



### Agenda Item Details

Meeting	Feb 26, 2018 - Regular Meeting
Category	8. Consent Agenda
Subject	8.3 Budget Amendment #5 - 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	194,071.88
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #5 - 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 January 2018:

General Fund	\$(365,469.63)
Debt Service Funds	0.00
Capital Projects Funds	9,792.83
Other Special Revenue Funds - Federal	547,645.73
Other Special Revenue Funds - Food Service	2,102.95
Total - All Funds	\$ 194,071.88

 [IBA 05 - Jan 2018.pdf \(1,520 KB\)](#)

### Administrative Content

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

**Motion & Voting**

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

Motion by Rodney Walker, second by Dewey Destin.

Final Resolution: Motion Carries

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



**School District of Okaloosa County**

**Fiscal Year 2017-2018**

**BUDGET AMENDMENT #5**

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2017	INCREASE	DECREASE	BUDGET AS OF 1/31/2018	
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	-	350.00	-	-	350.00
3203	MEDICAID REIMBURSEMENT	500,000.00	500,000.00	-	-	500,000.00
3209	FEMA CLAIMS	-	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	-	-	1,047.24	-	1,047.24
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	-	-	40,000.00	-	40,000.00
3395	FEMA - STATE - CLAIMS MATCH	-	-	-	-	-
3399	OTHER MISCELLANEOUS STATE REVENUE	102,339.50	279,441.41	-	-	279,441.41
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	15,797.53	2,575.00	-	18,372.53
3426	COURSE FEES - ADULT EDUCATION	310,000.00	310,000.00	39,189.64	-	349,189.64
3427	CAPITAL IMPROVEMENT FEES - ADULT EDUCATION	-	15,200.00	2,062.67	-	17,262.67
3428	SUPPLY FEES - ADULT EDUCATION	-	-	-	-	-
3429	TECHNOLOGY FEES - ADULT EDUCATION	-	15,200.00	2,062.67	-	17,262.67
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	6,137.00	831.00	-	6,968.00
3449	STUDENT/PARENT IPAD/LAPTOP INSURANCE	-	-	-	-	-
3462	PURCHASED CUSTODIAL SERVICE	100.00	349.40	-	-	349.40
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	367,367.35	17,669.03	-	385,036.38
3466	PURCHASED OTHER POSITIONS - EXTERNAL	162,032.95	168,733.61	-	18,104.91	150,628.70
3467	PURCHASED - SCHOOLS - OTHER	22,499.60	84,581.88	7,703.89	-	92,285.77
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	592.00	-	16,432.00
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 12/31/2017	INCREASE	DECREASE	BUDGET AS OF 1/31/2018	
3484	FINANCIAL AID FEES	-	30,500.00	4,025.37	-	34,525.37
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	44,714.57	11,182.38	-	55,896.95
3491	E-RATE REFUNDS	-	-	-	-	-
3492	TRANSPORTATION - SCHOOL ACTIVITIES	350,000.00	350,000.00	-	-	350,000.00
3493	SALE OF JUNK	11,217.82	31,910.57	6,706.25	-	38,616.82
3494	FEDERAL INDIRECT COST REIMBURSEMENT	300,000.00	300,000.00	-	-	300,000.00
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	1,602.35	28,995.37	4,420.22	-	33,415.59
3497	REFUND - PRIOR YEAR EXPENDITURES	2,072.55	9,085.83	-	-	9,085.83
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	-	488,676.00	12,277,952.00
3740	PRIOR YEAR INSURANCE LOSS RECOVERY	150.00	606,299.44	-	-	606,299.44
3741	INSURANCE LOSS RECOVERY	4,796.28	16,336.66	3,243.92	-	19,580.58
3746	HEALTH REIMBURSEMENT ARRANGEMENT	1,813.17	38,477.12	-	-	38,477.12
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
<b>TOTAL - GENERAL FUND</b>		<b>\$ 305,179,403.32</b>	<b>\$ 307,375,659.61</b>	<b>\$ 143,311.28</b>	<b>\$ 506,780.91</b>	<b>\$ 307,012,189.98</b>

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2017	INCREASE	DECREASE	BUDGET AS OF 1/31/2018
5100 BASIC EDUCATION (K-12)	\$ 148,526,111.65	\$ 148,528,002.21	\$ -	\$ 788,766.08	\$ 147,739,236.13
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	22,990,165.97	215,980.53	-	23,206,146.50
5300 VOCATIONAL AND TECHNICAL EDUCATION	4,428,553.46	5,315,006.79	41,952.88	-	5,356,959.67
5400 ADULT GENERAL EDUCATION	-	-	-	-	-
5500 PREKINDERGARTEN	411,057.93	431,344.10	-	0.05	431,344.05
5900 OTHER INSTRUCTION	2,177,829.58	2,342,728.60	38,050.58	-	2,380,779.18
6100 PUPIL PERSONNEL SERVICES	1,232,616.13	1,227,129.73	-	62,682.21	1,164,447.52
6110 ATTENDANCE AND SOCIAL WORK	374,960.00	378,207.09	491.80	-	378,698.89
6120 GUIDANCE SERVICES	4,325,149.01	4,373,078.29	6,180.32	-	4,379,258.61
6130 HEALTH SERVICES	1,054,186.76	1,078,433.86	9,594.89	-	1,088,028.75
6140 PSYCHOLOGICAL SERVICES	1,041,678.00	1,046,186.48	7,801.97	-	1,053,988.45
6141 TESTING	119,837.00	119,837.00	-	-	119,837.00
6150 PARENTAL INVOLVEMENT	200.00	1,000.00	-	-	1,000.00
6200 INSTRUCTIONAL MEDIA SERVICE	1,669,392.79	1,693,705.41	5,835.57	-	1,699,540.98
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	4,645,764.58	3,409,675.17	5,149.31	-	3,414,824.48
6400 INSTR STAFF TRAINING SERVICES	1,431,414.81	2,616,799.97	12,574.94	-	2,629,374.91
6500 INSTRUCTIONAL RELATED TECHNOLOGY	527,068.47	550,461.69	321.83	-	550,783.52
7100 SCHOOL BOARD	1,285,878.44	1,279,939.08	51,832.73	-	1,331,771.81
7200 GENERAL ADMINISTRATION (SUPT)	360,264.14	360,744.14	-	396.00	360,348.14
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	19,555,622.02	19,824,741.68	49,753.79	-	19,874,495.47
7400 FACILITIES ACQUISITION & CONSTRUCTION	787,750.07	814,750.07	40,000.00	-	854,750.07
7500 FISCAL SERVICES (FINANCE DEPT)	2,329,650.65	2,345,615.50	-	-	2,345,615.50
7600 FOOD SERVICE (SCHOOLS)	-	21,689.74	5,512.93	-	27,202.67
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	69,700.13	-	366,688.76
7730 STAFF SERVICES	4,936,774.76	6,029,950.92	8,542.84	-	6,038,493.76
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	840,851.07	-	27,173.28	813,677.79
7801 TRANSPORTATION - NORTH	5,057,530.21	5,086,430.77	6,367.62	-	5,092,798.39
7802 TRANSPORTATION - CENTRAL	2,804,490.87	2,826,451.00	491.95	-	2,826,942.95
7803 TRANSPORTATION - SOUTH	4,324,996.37	4,368,301.38	5,633.60	-	4,373,934.98
7900 OPERATION OF PLANT	19,804,233.70	19,951,686.73	14,195.02	-	19,965,881.75
8100 MAINTENANCE ADMINISTRATION	4,337,573.42	4,351,306.71	951.03	-	4,352,257.74
8120 BUILDING AND GROUND MAINTENANCE	2,747,305.01	2,776,434.46	13,117.69	-	2,789,552.15
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	3,016,440.37	3,017,140.37	31,601.00	-	3,048,741.37
9100 COMMUNITY SERVICE	1,557,631.28	1,568,490.66	26,285.84	-	1,594,776.50
9700 TRANSFER FUNDS	-	-	-	-	-
9890 RESERVES	36,020,703.07	34,638,524.34	-	152,372.80	34,486,151.54
<b>TOTAL - GENERAL FUND</b>	<b>\$ 305,179,403.32</b>	<b>\$ 307,375,659.61</b>	<b>\$ 667,920.79</b>	<b>\$ 1,031,390.42</b>	<b>\$ 307,012,189.98</b>

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 5  
Board Meeting February 26, 2018

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3299	<u>Miscellaneous Federal Through State</u>		\$ 1,047.24
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 1,047.24
	<i>Explanation: To appropriate revenue for Secure Rural School Funds based on actual collections.</i>		
	.... Discretionary	\$ 1,047.24	
3379	<u>Fuel Tax Refund</u>		\$ 40,000.00
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 40,000.00
	<i>Explanation: To appropriate estimated revenue for Fuel Tax Refund.</i>		
	2192 Paving Countywide	\$ 40,000.00	
3425	<u>Rent/Use Of Facility</u>		\$ 2,575.00
	0430 Electricity	7900 Operation of Plant	\$ 2,065.00
	0987 Reserve Schools/Departments	9890 Reserves	510.00
			\$ 2,575.00
	<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>		
	.... Discretionary	\$ 510.00	
		5099 School Utilities	2,065.00
			Total \$ 2,575.00
3426	<u>Course Fees - Adult Education</u>		\$ 39,189.64
	0510 Supplies	5900 Other Instruction	\$ 35,271.00
	0990 Fund Balance - Unappropriated	9890 Reserves	3,918.64
			\$ 39,189.64
	<i>Explanation: To appropriate revenue for adult education course fees based on actual collections.</i>		
	.... Discretionary	\$ 3,918.64	
		6110 Adult Education Tuition	35,271.00
			Total \$ 39,189.64
3427	<u>Capital Improvement Fees - Adult Education</u>		\$ 2,062.67
	0641 Equipment (Over \$1,000)	5900 Other Instruction	\$ 2,062.67
	<i>Explanation: To appropriate revenue for adult education supply fees based on actual collections.</i>		
	6035 Adult Capital Improvement Fees	\$ 2,062.67	
3429	<u>Technology Fees - Adult Education</u>		\$ 2,062.67
	0510 Supplies	5900 Other Instruction	\$ 2,062.67
	<i>Explanation: To appropriate revenue for adult education technology fees based on actual collections.</i>		
	2016 Adult Technology Fees	\$ 2,062.67	
3448	<u>Donations</u>		\$ 831.00
	0510 Supplies	7730 Staff Services	\$ 831.00
	<i>Explanation: To appropriate donations for Teacher of the Year Banquet based on actual collections.</i>		
	6027 Donations/Tickets - TOY Banquet	\$ 831.00	
3465	<u>Purchased Positions - Other</u>		\$ 17,669.03
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 6,178.73
	0131 Salary - Instructional	5100 Basic Education (K-12)	6,032.07
	0210 Florida Retirement System	5100 Basic Education (K-12)	967.10
	0220 Social Security	5100 Basic Education (K-12)	941.14
	0231 Group Insurance - Health	5100 Basic Education (K-12)	2,364.99
	0232 Group Insurance - Life	5100 Basic Education (K-12)	6.75
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	113.64
	0750 Other Personnel Services	5100 Basic Education (K-12)	524.87

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 5  
Board Meeting February 26, 2018

Account	Object	Function	Increase (Decrease)
	0102 Salary - Other Compensation	7900 Operation of Plant	467.77
	0210 Florida Retirement System	7900 Operation of Plant	37.04
	0220 Social Security	7900 Operation of Plant	34.93
			<u>\$ 17,669.03</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	\$ 17,669.03	
3466	<u>Purchased Positions/Other - External</u>		<u>\$ (18,104.91)</u>
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 432.64
	0131 Salary - Instructional	5100 Basic Education (K-12)	(17,354.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(1,277.79)
	0220 Social Security	5100 Basic Education (K-12)	(1,279.91)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	274.76
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(11.02)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(138.00)
	0750 Other Personnel Services	5100 Basic Education (K-12)	973.79
	0220 Social Security	5200 Exceptional Child	3.93
	0750 Other Personnel Services	5200 Exceptional Child	270.69
			<u>\$ (18,104.91)</u>
	<i>Explanation: To adjust 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	\$ (18,104.91)	
3467	<u>Purchased - Schools - Other</u>		<u>\$ 7,703.89</u>
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	\$ 7,289.40
	0331 Out of County Travel	7300 School Admin - Principal Office	335.60
	0460 Diesel Fuel	7900 Operation of Plant	78.89
			<u>\$ 7,703.89</u>
	<i>Explanation: To appropriate internal funds received from schools to reimburse operating expenditures based on actual collections.</i>		
	8001 Purchased - Schools - Other	\$ 7,703.89	
3474	<u>Professional Development Certification Program Fees</u>		<u>\$ 592.00</u>
	0510 Supplies	6400 Instructional Staff Training Services	<u>\$ 592.00</u>
	<i>Explanation: To appropriate revenue for Professional Development Certification Program Fees based on actual collections.</i>		
	6088 Professional Development Certification Program	\$ 592.00	
3484	<u>Financial Aid Fees</u>		<u>\$ 4,025.37</u>
	0790 Miscellaneous Expense	9100 Community Service	<u>\$ 4,025.37</u>
	<i>Explanation: To appropriate revenue for Financial Aid Fees based on actual collections.</i>		
	3005 Financial Aid Trust Fund	\$ 4,025.37	
3490	<u>Miscellaneous Revenue</u>		<u>\$ 11,182.38</u>
	0313 Attorney Fees	7100 School Board	\$ 300.00
	0510 Supplies	7730 Staff Services	140.00
	0460 Diesel Fuel	7800 Pupil Transp Services - School	259.72
	0510 Supplies	7802 Transportation - Central	54.92
	0510 Supplies	7803 Transportation - South	31.43
	0990 Fund Balance - Unappropriated	9890 Reserves	10,396.31
			<u>\$ 11,182.38</u>
	<i>Explanation: To appropriate revenue for record requests from State of Florida (\$500.00), Scribbles transcript system (\$452.56), public information requests (\$20.00), Prudential dividends (\$9,423.75), fuel reimbursement (\$259.72), vending commission (\$86.35), worthless check fees (\$140.00), and recovery of attorney fees (\$300.00) based on actual collections.</i>		
	.... Discretionary	\$ 10,396.31	3033 Vending Commission - Transportation - South 31.43
	2093 Fuel System Repairs	259.72	4027 E.R. - Retirement Lunch 140.00
	3032 Vending Commission - Transportation - Central	54.92	9015 Fixed Charges 300.00
			<u>Total \$ 11,182.38</u>



Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 5  
Board Meeting February 26, 2018

Account	Object	Function	Increase (Decrease)
3493	<u>Sale of Junk</u>		\$ 6,706.25
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 6,706.25
	<i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i>		
	.... Discretionary	\$ 6,706.25	
3495	<u>Transportation - Repairs Dept./Other</u>		\$ 4,420.22
	0550 Repair Parts	7803 Transportation - South	\$ 4,420.22
	<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>		
	.... Discretionary	\$ 4,420.22	
3630	<u>Transfer from Capital Improvement Funds</u>		\$ (488,676.00)
	0396 Charter/Contract School Distributions	5100 Basic Education (K-12)	\$ (488,676.00)
	<i>Explanation: To reverse Charter School 1.5 Mill Capital Outlay Distributions transfer from Capital Improvement Funds. The Charter School 1.5 Mill Capital Outlay Distribution will be paid directly from Capital funds per DOE directive.</i>		
	8052 Capital 1.5 Mill - Charter Schools	\$ (488,676.00)	
3741	<u>Insurance Loss Recovery</u>		\$ 3,243.92
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 3,243.92
	<i>Explanation: To appropriate revenue from insurance loss recovery based on actual collections.</i>		
	.... Discretionary	\$ 3,243.92	

II. Amendments Between Appropriations & Reserves

.... Discretionary

5100 Basic Education (K-12)	\$ (256,228.97)
5200 Exceptional Child	10,054.09
5300 Vocational	(1,554.03)
6100 Pupil Personnel Services	43,359.00
6120 Guidance Services	(3,428.74)
6130 Health Services	(200.00)
6200 Instructional Media Services	3,064.05
6400 Instructional Staff Training Services	8,626.50
6500 Instruction Related Technology	321.83
7100 School Board	100.00
7300 School Admin - Principal Office	(2,069.59)
7800 Pupil Transp Services - School	(24,803.00)
7801 Transportation - North	63.00
7803 Transportation - South	984.25
7900 Operation of Plant	8,395.13
8200 Administrative Technology Services	31,601.00
9890 Reserves	110,785.08
	\$ (70,930.40)

*Explanation: Changes between objects & functions to better utilize funds; appropriation of unanticipated operating expenditures and position adjustments (Project 2095), recalculation of AICE appropriations based on actual fiscal year 2016-2017 scores (Projects 1004, 5053, & 9004), appropriation of HRA debit card administration fees (Project 5006), and recalculation of CAPE set-aside based on 3rd FEFP by transferring to/(from) the following projects:*

1004 AICE - Set-Aside	\$ 1,793.00	5053 AICE - Bonuses & Exams	1,615.00
2095 Salary Resynching	(43,900.60)	9004 Advanced International Certificate of Education	14,526.00
5006 Health Reimbursement Arrangement	2,818.00	9007 Career and Professional Education	94,079.00
		<b>Total</b>	<b>\$ 70,930.40</b>

0120 SAI - Secondary Intensive Reading

0231 Group Insurance - Health	5100 Basic Education (K-12)	\$ (364.91)
0234 Group Insurance - Other	5100 Basic Education (K-12)	364.91
		\$ -

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

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 5  
Board Meeting February 26, 2018

Account	Object	Function	Increase (Decrease)
<u>0132 VPK - Year Long Program</u>			
	0398 Field Trips	7300 School Admin - Principal Office	\$ (63.00)
	0398 Field Trips	7801 Transportation - North	63.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<u>1004 AICE - Set-Aside</u>			
	0997 Reserve - Projects	9890 Reserves	<u>\$ 1,793.00</u>
<i>Explanation: Recalculation of AICE appropriations based on actual fiscal year 2016-2017 scores by transferings to/(from) the following project(s):</i>			
	.... Discretionary	\$ (1,793.00)	
<u>1084 Medicaid Reimbursement</u>			
	0365 Software Subscriptions	7500 Fiscal Services	\$ (210.00)
	0370 Postage	7500 Fiscal Services	210.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<u>2008 Itinerant Teachers - Hearing Impaired</u>			
	0331 Out of County Travel	5200 Exceptional Child	\$ 400.00
	0350 Repair and Maintenance	5200 Exceptional Child	(400.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<u>2011 Custodial Services</u>			
	0100 Salary - Non-Instructional	7900 Operation of Plant	\$ (8,841.63)
	0231 Group Insurance - Health	7900 Operation of Plant	(298.69)
	0234 Group Insurance - Other	7900 Operation of Plant	298.69
	0330 In County Travel	7900 Operation of Plant	(300.00)
	0350 Repair and Maintenance	7900 Operation of Plant	300.00
	0393 Contracts - Nonprofessional	7900 Operation of Plant	(2,000.00)
	0750 Other Personnel Services	7900 Operation of Plant	10,841.63
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<u>2013 Peer Evaluators</u>			
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	\$ (180.36)
	0234 Group Insurance - Other	6400 Instructional Staff Training Services	180.36
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<u>2031 District Transfers</u>			
	0231 Group Insurance - Health	7300 School Admin - Principal Office	\$ (19.58)
	0232 Group Insurance - Life	7300 School Admin - Principal Office	19.58
	0131 Salary - Instructional	7720 Information Services	51,090.00
	0210 Florida Retirement System	7720 Information Services	4,189.00
	0220 Social Security	7720 Information Services	3,908.00
	0231 Group Insurance - Health	7720 Information Services	9,899.00
	0232 Group Insurance - Life	7720 Information Services	27.00
	0233 Group Insurance - Dental	7720 Information Services	455.00
	0997 Reserve - Projects	9890 Reserves	(50,000.00)
			<u>\$ 19,568.00</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, and appropriation of position by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (19,568.00)	
<u>2062 Air Force Armament Museum Donation</u>			
	0220 Social Security	5100 Basic Education (K-12)	\$ 11.66
	0510 Supplies	5100 Basic Education (K-12)	(11.66)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 5  
Board Meeting February 26, 2018

Account	Object	Function	Increase (Decrease)	
2095	<u>Salary Resynching</u>			
	0131	Salary - Instructional	5200 Exceptional Child	\$ (86,843.25)
	0210	Florida Retirement System	5200 Exceptional Child	(6,513.24)
	0220	Social Security	5200 Exceptional Child	(6,643.51)
	0131	Salary - Instructional	6100 Pupil Personnel Services	(93,202.54)
	0210	Florida Retirement System	6100 Pupil Personnel Services	(6,990.19)
	0220	Social Security	6100 Pupil Personnel Services	(7,130.00)
				<u>\$ (207,322.73)</u>

Explanation: Changes between objects & functions to better utilize funds, appropriation of unanticipated operating expenditures and position adjustments (Discretionary & Project 8080), appropriation of position (Project 2031), appropriation for Teacher of the Year Banquet (Project 4025), and appropriation of non-gifted ESE positions (Project 5075) by transferring to/(from) the following project(s):

....	Discretionary	\$ 43,900.60	5075 IDEA Supplemental Support - General Fund	141,295.00	
2031	District Transfers	19,568.00	8080 Out-of-County Travel - Departments	1,382.13	
4025	E.R. - Teacher of the Year	1,177.00			
			Total	<u>\$ 207,322.73</u>	

2099 Stadium & Athletic Field Maintenance

	0354	Maintenance Vehicle Repair	8120 Building and Ground Maintenance	\$ 4,000.00
	0510	Supplies	8120 Building and Ground Maintenance	(5,252.80)
	0550	Repair Parts	8120 Building and Ground Maintenance	1,000.00
	0641	Equipment (Over \$1,000)	8120 Building and Ground Maintenance	252.80
				<u>\$ -</u>

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

2154 Advanced Placement

	0220	Social Security	5100 Basic Education (K-12)	\$ 2.71
	0234	Group Insurance - Other	5100 Basic Education (K-12)	(3,765.00)
	0510	Supplies	5100 Basic Education (K-12)	(2,122.00)
	0642	Equipment (Under \$1,000)	5100 Basic Education (K-12)	1,722.00
	0730	Dues and Fees	5100 Basic Education (K-12)	400.00
	0750	Other Personnel Services	5100 Basic Education (K-12)	186.56
	0997	Reserve - Projects	9890 Reserves	(189.27)
				<u>\$ (3,765.00)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and re-appropriation of AP funding by transferring to/(from) the following project(s):

5054	AP - Bonuses & Exams	\$ 3,765.00		
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2168 Child Care - Riverside Elementary School

	0220	Social Security	5200 Exceptional Child	\$ 11.37
	0750	Other Personnel Services	5200 Exceptional Child	783.89
	0350	Repair and Maintenance	9100 Community Service	(734.23)
	0360	Lease and Rental Agreements	9100 Community Service	1,734.23
	0510	Supplies	9100 Community Service	(1,795.26)
				<u>\$ -</u>

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

2170 Child Care - Northwood Elementary School

	0130	Salary - Overtime	9100 Community Service	\$ 384.96
	0210	Florida Retirement System	9100 Community Service	30.49
	0220	Social Security	9100 Community Service	36.15
	0510	Supplies	9100 Community Service	(933.52)
	0622	Audio Visual (Under \$1,000)	9100 Community Service	19.92
	0750	Other Personnel Services	9100 Community Service	462.00
				<u>\$ -</u>

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

2171 Child Care - Walker Elementary School

	0510	Supplies	5100 Basic Education (K-12)	\$ 3,151.30
	0399	Other Technology Purchased Services	7900 Operation of Plant	(3,151.30)
				<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 5  
Board Meeting February 26, 2018

Account	Object	Function	Increase (Decrease)
<b>2174 Child Care - Plew Elementary School</b>			
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ 400.00
	0130 Salary - Overtime	9100 Community Service	116.11
	0210 Florida Retirement System	9100 Community Service	9.20
	0220 Social Security	9100 Community Service	21.86
	0510 Supplies	9100 Community Service	(1,442.52)
	0750 Other Personnel Services	9100 Community Service	895.35
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2175 Child Care - Bluewater Elementary School</b>			
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (6,820.86)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(539.86)
	0220 Social Security	5100 Basic Education (K-12)	(580.67)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(3,391.00)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(10.71)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(177.42)
	0510 Supplies	9100 Community Service	11,520.52
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2178 Child Care - Wright Elementary School</b>			
	0220 Social Security	9100 Community Service	\$ 2.90
	0510 Supplies	9100 Community Service	(572.01)
	0642 Equipment (Under \$1,000)	9100 Community Service	117.39
	0750 Other Personnel Services	9100 Community Service	451.72
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2181 Child Care - Bob Sikes Elementary School</b>			
	0130 Salary - Overtime	9100 Community Service	\$ 1,700.48
	0210 Florida Retirement System	9100 Community Service	134.68
	0220 Social Security	9100 Community Service	130.09
	0510 Supplies	9100 Community Service	(1,965.25)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2909 School Maintenance</b>			
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (27,498.40)
	0510 Supplies	8120 Building and Ground Maintenance	10,800.00
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	(201.60)
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	16,900.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>3058 Innovative Program - Science Fair</b>			
	0210 Florida Retirement System	5100 Basic Education (K-12)	\$ 3.57
	0510 Supplies	5100 Basic Education (K-12)	(3.57)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>3101 Lottery - Discretionary</b>			
	0396 Charter/Contract School Distributions	5100 Basic Education (K-12)	\$ (23,162.00)
	0997 Reserve - Projects	9890 Reserves	(29,851.00)
			<u>\$ (53,013.00)</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, and appropriation of Lottery - SAC by transferring to/(from) the following project(s):</i>			
	8002 Lottery - School Advisory Council	\$ 53,013.00	

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 5  
Board Meeting February 26, 2018

Account	Object	Function	Increase (Decrease)
<b>3102 SAI - Student Assessment</b>			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 113.75
	0210 Florida Retirement System	5100 Basic Education (K-12)	9.01
	0220 Social Security	5100 Basic Education (K-12)	8.67
			<u>\$ 131.43</u>
<i>Explanation: Appropriation of unanticipated operating expenditures by transferring to/(from) the following project(s):</i>			
	3161 SAI - Supplemental Academic Instruction	\$ (131.43)	
<b>3105 Instructional Materials - Textbooks</b>			
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 2,735.00
	0396 Charter/Contract School Distributions	5100 Basic Education (K-12)	(3,037.00)
	0510 Supplies	5100 Basic Education (K-12)	(2,938.37)
	0520 Textbooks	5100 Basic Education (K-12)	(2,316.63)
	0365 Software Subscriptions	5200 Exceptional Child	129.00
	0510 Supplies	5200 Exceptional Child	(129.00)
	0510 Supplies	5300 Vocational	2,520.00
	0997 Reserve - Projects	9890 Reserves	3,037.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>3106 Instructional Materials - Media</b>			
	0610 Library Books	5100 Basic Education (K-12)	\$ 337.21
	0365 Software Subscriptions	6200 Instructional Media Services	3,625.50
	0519 Technology Supplies	6200 Instructional Media Services	166.32
	0610 Library Books	6200 Instructional Media Services	(4,129.03)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>3107 Safe Schools</b>			
	0396 Charter/Contract School Distributions	5100 Basic Education (K-12)	\$ (1,276.00)
	0997 Reserve - Projects	9890 Reserves	1,276.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>3109 Instructional Materials - Science</b>			
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ 400.00
	0510 Supplies	5100 Basic Education (K-12)	(705.65)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	305.65
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>3161 SAI - Supplemental Academic Instruction</b>			
	0231 Group Insurance - Health	5100 Basic Education (K-12)	\$ (93.17)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	93.17
	0396 Charter/Contract School Distributions	5100 Basic Education (K-12)	23,650.00
	0997 Reserve - Projects	9890 Reserves	(23,781.43)
			<u>\$ (131.43)</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, and appropriation of unanticipated operating expenditures by transferring to/(from) the following project(s):</i>			
	3102 SAI - Student Assessment	\$ 131.43	
<b>3180 Teachers Classroom Supply Assistance Pgm.</b>			
	0396 Charter/Contract School Distributions	5100 Basic Education (K-12)	\$ (1,180.00)
	0510 Supplies	5100 Basic Education (K-12)	(11.00)
	0997 Reserve - Projects	9890 Reserves	1,191.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 5  
Board Meeting February 26, 2018

Account	Object	Function	Increase (Decrease)
<b>4004 Chorus Equipment/Repairs/Music</b>			
	0350 Repair and Maintenance	5100 Basic Education (K-12)	\$ 95.00
	0510 Supplies	5100 Basic Education (K-12)	(95.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>4005 Band Instrument Repairs/Music</b>			
	0350 Repair and Maintenance	5100 Basic Education (K-12)	\$ 12,898.06
	0398 Field Trips	5100 Basic Education (K-12)	(1,298.75)
	0510 Supplies	5100 Basic Education (K-12)	(13,498.47)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	1,899.16
	0398 Field Trips	7800 Pupil Transp Services - School	(2,630.00)
	0398 Field Trips	7801 Transportation - North	2,442.00
	0398 Field Trips	7803 Transportation - South	188.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>4013 Insurance Claims - Other</b>			
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 13,117.69
<i>Explanation: Appropriation of insurance claims by transferring to/(from) the following project(s):</i>			
	9015 Fixed Charges	\$ (13,117.69)	
<b>4016 SM - Administrative</b>			
	0510 Supplies	6500 Instruction Related Technology	\$ (53.35)
	0519 Technology Supplies	6500 Instruction Related Technology	53.35
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>4025 E.R. - Teacher of the Year</b>			
	0360 Lease and Rental Agreements	7730 Staff Services	\$ 1,000.00
	0510 Supplies	7730 Staff Services	177.00
			<u>\$ 1,177.00</u>
<i>Explanation: Appropriation of Teacher of the Year Banquet by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (1,177.00)	
<b>4110 SAI - ESOL</b>			
	0210 Florida Retirement System	5100 Basic Education (K-12)	\$ 2,657.46
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(2,657.46)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>4125 Class Size Reduction</b>			
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 28,300.29
	0131 Salary - Instructional	5100 Basic Education (K-12)	25,497.71
	0210 Florida Retirement System	5100 Basic Education (K-12)	4,412.00
	0220 Social Security	5100 Basic Education (K-12)	4,116.00
	0231 Group Insurance - Health	5100 Basic Education (K-12)	7,538.00
	0232 Group Insurance - Life	5100 Basic Education (K-12)	28.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	412.00
	0396 Charter/Contract School Distributions	5100 Basic Education (K-12)	(63,831.00)
	0997 Reserve - Projects	9890 Reserves	(6,473.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>5005 Donations - Administrative Holiday Party</b>			
	0310 Professional & Technical Service	7200 General Administration	\$ (396.00)
	0310 Professional & Technical Service	7730 Staff Services	(504.00)
	0510 Supplies	7730 Staff Services	900.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 5  
Board Meeting February 26, 2018

Account	Object	Function	Increase (Decrease)
5006	<u>Health Reimbursement Arrangement</u>		
	0730 Dues and Fees	7730 Staff Services	\$ 2,818.00
	<i>Explanation: Appropriation of HRA debit card fees by transferring to/(from) the following project:</i>		
	.... Discretionary	\$ (2,818.00)	
5053	<u>AICE - Bonuses &amp; Exams</u>		
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 7,000.00
	0220 Social Security	5100 Basic Education (K-12)	533.26
	0510 Supplies	5100 Basic Education (K-12)	31,144.74
			<u>\$ 38,678.00</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, recalculation of AICE appropriation based on fiscal year 2016-2017 scores (Discretionary), re-appropriation of AICE funding by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ (1,615.00)	9004 Advanced International Certificate of Education (37,063.00)
			Total <u>\$ (38,678.00)</u>
5054	<u>AP - Bonuses &amp; Exams</u>		
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 12,400.00
	0220 Social Security	5100 Basic Education (K-12)	633.29
	0510 Supplies	5100 Basic Education (K-12)	(9,268.29)
			<u>\$ 3,765.00</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, and re-appropriation of AP funding by transferring to/(from) the following project(s):</i>		
	2154 Advanced Placement	\$ (3,765.00)	
5061	<u>CAPE - Aerospace/Aviation</u>		
	0365 Software Subscriptions	5300 Vocational	\$ 2,404.00
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	1,196.00
	0997 Reserve - Projects	9890 Reserves	(3,600.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
5064	<u>CAPE - Culinary</u>		
	0393 Contracts - Nonprofessional	5300 Vocational	\$ 3,000.00
	0997 Reserve - Projects	9890 Reserves	(3,000.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
5065	<u>CAPE - Drafting/Engineering</u>		
	0365 Software Subscriptions	5300 Vocational	\$ 3,600.00
	0510 Supplies	5300 Vocational	2,221.24
	0519 Technology Supplies	5300 Vocational	19.99
	0997 Reserve - Projects	9890 Reserves	(5,841.23)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
5067	<u>CAPE - Health Science</u>		
	0331 Out of County Travel	6400 Instructional Staff Training Services	\$ 300.00
	0997 Reserve - Projects	9890 Reserves	(300.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
5068	<u>CAPE - Information Technology</u>		
	0220 Social Security	5300 Vocational	\$ 2.62
	0365 Software Subscriptions	5300 Vocational	7,716.05
	0510 Supplies	5300 Vocational	7,245.62
	0622 Audio Visual (Under \$1,000)	5300 Vocational	(539.64)
	0641 Equipment (Over \$1,000)	5300 Vocational	(382.26)

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 5  
Board Meeting February 26, 2018

Account	Object	Function	Increase (Decrease)
	0648 Technology Equipment (Over \$1,000)	5300 Vocational	(6,195.00)
	0750 Other Personnel Services	5300 Vocational	180.46
	0997 Reserve - Projects	9890 Reserves	(8,027.85)
			<u>\$ -</u>

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

5075 IDEA Supplemental Support - General Fund

0100	Salary - Non-Instructional	5200 Exceptional Child	\$ 73,313.00
0131	Salary - Instructional	5200 Exceptional Child	25,347.00
0210	Florida Retirement System	5200 Exceptional Child	8,091.00
0220	Social Security	5200 Exceptional Child	7,547.00
0231	Group Insurance - Health	5200 Exceptional Child	25,405.50
0232	Group Insurance - Life	5200 Exceptional Child	91.00
0233	Group Insurance - Dental	5200 Exceptional Child	1,394.00
0234	Group Insurance - Other	5200 Exceptional Child	106.50
			<u>\$ 141,295.00</u>

Explanation: Appropriation of non-gifted ESE positions by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (141,295.00)

5078 NWF Manufacturers Council

0331	Out of County Travel	5300 Vocational	\$ 1,700.00
0365	Software Subscriptions	5300 Vocational	(100.00)
0393	Contracts - Nonprofessional	5300 Vocational	(200.00)
0510	Supplies	5300 Vocational	(1,400.00)
			<u>\$ -</u>

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

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

0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ (133,784.67)
0210	Florida Retirement System	5100 Basic Education (K-12)	(10,247.46)
0220	Social Security	5100 Basic Education (K-12)	(10,443.90)
0102	Salary - Other Compensation	5200 Exceptional Child	116,482.05
0210	Florida Retirement System	5200 Exceptional Child	9,652.33
0220	Social Security	5200 Exceptional Child	8,654.22
0102	Salary - Other Compensation	5300 Vocational	125.00
0210	Florida Retirement System	5300 Vocational	10.36
0220	Social Security	5300 Vocational	9.29
0102	Salary - Other Compensation	6100 Pupil Personnel Services	125.00
0210	Florida Retirement System	6100 Pupil Personnel Services	10.36
0220	Social Security	6100 Pupil Personnel Services	9.29
0102	Salary - Other Compensation	6110 Attendance and Social Work	425.00
0210	Florida Retirement System	6110 Attendance and Social Work	35.22
0220	Social Security	6110 Attendance and Social Work	31.58
0102	Salary - Other Compensation	6120 Guidance Services	1,941.67
0210	Florida Retirement System	6120 Guidance Services	160.92
0220	Social Security	6120 Guidance Services	144.30
0102	Salary - Other Compensation	6140 Psychological Services	5,672.00
0210	Florida Retirement System	6140 Psychological Services	469.76
0220	Social Security	6140 Psychological Services	421.39
0102	Salary - Other Compensation	6200 Instructional Media Services	250.00
0210	Florida Retirement System	6200 Instructional Media Services	20.72
0220	Social Security	6200 Instructional Media Services	18.58
0102	Salary - Other Compensation	6300 Instruction & Curriculum	1,225.00
0210	Florida Retirement System	6300 Instruction & Curriculum	101.51
0220	Social Security	6300 Instruction & Curriculum	91.02
0102	Salary - Other Compensation	6400 Instructional Staff Training Services	2,500.00
0210	Florida Retirement System	6400 Instructional Staff Training Services	207.20
0220	Social Security	6400 Instructional Staff Training Services	185.74
0102	Salary - Other Compensation	7300 School Admin - Principal Office	4,750.00
0210	Florida Retirement System	7300 School Admin - Principal Office	393.65
0220	Social Security	7300 School Admin - Principal Office	352.87
			<u>\$ -</u>

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



Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 5  
Board Meeting February 26, 2018

Account	Object	Function	Increase (Decrease)
5099	<u>School Utilities</u>		
	0382 Garbage	7900 Operation of Plant	\$ (970.97)
	0383 Recycling	7900 Operation of Plant	3,270.97
	0430 Electricity	7900 Operation of Plant	(2,300.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
5110	<u>Workforce Development</u>		
	0510 Supplies	5900 Other Instruction	\$ (638.07)
	0130 Salary - Overtime	7300 School Admin - Principal Office	552.10
	0210 Florida Retirement System	7300 School Admin - Principal Office	43.73
	0220 Social Security	7300 School Admin - Principal Office	42.24
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
5150	<u>Digital Classrooms - Plan Required</u>		
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ (163,811.00)
	0997 Reserve - Projects	9890 Reserves	163,811.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
6006	<u>Fingerprinting - Fees</u>		
	0730 Dues and Fees	7730 Staff Services	\$ (3,384.00)
	<i>Explanation: Appropriate employee fingerprinting fees by transferring to/(from) the following project(s):</i>		
	6007 Fingerprinting - Employees	\$ 3,384.00	
6007	<u>Fingerprinting - Employees</u>		
	0730 Dues and Fees	7730 Staff Services	\$ 3,384.00
	<i>Explanation: Appropriate employee fingerprinting fees by transferring to/(from) the following project(s):</i>		
	6006 Fingerprinting - Fees	\$ (3,384.00)	
6010	<u>Educational Broadband Lease</u>		
	0365 Software Subscriptions	6500 Instruction Related Technology	\$ 60.26
	0510 Supplies	6500 Instruction Related Technology	(60.26)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
6110	<u>Adult Education Tuition</u>		
	0102 Salary - Other Compensation	5900 Other Instruction	\$ 1,333.99
	0210 Florida Retirement System	5900 Other Instruction	105.65
	0220 Social Security	5900 Other Instruction	102.05
	0360 Lease and Rental Agreements	5900 Other Instruction	(200.00)
	0510 Supplies	5900 Other Instruction	(2,049.38)
	0360 Lease and Rental Agreements	7300 School Admin - Principal Office	200.00
	0510 Supplies	7300 School Admin - Principal Office	435.73
	0510 Supplies	7900 Operation of Plant	71.96
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
6123	<u>Reading Instruction</u>		
	0210 Florida Retirement System	5100 Basic Education (K-12)	\$ 5,540.20
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(5,540.20)
	0396 Charter/Contract School Distributions	5100 Basic Education (K-12)	(2,811.00)
	0997 Reserve - Projects	9890 Reserves	2,811.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 5  
Board Meeting February 26, 2018

Account	Object	Function	Increase (Decrease)
<b>7002 School Advisory Council</b>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (9,102.00)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	1,326.00
	0310 Professional & Technical Service	6130 Health Services	7,776.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>7008 Curriculum Development</b>			
	0370 Postage	6300 Instruction & Curriculum	\$ 4.75
	0510 Supplies	6300 Instruction & Curriculum	(4.75)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>7016 Professional Development Training - GF</b>			
	0210 Florida Retirement System	6400 Instructional Staff Training Services	\$ 67.55
	0220 Social Security	6400 Instructional Staff Training Services	37.02
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(104.57)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>7019 Drama Program</b>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (3,500.00)
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	1,400.00
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	1,400.00
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	700.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>7054 AP Initiative - Set-Aside</b>			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 1,212.10
	0210 Florida Retirement System	5100 Basic Education (K-12)	96.00
	0220 Social Security	5100 Basic Education (K-12)	91.89
	0390 Other Purchased Service	5100 Basic Education (K-12)	1,390.62
	0510 Supplies	5100 Basic Education (K-12)	(4,374.29)
	0519 Technology Supplies	5100 Basic Education (K-12)	76.83
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	1,327.51
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	15.84
	0331 Out of County Travel	6400 Instructional Staff Training Services	163.50
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>7059 Innovative Program - Odyssey of the Mind</b>			
	0510 Supplies	5100 Basic Education (K-12)	\$ 51.95
	0730 Dues and Fees	5100 Basic Education (K-12)	(51.95)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>7160 Lottery - School Recognition</b>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (1,810.46)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	1,810.46
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>8002 Lottery - School Advisory Council</b>			
	0510 Supplies	5100 Basic Education (K-12)	\$ 53,013.00
<i>Explanation: Appropriation of Lottery - SAC by transferring to/(from) the following project(s):</i>			
	3101 Lottery - Discretionary	\$ (53,013.00)	

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 5  
Board Meeting February 26, 2018

Account	Object	Function	Increase (Decrease)
<b>8080 Out-of-County Travel - Departments</b>			
	0331 Out of County Travel	7100 School Board	\$ 1,250.00
	0331 Out of County Travel	7720 Information Services	132.13
			<u>\$ 1,382.13</u>
<i>Explanation: Appropriation of unanticipated operating expenditures by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (1,382.13)	
<b>8107 CSR - Math Initiatives</b>			
	0510 Supplies	6300 Instruction & Curriculum	\$ (77.35)
	0730 Dues and Fees	6300 Instruction & Curriculum	77.35
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>8110 DJJ Supplemental Allocation</b>			
	0396 Charter/Contract School Distributions	5100 Basic Education (K-12)	\$ (234.00)
	0997 Reserve - Projects	9890 Reserves	234.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>8113 Workforce Ed. Performance Incentive</b>			
	0360 Lease and Rental Agreements	5900 Other Instruction	\$ 3,300.00
	0393 Contracts - Nonprofessional	5900 Other Instruction	5,000.00
	0510 Supplies	5900 Other Instruction	(3,300.00)
	0685 Flooring/Structural Alteration	5900 Other Instruction	(5,000.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>8121 SAI - Secondary Math</b>			
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 4,667.73
	0131 Salary - Instructional	5100 Basic Education (K-12)	(4,667.73)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>8150 Digital Classrooms</b>			
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 709.26
	0396 Charter/Contract School Distributions	5100 Basic Education (K-12)	(2,092.00)
	0643 Computer (Over \$1,000) & Tech. Infrastructure	5100 Basic Education (K-12)	(709.26)
	0997 Reserve - Projects	9890 Reserves	2,092.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>8160 Lottery - School Recognition Program</b>			
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 292,673.30
	0220 Social Security	5100 Basic Education (K-12)	22,242.63
	0510 Supplies	5100 Basic Education (K-12)	5,570.15
	0105 Salary - Bonus	5200 Exceptional Child	20,265.56
	0220 Social Security	5200 Exceptional Child	1,532.23
	0105 Salary - Bonus	5300 Vocational	2,951.64
	0220 Social Security	5300 Vocational	225.80
	0220 Social Security	5500 Prekindergarten	(0.05)
	0105 Salary - Bonus	6100 Pupil Personnel Services	1,056.08
	0220 Social Security	6100 Pupil Personnel Services	80.79
	0105 Salary - Bonus	6120 Guidance Services	6,838.98
	0220 Social Security	6120 Guidance Services	523.19
	0105 Salary - Bonus	6130 Health Services	1,909.28
	0220 Social Security	6130 Health Services	109.61
	0105 Salary - Bonus	6140 Psychological Services	1,150.79
	0220 Social Security	6140 Psychological Services	88.03
	0105 Salary - Bonus	6200 Instructional Media Services	2,619.92
	0220 Social Security	6200 Instructional Media Services	199.51
	0105 Salary - Bonus	6300 Instruction & Curriculum	3,468.30
	0220 Social Security	6300 Instruction & Curriculum	263.48

Explanation of Budget Amendment as Follows:  
 Part I - General Operating Fund  
 Amendment Number 5  
 Board Meeting February 26, 2018

Account	Object	Function	Increase (Decrease)
	0105 Salary - Bonus	7300 School Admin - Principal Office	27,297.47
	0220 Social Security	7300 School Admin - Principal Office	2,041.21
	0105 Salary - Bonus	7600 Food Service (Schools)	5,172.23
	0220 Social Security	7600 Food Service (Schools)	340.70
	0105 Salary - Bonus	7801 Transportation - North	49.27
	0220 Social Security	7801 Transportation - North	3.77
	0105 Salary - Bonus	7802 Transportation - Central	406.01
	0220 Social Security	7802 Transportation - Central	31.02
	0105 Salary - Bonus	7900 Operation of Plant	10,907.60
	0220 Social Security	7900 Operation of Plant	832.06
	0105 Salary - Bonus	8100 Maintenance Administration	210.93
	0220 Social Security	8100 Maintenance Administration	16.10
	0105 Salary - Bonus	9100 Community Service	5,097.16
	0220 Social Security	9100 Community Service	378.25
	0997 Reserve - Projects	9890 Reserves	(416,553.00)
			<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)	\$ (3,864.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(317.00)
	0220 Social Security	5100 Basic Education (K-12)	(291.30)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(19.60)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(19,251.40)
	0750 Other Personnel Services	5100 Basic Education (K-12)	324.06
	0997 Reserve - Projects	9890 Reserves	882.24
			<u>\$ (22,537.00)</u>

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

....	Discretionary	\$ (14,526.00)	5053 AICE - Bonuses & Exams	37,063.00
				<u>Total \$ 22,537.00</u>

9007 Career and Professional Education

	0644 Computer Hardware (Under \$1,000)	5300 Vocational	\$ 12,569.70
	0994 Reserve - FTE/Schools	9890 Reserves	94,079.00
	0997 Reserve - Projects	9890 Reserves	(12,569.70)
			<u>\$ 94,079.00</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and recalculation of CAPE set-aside based on 3rd FEFP by transferring to/(from) the following project(s):

....	Discretionary	\$ (94,079.00)	
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9015 Fixed Charges

	0121 Salary Retirement Bonus	5100 Basic Education (K-12)	\$ (151,380.35)
	0122 Salary - Sick Leave Payoff	5100 Basic Education (K-12)	47,545.05
	0210 Florida Retirement System	5100 Basic Education (K-12)	(1,799.64)
	0220 Social Security	5100 Basic Education (K-12)	(785.33)
	0739 Health Care Reform Fees	5100 Basic Education (K-12)	7,500.00
	0122 Salary - Sick Leave Payoff	5200 Exceptional Child	6,975.17
	0122 Salary - Sick Leave Payoff	5300 Vocational	4,547.82
	0220 Social Security	5300 Vocational	78.22
	0123 Salary - Annual Leave Payoff	7100 School Board	14,774.99
	0210 Florida Retirement System	7100 School Board	1,170.11
	0220 Social Security	7100 School Board	317.93
	0320 Insurance and Bond Premiums	7100 School Board	11,259.44
	0730 Dues and Fees	7100 School Board	22,660.26
	0122 Salary - Sick Leave Payoff	7300 School Admin - Principal Office	3,748.34
	0123 Salary - Annual Leave Payoff	7300 School Admin - Principal Office	11,693.44
	0123 Salary - Annual Leave Payoff	7730 Staff Services	3,030.53
	0210 Florida Retirement System	7730 Staff Services	150.31
	0121 Salary Retirement Bonus	7801 Transportation - North	3,746.58
	0122 Salary - Sick Leave Payoff	7803 Transportation - South	9.70
	0123 Salary - Annual Leave Payoff	7900 Operation of Plant	5,141.17
	0210 Florida Retirement System	7900 Operation of Plant	271.63
	0220 Social Security	7900 Operation of Plant	302.58
	0320 Insurance and Bond Premiums	7900 Operation of Plant	(11,259.44)
	0122 Salary - Sick Leave Payoff	8100 Maintenance Administration	724.00

Explanation of Budget Amendment as Follows:  
 Part I - General Operating Fund  
 Amendment Number 5  
 Board Meeting February 26, 2018

Account	Object	Function	Increase (Decrease)
	0121 Salary Retirement Bonus	9100 Community Service	2,057.08
	0122 Salary - Sick Leave Payoff	9100 Community Service	1,487.30
	0123 Salary - Annual Leave Payoff	9100 Community Service	2,621.23
	0210 Florida Retirement System	9100 Community Service	207.59
	0220 Social Security	9100 Community Service	86.60
			<u>\$ (13,117.69)</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 \$ 13,117.69

ADOPTED BY SCHOOL BOARD:

FEBRUARY 26, 2018

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2017	INCREASE	DECREASE	BUDGET AS OF 1/31/2018	
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	-	16,669,634.15	-	-	16,669,634.15	
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	
<b>TOTAL - DEBT SERVICE FUNDS</b>	<b>\$ 25,167,973.12</b>	<b>\$ 41,893,565.97</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 41,893,565.97</b>	

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 12/31/2017	INCREASE	DECREASE	BUDGET AS OF 1/31/2018
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	-	16,669,634.15	-	-	16,669,634.15
9890		RESERVES	-	-	-	-	-
	0990	FUND BALANCE UNAPPROPRIATED	5,033.18	5,003.93	-	-	5,003.93
	0998	RESERVES - DEBT SERVICE	17,334,430.64	722,011.09	-	-	722,011.09
		<b>TOTAL - DEBT SERVICE FUNDS</b>	<b>\$ 25,167,973.12</b>	<b>\$ 41,893,565.97</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 41,893,565.97</b>

Explanation of Budget Amendment as Follows:  
Part II - Debt Service Funds  
Amendment Number 5  
Board Meeting February 26, 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:

FEBRUARY 26, 2018



FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2017	INCREASE	DECREASE	BUDGET AS OF 1/31/2018
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	-	23,418.18	2,415.91	25,834.09
3431	INTEREST ON INVESTMENT	-	38,743.06	5,756.92	44,499.98
3448	DONATIONS	-	-	-	-
3490	MISCELLANEOUS REVENUE	-	-	1,620.00	1,620.00
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
	<b>TOTAL - CAPITAL PROJECT FUNDS</b>	<b>\$ 34,481,766.76</b>	<b>\$ 34,899,534.00</b>	<b>\$ 9,792.83</b>	<b>\$ 34,909,326.83</b>

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2017	INCREASE	DECREASE	BUDGET AS OF 1/31/2018	
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	296,786.54	1,962.82	298,749.36
	0642	EQUIPMENT (UNDER \$1,000)	52,873.79	68,129.88	773.50	68,903.38
	0643	COMPUTER EQUIPMENT (OVER \$1,000)	8,255.15	25,258.07	-	25,258.07
	0644	COMPUTER HARDWARE (UNDER \$1,000)	11,728.00	41,077.30	-	41,077.30
	0649	TECHNOLOGY EQUIPMENT (UNDER \$1,000)	-	-	-	-
	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	8,378.15	-	8,378.15
	0676	OTHER PERMANENT IMPROVEMENTS	244,249.09	323,996.27	169,000.00	492,996.27
	0677	REPLACEMENT SYSTEMS	1,008,344.02	930,085.04	38,956.68	969,041.72
	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	10,541,383.29	-	10,298,342.29
	0685	FLOORING/STRUCTURAL ALTERATION	420,107.40	457,451.27	17,322.00	474,773.27
	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	1,072,657.03	-	1,046,693.86
	0997	RESERVES - PROJECTS	-	-	-	-
7430	0794	CHARTER SCHOOL LCI	-	-	539,458.00	539,458.00
9200	0730	DUES & FEES	-	-	-	-
9700		TRANSFER FUNDS	-	-	-	-
	0910	TRANSFERS TO GENERAL OPERATING FUND	12,494,022.00	12,766,628.00	-	12,277,952.00
	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	-	-	-	-
		<b>TOTAL - CAPITAL PROJECT FUNDS</b>	<b>\$ 34,481,766.76</b>	<b>\$ 34,899,534.00</b>	<b>\$ 767,473.00</b>	<b>\$ 34,909,326.83</b>

Explanation of Budget Amendment as Follows:  
Part III - Capital Project Funds  
Amendment Number 5  
Board Meeting February 26, 2018

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3421	<u>Tax Redemptions</u>		\$ 2,415.91
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 2,415.91
	<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>		
	.... Discretionary	\$ 2,415.91	
3431	<u>Interest on Investments</u>		\$ 5,756.92
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 5,756.92
	<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>		
	.... Discretionary	\$ 5,756.92	
3490	<u>Miscellaneous Revenue</u>		\$ 1,620.00
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 1,620.00
	<i>Explanation: To appropriate revenue for Gulf Power Easement based on actual collections.</i>		
	.... Discretionary	\$ 1,620.00	
<b>II. Amendments Between Appropriations &amp; Reserves</b>			
	.... <u>Discretionary</u>		
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ (35,756.00)
	0794 Charter School LCI	7430 Charter School LC	539,458.00
	0910 Transfer to General Operating Func	9700 Transfer Funds	(488,676.00)
			\$ 15,026.00
	<i>Explanation: Reallocate funds between objects &amp; functions within the project, and transfers to/(from) the following project(s):</i>		
	2349 Eglin - Roof Replacement - P5/TO20	\$ 37,500.00	8342 Project Contingency
	5348 Mary Esther - Insulation	(1,744.00)	
			(50,782.00)
			Total \$ (15,026.00)
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (49,894.06)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2364 School Equipment - BD	\$ 2,736.32	5302 School Sign - BD
	3312 Capital Improvements - BD	34,474.74	7370 Painting - BD
			9,125.00
			3,558.00
			Total \$ 49,894.06
2349	<u>Eglin - Roof Replacement - P5/TO20</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 37,500.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ (37,500.00)	
2364	<u>School Equipment - BD</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 2,736.32
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (2,736.12)	
2393	<u>Band Instrument Replacement</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (773.50)
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	773.50
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
3312	<u>Capital Improvements - BD</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 11,207.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	23,267.74
			\$ 34,474.74
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (34,474.14)	

Explanation of Budget Amendment as Follows:  
 Part III - Capital Project Funds  
 Amendment Number 5  
 Board Meeting February 26, 2018

Account	Object	Function	Increase (Decrease)
5302	<u>School Sign - BD</u>		
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	\$ 7,000.00
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	2,125.00
			<u>\$ 9,125.00</u>
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (9,125.00)	
5341	<u>District Wide - ADA Playgrounds</u>		
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	\$ 162,000.00
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	(70,000.00)
			<u>\$ 92,000.00</u>
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ (92,000.00)	
5343	<u>District Wide - Ramp Replace</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 95,624.68
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(95,624.68)
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		
5348	<u>Mary Esther - Insulation</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (1,744.00)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ 1,744.00	
7370	<u>Painting - BD</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 3,558.00</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (3,558.00)	
8342	<u>Project Contingency</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (142,782.00)</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ 50,782.00	
		5341 District Wide - ADA Playgrounds	92,000.00
		<i>Total</i>	<u>\$ 142,782.00</u>
8373	<u>District Wide - PE/Restroom/Storage</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (17,322.00)
	0685 Flooring/Structural Alterator	7400 Facilities Acquisition and Construction	17,322.00
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		

ADOPTED BY SCHOOL BOARD:

FEBRUARY 26, 2018

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2017	INCREASE	DECREASE	BUDGET AS OF 1/31/2018	
3199	MISCELLANEOUS FEDERAL DIRECT	\$ 538,242.76	\$ 2,276,211.03	\$ -	\$ -	\$ 2,276,211.03
3201	VOCATIONAL EDUCATIONAL ARTS	253,850.01	249,668.00	-	-	249,668.00
3221	ADULT GENERAL EDUCATION	72,608.96	72,484.00	2,812.00	-	75,296.00
3231	IDEA - INDIVIDUALS WITH DISABILITIES ACT	7,542,424.69	6,949,000.00	750.00	-	6,949,750.00
3241	TITLE I	6,424,831.20	6,380,815.19	-	31,788.00	6,349,027.19
3242	TITLE IV - 21ST CENTURY SCHOOL	13,832.00	13,832.00	496,067.73	-	509,899.73
3251	ADULT BASIC EDUCATION	-	-	-	-	-
3274	TITLE III - ENGLISH LANGUAGE LEARNERS	143,209.60	136,703.59	-	-	136,703.59
3275	TITLE V - INNOVATIVE EDUCATION	-	-	-	-	-
3277	TITLE II - PART A	1,241,076.72	970,979.65	79,804.00	-	1,050,783.65
3280	DRUG FREE SCHOOLS PROGRAM	-	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	22,479.82	57,872.61	-	-	57,872.61
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
<b>TOTAL - OTHER SPECIAL REVENUE FUNDS</b>		<b>\$ 16,252,555.76</b>	<b>\$ 17,107,566.07</b>	<b>\$ 579,433.73</b>	<b>\$ 31,788.00</b>	<b>\$ 17,655,211.80</b>

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2017	INCREASE	DECREASE	BUDGET AS OF 1/31/2018	
5100 BASIC EDUCATION (K-12)	\$ 5,708,534.46	\$ 5,678,579.89	\$ 701,163.81	\$ -	\$ 6,379,743.70	
5200 EXCEPTIONAL STUDENT EDUCATION	5,422,217.75	4,908,485.03	108.16	-	4,908,593.19	
5300 VOCATIONAL AND TECHNICAL EDUCATION	320,588.36	315,445.27	2,520.38	-	317,965.65	
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	100.00	-	219,502.22	
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	2,761.67	-	129,492.16	
6200 INSTRUCTIONAL MEDIA SERVICE	3.28	-	-	-	-	
6300 INSTR & CURR DEVEL SERVICE (SUPT)	3,211,555.02	2,306,469.80	-	164,178.71	2,142,291.09	
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	221,688.61	1,137,376.96	8,765.75	-	1,146,142.71	
6500 INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-	
7200 GENERAL ADMINISTRATION (SUPT)	390,725.27	1,437,189.30	-	9,845.33	1,427,343.97	
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	-	-	-	-	-	
7400 FACILITIES ACQUISITION & CONSTRUCTION	-	-	-	-	-	
7500 FISCAL SERVICES	-	-	-	-	-	
7600 FOOD SERVICE (SCHOOLS)	-	-	-	-	-	
7700 CENTRAL SERVICES (PURCH/WAREHOUSE)	-	-	-	-	-	
7720 INFORMATION SERVICES	-	-	-	-	-	
7730 STAFF SERVICES	-	-	-	-	-	
7800 PUPIL TRANSP SERVICES - SCHOOL	111,934.75	37,267.00	6,250.00	-	43,517.00	
7801 TRANSPORTATION - NORTH	600.00	300.00	-	-	300.00	
7802 TRANSPORTATION - CENTRAL	1,730.00	300.00	-	-	300.00	
7803 TRANSPORTATION - SOUTH	810.00	300.00	-	-	300.00	
7900 OPERATION OF PLANT	-	-	-	-	-	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	-	-	-	-	-	
9100 COMMUNITY SERVICE	-	452,968.27	-	-	452,968.27	
<b>TOTAL - OTHER SPECIAL REVENUE FUNDS</b>	<b>\$ 16,252,555.76</b>	<b>\$ 17,107,566.07</b>	<b>\$ 721,669.77</b>	<b>\$ 174,024.04</b>	<b>\$ 17,655,211.80</b>	

Explanation of Budget Amendment as Follows:  
Part IV - Other Special Revenue Funds  
Amendment Number 5  
Board Meeting February 26, 2018

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3221	<u>Adult General Education</u>		\$ 2,812.00
	0510 Supplies	5300 Vocational	\$ 2,812.00
<i>Explanation: To appropriate fiscal year 2016-2017 Carl Perkins - Postsecondary roll forward per project award notification.</i>			
	8407 Carl Perkins - Postsecondary Education		\$ 2,812.00
3231	<u>IDEA - Individuals With Disabilities Act</u>		\$ 750.00
	0331 Out of County Travel	6300 Instruction & Curriculum	\$ 250.00
	0390 Other Purchased Service	6300 Instruction & Curriculum	100.00
	0510 Supplies	6300 Instruction & Curriculum	150.00
	0398 Field Trips / Student Transportation	7800 Pupil Transp Services - School	250.00
			\$ 750.00
<i>Explanation: To appropriate fiscal year 2017-2018 Project 10 Connect grant per project award notification.</i>			
	8438 Project 10 Connect		\$ 750.00
3241	<u>Title I</u>		\$ (31,788.00)
	0510 Supplies	6300 Instruction & Curriculum	\$ (31,788.00)
<i>Explanation: To adjust fiscal year 2017-2018 Title I grant per project award notification.</i>			
	8401 Title I - Part A		\$ (31,788.00)
3242	<u>Title IV - 21st Century School</u>		\$ 496,067.73
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 264,802.00
	0117 Workshops	5100 Basic Education (K-12)	2,002.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	21,449.00
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	20,410.00
	0310 Professional & Technical Services	5100 Basic Education (K-12)	22,000.00
	0510 Supplies	5100 Basic Education (K-12)	6,964.26
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	6,000.00
	0100 Salary - Non-Instructional	6300 Instruction & Curriculum	6,551.53
	0111 Salary - Administrative/Managerial	6300 Instruction & Curriculum	6,356.00
	0210 Florida Retirement System	6300 Instruction & Curriculum	1,021.89
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	987.20
	0231 Group Insurance - Health	6300 Instruction & Curriculum	1,410.62
	0232 Group Insurance - Life	6300 Instruction & Curriculum	5.75
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	65.75
	0234 Group Insurance - Other	6300 Instruction & Curriculum	14.00
	0310 Professional & Technical Services	6300 Instruction & Curriculum	112,000.00
	0510 Supplies	6300 Instruction & Curriculum	2,655.73
	0331 Out of County Travel	6400 Instructional Staff Training Services	2,653.00
	0510 Supplies	6400 Instructional Staff Training Services	850.00
	0791 Indirect Costs	7200 General Administration	17,869.00
			\$ 496,067.73
<i>Explanation: To appropriate fiscal year 2017-2018 Title IV - 21st Century Community Learning grant (Project 8414) and Title IV - Student Support and Academic Enrichment grant (Project 8415) per project award notifications.</i>			
	8414 Title IV - 21st CCLC Program	8415 Title IV - SS & AE	161,195.73
			\$ 496,067.73
3277	<u>Title II - Part A</u>		\$ 79,804.00
	0510 Supplies	6300 Instruction & Curriculum	\$ 13,376.07
	0510 Supplies	7200 General Administration	66,427.93
			\$ 79,804.00
<i>Explanation: To appropriate additional funds for fiscal year 2017-2018 Title II - Part A grant per project award notification.</i>			
	8405 Title II - Part A		\$ 79,804.00

Explanation of Budget Amendment as Follows:  
**Part IV - Other Special Revenue Funds**  
**Amendment Number 5**  
**Board Meeting February 26, 2018**

Account	Object	Function	Increase (Decrease)
<b>II. Amendments Between Appropriations &amp; Reserves</b>			
7489 <u>AFRL MD - Engineers for America</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ 1,521.54
	0519 Technology - Supplies	5100 Basic Education (K-12)	265.76
	0641 Equipment/Fixed Assets (Over \$1,000)	5100 Basic Education (K-12)	637.78
	0730 Dues and Fees	5100 Basic Education (K-12)	(2,425.08)
			<u>\$ -</u>

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

8401 Title I - Part A

	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	\$ 26.16
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(48.12)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	48.12
	0357 Support Managed - Computers	5100 Basic Education (K-12)	2,280.00
	0365 Software Subscriptions	5100 Basic Education (K-12)	(2,830.00)
	0390 Other Purchased Service	5100 Basic Education (K-12)	(950.00)
	0510 Supplies	5100 Basic Education (K-12)	(37,884.53)
	0622 Audio Visual (Under \$1,000)	5100 Basic Education (K-12)	(450.00)
	0641 Equipment/Fixed Assets (Over \$1,000)	5100 Basic Education (K-12)	2,400.00
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	(153.56)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	17,400.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	1,804.27
	0365 Software Subscriptions	5200 Exceptional Child	3,000.00
	0510 Supplies	5200 Exceptional Child	(4,000.00)
	0644 Computer Hardware (Under \$1,000)	5200 Exceptional Child	1,000.00
	0220 FICA (Social Security & Medicare)	6150 Parental Involvement	33.08
	0510 Supplies	6150 Parental Involvement	25.00
	0750 Other Personnel Services	6150 Parental Involvement	2,281.89
	0365 Software Subscriptions	6300 Instruction & Curriculum	1,080.01
	0370 Postage/Shipping/Telegram	6300 Instruction & Curriculum	(98.00)
	0510 Supplies	6300 Instruction & Curriculum	3,022.97
	0730 Dues and Fees	6300 Instruction & Curriculum	190.00
	0117 Workshops	6400 Instructional Staff Training Services	800.00
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	78.08
	0310 Professional & Technical Services	6400 Instructional Staff Training Services	4,000.00
	0331 Out of County Travel	6400 Instructional Staff Training Services	1,746.00
	0750 Other Personnel Services	6400 Instructional Staff Training Services	1,164.37
	0791 Indirect Costs	7200 General Administration	(1,965.74)
	0398 Field Trips / Student Transportation	7800 Pupil Transp Services - School	6,000.00
			<u>\$ -</u>

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

8405 Title II - Part A

	0360 Lease and Rental Agreements	6300 Instruction & Curriculum	\$ 6,000.00
	0510 Supplies	6300 Instruction & Curriculum	(6,000.00)
			<u>\$ -</u>

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

8407 Carl Perkins - Postsecondary Education

	0510 Supplies	5300 Vocational	\$ (106.33)
	0791 Indirect Costs	7200 General Administration	106.33
			<u>\$ -</u>

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

8414 Title IV - 21st CCLC Program

	0510 Supplies	5100 Basic Education (K-12)	\$ 169.09
	0791 Indirect Costs	7200 General Administration	(169.09)
			<u>\$ -</u>

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

8415 Title IV - SS & AE

	0510 Supplies	6300 Instruction & Curriculum	\$ 0.44
	0791 Indirect Costs	7200 General Administration	(0.44)
			<u>\$ -</u>

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



Explanation of Budget Amendment as Follows:  
**Part IV - Other Special Revenue Funds**  
**Amendment Number 5**  
**Board Meeting February 26, 2018**

Account	Object	Function	Increase (Decrease)
<b>8418 <u>Title III - Part A - English Language Learners</u></b>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (9,312.32)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	11,548.80
	0370 Postage/Shipping/Telegram	6100 Pupil Personnel Services	100.00
	0510 Supplies	6150 Parental Involvement	421.70
	0330 In County Travel	6300 Instruction & Curriculum	(100.00)
	0331 Out of County Travel	6300 Instruction & Curriculum	2,104.00
	0365 Software Subscriptions	6300 Instruction & Curriculum	(2,010.03)
	0310 Professional & Technical Services	6400 Instructional Staff Training Services	(2,525.70)
	0791 Indirect Costs	7200 General Administration	(226.45)
			<u>\$ -</u>

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

<b>8422 <u>Carl Perkins - Secondary Education</u></b>			
	0365 Software Subscriptions	5300 Vocational	\$ 300.00
	0510 Supplies	5300 Vocational	(585.29)
	0622 Audio Visual (Under \$1,000)	5300 Vocational	100.00
	0641 Equipment/Fixed Assets (Over \$1,000)	5300 Vocational	(300.00)
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	300.00
	0791 Indirect Costs	7200 General Administration	185.29
			<u>\$ -</u>

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

<b>8475 <u>IDEA - Part B</u></b>			
	0330 In County Travel	5200 Exceptional Child	\$ 1,000.00
	0510 Supplies	5200 Exceptional Child	(3,752.00)
	0642 Equipment (Under \$1,000)	5200 Exceptional Child	1,217.16
	0644 Computer Hardware (Under \$1,000)	5200 Exceptional Child	1,643.00
	0791 Indirect Costs	7200 General Administration	(108.16)
			<u>\$ -</u>

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

<b>8488 <u>DODEA - eSTEAM</u></b>			
	0510 Supplies	5100 Basic Education (K-12)	\$ 31,800.00
	0519 Technology - Supplies	5100 Basic Education (K-12)	28,699.64
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	312,989.00
	0357 Support Managed - Computers	6300 Instruction & Curriculum	(44,352.00)
	0510 Supplies	6300 Instruction & Curriculum	(16,147.64)
	0644 Computer Hardware (Under \$1,000)	6300 Instruction & Curriculum	(221,025.00)
	0510 Supplies	7200 General Administration	(91,964.00)
			<u>\$ -</u>

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

**ADOPTED BY SCHOOL BOARD:**

**FEBRUARY 26, 2018**

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2017	INCREASE	DECREASE	BUDGET AS OF 1/31/2018
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	1,450.00	-	2,970.86
3451 STUDENT MEALS	3,465,005.00	3,465,005.00	-	-	3,465,005.00
3456 OTHER FOOD SALES	-	-	-	-	-
3457 CATERING	-	3,226.10	506.77	-	3,732.87
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	146.18	-	677.54
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	-	-	-	-	-
<b>TOTAL - FOOD SERVICE FUND</b>	<b>\$ 15,348,665.92</b>	<b>\$ 15,243,043.12</b>	<b>\$ 2,102.95</b>	<b>\$ -</b>	<b>\$ 15,245,146.07</b>

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2017	INCREASE	DECREASE	BUDGET AS OF 1/31/2018		
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	-	4,445.59	485.67	-	4,931.26		
0161 SALARY - PROFESSIONAL/TECHNICAL	100,728.00	104,925.00	-	-	104,925.00		
0210 FLORIDA RETIREMENT SYSTEM	165,893.25	163,691.75	38.46	-	163,730.21		
0220 FICA (SOCIAL SECURITY)	158,372.27	144,563.95	37.17	-	144,601.12		
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	146.18	-	6,031,582.46		
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	5,061.60	-	-	5,061.60		
0363 SEAT MANAGED - COMPUTERS	80,000.00	80,000.00	-	-	80,000.00		
0365 SOFTWARE SUBSCRIPTIONS	-	-	-	-	-		
0370 POSTAGE	4,000.00	25,922.34	-	-	25,922.34		
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	5,942.00	-	-	5,942.00		
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	214,034.62	552.77	-	214,587.39		
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	414,137.12	-	304.83	413,832.29		
0642 EQUIPMENT (UNDER \$1,000)	-	4,932.00	258.83	-	5,190.83		
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	4,033,200.02	888.70	-	4,034,088.72		
0991 RESERVES - INVENTORY	166,511.85	166,511.85	-	-	166,511.85		
0997 RESERVES - PROJECTS	83,414.90	81,533.30	-	-	81,533.30		
<b>TOTAL - FOOD SERVICE FUND</b>	<b>\$ 15,348,665.92</b>	<b>\$ 15,243,043.12</b>	<b>\$ 2,407.78</b>	<b>\$ 304.83</b>	<b>\$ 15,245,146.07</b>		

Explanation of Budget Amendment as Follows:

Part IV - School Food Service Fund

Amendment Number 5

Board Meeting February 26, 2018

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3448	<u>Donations</u>		\$ 1,450.00
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 1,450.00
<i>Explanation: To appropriate donation for unpaid Student Meals.</i>			
	.... Discretionary	\$ 1,450.00	
3457	<u>Catering</u>		\$ 506.77
	0510 Supplies	7610 Food Service - Departments	\$ 506.77
<i>Explanation: To appropriate revenue for Catering based on actual collections.</i>			
	7502 Catering	\$ 506.77	
3490	<u>Miscellaneous Revenue</u>		\$ 146.18
	0310 Professional & Technical Service	7610 Food Service - Departments	\$ 146.18
<i>Explanation: To appropriate revenue received from schools to fund events using the school kitchens based on actual collections.</i>			
	.... Discretionary	\$ 146.18	
<b>II. Amendments Between Appropriations &amp; Reserves</b>			
	.... <u>Discretionary</u>		
	0130 Salary - Overtime	7600 Food Service (Schools)	\$ 485.67
	0210 Florida Retirement System	7600 Food Service (Schools)	38.46
	0220 Social Security	7600 Food Service (Schools)	37.17
	0310 Professional & Technical Service	7600 Food Service (Schools)	2,070,000.00
	0330 In County Travel	7600 Food Service (Schools)	200.00
	0510 Supplies	7600 Food Service (Schools)	100.00
	0310 Professional & Technical Service	7610 Food Service - Departments	(2,070,000.00)
	0330 In County Travel	7610 Food Service - Departments	(200.00)
	0510 Supplies	7610 Food Service - Departments	(100.00)
	0791 Indirect Costs	7610 Food Service - Departments	(5,000.00)
	0990 Fund Balance - Unappropriated	9890 Reserves	(561.30)
			\$ (5,000.00)
<i>Explanation: Changes between objects &amp; functions within the project and transferred to/(from) the following project(s):</i>			
	3510 SFS Contract Exclusions	\$ 5,000.00	
3510	<u>SFS Contract Exclusions</u>		
	0510 Supplies	7600 Food Service (Schools)	\$ 46.00
	0641 Equipment (Over \$1,000)	7600 Food Service (Schools)	4,331.25
	0642 Equipment (Under \$1,000)	7600 Food Service (Schools)	258.83
	0641 Equipment (Over \$1,000)	7610 Food Service - Departments	(4,636.08)
	0791 Indirect Costs	7610 Food Service - Departments	5,000.00
			\$ 5,000.00
<i>Explanation: Changes between objects &amp; functions within the project and transferred to/(from) the following project(s):</i>			
	.... Discretionary	\$ (5,000.00)	

ADOPTED BY SCHOOL BOARD:

FEBRUARY 26, 2018