



Agenda Item Details

Meeting	Sep 10, 2018 - Regular Meeting
Category	8. Consent Agenda
Subject	8.7 Budget Amendment #11 - 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	58,499.09
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #11 - 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.

Additional New Revenue Appropriated/(Adjusted) During the Month of June 2018:

General Fund	\$64,268.70
Debt Service Funds	(6,267.06)
Capital Projects Funds	497.45
Other Special Revenue Funds - Federal	0.00
Other Special Revenue Funds - Food Service	0.00
Total - All Funds	\$58,499.09

 IBA 11 - June 2018 Revised.pdf (1,001 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 #11

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2018	INCREASE	DECREASE	BUDGET AS OF 6/30/2018	
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	300,263.39	18,540.72	-	318,804.11
3192	DOD SECTION 386 PL 102-484	650,000.00	641,520.52	-	-	641,520.52
3193	DOD SECTION 363 PL 106-398	12,495.19	12,495.19	-	-	12,495.19
3199	MISCELLANEOUS FEDERAL DIRECT	-	1,340.00	-	-	1,340.00
3203	MEDICAID REIMBURSEMENT	500,000.00	778,440.28	3,723.57	-	782,163.85
3209	FEMA CLAIMS	-	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	-	1,170.62	-	-	1,170.62
3301	CLASS SIZE REDUCTION	33,911,002.00	34,000,262.00	-	-	34,000,262.00
3309	WORKFORCE ED. CAREER PROGRAM EXPANSION	-	-	-	-	-
3310	FLORIDA EDUCATION FINANCE PROGRAM	71,128,893.00	69,244,088.00	-	-	69,244,088.00
3311	SAFE SCHOOLS	628,532.00	629,537.00	-	-	629,537.00
3312	SUPPLEMENTAL ACADEMIC INSTRUCTION	8,744,103.00	8,764,608.00	-	-	8,764,608.00
3313	ESE GUARANTEE	12,607,330.00	13,106,639.00	-	-	13,106,639.00
3314	READING INSTRUCTION	1,441,225.00	1,444,520.00	-	-	1,444,520.00
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	253,695.00	-	-	253,695.00
3319	VIRTUAL EDUCATION CONTRIBUTION	23,704.00	25,404.00	-	-	25,404.00
3320	TEACHER SALARY INCREASE ALLOCATION	-	-	-	-	-
3323	CO & DS WITHHELD FOR ADMINISTRATIVE EXPENSE	17,000.00	17,000.00	-	702.71	16,297.29
3334	DIGITAL CLASSROOMS	985,774.00	987,986.00	-	-	987,986.00
3335	TEACHER CLASSROOM SUPPLY ASSISTANCE	505,727.00	505,727.00	-	-	505,727.00
3336	INSTRUCTIONAL MATERIALS	2,602,961.00	2,622,893.00	-	-	2,622,893.00
3343	STATE LICENSE TAX	40,000.00	43,186.47	-	-	43,186.47
3344	DISCRETIONARY LOTTERY	520,341.00	55,614.00	-	-	55,614.00
3349	INTANGIBLE PROPERTY TAX	-	-	-	-	-
3354	TRANSPORTATION	6,574,232.00	6,637,870.00	-	-	6,637,870.00
3359	FEDERALLY CONNECTED STUDENT SUPPLEMENT	2,582,708.00	2,658,590.00	-	-	2,658,590.00
3362	SCHOOL RECOGNITION	1,520,410.00	2,179,797.00	-	-	2,179,797.00
3370	VOLUNTARY PREKINDERGARTEN PROGRAM - SUMMER	11,973.60	23,490.96	-	60.40	23,430.56
3371	VOLUNTARY PREKINDERGARTEN PROGRAM	395,100.00	393,352.53	-	-	393,352.53
3379	FUEL TAX REFUND	-	71,068.40	-	-	71,068.40
3395	FEMA - STATE - CLAIMS MATCH	-	-	-	-	-
3399	OTHER MISCELLANEOUS STATE REVENUE	102,339.50	3,251,968.53	7,874.10	-	3,259,842.63
3401	PRINT SHOP POSTAGE	25,000.00	38,273.04	-	-	38,273.04
3402	PRINT SHOP PRINTING	230,000.00	257,120.66	-	-	257,120.66
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	-	641.33	85,667,598.67
3414	SALES TAX REVENUE	-	-	-	-	-
3421	TAX REDEMPTIONS	150,000.00	123,027.92	-	740.95	122,286.97
3425	RENT/USE OF FACILITY	6,801.00	31,348.53	-	-	31,348.53
3426	COURSE FEES - ADULT EDUCATION	310,000.00	675,507.59	-	-	675,507.59
3427	CAPITAL IMPROVEMENT FEES - ADULT EDUCATION	-	33,272.03	-	-	33,272.03
3428	SUPPLY FEES - ADULT EDUCATION	-	-	-	-	-
3429	TECHNOLOGY FEES - ADULT EDUCATION	-	33,272.03	-	-	33,272.03
3431	INTEREST ON INVESTMENTS	250,000.00	250,000.00	-	-	250,000.00
3434	COMMUNITY EDUCATION ENRICHMENT PROGRAM	-	18,000.00	-	-	18,000.00
3445	TESTS & BOOKS - ADULT EDUCATION	-	-	-	-	-
3448	DONATIONS	4,575.00	290,383.00	-	-	290,383.00
3449	STUDENT/PARENT IPAD/LAPTOP INSURANCE	-	-	-	-	-
3462	PURCHASED CUSTODIAL SERVICE	100.00	1,086.37	-	-	1,086.37
3463	BOB SIKES CHILD CARE	192,000.00	212,441.20	-	-	212,441.20
3464	WALKER CHILD CARE	-	-	-	-	-
3465	PURCHASED POSITIONS - OTHER	171,866.00	442,113.54	-	-	442,113.54
3466	PURCHASED OTHER POSITIONS - EXTERNAL	162,032.95	340,301.32	282.00	-	340,583.32
3467	PURCHASED - SCHOOLS - OTHER	22,499.60	207,458.65	-	-	207,458.65
3468	RIVERSIDE CHILD CARE	168,000.00	160,466.10	-	-	160,466.10
3469	ANTIOCH CHILD CARE	199,000.00	171,123.00	-	-	171,123.00
3470	NORTHWOOD CHILD CARE	119,000.00	140,194.40	-	-	140,194.40
3471	VOCATIONAL EQUIPMENT - ADULT EDUCATION	-	-	-	-	-
3474	PROF. DEVELOP. CERTIFICATION PROGRAM FEES	14,850.00	17,526.00	-	-	17,526.00
3475	BLUEWATER CHILD CARE	343,000.00	355,990.19	-	-	355,990.19
3476	EDGE CHILD CARE	-	-	-	-	-
3477	PLEW CHILD CARE	253,000.00	280,817.65	-	-	280,817.65
3478	WRIGHT CHILD CARE	106,000.00	91,220.55	-	-	91,220.55

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2018	INCREASE	DECREASE	BUDGET AS OF 6/30/2018	
3480	PUBLIC INFORMATION REQUESTS	-	1,010.33	-	-	1,010.33
3484	FINANCIAL AID FEES	-	66,540.99	-	-	66,540.99
3485	RESTITUTION PAYMENTS - OTHER	-	17,813.47	-	-	17,813.47
3487	CERTIFICATE FEES - SUBSTITUTES	-	46,750.00	-	-	46,750.00
3488	FINGERPRINT PROGRAM	40,000.00	24,900.00	3,488.00	-	28,388.00
3489	CERTIFICATE FEES	30,000.00	4,740.00	-	-	4,740.00
3490	MISCELLANEOUS REVENUE	12,151.70	111,663.76	255.22	-	111,918.98
3491	E-RATE REFUNDS	-	11,556.00	-	-	11,556.00
3492	TRANSPORTATION - SCHOOL ACTIVITIES	350,000.00	431,160.71	1,145.60	-	432,306.31
3493	SALE OF JUNK	11,217.82	52,073.77	-	-	52,073.77
3494	FEDERAL INDIRECT COST REIMBURSEMENT	300,000.00	300,000.00	42.68	-	300,042.68
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	1,602.35	52,662.53	1,148.46	-	53,810.99
3497	REFUND - PRIOR YEAR EXPENDITURES	2,072.55	111,494.42	-	-	111,494.42
3499	SFS - INDIRECT COST	200,000.00	176,726.76	29,913.74	-	206,640.50
3630	TRANSFER FROM CAPITAL IMPROVEMENT FUNDS	12,494,022.00	11,136,679.45	-	-	11,136,679.45
3740	PRIOR YEAR INSURANCE LOSS RECOVERY	150.00	625,784.70	-	-	625,784.70
3741	INSURANCE LOSS RECOVERY	4,796.28	38,385.30	-	-	38,385.30
3746	HEALTH REIMBURSEMENT ARRANGEMENT	1,813.17	87,373.71	-	-	87,373.71
3901	RESERVE FOR ENCUMBRANCE	1,903,496.01	1,903,496.01	-	-	1,903,496.01
3902	RESERVE FOR INVENTORY	68,279.25	68,279.25	-	-	68,279.25
3903	RESERVE - CARRYOVER SCHOOL BUDGETS	595,546.82	595,546.82	-	-	595,546.82
3904	RESERVE - CATEGORICAL PROJECT CARRYOVER	7,952,428.11	7,952,428.11	-	-	7,952,428.11
3905	RESERVE - NON-CATEGORICAL PROJECT CARRYOVER	21,642,984.11	21,642,984.11	-	-	21,642,984.11
3907	RESERVE - RETIREMENT	512,323.58	512,323.58	-	-	512,323.58
3910	RESERVE - CLAIMS LIABILITY	4,147,000.00	4,147,000.00	-	-	4,147,000.00
3911	RESERVE - FTE	1,436,321.40	1,436,321.40	-	-	1,436,321.40
3913	RESERVE - CONTINGENCY	2,567,000.00	2,567,000.00	-	-	2,567,000.00
3925	FUND BALANCE - UNDESIGNATED	11,904,242.33	11,904,242.33	-	-	11,904,242.33
TOTAL - GENERAL FUND		\$ 305,179,403.32	\$ 309,061,762.17	\$ 66,414.09	\$ 2,145.39	\$ 309,126,030.87

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2018	INCREASE	DECREASE	BUDGET AS OF 6/30/2018
5100 BASIC EDUCATION (K-12)	\$ 148,526,111.65	\$ 147,056,860.81	\$ 22,010.07	\$ -	\$ 147,078,870.88
5101 CHARTER SCHOOL FEDERAL IMPACT	69,259.00	97,114.00	-	-	97,114.00
5102 NORTHWEST FLORIDA BALLET FACILITY	-	-	-	-	-
5103 BASIC INSTRUCTION	-	-	-	-	-
5200 EXCEPTIONAL CHILD	22,261,629.70	22,254,041.37	3,392.25	-	22,257,433.62
5300 VOCATIONAL AND TECHNICAL EDUCATION	4,428,553.46	5,910,490.72	-	-	5,910,490.72
5400 ADULT GENERAL EDUCATION	-	-	-	-	-
5500 PREKINDERGARTEN	411,057.93	431,987.97	-	60.40	431,927.57
5900 OTHER INSTRUCTION	2,177,829.58	2,657,722.72	7,874.10	-	2,665,596.82
6100 PUPIL PERSONNEL SERVICES	1,232,616.13	1,315,953.32	-	-	1,315,953.32
6110 ATTENDANCE AND SOCIAL WORK	374,960.00	429,680.31	-	-	429,680.31
6120 GUIDANCE SERVICES	4,325,149.01	4,403,175.85	-	-	4,403,175.85
6130 HEALTH SERVICES	1,054,186.76	1,247,322.35	-	-	1,247,322.35
6140 PSYCHOLOGICAL SERVICES	1,041,678.00	1,015,457.66	-	-	1,015,457.66
6141 TESTING	119,837.00	124,121.03	-	-	124,121.03
6150 PARENTAL INVOLVEMENT	200.00	400.00	-	-	400.00
6200 INSTRUCTIONAL MEDIA SERVICE	1,669,392.79	1,751,850.58	-	-	1,751,850.58
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	4,645,764.58	2,770,892.25	-	-	2,770,892.25
6400 INSTR STAFF TRAINING SERVICES	1,431,414.81	2,532,273.98	2,509.88	-	2,534,783.86
6500 INSTRUCTIONAL RELATED TECHNOLOGY	527,068.47	557,548.36	-	-	557,548.36
7100 SCHOOL BOARD	1,285,878.44	1,864,721.31	-	16,038.00	1,848,683.31
7200 GENERAL ADMINISTRATION (SUPT)	360,264.14	308,749.70	16,297.29	-	325,046.99
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	19,555,622.02	20,245,088.10	1,865.26	-	20,246,953.36
7400 FACILITIES ACQUISITION & CONSTRUCTION	787,750.07	1,013,929.12	-	-	1,013,929.12
7500 FISCAL SERVICES (FINANCE DEPT)	2,329,650.65	2,525,094.87	-	-	2,525,094.87
7600 FOOD SERVICE (SCHOOLS)	-	80,231.86	-	-	80,231.86
7610 FOOD SERVICE - DEPARTMENT	-	-	-	-	-
7700 CENTRAL SERVICES	36,946.00	-	-	-	-
7710 PLAN, RESEARCH, DEVELOP, & EVALUATE	1,227.75	9,727.75	-	-	9,727.75
7720 INFORMATION SERVICES	296,621.67	326,030.49	-	-	326,030.49
7730 STAFF SERVICES	4,936,774.76	5,223,603.39	32,654.66	-	5,256,258.05
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	766,427.25	861,604.50	-	-	861,604.50
7762 FURNITURE SHOP	-	-	-	-	-
7800 PUPIL TRANSP SERVICES - SCHOOL	854,627.40	720,802.58	-	-	720,802.58
7801 TRANSPORTATION - NORTH	5,057,530.21	5,368,140.08	2,077.95	-	5,370,218.03
7802 TRANSPORTATION - CENTRAL	2,804,490.87	3,000,689.32	2,302.00	-	3,002,991.32
7803 TRANSPORTATION - SOUTH	4,324,996.37	4,391,089.55	1,938.00	-	4,393,027.55
7900 OPERATION OF PLANT	19,804,233.70	23,659,514.88	-	152,610.06	23,506,904.82
8100 MAINTENANCE ADMINISTRATION	4,337,573.42	4,473,025.89	-	-	4,473,025.89
8120 BUILDING AND GROUND MAINTENANCE	2,747,305.01	3,207,214.20	-	-	3,207,214.20
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	3,016,440.37	2,927,955.44	7,188.00	-	2,935,143.44
9100 COMMUNITY SERVICE	1,557,631.28	1,789,407.98	-	44.92	1,789,363.06
9700 TRANSFER FUNDS	-	253,772.00	-	-	253,772.00
9890 RESERVES	36,020,703.07	32,254,475.88	132,912.62	-	32,387,388.50
TOTAL - GENERAL FUND	\$ 305,179,403.32	\$ 309,061,762.17	\$ 233,022.08	\$ 168,753.38	\$ 309,126,030.87

***Note:**

Function 9890 - Reserves - is comprised of the following:

Object	Description	Budget
0981	Reserve for Audit Adjustment	\$ 238,741.00
0988	Reserve - School Carryover	826,768.13
0990	Fund Balance - Unappropriated	12,058,510.51
0991	Reserve - Inventory	85,916.14
0993	Reserve - Retirement	512,323.58
0994	Reserve - FTE/Schools	1,500,000.00
0995	Reserve - Claims Liability	4,497,000.00
0996	Reserve - Contingency	2,567,000.00
0997	Reserve - Projects	10,101,129.14
Total		\$ 32,387,388.50

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 11
Board Meeting September 10, 2018

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3191	<u>ROTC</u>		\$ 18,540.72
	0997 Reserve - Projects	9890 Reserves	\$ 18,540.72
	<i>Explanation: To appropriate revenue for ROTC based on actual collections.</i>		
	2045 ROTC	\$ 18,540.72	
3203	<u>Medicaid Reimbursement</u>		\$ 3,723.57
	0997 Reserve - Projects	9890 Reserves	\$ 3,723.57
	<i>Explanation: To appropriate revenue for Medicaid Reimbursement based on actual collections.</i>		
	1084 Medicaid Reimbursement	\$ 3,723.57	
3323	<u>CO & DS Withheld for Administrative Expense</u>		\$ (702.71)
	0310 Professional & Technical Service	7200 General Administration	\$ (702.71)
	<i>Explanation: To adjust revenue for CO & DS Withheld for Administrative Expense.</i>		
	9015 Fixed Charges	\$ (702.71)	
3370	<u>Voluntary Prekindergarten Program - Summer</u>		\$ (60.40)
	0510 Supplies	5500 Prekindergarten	\$ (60.40)
	<i>Explanation: To adjust revenue for Summer Voluntary Prekindergarten Program based on actual collections.</i>		
	7131 Summer VPK - Operations	\$ (60.40)	
3399	<u>Other Miscellaneous State Revenue</u>		\$ 7,874.10
	0641 Equipment (Over \$1,000)	5900 Other Instruction	\$ 7,874.10
	<i>Explanation: To appropriate revenue for Welding Program Expansion Grant based on actual collections.</i>		
	8114 Welding Program Expansion	\$ 7,874.10	
3411	<u>District School Taxes</u>		\$ (641.33)
	0121 Salary Retirement Bonus	5100 Basic Education (K-12)	\$ (641.33)
	<i>Explanation: To adjust revenue for District School Taxes based on actual collections.</i>		
	9015 Fixed Charges	\$ (641.33)	
3421	<u>Tax Redemptions</u>		\$ (740.95)
	0121 Salary Retirement Bonus	5100 Basic Education (K-12)	\$ (740.95)
	<i>Explanation: To adjust revenue for tax redemptions based on actual collections.</i>		
	9015 Fixed Charges	\$ (740.95)	
3466	<u>Purchased Positions/Other - External</u>		\$ 282.00
	0510 Supplies	5100 Basic Education (K-12)	\$ 282.00
	<i>Explanation: To appropriate revenue received from outside sources to reimburse positions, substitutes, teaching stipends, workshop salaries, other compensation and/or operating expenditures based on actual collections.</i>		
	7020 Purchased Positions/Other - External	\$ 282.00	

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 11
Board Meeting September 10, 2018

Account	Object	Function	Increase (Decrease)
3488	<u>Fingerprint Program</u>		\$ 3,488.00
	0730 Dues and Fees	7730 Staff Services	\$ 3,488.00
	<i>Explanation: To appropriate revenue for Fingerprint Program based on actual collections.</i>		
	6006 Fingerprinting - Fees	\$ 3,488.00	
3490	<u>Miscellaneous Revenue</u>		\$ 255.22
	0313 Attorney Fees	7100 School Board	\$ 200.00
	0510 Supplies	7802 Transportation - Central	49.10
	0510 Supplies	8200 Administrative Technology Services	6.12
			\$ 255.22
	<i>Explanation: To appropriate revenue for data file requests (\$6.12), vending commission (\$49.10), and attorney fee reimbursement (\$200.00) based on actual collections.</i>		
	.... Discretionary	\$ 6.12	9015 Fixed Charges 200.00
	3032 Vending Commission - Transportation - Central	49.10	Total \$ 255.22
3492	<u>Transportation - School Activities</u>		\$ 1,145.60
	0550 Repair Parts	7802 Transportation - Central	\$ 1,145.60
	<i>Explanation: To appropriate revenue for Transportation - School Activities based on actual collections.</i>		
	.... Discretionary	\$ 1,145.60	
3494	<u>Federal Indirect Cost Reimbursement</u>		\$ 42.68
	0122 Salary - Sick Leave Payoff	5100 Basic Education (K-12)	\$ 42.68
	<i>Explanation: To appropriate revenue for Federal Indirect Cost Reimbursement based on actual collections.</i>		
	9015 Fixed Charges	\$ 42.68	
3495	<u>Transportation - Repairs Dept./Other</u>		\$ 1,148.46
	0550 Repair Parts	7802 Transportation - Central	\$ 708.46
	0550 Repair Parts	7803 Transportation - South	440.00
			\$ 1,148.46
	<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>		
	.... Discretionary	\$ 1,148.46	
3499	<u>School Food Service - Indirect Cost</u>		\$ 29,913.74
	0122 Salary - Sick Leave Payoff	5100 Basic Education (K-12)	\$ 29,913.74
	<i>Explanation: To appropriate revenue for School Food Service Indirect Cost Reimbursement based on actual collections.</i>		
	9015 Fixed Charges	\$ 29,913.74	

II. Amendments Between Appropriations & Reserves

....	<u>Discretionary</u>		
		5100 Basic Education (K-12)	\$ (446.67)
		7100 School Board	762.00
		7300 School Admin - Principal Office	1,887.98
		7730 Staff Services	29,166.66
		7801 Transportation - North	2,077.95
		7802 Transportation - Central	398.84
		7803 Transportation - South	1,498.00

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 11
Board Meeting September 10, 2018

Account	Object	Function	Increase (Decrease)
		7900 Operation of Plant	15,399.74
		8200 Administrative Technology Services	7,181.88
		9890 Reserves	348,634.41
			<u>\$ 406,560.79</u>
<i>Explanation: Changes between objects & functions to better utilize funds, appropriate unanticipated expenditures (Projects 0015 & 2095), appropriate Fixed Charges (Project 9015), and adjust Claims Liability Reserve based on actuarial analysis (Project 9015) by transferring to/(from) the following projects:</i>			
0015	K-12 Florida Virtual - Digital Classrooms	9015 Fixed Charges	(1,469.00)
2095	Salary Resynching		(57,673.97)
			<u>(347,417.82)</u>
		Total	<u><u>\$ (406,560.79)</u></u>
0011 Utilities/Custodial - Other District Facilities			
0371	Telephone	7900 Operation of Plant	\$ 281.87
0430	Electricity	7900 Operation of Plant	3,893.08
			<u>\$ 4,174.95</u>
<i>Explanation: Appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):</i>			
2095	Salary Resynching		\$ (4,174.95)
0015 K-12 Florida Virtual - Digital Classrooms			
0997	Reserve - Projects	9890 Reserves	\$ (1,469.00)
<i>Explanation: Appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):</i>			
....	Discretionary		\$ 1,469.00
1004 AICE - Set-Aside			
0331	Out of County Travel	6400 Instructional Staff Training Services	\$ 1,000.96
0360	Lease and Rental Agreements	5100 Basic Education (K-12)	(1,000.96)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2088 Certification			
0730	Dues and Fees	7730 Staff Services	\$ (4,776.00)
<i>Explanation: Appropriate employee fingerprinting fees by transferring to/(from) the following project(s):</i>			
6007	Fingerprinting - Employees		\$ 4,776.00
2095 Salary Resynching			
0131	Salary - Instructional	5100 Basic Education (K-12)	\$ (53,613.04)
0210	Florida Retirement System	5100 Basic Education (K-12)	(4,134.47)
0220	Social Security	5100 Basic Education (K-12)	(4,101.41)
			<u>\$ (61,848.92)</u>
<i>Explanation: Appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):</i>			
....	Discretionary	0011 Utilities/Custodial - Other District Facilities	\$ 57,673.97
			4,174.95
		Total	<u><u>\$ 61,848.92</u></u>
2154 Advanced Placement			
0131	Salary - Instructional	5100 Basic Education (K-12)	\$ 244.01
0210	Florida Retirement System	5100 Basic Education (K-12)	19.32
0220	Social Security	5100 Basic Education (K-12)	18.67
			<u>\$ 282.00</u>
<i>Explanation: Adjust AP projects by transferring to/(from) the following project(s):</i>			
5054	AP - Bonuses & Exams		\$ (282.00)
2174 Child Care - Plew Elementary School			
0371	Telephone	7300 School Admin - Principal Office	\$ (22.72)
0371	Telephone	7900 Operation of Plant	22.72
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 11
Board Meeting September 10, 2018

Account	Object	Function	Increase (Decrease)
2175 <u>Child Care - Bluewater Elementary School</u>			
	0310 Professional & Technical Service	9100 Community Service	\$ 1,314.00
	0510 Supplies	9100 Community Service	(1,314.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2178 <u>Child Care - Wright Elementary School</u>			
	0371 Telephone	7900 Operation of Plant	\$ 22.51
	0371 Telephone	9100 Community Service	(22.51)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2181 <u>Child Care - Bob Sikes Elementary School</u>			
	0371 Telephone	7900 Operation of Plant	\$ 22.41
	0371 Telephone	9100 Community Service	(22.41)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3105 <u>Instructional Materials - Textbooks</u>			
	0997 Reserve - Projects	9890 Reserves	\$ (57,260.55)
	<i>Explanation: Appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):</i>		
	7105 Instructional Materials - Dual Enrollment	\$ 57,260.55	
5054 <u>AP - Bonuses & Exams</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (282.00)
	<i>Explanation: Adjust AP projects by transferring to/(from) the following project(s):</i>		
	2154 Advanced Placement	\$ 282.00	
5065 <u>CAPE - Drafting/Engineering</u>			
	0331 Out of County Travel	6400 Instructional Staff Training Services	\$ 1,508.92
	0997 Reserve - Projects	9890 Reserves	(1,508.92)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5099 <u>School Utilities</u>			
	0371 Telephone	7900 Operation of Plant	\$ 18,195.97
	0381 Water and Sewage	7900 Operation of Plant	2,512.62
	0382 Garbage	7900 Operation of Plant	473.10
	0430 Electricity	7900 Operation of Plant	147,351.23
	0997 Reserve - Projects	9890 Reserves	(168,532.92)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5110 <u>Workforce Development</u>			
	0371 Telephone	7900 Operation of Plant	\$ 848.48
	0430 Electricity	7900 Operation of Plant	8,255.79
	0997 Reserve - Projects	9890 Reserves	(9,104.27)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5150 <u>Digital Classrooms - Plan Required</u>			
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ (2,150.93)
	0365 Software Subscriptions	5200 Exceptional Child	2,150.93
	0393 Contracts - Nonprofessional	5100 Basic Education (K-12)	(467.60)
	0393 Contracts - Nonprofessional	5200 Exceptional Child	467.60
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Amendment Number 11
 Board Meeting September 10, 2018

Account	Object	Function	Increase (Decrease)
6007	<u>Fingerprinting - Employees</u>		
	0730 Dues and Fees	7730 Staff Services	\$ 4,776.00
	<i>Explanation: Appropriate employee fingerprinting fees by transferring to/(from) the following project(s):</i>		
	2088 Certification	\$ (4,776.00)	
6110	<u>Adult Education Tuition</u>		
	0372 Telephone Maintenance	7900 Operation of Plant	\$ 110.42
	0997 Reserve - Projects	9890 Reserves	(110.42)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7105	<u>Instructional Materials - Dual Enrollment</u>		
	0520 Textbooks	5100 Basic Education (K-12)	\$ 57,260.55
	<i>Explanation: Appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):</i>		
	3105 Instructional Materials - Textbooks	\$ (57,260.55)	
8150	<u>Digital Classrooms</u>		
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (773.72)
	0310 Professional & Technical Service	5200 Exceptional Child	773.72
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
9004	<u>Advanced International Certificate of Education</u>		
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	\$ (11,116.66)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	11,116.66
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
9015	<u>Fixed Charges</u>		
	0122 Salary - Sick Leave Payoff	5100 Basic Education (K-12)	\$ 2,582.18
	0310 Professional & Technical Service	7100 School Board	(17,000.00)
	0310 Professional & Technical Service	7200 General Administration	17,000.00
	0320 Insurance and Bond Premiums	7900 Operation of Plant	(350,000.00)
			\$ (347,417.82)
	<i>Explanation: Changes between objects & functions to better utilize funds, appropriate Fixed Charges (Discretionary), and adjust Claims Liability Reserve based on actuarial analysis (Discretionary) by transferring to/(from) the following project:</i>		
	.... Discretionary	\$ 347,417.82	

ADOPTED BY SCHOOL BOARD:

SEPTEMBER 10, 2018

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2018	INCREASE	DECREASE	BUDGET AS OF 6/30/2018	
3322	CO & DS WITHHELD FOR SBE/COBI	\$ 182,565.00	\$ 182,565.00	\$ -	\$ 7,317.32	\$ 175,247.68
3326	SBE/COBI BOND INTEREST	-	-	1,050.26	-	1,050.26
3341	RACING COMMISSION FUNDS	190,750.00	190,750.00	-	-	190,750.00
3431	INTEREST ON INVESTMENTS	1,000.00	56,112.71	-	-	56,112.71
3630	TRANSFERS FROM CAPITAL IMP FUNDS	7,458,964.30	7,451,657.55	-	-	7,451,657.55
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
TOTAL - DEBT SERVICE FUNDS		\$ 25,167,973.12	\$ 41,885,413.23	\$ 1,050.26	\$ 7,317.32	\$ 41,879,146.17

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 6/30/2018	INCREASE	DECREASE	BUDGET AS OF 6/30/2018
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	-	12,089.26	920,522.54
0730	DUES & FEES	21,305.00	14,699.05	126.41	-	14,825.46
0733	COST OF ISSUANCE	-	-	-	-	-
0762	PAYMENT TO REFUND BOND ESCROW	-	-	661,659.22	-	661,659.22
0960	TRANSFERS TO INTERBUDGETARY	-	16,669,634.15	-	-	16,669,634.15
9890	RESERVES	-	-	-	-	-
0990	FUND BALANCE UNAPPROPRIATED	5,033.18	-	-	-	-
0998	RESERVES - DEBT SERVICE	17,334,430.64	725,468.23	-	655,963.43	69,504.80
TOTAL - DEBT SERVICE FUNDS		\$ 25,167,973.12	\$ 41,885,413.23	\$ 661,785.63	\$ 668,052.69	\$ 41,879,146.17

Explanation of Budget Amendment as Follows:
 Part II - Debt Service Funds
 Amendment Number 11
 Board Meeting September 10, 2018

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3322	<u>CO & DS Withheld for SBE/COBI</u>		\$ (7,317.32)
	0762 Payment to Refund Bond Escrow	9200 Debt Services	\$ (7,317.32)
	<i>Explanation: To adjust CO & DS Withheld for SEB/COBI based on actual collections per CO & DS entries per DOE AFR.</i>		
	.... Discretionary	\$ (7,317.32)	
3326	<u>SBE/COBI Bond Interest</u>		\$ 1,050.26
	0720 Interest	9200 Debt Services	\$ 1,050.26
	<i>Explanation: To appropriate revenue for SBE/COBI Bond Interest based on actual collections per CO & DS entries per DOE AFR.</i>		
	.... Discretionary	\$ 1,050.26	
II. Amendments Between Appropriations & Reserves			
	.... <u>Discretionary</u>		
	0720 Interest	9200 Debt Services	\$ (13,139.52)
	0730 Dues and Fees	9200 Debt Services	126.41
	0762 Payment to Refund Bond Escrow	9200 Debt Services	668,976.54
	0998 Reserve - Debt Service	9890 Reserves	(655,963.43)
			\$ -

ADOPTED BY SCHOOL BOARD:

SEPTEMBER 10, 2018

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2018	INCREASE	DECREASE	BUDGET AS OF 6/30/2018
3209	FEMA - CLAIMS	\$ -	\$ -	\$ -	\$ -
3210	FEMA - ADMINISTRATIVE	-	-	-	-
3321	CO & DS DISTRIBUTED	687,507.44	894,941.03	-	894,941.03
3325	INTEREST ON UNDIST CO & DS	9,809.55	12,380.44	892.13	13,272.57
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	-	258,062.00	-	258,062.00
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	25,377,354.81	-	25,377,165.72
3421	TAX REDEMPTIONS	-	34,136.01	-	33,930.42
3431	INTEREST ON INVESTMENT	-	141,804.84	-	141,804.84
3448	DONATIONS	-	-	-	-
3490	MISCELLANEOUS REVENUE	-	2,976.00	-	2,976.00
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	-	-	-	-
3497	REFUND - PRIOR YEAR EXPENDITURES	452.16	452.16	-	452.16
3610	TRANSFERS FROM GENERAL OPERATING FUND	-	253,772.00	-	253,772.00
3620	TRANSFERS FROM DEBT SERVICE FUND	-	-	-	-
3630	TRANSFERS FROM CAPITAL IMPROVEMENT FUNDS	-	-	-	-
3660	TRANSFERS FROM INTERBUDGETARY	-	-	-	-
3711	SALE - BONDS-SBE/COBI BONDS	-	-	-	-
3715	PROCEEDS OF REFUNDING BONDS	-	-	-	-
3731	SALE OF LAND	-	-	-	-
3732	SALE OF BUILDINGS	-	-	-	-
3740	PRIOR YR INSUR LOSS RECOVERY	-	83,000.00	-	83,000.00
3741	INSURANCE LOSS RECOVERY	-	-	-	-
3791	BOND PROCEEDS - PREMIUM	-	-	-	-
3901	RESERVE FOR ENCUMBRANCE	855,511.21	855,511.21	-	855,511.21
3909	RESERVES - CAPITAL PROJECTS	6,268,780.96	6,268,780.96	-	6,268,780.96
3925	FUND BALANCE - UNDESIGNATED	751,636.44	751,636.44	-	751,636.44
	TOTAL - CAPITAL PROJECT FUNDS	\$ 34,481,766.76	\$ 35,586,909.90	\$ 892.13	\$ 35,587,407.35

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2018	INCREASE	DECREASE	BUDGET AS OF 6/30/2018		
7400		FACILITIES ACQUISITION & CONSTRUCTION					
	0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -	\$ -
	0630	BUILDING & FIXED EQUIPMENT	-	-	-	-	-
	0631	ARCHITECTURAL DESIGN / ENGINEERING	96,504.97	486,117.97	-	-	486,117.97
	0632	CONTRACTOR SERVICES	-	-	-	-	-
	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-	-
	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	238,204.51	267,685.57	-	-	267,685.57
	0642	EQUIPMENT (UNDER \$1,000)	52,873.79	181,548.73	-	-	181,548.73
	0643	COMPUTER EQUIPMENT (OVER \$1,000)	8,255.15	105,401.05	-	-	105,401.05
	0644	COMPUTER HARDWARE (UNDER \$1,000)	11,728.00	45,103.47	-	-	45,103.47
	0648	TECHNOLOGY EQUIPMENT (OVER \$1,000)	-	34,228.00	-	-	34,228.00
	0649	TECHNOLOGY EQUIPMENT (UNDER \$1,000)	-	556.17	-	-	556.17
	0651	BUSES	550,000.00	550,000.00	-	-	550,000.00
	0652	OTHER MOTOR VEHICLES	132,219.22	130,560.32	-	-	130,560.32
	0660	LAND	-	-	-	-	-
	0671	LAND IMPROVEMENTS	-	-	-	-	-
	0672	NEW SIDEWALKS & RETAINING WALL	1,043.40	13,404.90	-	-	13,404.90
	0673	PARKING LOTS AND DRIVEWAYS - NEW	300.00	300.00	-	-	300.00
	0674	SEWAGE TREATMENT PLANT	21,928.38	8,771.35	-	-	8,771.35
	0675	FENCE & UNDERGROUND TANKS	148.15	8,378.15	-	-	8,378.15
	0676	OTHER PERMANENT IMPROVEMENTS	244,249.09	573,411.24	-	-	573,411.24
	0677	REPLACEMENT SYSTEMS	1,008,344.02	1,317,633.45	-	-	1,317,633.45
	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	32,285.88	71,443.81	-	-	71,443.81
	0682	HEATING/COOLING/AIR CONDITIONING	600.00	600.00	-	-	600.00
	0683	ROOFING	61,765.48	83,785.62	-	-	83,785.62
	0684	REPLACEMENT ROOFING & SYSTEMS	10,926,037.93	10,441,533.86	-	189.09	10,441,344.77
	0685	FLOORING/STRUCTURAL ALTERATION	420,107.40	1,367,107.70	-	-	1,367,107.70
	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	771,543.54	-	205.59	771,337.95
	0997	RESERVES - PROJECTS	-	-	-	-	-
7430	0794	CHARTER SCHOOL LCI	-	539,458.00	-	-	539,458.00
9200	0730	DUES & FEES	-	-	892.13	-	892.13
9700		TRANSFER FUNDS	-	-	-	-	-
	0910	TRANSFERS TO GENERAL OPERATING FUND	12,494,022.00	11,136,679.45	-	-	11,136,679.45
	0920	TRANSFERS TO DEBT SERVICE FUND	7,458,964.30	7,451,657.55	-	-	7,451,657.55
	0930	TRANSFERS TO CAPITAL IMPROVEMENT FUND	-	-	-	-	-
	0960	TRANSFERS TO INTERBUDGETARY FUND	-	-	-	-	-
		TOTAL - CAPITAL PROJECT FUNDS	\$ 34,481,766.76	\$ 35,586,909.90	\$ 892.13	\$ 394.68	\$ 35,587,407.35

Explanation of Budget Amendment as Follows:
 Part III - Capital Project Funds
 Amendment Number 11
 Board Meeting September 10, 2018

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3325	<u>Interest on Undistributed CO & DS</u>		<u>\$ 892.13</u>
	0730 Fund Balance - Unappropriated	9200 Facilities Acquisition and Construction	<u>\$ 892.13</u>
	<i>Explanation: To appropriate interest on Undistributed CO & DS based on actual collections.</i>		
	.... Discretionary	\$ 892.13	
3413	<u>District Local Capital Improvement Tax</u>		<u>\$ (189.09)</u>
	0684 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>\$ (189.09)</u>
	<i>Explanation: To adjust revenue for district local capital improvement tax based on actual collections.</i>		
	4315 Discretionary	\$ (189.09)	
3421	<u>Tax Redemptions</u>		<u>\$ (205.59)</u>
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>\$ (205.59)</u>
	<i>Explanation: To adjust revenue for tax redemptions based on actual collections.</i>		
	.... Discretionary	\$ (205.59)	
II. Amendments Between Appropriations & Reserves			
N/A			
ADOPTED BY SCHOOL BOARD:		SEPTEMBER 10, 2018	

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2018	INCREASE	DECREASE	BUDGET AS OF 6/30/2018	
3199	MISCELLANEOUS FEDERAL DIRECT	\$ 538,242.76	\$ 2,650,807.04	\$ -	\$ -	\$ 2,650,807.04
3201	VOCATIONAL EDUCATIONAL ARTS	253,850.01	259,356.00	-	-	259,356.00
3221	ADULT GENERAL EDUCATION	72,608.96	75,296.00	-	-	75,296.00
3231	IDEA - INDIVIDUALS WITH DISABILITIES ACT	7,542,424.69	7,244,902.69	-	-	7,244,902.69
3241	TITLE I	6,424,831.20	6,391,448.80	-	-	6,391,448.80
3242	TITLE IV - 21ST CENTURY SCHOOL	13,832.00	509,899.73	-	-	509,899.73
3251	ADULT BASIC EDUCATION	-	-	-	-	-
3274	TITLE III - ENGLISH LANGUAGE LEARNERS	143,209.60	146,080.16	-	-	146,080.16
3275	TITLE V - INNOVATIVE EDUCATION	-	-	-	-	-
3277	TITLE II - PART A	1,241,076.72	1,002,317.17	-	-	1,002,317.17
3280	DRUG FREE SCHOOLS PROGRAM	-	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	22,479.82	57,872.61	-	-	57,872.61
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
TOTAL - OTHER SPECIAL REVENUE FUNDS		\$ 16,252,555.76	\$ 18,337,980.20	\$ -	\$ -	\$ 18,337,980.20

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2018	INCREASE	DECREASE	BUDGET AS OF 6/30/2018	
5100 BASIC EDUCATION (K-12)	\$ 5,708,534.46	\$ 6,480,200.30	\$ -	\$ -	\$ 6,480,200.30	
5200 EXCEPTIONAL STUDENT EDUCATION	5,422,217.75	5,192,776.14	-	-	5,192,776.14	
5300 VOCATIONAL AND TECHNICAL EDUCATION	320,588.36	327,198.88	-	-	327,198.88	
5400 ADULT GENERAL EDUCATION	-	-	-	-	-	
5500 PRE-KINDERGARTEN	212,204.33	202,349.61	-	-	202,349.61	
5900 OTHER INSTRUCTION	-	-	-	-	-	
6100 PUPIL PERSONNEL SERVICES	257,292.00	149,146.89	-	-	149,146.89	
6110 ATTENDANCE AND SOCIAL WORK	261,698.00	232,941.64	-	-	232,941.64	
6120 GUIDANCE SERVICES	-	97,214.12	-	-	97,214.12	
6130 HEALTH SERVICES	-	750.00	-	-	750.00	
6140 PSYCHOLOGICAL SERVICES	-	-	-	-	-	
6150 PARENTAL INVOLVEMENT	130,973.93	134,362.16	-	-	134,362.16	
6200 INSTRUCTIONAL MEDIA SERVICE	3.28	-	-	-	-	
6300 INSTR & CURR DEVEL SERVICE (SUPT)	3,211,555.02	2,210,710.04	-	-	2,210,710.04	
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	221,688.61	1,109,331.12	-	-	1,109,331.12	
6500 INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-	
7200 GENERAL ADMINISTRATION (SUPT)	390,725.27	1,325,738.01	-	-	1,325,738.01	
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	45,650.26	-	-	45,650.26	
7801 TRANSPORTATION - NORTH	600.00	550.00	-	-	550.00	
7802 TRANSPORTATION - CENTRAL	1,730.00	250.00	-	-	250.00	
7803 TRANSPORTATION - SOUTH	810.00	1,246.75	-	-	1,246.75	
7900 OPERATION OF PLANT	-	-	-	-	-	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	-	-	-	-	-	
9100 COMMUNITY SERVICE	-	827,564.28	-	-	827,564.28	
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 16,252,555.76	\$ 18,337,980.20	\$ -	\$ -	\$ 18,337,980.20	

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 11
Board Meeting September 10, 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:

SEPTEMBER 10, 2018

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2018	INCREASE	DECREASE	BUDGET AS OF 6/30/2018
3199 MISCELLANEOUS FEDERAL DIRECT	\$ -	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00
3261 SCHOOL LUNCH REIMBURSEMENT	5,739,008.00	5,734,568.99	-	-	5,734,568.99
3262 SCHOOL BREAKFAST REIMBURSEMENT	1,254,640.00	1,292,252.41	-	-	1,292,252.41
3263 FOOD SERVICE AFTER SCHOOL SNACK REIMBURSEMENT	135,313.00	130,835.76	-	-	130,835.76
3265 USDA DONATED COMMODITIES	798,719.00	863,464.40	-	-	863,464.40
3267 SUMMER FOOD SERVICE PROGRAM	167,672.10	187,845.95	-	-	187,845.95
3268 NUTRITION EDUC & TRNG PROGRAM	-	-	-	-	-
3269 OTHER FOOD SERVICES	-	-	-	-	-
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
3338 STATE LUNCH SUPPLEMENT - FS	64,444.00	63,070.00	-	-	63,070.00
3339 STATE BREAKFAST SUPPLEMENT - FS	38,820.00	39,513.00	-	-	39,513.00
3399 OTHER MISCELLANEOUS REVENUE	-	-	-	-	-
3431 INTEREST ON INVESTMENT	-	42,272.18	-	-	42,272.18
3448 DONATIONS	-	2,970.86	-	-	2,970.86
3451 STUDENT MEALS	3,465,005.00	3,368,029.29	-	-	3,368,029.29
3456 OTHER FOOD SALES	-	-	-	-	-
3457 CATERING	-	4,188.28	-	-	4,188.28
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	-	1,413.92	-	-	1,413.92
3496 SOFT DRINK COMMISSIONS	15,000.00	14,664.25	-	-	14,664.25
3497 REFUND-PRIOR YEAR EXPENDITURES	-	-	-	-	-
3610 TRANSFERS FROM GENERAL OPERATING FUNDS	-	-	-	-	-
3901 RESERVE FOR ENCUMBRANCE	36,590.21	36,590.21	-	-	36,590.21
3902 RESERVE FOR INVENTORY	166,511.85	166,511.85	-	-	166,511.85
3905 RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	273,467.89	273,467.89	-	-	273,467.89
3925 FUND BALANCE - UNDESIGNATED	3,192,906.87	3,192,906.87	-	-	3,192,906.87
3999 TRANSFERS FROM BANK TO BANK	-	-	-	-	-
TOTAL - FOOD SERVICE FUND	\$ 15,348,665.92	\$ 15,416,634.11	\$ -	\$ -	\$ 15,416,634.11

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 6/30/2018	INCREASE	DECREASE	BUDGET AS OF 6/30/2018	
0100	SALARY - NON-INSTRUCTIONAL	\$ 1,091,853.23	\$ 1,012,943.96	\$ -	\$ -	\$ 1,012,943.96	
0102	SALARY - OTHER COMPENSATION	9,493.25	4,908.68	-	-	4,908.68	
0103	SALARY - SUPPLEMENTS	3,108.00	3,120.00	-	-	3,120.00	
0111	SALARY - ADMINISTRATIVE/MANAGERIAL	799,757.34	638,219.28	-	-	638,219.28	
0117	WORKSHOPS	15,600.00	9,711.01	-	-	9,711.01	
0121	SALARY - RETIREMENT BONUS	1,438.97	3,214.49	-	-	3,214.49	
0122	SALARY - SICK LEAVE PAYOFF	2,901.02	16,744.56	-	-	16,744.56	
0123	SALARY - ANNUAL LEAVE PAYOFF	-	-	-	-	-	
0130	SALARY - OVERTIME	-	7,678.95	-	-	7,678.95	
0161	SALARY - PROFESSIONAL/TECHNICAL	100,728.00	106,130.76	-	-	106,130.76	
0210	FLORIDA RETIREMENT SYSTEM	165,893.25	154,619.38	-	-	154,619.38	
0220	FICA (SOCIAL SECURITY)	158,372.27	133,520.61	-	-	133,520.61	
0231	GROUP INSURANCE - HEALTH & HOSPITAL	611,771.80	561,777.75	-	-	561,777.75	
0232	GROUP INSURANCE - LIFE	1,910.00	1,698.85	-	-	1,698.85	
0233	GROUP INSURANCE - DENTAL	31,727.00	28,701.25	-	-	28,701.25	
0234	GROUP INSURANCE - OTHER	949.20	1,312.15	-	-	1,312.15	
0310	PROFESSIONAL & TECHNICAL SERVICES	6,143,647.71	6,132,776.20	256,209.89	-	6,388,986.09	
0330	IN COUNTY TRAVEL	3,500.00	3,447.15	-	-	3,447.15	
0331	OUT OF COUNTY TRAVEL	4,050.00	1,619.44	-	-	1,619.44	
0350	REPAIR AND MAINTENANCE	74,747.04	2,800.56	-	-	2,800.56	
0354	MAINTENANCE / VEHICLE REPAIR	11,653.63	3,037.83	-	-	3,037.83	
0356	INSPECTION/REPAIR FIRE EXTINGUISHER	-	-	-	-	-	
0357	SUPPORT MANAGED - COMPUTERS	-	684.00	-	-	684.00	
0360	LEASE AND RENTAL AGREEMENTS	2,933.28	3,408.46	-	-	3,408.46	
0363	SEAT MANAGED - COMPUTERS	80,000.00	79,427.64	-	-	79,427.64	
0365	SOFTWARE SUBSCRIPTIONS	-	9,152.00	-	-	9,152.00	
0370	POSTAGE	4,000.00	14,465.09	-	-	14,465.09	
0371	TELEPHONE	9,000.00	6,415.79	518.93	-	6,934.72	
0372	TELEPHONE MAINTENANCE	-	110.42	-	-	110.42	
0373	TELEPHONE LONG DISTANCE	240.00	181.44	-	-	181.44	
0375	CELLULAR TELEPHONE	1,800.00	3,060.00	-	-	3,060.00	
0381	WATER AND SEWAGE	1,500.00	902.46	-	26.32	876.14	
0382	GARBAGE	10,700.00	10,921.36	-	302.93	10,618.43	
0390	OTHER PURCHASED SERVICE	6,200.00	8,746.01	-	-	8,746.01	
0393	CONTRACTS - NONPROFESSIONAL SERVICE	4,960.00	7,554.95	-	-	7,554.95	
0399	OTHER TECHNOLOGY PURCHASE SERVICE	-	1,044.38	-	-	1,044.38	
0410	NATURAL GAS	2,300.00	3,046.53	-	113.63	2,932.90	
0430	ELECTRICITY	70,000.00	67,169.66	-	1,619.90	65,549.76	
0450	GASOLINE	6,762.00	5,436.40	-	-	5,436.40	
0460	DIESEL FUEL	6,171.76	5,750.18	-	-	5,750.18	
0510	SUPPLIES	207,908.52	214,122.37	-	-	214,122.37	
0519	TECHNOLOGY SUPPLIES	-	15.98	-	-	15.98	
0550	REPAIR PARTS	-	1,162.15	-	-	1,162.15	
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	682,247.60	-	-	682,247.60	
0641	EQUIPMENT/FIXED ASSET (OVER \$1,000)	421,357.97	660,891.83	-	-	660,891.83	
0642	EQUIPMENT (UNDER \$1,000)	-	23,991.65	-	-	23,991.65	
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	14,376.19	1,713.67	-	16,089.86	
0732	MOTOR VEHICLE TAGS AND FEES	-	-	-	-	-	
0750	OTHER PERSONNEL SERVICES (TEMP)	42,082.00	18,549.00	-	-	18,549.00	
0791	INDIRECT COST	271,400.00	176,726.76	29,913.74	-	206,640.50	
0990	FUND BALANCE UNAPPROPRIATED	3,891,172.81	4,124,110.03	-	286,293.45	3,837,816.58	
0991	RESERVES - INVENTORY	166,511.85	347,728.65	-	-	347,728.65	
0997	RESERVES - PROJECTS	83,414.90	81,533.30	-	-	81,533.30	
TOTAL - FOOD SERVICE FUND		\$ 15,348,665.92	\$ 15,416,634.11	\$ 288,356.23	\$ 288,356.23	\$ 15,416,634.11	

Explanation of Budget Amendment as Follows:

Part IV - School Food Service Fund

Amendment Number 11

Board Meeting September 10, 2018

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
N/A			
II. Amendments Between Appropriations & Reserves			
.... <u>Discretionary</u>			
0310	Professional & Technical Service	7600 Food Service (Schools)	\$ 256,209.89
0371	Telephone	7610 Food Service - Departments	518.93
0381	Water and Sewage	7610 Food Service - Departments	(26.32)
0382	Garbage	7610 Food Service - Departments	(302.93)
0410	Natural Gas	7610 Food Service - Departments	(113.63)
0430	Electricity	7610 Food Service - Departments	(1,619.90)
0730	Dues and Fees	7610 Food Service - Departments	1,713.67
0791	Indirect Costs	7610 Food Service - Departments	18,988.18
0990	Fund Balance - Unappropriated	9890 Reserves	(286,293.45)
			<u>\$ (10,925.56)</u>

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

3510 SFS Contract Exclusions \$ 10,925.56

3510 SFS Contract Exclusions

0791	Indirect Costs	7610 Food Service - Departments	<u>\$ 10,925.56</u>
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Explanation: Appropriation of indirect costs by transferring to/(from) the following project(s):

.... Discretionary \$ (10,925.56)

ADOPTED BY SCHOOL BOARD:

SEPTEMBER 10, 2018