



Agenda Item Details

Meeting	Jan 22, 2018 - Regular Meeting
Category	8. Consent Agenda
Subject	8.8 Budget Amendment #3 - 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
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #3 - 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 November 2017:

General Fund	\$ 78,819.93
Debt Service Funds	0.00
Capital Projects Funds	88,833.61
Other Special Revenue Funds - Federal	638,279.59
Other Special Revenue Funds - Food Service	1,226.77
Total - All Funds	\$807,159.90

 [IBA 03 - Nov 2017.pdf \(888 KB\)](#)

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 Tim Bryant.

Final Resolution: Motion Carries

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



School District of Okaloosa County

Fiscal Year 2017-2018

BUDGET AMENDMENT #3

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2017	INCREASE	DECREASE	BUDGET AS OF 11/30/2017
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	11,301.00	2,250.00	13,551.00
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	1,274.00	5,849.00
3449	STUDENT/PARENT IPAD/LAPTOP INSURANCE	-	-	-	-
3462	PURCHASED CUSTODIAL SERVICE	100.00	100.00	136.90	236.90
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	350,554.22	9,770.35	360,324.57
3466	PURCHASED OTHER POSITIONS - EXTERNAL	162,032.95	163,650.23	431.43	164,081.66
3467	PURCHASED - SCHOOLS - OTHER	22,499.60	62,084.58	8,288.44	70,373.02
3468	RIVERSIDE CHILD CARE	168,000.00	160,000.00	-	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	15,840.00	-	15,840.00
3475	BLUEWATER CHILD CARE	343,000.00	348,000.00	-	348,000.00
3476	EDGE CHILD CARE	-	-	-	-
3477	PLEW CHILD CARE	253,000.00	252,000.00	-	252,000.00
3478	WRIGHT CHILD CARE	106,000.00	82,000.00	-	82,000.00

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2017	INCREASE	DECREASE		BUDGET AS OF 11/30/2017
3484	FINANCIAL AID FEES	-	30,500.00	-	-	30,500.00
3485	RESTITUTION PAYMENTS - OTHER	-	-	17,813.47	-	17,813.47
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	35,175.80	4,627.85	-	39,803.65
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	15,332.75	-	26,550.57
3494	FEDERAL INDIRECT COST REIMBURSEMENT	300,000.00	300,000.00	-	-	300,000.00
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	1,602.35	23,439.84	2,544.18	-	25,984.02
3497	REFUND - PRIOR YEAR EXPENDITURES	2,072.55	2,101.87	-	-	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	27.20	-	583,015.24
3741	INSURANCE LOSS RECOVERY	4,796.28	4,796.28	8,471.88	-	13,268.16
3746	HEALTH REIMBURSEMENT ARRANGEMENT	1,813.17	14,851.13	7,851.48	-	22,702.61
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	\$ 307,028,443.71	\$ 78,819.93	\$ -	\$ 307,107,263.64

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2017	INCREASE	DECREASE	BUDGET AS OF 11/30/2017
5100 BASIC EDUCATION (K-12)	\$ 148,526,111.65	\$ 147,858,066.25	\$ 562,384.91	\$ -	\$ 148,420,451.16
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	22,894,135.40	177,844.06	-	23,071,979.46
5300 VOCATIONAL AND TECHNICAL EDUCATION	4,428,553.46	5,192,018.84	88,544.26	-	5,280,563.10
5400 ADULT GENERAL EDUCATION	-	-	-	-	-
5500 PREKINDERGARTEN	411,057.93	430,523.41	820.69	-	431,344.10
5900 OTHER INSTRUCTION	2,177,829.58	2,202,013.40	-	1,450.00	2,200,563.40
6100 PUPIL PERSONNEL SERVICES	1,232,616.13	1,201,648.43	22,514.20	-	1,224,162.63
6110 ATTENDANCE AND SOCIAL WORK	374,960.00	377,197.64	550.70	-	377,748.34
6120 GUIDANCE SERVICES	4,325,149.01	4,343,226.23	24,591.23	-	4,367,817.46
6130 HEALTH SERVICES	1,054,186.76	1,064,891.51	4,556.91	-	1,069,448.42
6140 PSYCHOLOGICAL SERVICES	1,041,678.00	1,044,992.12	1,032.33	-	1,046,024.45
6141 TESTING	119,837.00	119,837.00	-	-	119,837.00
6150 PARENTAL INVOLVEMENT	200.00	600.00	400.00	-	1,000.00
6200 INSTRUCTIONAL MEDIA SERVICE	1,669,392.79	1,681,028.38	11,124.14	-	1,692,152.52
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	4,645,764.58	4,653,713.22	17,166.33	-	4,670,879.55
6400 INSTR STAFF TRAINING SERVICES	1,431,414.81	1,342,157.76	1,124.66	-	1,343,282.42
6500 INSTRUCTIONAL RELATED TECHNOLOGY	527,068.47	548,893.52	-	-	548,893.52
7100 SCHOOL BOARD	1,285,878.44	1,290,596.38	-	10,657.30	1,279,939.08
7200 GENERAL ADMINISTRATION (SUPT)	360,264.14	360,264.14	481.00	-	360,745.14
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	19,555,622.02	19,742,815.79	40,639.68	-	19,783,455.47
7400 FACILITIES ACQUISITION & CONSTRUCTION	787,750.07	814,850.07	-	100.00	814,750.07
7500 FISCAL SERVICES (FINANCE DEPT)	2,329,650.65	2,345,615.50	-	-	2,345,615.50
7600 FOOD SERVICE (SCHOOLS)	-	4,792.40	14,823.13	-	19,615.53
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	296,988.63	-	-	296,988.63
7730 STAFF SERVICES	4,936,774.76	5,806,671.76	176,807.12	-	5,983,478.88
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	842,620.24	-	786.41	841,833.83
7801 TRANSPORTATION - NORTH	5,057,530.21	5,079,407.07	583.10	-	5,079,990.17
7802 TRANSPORTATION - CENTRAL	2,804,490.87	2,824,539.71	2,871.01	-	2,827,410.72
7803 TRANSPORTATION - SOUTH	4,324,996.37	4,357,616.53	3,324.63	-	4,360,941.16
7900 OPERATION OF PLANT	19,804,233.70	19,865,574.43	61,422.12	-	19,926,996.55
8100 MAINTENANCE ADMINISTRATION	4,337,573.42	4,345,154.01	3,629.64	-	4,348,783.65
8120 BUILDING AND GROUND MAINTENANCE	2,747,305.01	2,762,000.51	14,433.95	-	2,776,434.46
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	3,016,440.37	3,016,440.37	-	-	3,016,440.37
9100 COMMUNITY SERVICE	1,557,631.28	1,563,078.13	-	961.56	1,562,116.57
9700 TRANSFER FUNDS	-	-	-	-	-
9890 RESERVES	36,020,703.07	35,880,614.93	-	1,138,894.60	34,741,720.33
TOTAL - GENERAL FUND	\$ 305,179,403.32	\$ 307,028,443.71	\$ 1,231,669.80	\$ 1,152,849.87	\$ 307,107,263.64

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 3

Board Meeting January 22, 2018

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3425	<u>Rent/Use Of Facility</u>		\$ 2,250.00
	0430 Electricity	7900 Operation of Plant	\$ 1,870.00
	0987 Reserve Schools/Departments	9890 Reserves	380.00
			<u>\$ 2,250.00</u>
	<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>		
	.... Discretionary	\$ 380.00 5099 School Utilities	1,870.00
			<u>Total \$ 2,250.00</u>
3448	<u>Donations</u>		\$ 1,274.00
	0310 Professional & Technical Service	7200 General Administration	\$ 481.00
	0510 Supplies	7730 Staff Services	793.00
			<u>\$ 1,274.00</u>
	<i>Explanation: To appropriate donations for Administrative Holiday Party based on actual collections.</i>		
	5005 Donations - Administrative Holiday Party	\$ 1,274.00	
3462	<u>Purchased Custodial Services</u>		\$ 136.90
	0102 Salary - Other Compensation	7900 Operation of Plant	\$ 118.46
	0210 Florida Retirement System	7900 Operation of Plant	9.38
	0220 Social Security	7900 Operation of Plant	9.06
			<u>\$ 136.90</u>
	<i>Explanation: To appropriate revenue received from schools or outside organizations to fund custodial services based on actual collections.</i>		
	2011 Custodial Services	\$ 136.90	
3465	<u>Purchased Positions - Other</u>		\$ 9,770.35
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 7,008.28
	0210 Florida Retirement System	5100 Basic Education (K-12)	553.18
	0220 Social Security	5100 Basic Education (K-12)	560.06
	0750 Other Personnel Services	5100 Basic Education (K-12)	1,648.83
			<u>\$ 9,770.35</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	\$ 9,770.35	
3466	<u>Purchased Positions/Other - External</u>		\$ 431.43
	0220 Social Security	5100 Basic Education (K-12)	\$ 6.17
	0750 Other Personnel Services	5100 Basic Education (K-12)	425.26
			<u>\$ 431.43</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	\$ 431.43	
3467	<u>Purchased - Schools - Other</u>		\$ 8,288.44
	0357 Support Managed Computers	5100 Basic Education (K-12)	\$ 72.00
	0370 Postage	5100 Basic Education (K-12)	662.40
	0510 Supplies	5100 Basic Education (K-12)	1,013.31
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	2,187.36
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	3,073.00
	0365 Software Subscriptions	6200 Instructional Media Services	1,042.50
	0460 Diesel Fuel	7900 Operation of Plant	237.87
			<u>\$ 8,288.44</u>
	<i>Explanation: To appropriate internal funds received from schools to reimburse operating expenditures based on actual collections.</i>		
	8001 Purchased - Schools - Other	\$ 8,288.44	
3485	<u>Restitution Payments - Other</u>		\$ 17,813.47
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 17,813.47
			<u>\$ 17,813.47</u>
	<i>Explanation: To appropriate revenue received for restitution based on actual collections.</i>		
	.... Discretionary	\$ 17,813.47	

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 3
Board Meeting January 22, 2018

Account	Object	Function	Increase (Decrease)
3490	<u>Miscellaneous Revenue</u>		<u>\$ 4,627.85</u>
	0510 Supplies	7730 Staff Services	\$ 36.44
	0460 Diesel Fuel	7800 Pupil Transp Services - School	404.84
	0990 Fund Balance - Unappropriated	9890 Reserves	4,186.57
			<u>\$ 4,627.85</u>
<i>Explanation: To appropriate revenue for dealer's tax credit allowance (\$3,100.26), record requests from State of Florida (\$536.00), public records requests (\$50.52), Scribbles transcript system (\$499.79), vending commission (\$26.44), fuel reimbursement (\$404.84), and worthless check fees (\$10.00) based on actual collections.</i>			
	.... Discretionary		\$ 4,186.57
	2042 Vending - Retirement Recognition	2093 Fuel System Repairs	404.84
		4027 E.R. - Retirement Lunch	10.00
		<u>Total</u>	<u>\$ 4,627.85</u>
3493	<u>Sale of Junk</u>		<u>\$ 15,332.75</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 15,332.75
<i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i>			
	.... Discretionary		\$ 15,332.75
3495	<u>Transportation - Repairs Dept./Other</u>		<u>\$ 2,544.18</u>
	0550 Repair Parts	7801 Transportation - North	\$ 323.27
	0550 Repair Parts	7802 Transportation - Central	700.91
	0100 Salary - Non-Instructional	7803 Transportation - South	1,315.22
	0210 Florida Retirement System	7803 Transportation - South	104.17
	0220 Social Security	7803 Transportation - South	100.61
			<u>\$ 2,544.18</u>
<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>			
	.... Discretionary		\$ 2,544.18
3740	<u>Prior Year Insurance Loss Recovery</u>		<u>\$ 27.20</u>
	0240 Workers Compensation	7730 Staff Services	\$ 27.20
<i>Explanation: To appropriate revenue from prior year insurance loss recovery based on actual collections.</i>			
	9015 Fixed Charges		\$ 27.20
3741	<u>Insurance Loss Recovery</u>		<u>\$ 8,471.88</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 8,471.88
<i>Explanation: To appropriate revenue from insurance loss recovery based on actual collections.</i>			
	.... Discretionary		\$ 8,471.88
3746	<u>Health Reimbursement Arrangement</u>		<u>\$ 7,851.48</u>
	0310 Professional & Technical Service	7730 Staff Services	\$ 7,851.48
<i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.</i>			
	5006 Health Reimbursement Arrangement		\$ 7,851.48

II. Amendments Between Appropriations & Reserves

....	<u>Discretionary</u>		
		5100 Basic Education (K-12)	\$ (37,862.91)
		5200 Exceptional Child	(11,141.71)
		5300 Vocational	22,805.85
		6100 Pupil Personnel Services	12,838.60
		6150 Parental Involvement	400.00
		6200 Instructional Media Services	381.14
		6400 Instructional Staff Training Services	555.84
		7300 School Admin - Principal Office	33,413.29
		7730 Staff Services	175,000.00
		7803 Transportation - South	113.38

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund
 Amendment Number 3
 Board Meeting January 22, 2018

Account	Object	Function	Increase (Decrease)
		7900 Operation of Plant	1,858.56
		8120 Building and Ground Maintenance	1,400.00
		9890 Reserves	(53,120.04)
			<u>\$ 146,642.00</u>

Explanation: Changes between objects & functions to better utilize funds; appropriation of unanticipated operating expenditures (Project 2095), recalculation of AICE, AP, and IB based on actual fiscal year 2016-2017 scores (Projects 1004, 2154, 5053, 5054, 5055, 5056, 7054, 7055, and 9004), and appropriation of HRA debit card administration fees (Project 5006) by transferring to/(from) the following projects:

1004 AICE - Set-Aside	\$ (7,892.00)	5055 IB - Bonuses & Exams	(162.00)
2095 Salary Resynching	(175,000.00)	5056 IB - Academically Disadvantaged	(656.00)
2154 Advanced Placement	84,497.00	7054 AP Initiative - Set-Aside	16,164.00
5006 Health Reimbursement Arrangement	2,810.00	7055 International Baccalaureate	(2,465.00)
5053 AICE - Bonuses & Exams	(7,456.00)	9004 Advanced International Certificate of Education	(63,576.00)
5054 AP - Bonuses & Exams	7,094.00	Total	<u>\$ (146,642.00)</u>

0120 S&I - Secondary Intensive Reading

0231 Group Insurance - Health		5100 Basic Education (K-12)	\$ (91.76)
0234 Group Insurance - Other		5100 Basic Education (K-12)	91.76
			<u>\$ -</u>

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

1004 AICE - Set-Aside

0644 Computer Hardware (Under \$1,000)		5100 Basic Education (K-12)	\$ 317.99
0997 Reserve - Projects		9890 Reserves	(8,209.99)
			<u>\$ (7,892.00)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and recalculation of AICE based on actual fiscal year 2016-2017 scores by transferring to/(from) the following project(s):

.... Discretionary	\$ 7,892.00		
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2011 Custodial Services

0100 Salary - Non-Instructional		7900 Operation of Plant	\$ (4,109.49)
0231 Group Insurance - Health		7900 Operation of Plant	(359.41)
0234 Group Insurance - Other		7900 Operation of Plant	359.41
0750 Other Personnel Services		7900 Operation of Plant	4,109.49
			<u>\$ -</u>

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

2045 ROTC

0510 Supplies		5100 Basic Education (K-12)	\$ (0.74)
0642 Equipment (Under \$1,000)		5100 Basic Education (K-12)	0.74
			<u>\$ -</u>

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

2051 Purchased - Other Positions

0102 Salary - Other Compensation		5100 Basic Education (K-12)	\$ (8,042.76)
0131 Salary - Instructional		5100 Basic Education (K-12)	8,042.76
			<u>\$ -</u>

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

2095 Salary Resynching

0131 Salary - Instructional		5100 Basic Education (K-12)	\$ (106,186.94)
0210 Florida Retirement System		5100 Basic Education (K-12)	(15,955.62)
0220 Social Security		5100 Basic Education (K-12)	(14,223.76)
0111 Salary - Administrative Manager		7300 School Admin - Principal Office	(106,554.70)
0220 Social Security		7300 School Admin - Principal Office	(2,050.98)
			<u>\$ (244,972.00)</u>

Explanation: Changes between objects & functions to better utilize funds, and appropriation of unanticipated operating expenditures (Discretionary) and additional ESE non-gifted positions (Project 5075) by transferring to/(from) the following project(s):

.... Discretionary	\$ 175,000.00	5075 IDEA Supplemental Support - General Fund	69,972.00
		Total	<u>\$ 244,972.00</u>

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
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Account	Object	Function	Increase (Decrease)
2099	<u>Stadium & Athletic Field Maintenance</u>		
	0510 Supplies	8120 Building and Ground Maintenance	\$ (2,000.00)
	0550 Repair Parts	8120 Building and Ground Maintenance	2,000.00
	0641 Equipment (Over \$1,000)	8120 Building and Ground Maintenance	(6,852.80)
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	6,852.80
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2154	<u>Advanced Placement</u>		
	0231 Group Insurance - Health	5100 Basic Education (K-12)	\$ (5,149.00)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	82,778.00
	0510 Supplies	5100 Basic Education (K-12)	(2,714.66)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	890.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	63.84
	0331 Out of County Travel	6400 Instructional Staff Training Services	568.82
	0997 Reserve - Projects	9890 Reserves	8,060.00
			<u>\$ 84,497.00</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and recalculation of AP based on actual fiscal year 2016-2017 scores by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ (84,497.00)	
2168	<u>Child Care - Riverside Elementary School</u>		
	0365 Software Subscriptions	9100 Community Service	\$ 85.00
	0393 Contracts - Nonprofessional	9100 Community Service	(85.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2170	<u>Child Care - Northwood Elementary School</u>		
	0102 Salary - Other Compensation	9100 Community Service	\$ 208.47
	0210 Florida Retirement System	9100 Community Service	16.51
	0220 Social Security	9100 Community Service	17.12
	0365 Software Subscriptions	9100 Community Service	85.00
	0510 Supplies	9100 Community Service	(408.10)
	0750 Other Personnel Services	9100 Community Service	81.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2171	<u>Child Care - Walker Elementary School</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (728.08)
	0510 Supplies	7900 Operation of Plant	643.08
	0365 Software Subscriptions	9100 Community Service	85.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2174	<u>Child Care - Plew Elementary School</u>		
	0641 Equipment (Over \$1,000)	7900 Operation of Plant	\$ 4,050.00
	0130 Salary - Overtime	9100 Community Service	261.31
	0210 Florida Retirement System	9100 Community Service	20.70
	0220 Social Security	9100 Community Service	31.10
	0365 Software Subscriptions	9100 Community Service	85.00
	0510 Supplies	9100 Community Service	(5,490.21)
	0730 Dues and Fees	9100 Community Service	276.00
	0750 Other Personnel Services	9100 Community Service	766.10
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2175	<u>Child Care - Bluewater Elementary School</u>		
	0365 Software Subscriptions	9100 Community Service	\$ 85.00
	0510 Supplies	9100 Community Service	(85.00)
			<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)
2178 Child Care - Wright Elementary School			
	0365 Software Subscriptions	9100 Community Service	\$ 85.00
	0510 Supplies	9100 Community Service	(85.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2179 Child Care - Antioch Elementary School			
	0365 Software Subscriptions	9100 Community Service	\$ 85.00
	0510 Supplies	9100 Community Service	(85.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2181 Child Care - Bob Sikes Elementary School			
	0365 Software Subscriptions	9100 Community Service	\$ 85.00
	0510 Supplies	9100 Community Service	(85.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2909 School Maintenance			
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (56,086.58)
	0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	1,347.04
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	100.00
	0510 Supplies	8120 Building and Ground Maintenance	40,108.20
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	940.00
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	11,117.34
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	2,474.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3102 SAI - Student Assessment			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 100.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	7.91
	0220 Social Security	5100 Basic Education (K-12)	7.64
			<u>\$ 115.55</u>
<i>Explanation: Appropriation of unanticipated operating expenditures by transferring to/(from) the following project(s):</i>			
	3161 SAI - Supplemental Academic Instruction	\$ (115.55)	
3105 Instructional Materials - Textbooks			
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 3,478.50
	0510 Supplies	5100 Basic Education (K-12)	15,931.64
	0511 Digital Books - Non-Adopted	5100 Basic Education (K-12)	87.96
	0520 Textbooks	5100 Basic Education (K-12)	(22,815.04)
	0510 Supplies	5300 Vocational	3,316.94
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3106 Instructional Materials - Media			
	0365 Software Subscriptions	6200 Instructional Media Services	\$ 1,042.50
	0510 Supplies	6200 Instructional Media Services	399.58
	0610 Library Books	6200 Instructional Media Services	(6,442.08)
	0642 Equipment (Under \$1,000)	6200 Instructional Media Services	5,000.00
			<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	\$ (115.55)
<i>Explanation: Appropriation of unanticipated operating expenditures by transferring to/(from) the following project(s):</i>			
	3102 SAI - Student Assessment	\$ 115.55	

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
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Account	Object	Function	Increase (Decrease)
3162 SAI - Attendance Officers			
	0354 Maintenance Vehicle Repair	6110 Attendance and Social Work	\$ (6.50)
	0730 Dues and Fees	6110 Attendance and Social Work	6.50
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4004 Chorus Equipment/Repairs/Music			
	0350 Repair and Maintenance	5100 Basic Education (K-12)	\$ 270.00
	0393 Contracts - Nonprofessional	5100 Basic Education (K-12)	135.00
	0510 Supplies	5100 Basic Education (K-12)	(405.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4005 Band Instrument Repairs/Music			
	0350 Repair and Maintenance	5100 Basic Education (K-12)	\$ 1,502.00
	0510 Supplies	5100 Basic Education (K-12)	(1,502.00)
	0398 Field Trips	7800 Pupil Transp Services - School	(1,191.25)
	0398 Field Trips	7803 Transportation - South	1,191.25
			<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	\$ 12,926.30
<i>Explanation: Appropriation of insurance claims by transferring to/(from) the following project(s):</i>			
	9015 Fixed Charges	\$ (12,926.30)	
4016 SM - Administrative			
	0365 Software Subscriptions	6500 Instruction Related Technology	\$ 468.00
	0644 Computer Hardware (Under \$1,000)	6500 Instruction Related Technology	(100.00)
	0692 Software (Under \$1,000)	6500 Instruction Related Technology	(368.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4110 SAI - ESOL			
	0231 Group Insurance - Health	5100 Basic Education (K-12)	\$ (163.53)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	163.53
			<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)	\$ 15,640.38
	0131 Salary - Instructional	5100 Basic Education (K-12)	(15,640.38)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(258.30)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	258.30
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4162 SAI - Student Training Program			
	0231 Group Insurance - Health	5100 Basic Education (K-12)	\$ (459.12)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	459.12
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5006 Health Reimbursement Arrangement			
	0730 Dues and Fees	7730 Staff Services	\$ 2,810.00
<i>Explanation: Appropriation of HRA debit card fees by transferring to/(from) the following project:</i>			
 Discretionary	\$ (2,810.00)	

Explanation of Budget Amendment as Follows:

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Account	Object	Function	Increase (Decrease)
5053	<u>AICE - Bonuses & Exams</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (7,456.00)
	<i>Explanation: Recalculation of AICE based on actual fiscal year 2016-2017 scores by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ 7,456.00	
5054	<u>AP - Bonuses & Exams</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ 7,094.00
	<i>Explanation: Recalculation of AP based on actual fiscal year 2016-2017 scores by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ (7,094.00)	
5055	<u>IB - Bonuses & Exams</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (162.00)
	<i>Explanation: Recalculation of IB based on actual fiscal year 2016-2017 scores by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ 162.00	
5056	<u>IB - Academically Disadvantaged</u>		
	0231 Group Insurance - Health	5100 Basic Education (K-12)	\$ (521.00)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(135.00)
			\$ (656.00)
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and recalculation of IB based on actual fiscal year 2016-2017 scores by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ 656.00	
5061	<u>CAPE - Aerospace/Aviation</u>		
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	\$ 89.00
	0997 Reserve - Projects	9890 Reserves	(89.00)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5062	<u>CAPE - Child Development</u>		
	0510 Supplies	5300 Vocational	\$ 500.00
	0997 Reserve - Projects	9890 Reserves	(500.00)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5065	<u>CAPE - Drafting/Engineering</u>		
	0510 Supplies	5300 Vocational	\$ 1,285.23
	0997 Reserve - Projects	9890 Reserves	(1,285.23)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5067	<u>CAPE - Health Science</u>		
	0510 Supplies	5300 Vocational	\$ 336.00
	0997 Reserve - Projects	9890 Reserves	(336.00)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5068	<u>CAPE - Information Technology</u>		
	0357 Support Managed Computers	5300 Vocational	\$ 1,938.00
	0365 Software Subscriptions	5300 Vocational	16,895.28
	0393 Contracts - Nonprofessional	5300 Vocational	(10,000.00)
	0399 Other Technology Purchased Services	5300 Vocational	10,000.00
	0510 Supplies	5300 Vocational	4,383.50
	0519 Technology Supplies	5300 Vocational	1,362.55
	0641 Equipment (Over \$1,000)	5300 Vocational	(6,943.62)

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
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Account	Object	Function	Increase (Decrease)
	0643 Computer (Over \$1,000) & Tech. Infrastructure	5300 Vocational	6,943.62
	0997 Reserve - Projects	9890 Reserves	(24,579.33)
			<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	\$ 47,423.00
	0210 Florida Retirement System	5200 Exceptional Child	3,889.00
	0220 Social Security	5200 Exceptional Child	3,628.00
	0231 Group Insurance - Health	5200 Exceptional Child	13,601.63
	0232 Group Insurance - Life	5200 Exceptional Child	51.00
	0233 Group Insurance - Dental	5200 Exceptional Child	775.00
	0234 Group Insurance - Other	5200 Exceptional Child	604.37
			<u>\$ 69,972.00</u>
	<i>Explanation: Appropriation of additional ESE non-gifted positions by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (69,972.00)	
5078	<u>NWF Manufacturers Council</u>		
	0365 Software Subscriptions	5300 Vocational	\$ 2,000.00
	0398 Field Trips	5300 Vocational	88.00
	0510 Supplies	5300 Vocational	(2,088.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5150	<u>Digital Classrooms - Plan Required</u>		
	0357 Support Managed Computers	5100 Basic Education (K-12)	\$ (240,000.00)
	0365 Software Subscriptions	5100 Basic Education (K-12)	332,811.46
	0643 Computer (Over \$1,000) & Tech. Infrastructure	5100 Basic Education (K-12)	(92,811.46)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5909	<u>School Maintenance - School Control</u>		
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (3,821.00)
	0510 Supplies	8120 Building and Ground Maintenance	(3,352.54)
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	3,352.54
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	3,821.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6006	<u>Fingerprinting - Fees</u>		
	0730 Dues and Fees	7730 Staff Services	\$ (3,270.00)
	<i>Explanation: Appropriate employee fingerprinting fees by transferring to/(from) the following project(s):</i>		
	6007 Fingerprinting - Employees	\$ 3,270.00	
6007	<u>Fingerprinting - Employees</u>		
	0730 Dues and Fees	7730 Staff Services	\$ 3,270.00
	<i>Explanation: Appropriate employee fingerprinting fees by transferring to/(from) the following project(s):</i>		
	6006 Fingerprinting - Fees	\$ (3,270.00)	
6010	<u>Educational Broadband Lease</u>		
	0510 Supplies	6500 Instruction Related Technology	\$ (18.00)
	0519 Technology Supplies	6500 Instruction Related Technology	18.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
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Account	Object	Function	Increase (Decrease)
6060 CAPE Digital Tools - IT			
	0365 Software Subscriptions	5300 Vocational	\$ 1,201.60
	0997 Reserve - Projects	9890 Reserves	(1,201.60)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
6061 CAPE Innovations - Microeconomics			
	0365 Software Subscriptions	5300 Vocational	\$ 150.00
	0510 Supplies	5300 Vocational	260.64
	0997 Reserve - Projects	9890 Reserves	(410.64)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
6110 Adult Education Tuition			
	0102 Salary - Other Compensation	5900 Other Instruction	\$ 369.02
	0210 Florida Retirement System	5900 Other Instruction	29.22
	0220 Social Security	5900 Other Instruction	28.24
	0399 Other Technology Purchased Services	5900 Other Instruction	806.62
	0510 Supplies	5900 Other Instruction	(2,440.40)
	0750 Other Personnel Services	5900 Other Instruction	(242.70)
	0360 Lease and Rental Agreements	7300 School Admin - Principal Office	950.00
	0519 Technology Supplies	7300 School Admin - Principal Office	500.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
6123 Reading Instruction			
	0231 Group Insurance - Health	5100 Basic Education (K-12)	\$ (129.15)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	129.15
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7002 School Advisory Council			
	0220 Social Security	5100 Basic Education (K-12)	\$ 46.00
	0390 Other Purchased Service	5100 Basic Education (K-12)	20.00
	0510 Supplies	5100 Basic Education (K-12)	(3,214.00)
	0750 Other Personnel Services	5100 Basic Education (K-12)	3,148.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7016 Professional Development Training - GF			
	0210 Florida Retirement System	6400 Instructional Staff Training Services	\$ 23.75
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(23.75)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7019 Drama Program			
	0510 Supplies	5100 Basic Education (K-12)	\$ (3,000.00)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	3,000.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7054 AP Initiative - Set-Aside			
	0510 Supplies	5100 Basic Education (K-12)	\$ (5,300.00)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	226.29
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	5,000.00
	0730 Dues and Fees	5100 Basic Education (K-12)	300.00
	0997 Reserve - Projects	9890 Reserves	15,937.71
			<u>\$ 16,164.00</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and recalculation of AP based on actual fiscal year 2016-2017 scores by transferring to/(from) the following project(s):</i>			
....	Discretionary	\$ (16,164.00)	

Explanation of Budget Amendment as Follows:
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Account	Object	Function	Increase (Decrease)
7055	<u>International Baccalaureate</u>		
	0231 Group Insurance - Health	5100 Basic Education (K-12)	\$ (2,195.00)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(73.00)
	0997 Reserve - Projects	9890 Reserves	(197.00)
			<u>\$ (2,465.00)</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and recalculation of IB based on actual fiscal year 2016-2017 scores by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ 2,465.00	
7063	<u>CAPE - Manufacturing</u>		
	0510 Supplies	5300 Vocational	\$ 104.00
	0997 Reserve - Projects	9890 Reserves	(104.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7160	<u>Lottery - School Recognition</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (1,873.98)
	0519 Technology Supplies	5100 Basic Education (K-12)	79.98
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	1,794.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
8109	<u>CSR - AP Initiatives & Vertical Alignment</u>		
	0510 Supplies	6300 Instruction & Curriculum	\$ (75.00)
	0730 Dues and Fees	6300 Instruction & Curriculum	75.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
8121	<u>SAI - Secondary Math</u>		
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 1,688.40
	0131 Salary - Instructional	5100 Basic Education (K-12)	(1,688.40)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
8150	<u>Digital Classrooms</u>		
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ 240,000.00
	0365 Software Subscriptions	5100 Basic Education (K-12)	(169,000.00)
	0643 Computer (Over \$1,000) & Tech. Infrastructure	5100 Basic Education (K-12)	(71,000.00)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	7.14
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(7.14)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
8160	<u>Lottery - School Recognition Program</u>		
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 664,307.41
	0220 Social Security	5100 Basic Education (K-12)	50,819.81
	0510 Supplies	5100 Basic Education (K-12)	20,721.03
	0105 Salary - Bonus	5200 Exceptional Child	110,556.23
	0220 Social Security	5200 Exceptional Child	8,457.54
	0105 Salary - Bonus	5300 Vocational	31,505.43
	0220 Social Security	5300 Vocational	2,410.24
	0105 Salary - Bonus	5500 Prekindergarten	762.37
	0220 Social Security	5500 Prekindergarten	58.32
	0105 Salary - Bonus	6100 Pupil Personnel Services	8,987.99
	0220 Social Security	6100 Pupil Personnel Services	687.61
	0105 Salary - Bonus	6110 Attendance and Social Work	511.57
	0220 Social Security	6110 Attendance and Social Work	39.13
	0105 Salary - Bonus	6120 Guidance Services	22,843.66
	0220 Social Security	6120 Guidance Services	1,747.57
	0105 Salary - Bonus	6130 Health Services	4,233.08
	0220 Social Security	6130 Health Services	323.83
	0105 Salary - Bonus	6140 Psychological Services	958.96
	0220 Social Security	6140 Psychological Services	73.37
	0105 Salary - Bonus	6200 Instructional Media Services	9,000.72

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Amendment Number 3
 Board Meeting January 22, 2018

Account	Object	Function	Increase (Decrease)
	0220 Social Security	6200 Instructional Media Services	688.56
	0610 Library Books	6200 Instructional Media Services	11.22
	0105 Salary - Bonus	6300 Instruction & Curriculum	8,825.56
	0220 Social Security	6300 Instruction & Curriculum	675.17
	0105 Salary - Bonus	7300 School Admin - Principal Office	84,521.85
	0220 Social Security	7300 School Admin - Principal Office	6,465.97
	0105 Salary - Bonus	7600 Food Service (Schools)	13,769.75
	0220 Social Security	7600 Food Service (Schools)	1,053.38
	0105 Salary - Bonus	7801 Transportation - North	241.37
	0220 Social Security	7801 Transportation - North	18.46
	0105 Salary - Bonus	7802 Transportation - Central	2,015.89
	0220 Social Security	7802 Transportation - Central	154.21
	0105 Salary - Bonus	7803 Transportation - South	464.50
	0220 Social Security	7803 Transportation - South	35.50
	0105 Salary - Bonus	7900 Operation of Plant	38,315.87
	0220 Social Security	7900 Operation of Plant	2,931.14
	0105 Salary - Bonus	8100 Maintenance Administration	3,371.69
	0220 Social Security	8100 Maintenance Administration	257.95
	0105 Salary - Bonus	8120 Building and Ground Maintenance	100.00
	0220 Social Security	8120 Building and Ground Maintenance	7.65
	0105 Salary - Bonus	9100 Community Service	2,790.00
	0220 Social Security	9100 Community Service	213.44
	0997 Reserve - Projects	9890 Reserves	(1,105,935.00)
			<u>\$ -</u>

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

9004 Advanced International Certificate of Education

	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (86,340.04)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	28,092.04
	0997 Reserve - Projects	9890 Reserves	(5,328.00)
			<u>\$ (63,576.00)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and recalculation of AICE based on actual fiscal year 2016-2017 scores by transferring to/(from) the following project(s):

.... Discretionary \$ 63,576.00

9007 Career and Professional Education

	0220 Social Security	6300 Instruction & Curriculum	\$ 0.84
	0310 Professional & Technical Service	6300 Instruction & Curriculum	7,500.00
	0331 Out of County Travel	6300 Instruction & Curriculum	164.76
	0997 Reserve - Projects	9890 Reserves	(7,665.60)
			<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)	\$ (40,073.26)
	0122 Salary - Sick Leave Payoff	5100 Basic Education (K-12)	12,842.31
	0313 Attorney Fees	7100 School Board	100.00
	0320 Insurance and Bond Premiums	7100 School Board	2,169.00
	0730 Dues and Fees	7100 School Board	(12,926.30)
	0122 Salary - Sick Leave Payoff	7300 School Admin - Principal Office	23,394.25
	0313 Attorney Fees	7400 Facilities Acquisition and Construction	(100.00)
	0240 Workers Compensation	7730 Staff Services	(9,711.00)
	0122 Salary - Sick Leave Payoff	7900 Operation of Plant	3,836.70
	0240 Workers Compensation	7900 Operation of Plant	9,711.00
	0320 Insurance and Bond Premiums	7900 Operation of Plant	(2,169.00)
			<u>\$ (12,926.30)</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 \$ 12,926.30

9121 Print Shop

	0360 Lease and Rental Agreements	7760 Internal Service	\$ 2,000.00
	0510 Supplies	7760 Internal Service	(2,000.00)
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

JANUARY 22, 2018

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2017	INCREASE	DECREASE	BUDGET AS OF 11/30/2017
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	56,958.70	-	-	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	\$ 41,892,339.32	\$ -	\$ -	\$ 41,892,339.32

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 10/31/2017	INCREASE	DECREASE	BUDGET AS OF 11/30/2017
9200		DEBT SERVICE					
	0710	REDEMPTION OF PRINCIPAL	\$ 7,213,000.00	\$ 23,543,000.00	\$ -	\$ -	\$ 23,543,000.00
	0720	INTEREST	594,204.30	932,611.80	-	-	932,611.80
	0730	DUES & FEES	21,305.00	21,305.00	-	-	21,305.00
	0733	COST OF ISSUANCE	-	-	-	-	-
	0762	PAYMENT TO REFUND BOND ESCROW	-	-	-	-	-
	0960	TRANSFERS TO INTERBUDGETARY	-	16,668,407.50	-	-	16,668,407.50
9890		RESERVES	-	-	-	-	-
	0990	FUND BALANCE UNAPPROPRIATED	5,033.18	6,230.58	-	-	6,230.58
	0998	RESERVES - DEBT SERVICE	17,334,430.64	720,784.44	-	-	720,784.44
		TOTAL - DEBT SERVICE FUNDS	\$ 25,167,973.12	\$ 41,892,339.32	\$ -	\$ -	\$ 41,892,339.32

Explanation of Budget Amendment as Follows:
Part II - Debt Service Funds
Amendment Number 3
Board Meeting January 22, 2018

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

N/A

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

JANUARY 22, 2018

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2017	INCREASE	DECREASE	BUDGET AS OF 11/30/2017	
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	180.11	-	20,748.62
3431	INTEREST ON INVESTMENT	-	21,600.43	5,653.50	-	27,253.93
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	-	-	83,000.00	-	83,000.00
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	\$ 34,796,541.70	\$ 88,833.61	\$ -	\$ 34,885,375.31

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2017	INCREASE	DECREASE	BUDGET AS OF 11/30/2017		
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	314,468.63	-	314,468.63	
	0642	EQUIPMENT (UNDER \$1,000)	52,873.79	59,243.04	-	59,243.04	
	0643	COMPUTER EQUIPMENT (OVER \$1,000)	8,255.15	20,709.07	4,549.00	25,258.07	
	0644	COMPUTER HARDWARE (UNDER \$1,000)	11,728.00	20,839.75	20,237.55	41,077.30	
	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	8,230.00	8,378.15	
	0676	OTHER PERMANENT IMPROVEMENTS	244,249.09	244,249.09	79,747.18	323,996.27	
	0677	REPLACEMENT SYSTEMS	1,008,344.02	1,016,048.94	-	85,052.49	
	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	32,285.88	44,377.41	-	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	10,789,848.57	59,687.76	10,849,536.33	
	0685	FLOORING/STRUCTURAL ALTERATION	420,107.40	457,301.27	150.00	457,451.27	
	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	739,354.03	1,284.61	740,638.64	
	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	\$ 34,796,541.70	\$ 173,886.10	\$ 85,052.49	\$ 34,885,375.31

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 3
Board Meeting January 22, 2018

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3421	<u>Tax Redemptions</u>		\$ 180.11
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 180.11
	<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>		
	.... Discretionary	\$ 180.11	
3431	<u>Interest on Investments</u>		\$ 5,653.50
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 5,653.50
	<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>		
	.... Discretionary	\$ 5,653.50	
3740	<u>Prior Year Insurance Loss Recovery</u>		\$ 83,000.00
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 83,000.00
	<i>Explanation: To appropriate FL School Board Insurance Claim - Choctawhatchee High School.</i>		
	8342 Project Contingency	\$ 83,000.00	
II. Amendments Between Appropriations & Reserves			
	.... <u>Discretionary</u>		
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ (4,549.00)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2386 District Department Equipment	\$ 4,549.00	
1391	<u>Computer Lab - BD</u>		
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 20,237.55
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (20,237.55)	
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (30,977.55)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	1391 Computer Lab - BD	\$ 20,237.55	6318 Fence - BD 8,230.00
	5302 Pryor MS - Electric Sign - BD	2,510.00	Total \$ 30,977.55
2313	<u>Environmental/IAO/T&B - District Wide</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (150.00)
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	150.00
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2386	<u>District Department Equipment</u>		
	0643 Computer Hardware (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 4,549.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ (4,549.00)	
4325	<u>Stadium Repairs-District Wide</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ (7,815.31)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	7,815.31
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 3
Board Meeting January 22, 2018

Account	Object	Function	Increase (Decrease)
5302	<u>Pryor MS - Electric Sign - BC</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 2,510.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects		\$ (2,510.00)
5341	<u>District Wide - ADA Playgrounds</u>		
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	\$ 79,747.18
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	(79,747.18)
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
5347	<u>FWBHS - Roof - P5/TO18</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (2,448.00)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	5383 FWBHS - Roof - F&G P5/TO18		\$ 2,448.00
5349	<u>Meigs - Roof Band - P5/TO17</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (1,530.00)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	5380 Meigs - Roof Band - F&G - P5/TO17		\$ 1,530.00
5380	<u>Meigs - Roof Band - F&G - P5/TO17</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 1,530.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	5349 Meigs - Roof Band - P5/TO17		\$ (1,530.00)
5383	<u>FWBHS - Roof - F&G P5/TO18</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 2,448.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	5347 FWBHS - Roof - P5/TO18		\$ (2,448.00)
6318	<u>Fence - BD</u>		
	0675 Fence & Underground Tanks	7400 Facilities Acquisition and Construction	\$ 8,230.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects		\$ (8,230.00)
ADOPTED BY SCHOOL BOARD:		JANUARY 22, 2018	

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2017	INCREASE	DECREASE	BUDGET AS OF 11/30/2017	
3199	MISCELLANEOUS FEDERAL DIRECT	\$ 538,242.76	\$ 1,788,242.76	\$ 447,844.00	\$ -	\$ 2,236,086.76
3201	VOCATIONAL EDUCATIONAL ARTS	253,850.01	249,668.00	-	-	249,668.00
3221	ADULT GENERAL EDUCATION	72,608.96	72,484.00	-	-	72,484.00
3231	IDEA - INDIVIDUALS WITH DISABILITIES ACT	7,542,424.69	6,949,000.00	-	-	6,949,000.00
3241	TITLE I	6,424,831.20	6,191,083.19	189,732.00	-	6,380,815.19
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	136,000.00	703.59	-	136,703.59
3275	TITLE V - INNOVATIVE EDUCATION	-	-	-	-	-
3277	TITLE II - PART A	1,241,076.72	970,979.65	-	-	970,979.65
3280	DRUG FREE SCHOOLS PROGRAM	-	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	22,479.82	57,872.61	-	-	57,872.61
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
TOTAL - OTHER SPECIAL REVENUE FUNDS		\$ 16,252,555.76	\$ 16,429,162.21	\$ 638,279.59	\$ -	\$ 17,067,441.80

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2017	INCREASE	DECREASE	BUDGET AS OF 11/30/2017	
5100 BASIC EDUCATION (K-12)	\$ 5,708,534.46	\$ 5,493,122.36	\$ 121,035.05	\$ -	\$ 5,614,157.41	
5200 EXCEPTIONAL STUDENT EDUCATION	5,422,217.75	4,877,285.36	854.67	-	4,878,140.03	
5300 VOCATIONAL AND TECHNICAL EDUCATION	320,588.36	315,569.27	-	124.00	315,445.27	
5400 ADULT GENERAL EDUCATION	-	-	-	-	-	
5500 PRE-KINDERGARTEN	212,204.33	205,274.58	-	-	205,274.58	
5900 OTHER INSTRUCTION	-	-	-	-	-	
6100 PUPIL PERSONNEL SERVICES	257,292.00	219,402.22	-	-	219,402.22	
6110 ATTENDANCE AND SOCIAL WORK	261,698.00	182,717.91	-	-	182,717.91	
6120 GUIDANCE SERVICES	-	-	98,009.35	-	98,009.35	
6130 HEALTH SERVICES	-	750.00	-	-	750.00	
6140 PSYCHOLOGICAL SERVICES	-	-	-	-	-	
6150 PARENTAL INVOLVEMENT	130,973.93	126,730.49	-	-	126,730.49	
6200 INSTRUCTIONAL MEDIA SERVICE	3.28	-	-	-	-	
6300 INSTR & CURR DEVEL SERVICE (SUPT)	3,211,555.02	3,337,164.63	-	97.58	3,337,067.05	
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	221,688.61	166,970.07	2,712.62	-	169,682.69	
6500 INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-	
7200 GENERAL ADMINISTRATION (SUPT)	390,725.27	1,434,143.82	3,045.48	-	1,437,189.30	
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	68,001.50	-	-	68,001.50	
7801 TRANSPORTATION - NORTH	600.00	300.00	-	-	300.00	
7802 TRANSPORTATION - CENTRAL	1,730.00	1,430.00	-	-	1,430.00	
7803 TRANSPORTATION - SOUTH	810.00	300.00	-	-	300.00	
7900 OPERATION OF PLANT	-	-	-	-	-	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	-	-	-	-	-	
9100 COMMUNITY SERVICE	-	-	412,844.00	-	412,844.00	
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 16,252,555.76	\$ 16,429,162.21	\$ 638,501.17	\$ 221.58	\$ 17,067,441.80	

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 3
Board Meeting January 22, 2018

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3199	<u>Miscellaneous Federal Direct</u>		\$ 447,844.00
	0510 Supplies	5100 Basic Education (K-12)	\$ 35,000.00
	0790 Miscellaneous Expense	9100 Community Service	412,844.00
			<u>\$ 447,844.00</u>
<i>Explanation: To appropriate revenue for Project 7489 - AFRL MD grant and Project 8481 - Pell grant based on actual collections.</i>			
	7489 AFRL MD - Engineers for America	\$ 35,000.00	8481 Pell Grant
			<u>412,844.00</u>
			<u>\$ 447,844.00</u>
3241	<u>Title I</u>		\$ 189,732.00
	0310 Professional & Technical Services	5100 Basic Education (K-12)	\$ 86,208.00
	0310 Professional & Technical Services	6120 Guidance Services	98,009.00
	0310 Professional & Technical Services	6400 Instructional Staff Training Services	1,600.00
	0791 Indirect Costs	7200 General Administration	3,915.00
			<u>\$ 189,732.00</u>
<i>Explanation: To appropriate FY 17-18 Title I Part D - Prevention and Intervention grant per project award notification.</i>			
	8409 Title I - N & D	\$ 189,732.00	
3274	<u>Title III - English Language Learners</u>		\$ 703.59
	0510 Supplies	5100 Basic Education (K-12)	\$ 703.59
<i>Explanation: To appropriate additional Title III funds per project award notification.</i>			
	8418 Title III - Part A - English Language Learners	\$ 703.59	
II. Amendments Between Appropriations & Reserves			
5488	<u>DODEA - SCIENCE</u>		
	0310 Professional & Technical Services	5100 Basic Education (K-12)	\$ 11,970.00
	0366 Software Apps. - Tablets	5100 Basic Education (K-12)	(11,970.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects to better utilize funds.</i>			
7489	<u>AFRL MD - Engineers for America</u>		
	0331 Out of County Travel	5100 Basic Education (K-12)	\$ 15,000.00
	0510 Supplies	5100 Basic Education (K-12)	(3,000.00)
	0641 Equipment/Fixed Assets (Over \$1,000)	5100 Basic Education (K-12)	(6,000.00)
	0730 Dues and Fees	5100 Basic Education (K-12)	(6,000.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects to better utilize funds.</i>			
8401	<u>Title I - Part A</u>		
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 11,875.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	975.00
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	914.07
	0231 Group Insurance - Health	5100 Basic Education (K-12)	6,815.00
	0232 Group Insurance - Life	5100 Basic Education (K-12)	19.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	327.00
	0234 Group Insurance - Other	5100 Basic Education (K-12)	1,046.00
	0510 Supplies	5100 Basic Education (K-12)	(23,276.77)
	0750 Other Personnel Services	5100 Basic Education (K-12)	418.38
	0220 FICA (Social Security & Medicare)	6150 Parental Involvement	17.66
	0510 Supplies	6150 Parental Involvement	(1,235.77)
	0750 Other Personnel Services	6150 Parental Involvement	1,218.11
	0510 Supplies	6300 Instruction & Curriculum	(73.22)
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	14.14
	0750 Other Personnel Services	6400 Instructional Staff Training Services	974.48
	0791 Indirect Costs	7200 General Administration	(28.08)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.</i>			

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 3
Board Meeting January 22, 2018

Account	Object	Function	Increase (Decrease)
8409 Title I - N & D			
	0310 Professional & Technical Services	6120 Guidance Services	\$ 0.35
	0791 Indirect Costs	7200 General Administration	(0.35)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8412 Title IX - Homeless ESSA			
	0510 Supplies	5100 Basic Education (K-12)	\$ 0.22
	0791 Indirect Costs	7200 General Administration	(0.22)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8418 Title III - Part A - English Language Learners			
	0510 Supplies	5100 Basic Education (K-12)	\$ (13.80)
	0791 Indirect Costs	7200 General Administration	13.80
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8422 Carl Perkins - Secondary Education			
	0365 Software Subscriptions	5300 Vocational	\$ (124.00)
	0390 Other Purchased Service	5300 Vocational	185.00
	0510 Supplies	5300 Vocational	(185.00)
	0622 Audio Visual (Under \$1,000)	5300 Vocational	0.15
	0642 Equipment (Under \$1,000)	5300 Vocational	(0.15)
	0365 Software Subscriptions	6400 Instructional Staff Training Services	124.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8475 IDEA - Part B			
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ 17,420.00
	0210 Florida Retirement System	5200 Exceptional Child	1,428.00
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	1,333.00
	0231 Group Insurance - Health	5200 Exceptional Child	5,219.00
	0232 Group Insurance - Life	5200 Exceptional Child	19.00
	0233 Group Insurance - Dental	5200 Exceptional Child	285.00
	0330 In County Travel	5200 Exceptional Child	411.72
	0363 Seat Managed - Computers	5200 Exceptional Child	550.80
	0370 Postage/Shipping/Telegram	5200 Exceptional Child	89.48
	0390 Other Purchased Service	5200 Exceptional Child	85.00
	0510 Supplies	5200 Exceptional Child	(25,986.33)
	0791 Indirect Costs	7200 General Administration	(854.67)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.</i>			
8488 DODEA - eSTEAM			
	0510 Supplies	5100 Basic Education (K-12)	\$ 24.36
	0510 Supplies	6300 Instruction & Curriculum	(24.36)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between functions to better utilize funds.</i>			

ADOPTED BY SCHOOL BOARD:

JANUARY 22, 2018

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2017	INCREASE	DECREASE	BUDGET AS OF 11/30/2017	
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	56,770.98	-	-	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	-	2,530.69	695.41	-	3,226.10
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	-	-	531.36	-	531.36
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	\$ 15,241,816.35	\$ 1,226.77	\$ -	\$ 15,243,043.12

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 10/31/2017	INCREASE	DECREASE	BUDGET AS OF 11/30/2017	
0100	SALARY - NON-INSTRUCTIONAL	\$ 1,091,853.23	\$ 1,062,935.42	\$ -	\$ -	\$ 1,062,935.42	
0102	SALARY - OTHER COMPENSATION	9,493.25	10,217.00	-	-	10,217.00	
0103	SALARY - SUPPLEMENTS	3,108.00	3,108.00	-	-	3,108.00	
0111	SALARY - ADMINISTRATIVE/MANAGERIAL	799,757.34	673,027.58	-	-	673,027.58	
0117	WORKSHOPS	15,600.00	15,800.00	-	-	15,800.00	
0121	SALARY - RETIREMENT BONUS	1,438.97	1,438.97	-	-	1,438.97	
0122	SALARY - SICK LEAVE PAYOFF	2,901.02	15,247.38	-	-	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	163,641.78	-	-	163,641.78	
0220	FICA (SOCIAL SECURITY)	158,372.27	144,515.67	-	-	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	6,031,436.28	-	-	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	2,128.32	-	5,061.60	
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	9,600.00	-	-	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	2,200.00	-	-	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	608.00	-	5,568.00	
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	211,739.21	2,295.41	-	214,034.62	
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	419,069.12	-	4,932.00	414,137.12	
0642	EQUIPMENT (UNDER \$1,000)	-	-	4,932.00	-	4,932.00	
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	5,473.66	-	-	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	4,049,330.72	-	3,804.96	4,045,525.76	
0991	RESERVES - INVENTORY	166,511.85	166,511.85	-	-	166,511.85	
0997	RESERVES - PROJECTS	83,414.90	81,533.30	-	-	81,533.30	
TOTAL - FOOD SERVICE FUND		\$ 15,348,665.92	\$ 15,241,816.35	\$ 9,963.73	\$ 8,736.96	\$ 15,243,043.12	

Explanation of Budget Amendment as Follows:

Part IV - School Food Service Fund

Amendment Number 3

Board Meeting January 22, 2018

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3457	<u>Catering</u>		\$ 695.41
	0510 Supplies	7610 Food Service - Departments	\$ 695.41
<i>Explanation: To appropriate revenue for Catering based on actual collections.</i>			
	7502 Catering		\$ 695.41
3490	<u>Miscellaneous Revenue</u>		\$ 531.36
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 531.36
<i>Explanation: To appropriate revenue for Commodity Rebates and reimbursement from the American Red Cross based on actual collections.</i>			
	.... Discretionary		\$ 531.36
II. Amendments Between Appropriations & Reserves			
	.... <u>Discretionary</u>		
	0393 Contracts - Nonprofessional	7600 Food Service (Schools)	744.00
	0510 Supplies	7600 Food Service (Schools)	1,600.00
	0360 Lease and Rental Agreements	7610 Food Service - Departments	\$ 2,128.32
	0393 Contracts - Nonprofessional	7610 Food Service - Departments	(136.00)
	0990 Fund Balance - Unappropriated	9890 Reserves	(4,336.32)
			\$ -
<i>Explanation: Changes by schools & departments between objects to better utilize funds.</i>			
3510	<u>SFS Contract Exclusions</u>		
	0641 Equipment (Over \$1,000)	7600 Food Service (Schools)	\$ 2,092.76
	0641 Equipment (Over \$1,000)	7610 Food Service - Departments	(7,024.76)
	0642 Equipment (Under \$1,000)	7610 Food Service - Departments	4,932.00
			\$ -
<i>Explanation: Changes by schools & departments between objects to better utilize funds.</i>			

ADOPTED BY SCHOOL BOARD:

JANUARY 22, 2018