</u>
	<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>		
	.... Discretionary	\$ 20,568.51	
3431	<u>Interest on Investments</u>		<u>\$ 15,655.03</u>
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Constructor	<u>\$ 15,655.03</u>
	<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>		
	.... Discretionary	\$ 15,655.03	
II. Amendments Between Appropriations & Reserves			
1345	<u>Technology Equipment - BD</u>		
	0643 Computer Hardware (Over \$1,000)	7400 Facilities Acquisition and Constructor	<u>\$ 12,453.92</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (12,453.92)	
1346	<u>Network Equipment - BD</u>		
	0681 Fire/Sprinkler/Elect	7400 Facilities Acquisition and Constructor	<u>\$ 12,528.82</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (12,528.82)	
1362	<u>Furniture - BD</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Constructor	<u>\$ 21,000.00</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (21,000.00)	
1391	<u>Computer Lab - BD</u>		
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Constructor	<u>\$ 9,111.75</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (9,111.75)	
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Constructor	<u>\$ (87,295.70)</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	1362 Furniture - BD	\$ 21,000.00	2347 Flooring - BD 23,381.13
	1345 Technology Equipment - BD	12,453.92	2364 School Equipment - BD 2,546.08
	1346 Network Equipment - BD	12,528.82	7354 Scoreboard - BD 6,274.00
	1391 Computer Lab - BD	9,111.75	<u>Total \$ 87,295.70</u>
2310	<u>District Wide - Minor Repair/Maint</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Constructor	\$ 4,546.92
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Constructor	(5,046.12)
	0685 Flooring/Structural Alterator	7400 Facilities Acquisition and Constructor	499.20
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 2

Board Meeting December 11, 2017

Account	Object	Function	Increase (Decrease)
2313	<u>Environmental/IAO/T&B - District Wide</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Constructior	\$ (3,974.19)
	0685 Flooring/Structural Alteratior	7400 Facilities Acquisition and Constructior	3,974.19
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2347	<u>Flooring - BD</u>		
	0685 Flooring/Structural Alteratior	7400 Facilities Acquisition and Constructior	<u>\$ 23,381.13</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (23,381.13)	
2364	<u>School Equipment - BD</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Constructior	<u>\$ 2,546.08</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (2,546.08)	
2393	<u>Band Instrument Replacement</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Constructior	\$ 927.00
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Constructior	(927.00)
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		
5343	<u>District Wide - Ramp Replace</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Constructior	\$ 3,158.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Constructior	(3,158.00)
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		
7354	<u>Scoreboard - BD</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Constructior	<u>\$ 6,274.00</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (6,274.00)	
8373	<u>District Wide - PE/Restroom/Storage</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Constructior	\$ (9,339.35)
	0685 Flooring/Structural Alteratior	7400 Facilities Acquisition and Constructior	9,339.35
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		

ADOPTED BY SCHOOL BOARD:

DECEMBER 11, 2017

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 9/30/2017	INCREASE	DECREASE	BUDGET AS OF 10/31/2017
3199	MISCELLANEOUS FEDERAL DIRECT	\$ 538,242.76	\$ 1,788,242.76	\$ -	\$ -	\$ 1,788,242.76
3201	VOCATIONAL EDUCATIONAL ARTS	253,850.01	253,850.01	-	4,182.01	249,668.00
3221	ADULT GENERAL EDUCATION	72,608.96	72,608.96	-	124.96	72,484.00
3231	IDEA - INDIVIDUALS WITH DISABILITIES ACT	7,542,424.69	7,542,424.69	-	593,424.69	6,949,000.00
3241	TITLE I	6,424,831.20	6,424,831.20	-	233,748.01	6,191,083.19
3242	TITLE IV - 21ST CENTURY SCHOOL	13,832.00	13,832.00	-	-	13,832.00
3251	ADULT BASIC EDUCATION	-	-	-	-	-
3274	TITLE III - ENGLISH LANGUAGE LEARNERS	143,209.60	143,209.60	-	7,209.60	136,000.00
3275	TITLE V - INNOVATIVE EDUCATION	-	-	-	-	-
3277	TITLE II - PART A	1,241,076.72	1,241,076.72	-	270,097.07	970,979.65
3280	DRUG FREE SCHOOLS PROGRAM	-	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	22,479.82	74,729.82	-	16,857.21	57,872.61
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
TOTAL - OTHER SPECIAL REVENUE FUNDS		\$ 16,252,555.76	\$ 17,554,805.76	\$ -	\$ 1,125,643.55	\$ 16,429,162.21

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 9/30/2017	INCREASE	DECREASE	BUDGET AS OF 10/31/2017
5100	BASIC EDUCATION (K-12)	\$ 5,708,534.46	\$ 5,602,188.48	\$ -	\$ 109,066.12	\$ 5,493,122.36
5200	EXCEPTIONAL STUDENT EDUCATION	5,422,217.75	5,447,179.52	-	569,894.16	4,877,285.36
5300	VOCATIONAL AND TECHNICAL EDUCATION	320,588.36	319,759.63	-	4,190.36	315,569.27
5400	ADULT GENERAL EDUCATION	-	-	-	-	-
5500	PRE-KINDERGARTEN	212,204.33	213,822.91	-	8,548.33	205,274.58
5900	OTHER INSTRUCTION	-	-	-	-	-
6100	PUPIL PERSONNEL SERVICES	257,292.00	219,842.22	-	440.00	219,402.22
6110	ATTENDANCE AND SOCIAL WORK	261,698.00	182,717.91	-	-	182,717.91
6120	GUIDANCE SERVICES	-	-	-	-	-
6130	HEALTH SERVICES	-	500.00	250.00	-	750.00
6140	PSYCHOLOGICAL SERVICES	-	-	-	-	-
6150	PARENTAL INVOLVEMENT	130,973.93	141,408.18	-	14,677.69	126,730.49
6200	INSTRUCTIONAL MEDIA SERVICE	3.28	3.28	-	3.28	-
6300	INSTR & CURR DEVEL SERVICE (SUPT)	3,211,555.02	3,649,788.69	-	312,624.06	3,337,164.63
6400	INSTRUCTIONAL STAFF TRAINING SERVICES	221,688.61	218,953.89	-	51,983.82	166,970.07
6500	INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-
7200	GENERAL ADMINISTRATION (SUPT)	390,725.27	1,479,045.30	-	44,901.48	1,434,143.82
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	111,934.75	76,455.75	-	8,454.25	68,001.50
7801	TRANSPORTATION - NORTH	600.00	600.00	-	300.00	300.00
7802	TRANSPORTATION - CENTRAL	1,730.00	1,730.00	-	300.00	1,430.00
7803	TRANSPORTATION - SOUTH	810.00	810.00	-	510.00	300.00
7900	OPERATION OF PLANT	-	-	-	-	-
8200	ADMINISTRATIVE TECHNOLOGY SERVICES	-	-	-	-	-
9100	COMMUNITY SERVICE	-	-	-	-	-
TOTAL - OTHER SPECIAL REVENUE FUNDS		\$ 16,252,555.76	\$ 17,554,805.76	\$ 250.00	\$ 1,125,893.55	\$ 16,429,162.21

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 2
Board Meeting December 11, 2017

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3201	<u>Vocational Educational Arts</u>		<u>\$ (4,182.01)</u>
	0220 FICA (Social Security & Medicare)	5300 Vocational	\$ (1.69)
	0510 Supplies	5300 Vocational	(217.86)
	0641 Equipment/Fixed Assets (Over \$1,000)	5300 Vocational	(1,169.57)
	0642 Equipment (Under \$1,000)	5300 Vocational	(2,543.65)
	0750 Other Personnel Services	5300 Vocational	(133.59)
	0370 Postage/Shipping/Telegram	6300 Instruction & Curriculum	(95.54)
	0791 Indirect Costs	7200 General Administration	(20.11)
			<u>\$ (4,182.01)</u>
<i>Explanation: To close fiscal year 2016-2017 Carl Perkins - Secondary Section 131 grant (Project 7422) per project award notification.</i>			
	7422 Carl Perkins - Secondary Education		\$ (4,182.01)
3221	<u>Adult General Education</u>		<u>\$ (124.96)</u>
	0692 Software (Under \$1,000)	5300 Vocational	\$ (124.00)
	0610 Library Books	6200 Instructional Media Services	(0.96)
			<u>\$ (124.96)</u>
<i>Explanation: To close fiscal year 2016-2017 Carl Perkins - Postsecondary Section 132 grant (Project 7407) per project award notification.</i>			
	7407 Carl Perkins - Postsecondary Education		\$ (124.96)
3231	<u>IDEA - Individuals With Disabilities Act</u>		<u>\$ (593,424.69)</u>
	0310 Professional & Technical Services	5200 Exceptional Child	\$ (29,063.00)
	0330 In County Travel	5200 Exceptional Child	(1,184.83)
	0331 Out of County Travel	5200 Exceptional Child	(2,000.00)
	0350 Repairs & Maintenance	5200 Exceptional Child	(3,000.00)
	0355 Technology - Repairs & Maintenance	5200 Exceptional Child	(200.00)
	0365 Software Subscriptions	5200 Exceptional Child	(23.00)
	0370 Postage/Shipping/Telegram	5200 Exceptional Child	(1,108.76)
	0390 Other Purchased Service	5200 Exceptional Child	(495.25)
	0510 Supplies	5200 Exceptional Child	(494,353.30)
	0530 Periodicals	5200 Exceptional Child	(200.00)
	0622 Audio Visual (Under \$1,000)	5200 Exceptional Child	(600.00)
	0641 Equipment/Fixed Assets (Over \$1,000)	5200 Exceptional Child	(2,530.83)
	0642 Equipment (Under \$1,000)	5200 Exceptional Child	(4,287.57)
	0643 Computer Hardware (Over \$1,000)/Technology - Infrastructure	5200 Exceptional Child	(3,000.00)
	0644 Computer Hardware (Under \$1,000)	5200 Exceptional Child	(7,300.00)
	0691 Software - Capitalized (Over \$1,000)	5200 Exceptional Child	(1,000.00)
	0692 Software (Under \$1,000)	5200 Exceptional Child	(900.00)
	0730 Dues and Fees	5200 Exceptional Child	(500.00)
	0750 Other Personnel Services	5200 Exceptional Child	(2,202.66)
	0331 Out of County Travel	6150 Parental Involvement	(400.00)
	0510 Supplies	6150 Parental Involvement	(400.00)
	0330 In County Travel	6300 Instruction & Curriculum	(100.00)
	0331 Out of County Travel	6300 Instruction & Curriculum	(1,795.00)
	0360 Lease and Rental Agreements	6300 Instruction & Curriculum	(2,000.00)
	0370 Postage/Shipping/Telegram	6300 Instruction & Curriculum	(3,622.09)
	0390 Other Purchased Service	6300 Instruction & Curriculum	(1,793.30)
	0641 Equipment/Fixed Assets (Over \$1,000)	6300 Instruction & Curriculum	(1,000.00)
	0642 Equipment (Under \$1,000)	6300 Instruction & Curriculum	(500.00)
	0643 Computer Hardware (Over \$1,000)/Technology - Infrastructure	6300 Instruction & Curriculum	(2,000.00)
	0644 Computer Hardware (Under \$1,000)	6300 Instruction & Curriculum	(1,000.00)
	0730 Dues and Fees	6300 Instruction & Curriculum	(500.00)
	0331 Out of County Travel	6400 Instructional Staff Training Services	(400.00)
	0791 Indirect Costs	7200 General Administration	(23,165.10)
	0398 Field Trips / Student Transportation	7801 Transportation - North	(300.00)

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 2

Board Meeting December 11, 2017

Account	Object	Function	Increase (Decrease)
0398	Field Trips / Student Transportation	7802 Transportation - Central	(300.00)
0398	Field Trips / Student Transportation	7803 Transportation - South	(200.00)
			<u>\$ (593,424.69)</u>

Explanation: To close fiscal year 2016-2017 IDEA - Part B grant (Project 7475) and IDEA - Part B - Pre-K grant (Project 7476) per project award notification.

7475	IDEA - Part B	\$ (563,843.98)	7476	IDEA - Part B - Pre-K	(29,580.71)
					<u>\$ (593,424.69)</u>
3241	Title I				<u>\$ (233,748.01)</u>

0310	Professional & Technical Services	5100	Basic Education (K-12)	\$ (1,197.24)
0350	Repairs & Maintenance	5100	Basic Education (K-12)	(1,111.44)
0357	Support Managed - Computers	5100	Basic Education (K-12)	(3,288.00)
0363	Seat Managed - Computers	5100	Basic Education (K-12)	(650.00)
0365	Software Subscriptions	5100	Basic Education (K-12)	(3,739.98)
0390	Other Purchased Service	5100	Basic Education (K-12)	(30.00)
0396	Charter/Contract School Distributions	5100	Basic Education (K-12)	(22,325.61)
0510	Supplies	5100	Basic Education (K-12)	(48,072.37)
0520	Textbooks	5100	Basic Education (K-12)	(2,075.00)
0641	Equipment/Fixed Assets (Over \$1,000)	5100	Basic Education (K-12)	(187.39)
0642	Equipment (Under \$1,000)	5100	Basic Education (K-12)	(275.45)
0644	Computer Hardware (Under \$1,000)	5100	Basic Education (K-12)	(13,016.24)
0730	Dues and Fees	5100	Basic Education (K-12)	(758.60)
0750	Other Personnel Services	5100	Basic Education (K-12)	(5,166.59)
0365	Software Subscriptions	5200	Exceptional Child	(744.26)
0366	Software Apps. - Tablets	5200	Exceptional Child	(500.00)
0510	Supplies	5200	Exceptional Child	(9,106.31)
0644	Computer Hardware (Under \$1,000)	5200	Exceptional Child	(3,000.00)
0750	Other Personnel Services	5200	Exceptional Child	(209.24)
0510	Supplies	5500	Prekindergarten	(8,548.33)
0220	FICA (Social Security & Medicare)	6150	Parental Involvement	(197.81)
0360	Lease and Rental Agreements	6150	Parental Involvement	(250.00)
0370	Postage/Shipping/Telegram	6150	Parental Involvement	(920.00)
0390	Other Purchased Service	6150	Parental Involvement	(1,592.54)
0510	Supplies	6150	Parental Involvement	(7,483.31)
0750	Other Personnel Services	6150	Parental Involvement	(2,191.98)
0610	Library Books	6200	Instructional Media Services	(2.32)
0310	Professional & Technical Services	6300	Instruction & Curriculum	(5.00)
0330	In County Travel	6300	Instruction & Curriculum	(3,868.21)
0331	Out of County Travel	6300	Instruction & Curriculum	(2,225.13)
0357	Support Managed - Computers	6300	Instruction & Curriculum	(516.00)
0360	Lease and Rental Agreements	6300	Instruction & Curriculum	(3,518.36)
0365	Software Subscriptions	6300	Instruction & Curriculum	(1,000.00)
0370	Postage/Shipping/Telegram	6300	Instruction & Curriculum	(145.86)
0390	Other Purchased Service	6300	Instruction & Curriculum	(1,383.00)
0510	Supplies	6300	Instruction & Curriculum	(29,866.66)
0641	Equipment/Fixed Assets (Over \$1,000)	6300	Instruction & Curriculum	(1,000.00)
0642	Equipment (Under \$1,000)	6300	Instruction & Curriculum	(223.86)
0730	Dues and Fees	6300	Instruction & Curriculum	(907.00)
0220	FICA (Social Security & Medicare)	6400	Instructional Staff Training Services	(39.00)
0310	Professional & Technical Services	6400	Instructional Staff Training Services	(10,525.35)
0331	Out of County Travel	6400	Instructional Staff Training Services	(3,255.65)
0510	Supplies	6400	Instructional Staff Training Services	(11,541.99)
0642	Equipment (Under \$1,000)	6400	Instructional Staff Training Services	(10,000.00)
0750	Other Personnel Services	6400	Instructional Staff Training Services	(1,100.00)
0791	Indirect Costs	7200	General Administration	(9,242.43)
0398	Field Trips / Student Transportation	7800	Pupil Transp Services - School	(6,434.50)
0398	Field Trips / Student Transportation	7803	Transportation - South	(310.00)
				<u>\$ (233,748.01)</u>

Explanation: To close fiscal year 2016-2017 Title I - Part A (Project 7401), Title I - Homeless Set-Aside (Project 7408), and Title I - N&D (Project 7409) grants per project award notification.

7401	Title I - Part A	\$ (229,568.97)	7409	Title I - N & D	(3,420.44)
7408	Title I - Part A - Homeless Set-Aside	\$ (758.60)			<u>\$ (233,748.01)</u>

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 2

Board Meeting December 11, 2017

Account	Object	Function	Increase (Decrease)
3274	<u>Title III - English Language Learners</u>		\$ (7,209.60)
	0510 Supplies	5100 Basic Education (K-12)	\$ (4,485.96)
	0330 In County Travel	6300 Instruction & Curriculum	(129.53)
	0331 Out of County Travel	6300 Instruction & Curriculum	(1,000.00)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(1,000.00)
	0791 Indirect Costs	7200 General Administration	(141.36)
	0398 Field Trips / Student Transportation	7800 Pupil Transp Services - School	(452.75)
			<u>\$ (7,209.60)</u>

Explanation: To close fiscal year 2016-2017 Title III - English Language Learners grant (Project 7418) per project award notification.

7418 Title III - Part A - English Language Learners \$ (7,209.60)

3277	<u>Title II - Part A</u>		\$ (270,097.07)
	0330 In County Travel	6300 Instruction & Curriculum	\$ (405.53)
	0331 Out of County Travel	6300 Instruction & Curriculum	(3,421.18)
	0350 Repairs & Maintenance	6300 Instruction & Curriculum	(8,510.44)
	0360 Lease and Rental Agreements	6300 Instruction & Curriculum	(14,734.71)
	0365 Software Subscriptions	6300 Instruction & Curriculum	(545.35)
	0370 Postage/Shipping/Telegram	6300 Instruction & Curriculum	(50.00)
	0390 Other Purchased Service	6300 Instruction & Curriculum	(3,000.00)
	0510 Supplies	6300 Instruction & Curriculum	(198,299.08)
	0622 Audio Visual (Under \$1,000)	6300 Instruction & Curriculum	(100.00)
	0730 Dues and Fees	6300 Instruction & Curriculum	(2,606.00)
	0750 Other Personnel Services	6300 Instruction & Curriculum	(12,727.05)
	0310 Professional & Technical Services	6400 Instructional Staff Training Services	(5,250.00)
	0365 Software Subscriptions	6400 Instructional Staff Training Services	(1,425.50)
	0390 Other Purchased Service	6400 Instructional Staff Training Services	(1,148.33)
	0510 Supplies	6400 Instructional Staff Training Services	(277.81)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(6,014.91)
	0791 Indirect Costs	7200 General Administration	(11,581.18)
			<u>\$ (270,097.07)</u>

Explanation: To close fiscal year 2016-2017 Title II - Part A grant (Project 7405) per project award notification.

7405 Title II - Part A \$ (270,097.07)

3299	<u>Miscellaneous Federal Through State</u>		\$ (16,857.21)
	0510 Supplies	5100 Basic Education (K-12)	\$ (9,307.45)
	0730 Dues and Fees	5100 Basic Education (K-12)	(1,250.00)
	0310 Professional & Technical Services	6100 Pupil Personnel Services	(440.00)
	0510 Supplies	6150 Parental Involvement	(1,302.00)
	0370 Postage/Shipping/Telegram	6300 Instruction & Curriculum	(200.00)
	0390 Other Purchased Service	6300 Instruction & Curriculum	(990.21)
	0730 Dues and Fees	6300 Instruction & Curriculum	(300.00)
	0331 Out of County Travel	6400 Instructional Staff Training Services	(152.36)
	0510 Supplies	6400 Instructional Staff Training Services	(596.89)
	0791 Indirect Costs	7200 General Administration	(751.30)
	0390 Other Purchased Service	7800 Pupil Transp Services - School	(1,567.00)
			<u>\$ (16,857.21)</u>

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

7412 Title X - Homeless Children & Youth \$ (16,857.21)

II. Amendments Between Appropriations & Reserves

5488	<u>DODEA - SCIENCE</u>		
	0117 Workshops	5100 Basic Education (K-12)	\$ 2,145.00
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	155.78
	0310 Professional & Technical Services	5100 Basic Education (K-12)	21,155.09

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 2
Board Meeting December 11, 2017

Account	Object	Function	Increase (Decrease)
	0510 Supplies	5100 Basic Education (K-12)	(14,290.70)
	0510 Supplies	6300 Instruction & Curriculum	(9,165.17)
			<u>\$ -</u>

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

7489 AFRL MD - Engineers for America

	0510 Supplies	5100 Basic Education (K-12)	\$ 3,000.00
	0641 Equipment/Fixed Assets (Over \$1,000)	5100 Basic Education (K-12)	(3,000.00)
			<u>\$ -</u>

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

8401 Title I - Part A

	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 6,482.97
	0210 Florida Retirement System	5100 Basic Education (K-12)	531.63
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	500.01
	0231 Group Insurance - Health	5100 Basic Education (K-12)	2,555.55
	0232 Group Insurance - Life	5100 Basic Education (K-12)	7.29
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	122.85
	0234 Group Insurance - Other	5100 Basic Education (K-12)	509.81
	0399 Other Technology - Purchased Services	5100 Basic Education (K-12)	10,000.00
	0510 Supplies	5100 Basic Education (K-12)	(22,031.43)
	0750 Other Personnel Services	5100 Basic Education (K-12)	277.35
	0510 Supplies	5200 Exceptional Child	(802.62)
	0642 Equipment (Under \$1,000)	5200 Exceptional Child	742.67
	0510 Supplies	6150 Parental Involvement	59.95
	0365 Software Subscriptions	6300 Instruction & Curriculum	300.00
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	10.64
	0750 Other Personnel Services	6400 Instructional Staff Training Services	733.33
			<u>\$ -</u>

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

8412 Title IX - Homeless ESSA

	0510 Supplies	5100 Basic Education (K-12)	\$ (250.00)
	0310 Professional & Technical Services	6130 Health Services	250.00
			<u>\$ -</u>

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

8422 Carl Perkins - Secondary Education

	0641 Equipment/Fixed Assets (Over \$1,000)	5300 Vocational	\$ (13,000.00)
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	13,000.00
			<u>\$ -</u>

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

8475 IDEA - Part B

	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ 22,074.00
	0210 Florida Retirement System	5200 Exceptional Child	1,811.00
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	1,689.00
	0231 Group Insurance - Health	5200 Exceptional Child	6,393.00
	0232 Group Insurance - Life	5200 Exceptional Child	23.00
	0233 Group Insurance - Dental	5200 Exceptional Child	349.00
	0310 Professional & Technical Services	5200 Exceptional Child	22,602.00
	0330 In County Travel	5200 Exceptional Child	125.00
	0510 Supplies	5200 Exceptional Child	(57,391.20)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	2,234.90
	0232 Group Insurance - Life	6300 Instruction & Curriculum	5.10
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	85.20
			<u>\$ -</u>

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

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2017	INCREASE	DECREASE	BUDGET AS OF 10/31/2017	
3261 SCHOOL LUNCH REIMBURSEMENT	\$ 5,739,008.00	\$ 5,739,008.00	\$ -	\$ -	\$ 5,739,008.00	
3262 SCHOOL BREAKFAST REIMBURSEMENT	1,254,640.00	1,254,640.00	-	-	1,254,640.00	
3263 FOOD SERVICE AFTER SCHOOL SNACK REIMBURSEMENT	135,313.00	135,313.00	-	-	135,313.00	
3265 USDA DONATED COMMODITIES	798,719.00	798,719.00	-	-	798,719.00	
3267 SUMMER FOOD SERVICE PROGRAM	167,672.10	167,672.10	-	110,901.12	56,770.98	
3268 NUTRITION EDUC & TRNG PROGRAM	-	-	-	-	-	
3269 OTHER FOOD SERVICES	-	-	-	-	-	
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-	
3338 STATE LUNCH SUPPLEMENT - FS	64,444.00	64,444.00	-	-	64,444.00	
3339 STATE BREAKFAST SUPPLEMENT - FS	38,820.00	38,820.00	-	-	38,820.00	
3399 OTHER MISCELLANEOUS REVENUE	-	-	-	-	-	
3431 INTEREST ON INVESTMENT	-	-	-	-	-	
3448 DONATIONS	-	1,520.86	-	-	1,520.86	
3451 STUDENT MEALS	3,465,005.00	3,465,005.00	-	-	3,465,005.00	
3456 OTHER FOOD SALES	-	-	-	-	-	
3457 CATERING	-	714.09	1,816.60	-	2,530.69	
3459 SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-	
3460 ONLINE CREDIT CARD FEES	-	-	-	-	-	
3465 PURCHASED - OTHER POSITIONS	-	-	-	-	-	
3466 PURCHASED OTHER POS - EXTERNAL	568.00	568.00	-	-	568.00	
3490 MISCELLANEOUS REVENUE	-	-	-	-	-	
3496 SOFT DRINK COMMISSIONS	15,000.00	15,000.00	-	-	15,000.00	
3497 REFUND-PRIOR YEAR EXPENDITURES	-	-	-	-	-	
3610 TRANSFERS FROM GENERAL OPERATING FUNDS	-	-	-	-	-	
3901 RESERVE FOR ENCUMBRANCE	36,590.21	36,590.21	-	-	36,590.21	
3902 RESERVE FOR INVENTORY	166,511.85	166,511.85	-	-	166,511.85	
3905 RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	273,467.89	273,467.89	-	-	273,467.89	
3925 FUND BALANCE - UNDESIGNATED	3,192,906.87	3,192,906.87	-	-	3,192,906.87	
3999 TRANSFERS FROM BANK TO BANK	-	-	-	-	-	
TOTAL - FOOD SERVICE FUND	\$ 15,348,665.92	\$ 15,350,900.87	\$ 1,816.60	\$ 110,901.12	\$ 15,241,816.35	

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2017	INCREASE	DECREASE	BUDGET AS OF 10/31/2017	
0100 SALARY - NON-INSTRUCTIONAL	\$ 1,091,853.23	\$ 1,061,130.33	\$ 1,805.09	\$ -	\$ 1,062,935.42	
0102 SALARY - OTHER COMPENSATION	9,493.25	9,493.25	723.75	-	10,217.00	
0103 SALARY - SUPPLEMENTS	3,108.00	3,108.00	-	-	3,108.00	
0111 SALARY - ADMINISTRATIVE/MANAGERIAL	799,757.34	671,817.34	1,210.24	-	673,027.58	
0117 WORKSHOPS	15,600.00	15,600.00	200.00	-	15,800.00	
0121 SALARY - RETIREMENT BONUS	1,438.97	1,438.97	-	-	1,438.97	
0122 SALARY - SICK LEAVE PAYOFF	2,901.02	2,901.02	12,346.36	-	15,247.38	
0123 SALARY - ANNUAL LEAVE PAYOFF	-	-	-	-	-	
0130 SALARY - OVERTIME	-	-	3,814.44	-	3,814.44	
0161 SALARY - PROFESSIONAL/TECHNICAL	100,728.00	104,925.00	-	-	104,925.00	
0210 FLORIDA RETIREMENT SYSTEM	165,893.25	164,446.11	-	804.33	163,641.78	
0220 FICA (SOCIAL SECURITY)	158,372.27	145,430.81	-	915.14	144,515.67	
0231 GROUP INSURANCE - HEALTH & HOSPITAL	611,771.80	588,874.40	-	-	588,874.40	
0232 GROUP INSURANCE - LIFE	1,910.00	1,825.20	-	-	1,825.20	
0233 GROUP INSURANCE - DENTAL	31,727.00	30,003.05	-	-	30,003.05	
0234 GROUP INSURANCE - OTHER	949.20	1,377.39	-	-	1,377.39	
0310 PROFESSIONAL & TECHNICAL SERVICES	6,143,647.71	6,140,665.10	-	109,228.82	6,031,436.28	
0330 IN COUNTY TRAVEL	3,500.00	3,500.00	-	-	3,500.00	
0331 OUT OF COUNTY TRAVEL	4,050.00	4,050.00	-	-	4,050.00	
0350 REPAIR AND MAINTENANCE	74,747.04	74,747.04	-	-	74,747.04	
0354 MAINTENANCE / VEHICLE REPAIR	11,653.63	13,653.63	-	-	13,653.63	
0356 INSPECTION/REPAIR FIRE EXTINGUISHER	-	-	-	-	-	
0357 SUPPORT MANAGED - COMPUTERS	-	-	500.00	-	500.00	
0360 LEASE AND RENTAL AGREEMENTS	2,933.28	2,933.28	-	-	2,933.28	
0363 SEAT MANAGED - COMPUTERS	80,000.00	80,000.00	-	-	80,000.00	
0365 SOFTWARE SUBSCRIPTIONS	-	-	-	-	-	
0370 POSTAGE	4,000.00	14,700.00	-	-	14,700.00	
0371 TELEPHONE	9,000.00	9,000.00	600.00	-	9,600.00	
0372 TELEPHONE MAINTENANCE	-	-	-	-	-	
0373 TELEPHONE LONG DISTANCE	240.00	240.00	-	-	240.00	
0374 REFUND FOR POSTAGE	-	-	-	-	-	
0375 CELLULAR TELEPHONE	1,800.00	1,800.00	400.00	-	2,200.00	
0381 WATER AND SEWAGE	1,500.00	1,500.00	-	-	1,500.00	
0382 GARBAGE	10,700.00	10,700.00	-	-	10,700.00	
0390 OTHER PURCHASED SERVICE	6,200.00	9,182.61	-	-	9,182.61	
0393 CONTRACTS - NONPROFESSIONAL SERVICE	4,960.00	4,960.00	-	-	4,960.00	
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	6,762.00	6,762.00	-	-	6,762.00	
0460 DIESEL FUEL	6,171.76	6,171.76	-	-	6,171.76	
0510 SUPPLIES	207,908.52	210,422.61	1,316.60	-	211,739.21	
0519 TECHNOLOGY SUPPLIES	-	-	500.00	-	500.00	
0550 REPAIR PARTS	-	-	2,324.30	-	2,324.30	
0560 TIRES AND TUBES	-	-	-	-	-	
0570 FOOD	978.55	978.55	-	-	978.55	
0572 MILK PURCHASES	250.00	250.00	-	-	250.00	
0573 FOOD - BREAD	250.00	250.00	-	-	250.00	
0576 FOOD - PRODUCE	250.00	250.00	-	-	250.00	
0580 COMMODITIES	798,719.00	798,719.00	-	-	798,719.00	
0641 EQUIPMENT/FIXED ASSET (OVER \$1,000)	421,357.97	421,357.97	-	2,288.85	419,069.12	
0642 EQUIPMENT (UNDER \$1,000)	-	-	-	-	-	
0643 COMPUTER HARDWARE (OVER \$1,000)	-	-	-	-	-	
0644 COMPUTER HARDWARE (UNDER \$1,000)	5,352.96	5,352.96	-	-	5,352.96	
0652 OTHER MOTOR VEHICLES	-	-	-	-	-	
0671 LAND IMPROVEMENTS	-	-	-	-	-	
0676 OTHER PERMANENT IMPROVEMENTS	3,082.00	3,082.00	-	-	3,082.00	
0681 FIRE/SPRINKLER/ELECT/WATER SYSTEMS	-	-	-	-	-	
0682 HEATING/COOLING/AIR CONDITIO	-	-	-	-	-	
0684 REPLACEMENT ROOFING & SYSTEMS	81.80	81.80	-	-	81.80	
0685 FLOORING/STRUCTURAL ALTERATION	3,184.81	3,184.81	2,288.85	-	5,473.66	
0691 SOFTWARE (OVER \$1000)	-	-	-	-	-	
0692 SOFTWARE (UNDER \$1,000)	-	-	-	-	-	
0730 DUES AND FEES	13,000.00	13,000.00	-	-	13,000.00	
0732 MOTOR VEHICLE TAGS AND FEES	-	-	-	-	-	
0750 OTHER PERSONNEL SERVICES (TEMP)	42,082.00	42,082.00	-	-	42,082.00	
0790 MISCELLANEOUS EXPENSE	-	-	-	-	-	
0791 INDIRECT COST	271,400.00	271,400.00	-	-	271,400.00	
0990 FUND BALANCE UNAPPROPRIATED	3,891,172.81	4,071,326.13	-	21,995.41	4,049,330.72	
0991 RESERVES - INVENTORY	166,511.85	166,511.85	-	-	166,511.85	
0997 RESERVES - PROJECTS	83,414.90	83,414.90	-	1,881.60	81,533.30	
TOTAL - FOOD SERVICE FUND	\$ 15,348,665.92	\$ 15,350,900.87	\$ 28,029.63	\$ 137,114.15	\$ 15,241,816.35	

Explanation of Budget Amendment as Follows:

Part IV - School Food Service Fund

Amendment Number 2

Board Meeting December 11, 2017

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3267	<u>Summer Food Service Program</u>		<u>\$ (110,901.12)</u>
	0220 Social Security	7610 Food Service - Departments	\$ (627.13)
	0310 Professional & Technical Service	7610 Food Service - Departments	(109,228.82)
	0997 Reserve - Projects	9890 Reserves	(1,045.17)
			<u>\$ (110,901.12)</u>
	<i>Explanation: To adjust revenue for Summer Food Service Program based on actual collections.</i>		
	7501 Summer Feeding		\$ (110,901.12)
3457	<u>Catering</u>		<u>\$ 1,816.60</u>
	0510 Supplies	7610 Food Service - Departments	<u>\$ 1,816.60</u>
	<i>Explanation: To appropriate revenue for Catering based on actual collections.</i>		
	7502 Catering		\$ 1,816.60
II. Amendments Between Appropriations & Reserves			
....	<u>Discretionary</u>		
	0117 Workshops	7600 Food Service (Schools)	\$ 200.00
	0130 Salary - Overtime	7600 Food Service (Schools)	3,800.00
	0210 Florida Retirement System	7600 Food Service (Schools)	300.96
	0220 Social Security	7600 Food Service (Schools)	306.00
	0510 Supplies	7600 Food Service (Schools)	400.00
	0122 Salary - Sick Leave Payoff	7610 Food Service - Departments	12,346.36
	0130 Salary - Overtime	7610 Food Service - Departments	14.44
	0210 Florida Retirement System	7610 Food Service - Departments	612.11
	0220 Social Security	7610 Food Service - Departments	591.24
	0371 Telephone	7610 Food Service - Departments	600.00
	0375 Cellular Telephone	7610 Food Service - Departments	400.00
	0357 Support Managed Computers	7610 Food Service - Departments	500.00
	0510 Supplies	7610 Food Service - Departments	(900.00)
	0519 Technology-Related Supplies	7610 Food Service - Departments	500.00
	0550 Repair Parts	7610 Food Service - Departments	2,324.30
	0990 Fund Balance - Unappropriated	9890 Reserves	(21,995.41)
			<u>\$ -</u>
	<i>Explanation: Changes between objects & functions to better utilize funds.</i>		
3510	<u>SFS Contract Exclusions</u>		
	0685 Flooring/Structural Alteration	7600 Food Service (Schools)	\$ 2,288.85
	0641 Equipment (Over \$1,000)	7610 Food Service - Departments	(2,288.85)
			<u>\$ -</u>
	<i>Explanation: Changes between objects & functions to better utilize funds.</i>		
5044	<u>Soft Drink Commissions</u>		
	0102 Salary - Other Compensation	7600 Food Service (Schools)	\$ 313.62
	0210 Florida Retirement System	7600 Food Service (Schools)	24.83
	0220 Social Security	7600 Food Service (Schools)	23.99
	0102 Salary - Other Compensation	7610 Food Service - Departments	410.13
	0210 Florida Retirement System	7610 Food Service - Departments	32.49
	0220 Social Security	7610 Food Service - Departments	31.37
	0997 Reserve - Projects	9890 Reserves	(836.43)
			<u>\$ -</u>
	<i>Explanation: Changes between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:

Part IV - School Food Service Fund

Amendment Number 2

Board Meeting December 11, 2017

Account	Object	Function	Increase (Decrease)
7501	<u>Summer Feeding</u>		
	0100 Salary - Non-Instructional	7610 Food Service - Departments	\$ 1,805.09
	0111 Salary - Administrative Manager	7610 Food Service - Departments	1,210.24
	0210 Florida Retirement System	7610 Food Service - Departments	(1,774.72)
	0220 Social Security	7610 Food Service - Departments	(1,240.61)
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

DECEMBER 11, 2017