



Agenda Item Details

| | |
|--------------------|--|
| Meeting | Dec 10, 2018 - Regular Meeting |
| Category | 8. Consent Agenda |
| Subject | 8.6 Budget Amendment #2 - Fiscal Year 2018-2019 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 | 713,347.66 |
| Budgeted | Yes |
| Budget Source | Various - See Attached Budget Amendment |
| Recommended Action | Motion to approve Budget Amendment #2 - Fiscal Year 2018-2019 |

Public Content

On September 10, 2018, the School Board adopted the budget for fiscal year 2018-2019. As the fiscal year progresses, we ask the School Board to amend the budget to more accurately reflect estimated revenues and appropriations. The amendments are results of various factors including: increases or decreases in estimated revenues to more accurately reflect revenues, and increases or decreases in appropriations to more accurately reflect estimated expenditures and/or better utilize funds for schools, departments, and projects. These amendments facilitate district operations to occur in a positive manner.

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

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

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

| | |
|--|--------------|
| General Fund | \$185,726.57 |
| Debt Service Funds | 0.00 |
| Capital Projects Funds | 22,469.18 |
| Other Special Revenue Funds - Federal | 475,222.41 |
| Other Special Revenue Funds - Food Service | 29,929.50 |
| Total - All Fund | \$713,347.66 |

 [IBA 02 - Oct 2018.pdf \(1,375 KB\)](#)

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 Dewey Destin, second by Linda Evanchyk.

Final Resolution: Motion Carries

Yes: Tim Bryant, Dewey Destin, Linda Evanchyk, Diane Kelley, Lamar White



School District of Okaloosa County

Fiscal Year 2018-2019

BUDGET AMENDMENT #2

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

| ESTIMATED REVENUE | | | | | |
|--|-----------------|------------------------|-----------|----------|-------------------------|
| REVENUE OBJECT NUMBER & NAME | ORIGINAL BUDGET | BUDGET AS OF 9/30/2018 | INCREASE | DECREASE | BUDGET AS OF 10/31/2018 |
| 3121 PL 81-874, FEDERAL IMPACT, CURRENT OPERATIONS | \$ 2,327,739.00 | \$ 2,327,739.00 | \$ - | \$ - | \$ 2,327,739.00 |
| 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 | 625,000.00 | 625,000.00 | - | - | 625,000.00 |
| 3193 DOD SECTION 363 PL 106-398 | 22,777.88 | 22,777.88 | - | 0.01 | 22,777.87 |
| 3199 MISCELLANEOUS FEDERAL DIRECT | - | - | 305.00 | - | 305.00 |
| 3203 MEDICAID REIMBURSEMENT | 550,000.00 | 550,000.00 | - | - | 550,000.00 |
| 3209 FEMA CLAIMS | - | - | - | - | - |
| 3299 MISCELLANEOUS FEDERAL THROUGH STATE | - | - | 57,067.00 | - | 57,067.00 |
| 3301 CLASS SIZE REDUCTION | 34,732,656.00 | 34,732,656.00 | - | - | 34,732,656.00 |
| 3309 WORKFORCE ED. CAREER PROGRAM EXPANSION | - | - | - | - | - |
| 3310 FLORIDA EDUCATION FINANCE PROGRAM | 73,587,199.00 | 73,587,199.00 | - | - | 73,587,199.00 |
| 3311 SAFE SCHOOLS | 1,782,097.00 | 1,782,097.00 | - | - | 1,782,097.00 |
| 3312 SUPPLEMENTAL ACADEMIC INSTRUCTION | 8,915,170.00 | 8,915,170.00 | - | - | 8,915,170.00 |
| 3313 ESE GUARANTEE | 13,290,313.00 | 13,290,313.00 | - | - | 13,290,313.00 |
| 3314 READING INSTRUCTION | 1,462,700.00 | 1,462,700.00 | - | - | 1,462,700.00 |
| 3315 WORKFORCE DEVELOPMENT | 2,223,670.00 | 2,223,670.00 | - | - | 2,223,670.00 |
| 3316 SPECIAL TEACHER COMPENSATION | - | - | - | - | - |
| 3317 WORKFORCE EDUCATION PERFORMANCE INCENTIVE | - | - | - | - | - |
| 3318 DJJ SUPPLEMENTAL ALLOCATION | 265,423.00 | 265,423.00 | - | - | 265,423.00 |
| 3319 VIRTUAL EDUCATION CONTRIBUTION | 12,924.00 | 12,924.00 | - | - | 12,924.00 |
| 3320 TEACHER SALARY INCREASE ALLOCATION | - | - | - | - | - |
| 3323 CO & DS WITHHELD FOR ADMINISTRATIVE EXPENSE | 16,000.00 | 16,000.00 | - | - | 16,000.00 |
| 3334 DIGITAL CLASSROOMS | 898,386.00 | 898,386.00 | - | - | 898,386.00 |
| 3335 TEACHER CLASSROOM SUPPLY ASSISTANCE | 613,884.00 | 613,884.00 | - | - | 613,884.00 |
| 3336 INSTRUCTIONAL MATERIALS | 2,694,236.00 | 2,694,236.00 | - | - | 2,694,236.00 |
| 3343 STATE LICENSE TAX | 40,000.00 | 40,000.00 | - | - | 40,000.00 |
| 3344 DISCRETIONARY LOTTERY | 56,501.00 | 56,501.00 | - | - | 56,501.00 |
| 3349 INTANGIBLE PROPERTY TAX | - | - | - | - | - |
| 3354 TRANSPORTATION | 6,709,000.00 | 6,709,000.00 | - | - | 6,709,000.00 |
| 3357 MENTAL HEALTH ASSISTANCE | 802,252.00 | 802,252.00 | - | - | 802,252.00 |
| 3359 FEDERALLY CONNECTED STUDENT SUPPLEMENT | 2,442,599.00 | 2,442,599.00 | - | - | 2,442,599.00 |
| 3362 SCHOOL RECOGNITION | 2,179,797.00 | 2,179,797.00 | - | - | 2,179,797.00 |
| 3370 VOLUNTARY PREKINDERGARTEN PROGRAM - SUMMER | 30,659.40 | 12,959.49 | - | - | 12,959.49 |
| 3371 VOLUNTARY PREKINDERGARTEN PROGRAM | 442,200.00 | 442,200.00 | - | - | 442,200.00 |
| 3379 FUEL TAX REFUND | - | - | - | - | - |
| 3395 FEMA - STATE - CLAIMS MATCH | - | - | - | - | - |
| 3399 OTHER MISCELLANEOUS STATE REVENUE | 122,263.63 | 122,978.87 | - | - | 122,978.87 |
| 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 | 87,632,414.00 | 87,632,414.00 | - | - | 87,632,414.00 |
| 3414 SALES TAX REVENUE | - | - | - | - | - |
| 3421 TAX REDEMPTIONS | 150,000.00 | 150,000.00 | - | - | 150,000.00 |
| 3425 RENT/USE OF FACILITY | 6,159.64 | 8,584.64 | 3,625.00 | - | 12,209.64 |
| 3426 COURSE FEES - ADULT EDUCATION | 310,000.00 | 310,000.00 | - | - | 310,000.00 |
| 3427 CAPITAL IMPROVEMENT FEES - ADULT EDUCATION | - | 15,246.00 | - | - | 15,246.00 |
| 3428 SUPPLY FEES - ADULT EDUCATION | - | - | - | - | - |
| 3429 TECHNOLOGY FEES - ADULT EDUCATION | - | 15,246.00 | - | - | 15,246.00 |
| 3431 INTEREST ON INVESTMENTS | 250,000.00 | 250,000.00 | - | - | 250,000.00 |
| 3434 COMMUNITY EDUCATION ENRICHMENT PROGRAM | - | - | - | - | - |
| 3445 TESTS & BOOKS - ADULT EDUCATION | - | - | - | - | - |
| 3448 DONATIONS | 1,250.00 | 1,250.00 | 637.87 | - | 1,887.87 |
| 3449 STUDENT/PARENT IPAD/LAPTOP INSURANCE | - | - | - | - | - |
| 3462 PURCHASED CUSTODIAL SERVICE | 135.80 | 271.60 | 316.38 | - | 587.98 |
| 3463 BOB SIKES CHILD CARE | 199,000.00 | 199,000.00 | - | - | 199,000.00 |
| 3464 WALKER CHILD CARE | - | - | - | - | - |
| 3465 PURCHASED POSITIONS - OTHER | 190,857.76 | 235,036.29 | 79,616.64 | - | 314,652.93 |
| 3466 PURCHASED OTHER POSITIONS - EXTERNAL | 174,805.49 | 177,106.19 | - | - | 177,106.19 |
| 3467 PURCHASED - SCHOOLS - OTHER | 32,404.73 | 36,022.86 | 3,027.67 | - | 39,050.53 |
| 3468 RIVERSIDE CHILD CARE | 151,000.00 | 151,000.00 | 7,500.00 | - | 158,500.00 |
| 3469 ANTIOCH CHILD CARE | 165,000.00 | 165,000.00 | - | - | 165,000.00 |
| 3470 NORTHWOOD CHILD CARE | 128,000.00 | 128,000.00 | - | - | 128,000.00 |
| 3471 VOCATIONAL EQUIPMENT - ADULT EDUCATION | - | - | - | - | - |
| 3474 PROF. DEVELOP. CERTIFICATION PROGRAM FEES | 130.00 | 130.00 | 8,000.00 | - | 8,130.00 |
| 3475 BLUEWATER CHILD CARE | 341,000.00 | 341,000.00 | - | - | 341,000.00 |
| 3476 EDGE CHILD CARE | - | - | - | - | - |
| 3477 PLEW CHILD CARE | 265,000.00 | 265,000.00 | - | - | 265,000.00 |

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

| ESTIMATED REVENUE | | | | | | |
|------------------------------|---|--------------------------|--------------------------|----------------------|----------------|--------------------------|
| REVENUE OBJECT NUMBER & NAME | ORIGINAL BUDGET | BUDGET AS OF 9/30/2018 | INCREASE | DECREASE | | BUDGET AS OF 10/31/2018 |
| 3478 | WRIGHT CHILD CARE | 84,000.00 | 84,000.00 | - | - | 84,000.00 |
| 3480 | PUBLIC INFORMATION REQUESTS | 310.74 | 310.74 | 85.73 | - | 396.47 |
| 3484 | FINANCIAL AID FEES | - | 30,492.00 | - | - | 30,492.00 |
| 3485 | RESTITUTION PAYMENTS - OTHER | - | - | - | - | - |
| 3487 | CERTIFICATE FEES - SUBSTITUTES | 6,370.00 | 36,370.00 | - | - | 36,370.00 |
| 3488 | FINGERPRINT PROGRAM | 1,075.00 | 16,075.00 | - | - | 16,075.00 |
| 3489 | CERTIFICATE FEES | 30,000.00 | 30,000.00 | - | - | 30,000.00 |
| 3490 | MISCELLANEOUS REVENUE | 6,987.89 | 19,744.65 | 12,997.00 | - | 32,741.65 |
| 3491 | E-RATE REFUNDS | - | - | - | - | - |
| 3492 | TRANSPORTATION - SCHOOL ACTIVITIES | 350,000.00 | 350,000.00 | - | - | 350,000.00 |
| 3493 | SALE OF JUNK | 4,121.08 | 12,620.73 | 3,523.50 | - | 16,144.23 |
| 3494 | FEDERAL INDIRECT COST REIMBURSEMENT | 300,000.00 | 300,000.00 | - | - | 300,000.00 |
| 3495 | TRANSPORTATION - REPAIRS DEPT./OTHER | - | - | 1,505.23 | - | 1,505.23 |
| 3497 | REFUND - PRIOR YEAR EXPENDITURES | 9,903.18 | 9,903.18 | - | - | 9,903.18 |
| 3499 | SFS - INDIRECT COST | 200,000.00 | 200,000.00 | - | - | 200,000.00 |
| 3630 | TRANSFER FROM CAPITAL IMPROVEMENT FUNDS | 12,005,346.00 | 12,733,170.00 | - | - | 12,733,170.00 |
| 3740 | PRIOR YEAR INSURANCE LOSS RECOVERY | 13,585.00 | 13,585.00 | - | - | 13,585.00 |
| 3741 | INSURANCE LOSS RECOVERY | - | 1,360.60 | - | - | 1,360.60 |
| 3746 | HEALTH REIMBURSEMENT ARRANGEMENT | 1,713.25 | 6,996.00 | 7,519.56 | - | 14,515.56 |
| 3901 | RESERVE FOR ENCUMBRANCE | 1,183,670.14 | 1,183,670.14 | - | - | 1,183,670.14 |
| 3902 | RESERVE FOR INVENTORY | 85,916.14 | 85,916.14 | - | - | 85,916.14 |
| 3903 | RESERVE - CARRYOVER SCHOOL BUDGETS | 826,768.13 | 826,768.13 | - | - | 826,768.13 |
| 3904 | RESERVE - CATEGORICAL PROJECT CARRYOVER | 8,632,067.57 | 8,632,067.57 | - | - | 8,632,067.57 |
| 3905 | RESERVE - NON-CATEGORICAL PROJECT CARRYOVER | 23,090,020.82 | 23,090,020.82 | - | - | 23,090,020.82 |
| 3907 | RESERVE - RETIREMENT | 512,323.58 | 512,323.58 | - | - | 512,323.58 |
| 3910 | RESERVE - CLAIMS LIABILITY | 4,497,000.00 | 4,497,000.00 | - | - | 4,497,000.00 |
| 3911 | RESERVE - FTE | 1,738,741.00 | 1,738,741.00 | - | - | 1,738,741.00 |
| 3913 | RESERVE - CONTINGENCY | 2,567,000.00 | 2,567,000.00 | - | - | 2,567,000.00 |
| 3925 | FUND BALANCE - UNDESIGNATED | 12,058,510.51 | 12,058,510.51 | - | - | 12,058,510.51 |
| TOTAL - GENERAL FUND | | \$ 315,801,224.36 | \$ 316,741,978.61 | \$ 185,726.58 | \$ 0.01 | \$ 316,800,332.18 |

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

| APPROPRIATIONS | | | | | |
|--|--------------------------|--------------------------|----------------------|----------------------|--------------------------|
| EXPENDITURE FUNCTION NUMBER & NAME | ORIGINAL BUDGET | BUDGET AS OF 9/30/2018 | INCREASE | DECREASE | BUDGET AS OF 10/31/2018 |
| 5100 BASIC EDUCATION (K-12) | \$ 153,888,319.53 | \$ 154,340,056.05 | \$ - | \$ 381,332.45 | \$ 153,958,723.60 |
| 5101 CHARTER SCHOOL FEDERAL IMPACT | - | 82,220.00 | - | - | 82,220.00 |
| 5102 NORTHWEST FLORIDA BALLET FACILITY | - | - | - | - | - |
| 5103 BASIC INSTRUCTION | - | - | - | - | - |
| 5200 EXCEPTIONAL CHILD | 23,475,486.99 | 23,658,481.44 | 304,131.12 | - | 23,962,612.56 |
| 5300 VOCATIONAL AND TECHNICAL EDUCATION | 4,685,963.10 | 4,862,785.66 | 93,389.39 | - | 4,956,175.05 |
| 5400 ADULT GENERAL EDUCATION | - | - | - | - | - |
| 5500 PREKINDERGARTEN | 498,379.59 | 467,336.05 | 15,177.15 | - | 482,513.20 |
| 5900 OTHER INSTRUCTION | 2,095,064.56 | 2,127,407.81 | 18,338.52 | - | 2,145,746.33 |
| 6100 PUPIL PERSONNEL SERVICES | 1,624,363.05 | 1,622,846.04 | - | 90,526.32 | 1,532,319.72 |
| 6110 ATTENDANCE AND SOCIAL WORK | 423,628.00 | 423,628.00 | 2,170.00 | - | 425,798.00 |
| 6120 GUIDANCE SERVICES | 4,464,457.96 | 4,455,122.49 | 27,500.00 | - | 4,482,622.49 |
| 6130 HEALTH SERVICES | 1,320,551.96 | 1,320,551.96 | 29,540.53 | - | 1,350,092.49 |
| 6140 PSYCHOLOGICAL SERVICES | 1,796,788.64 | 1,796,788.64 | - | 20,490.00 | 1,776,298.64 |
| 6141 TESTING | 129,139.00 | 129,139.00 | - | - | 129,139.00 |
| 6150 PARENTAL INVOLVEMENT | 200.00 | 200.00 | 425.00 | - | 625.00 |
| 6200 INSTRUCTIONAL MEDIA SERVICE | 1,749,315.12 | 1,752,554.51 | 3,420.32 | - | 1,755,974.83 |
| 6300 INSTR & CURR DEVELOPMENT SVC (SUPT) | 3,663,280.91 | 3,663,437.66 | 6,823.38 | - | 3,670,261.04 |
| 6400 INSTR STAFF TRAINING SERVICES | 2,630,482.26 | 2,632,225.39 | 15,366.93 | - | 2,647,592.32 |
| 6500 INSTRUCTIONAL RELATED TECHNOLOGY | 518,012.11 | 536,956.36 | - | - | 536,956.36 |
| 7100 SCHOOL BOARD | 1,225,765.18 | 1,225,515.18 | 6,073.19 | - | 1,231,588.37 |
| 7200 GENERAL ADMINISTRATION (SUPT) | 364,657.04 | 364,657.04 | - | - | 364,657.04 |
| 7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE | 20,360,457.77 | 20,422,152.61 | 79,095.22 | - | 20,501,247.83 |
| 7400 FACILITIES ACQUISITION & CONSTRUCTION | 1,074,938.10 | 1,074,938.10 | - | 15,000.00 | 1,059,938.10 |
| 7500 FISCAL SERVICES (FINANCE DEPT) | 2,493,139.49 | 2,493,413.74 | - | 471.40 | 2,492,942.34 |
| 7600 FOOD SERVICE (SCHOOLS) | - | - | - | - | - |
| 7610 FOOD SERVICE - DEPARTMENT | - | - | - | - | - |
| 7700 CENTRAL SERVICES | - | - | - | - | - |
| 7710 PLAN, RESEARCH, DEVELOP, & EVALUATE | 8,500.00 | 8,500.00 | - | - | 8,500.00 |
| 7720 INFORMATION SERVICES | 287,484.48 | 287,484.48 | 66,317.00 | - | 353,801.48 |
| 7730 STAFF SERVICES | 5,118,093.23 | 5,219,113.33 | 128,050.81 | - | 5,347,164.14 |
| 7760 INTERNAL SERVICE (PURCH/WAREHOUSE) | 834,155.79 | 834,155.79 | - | - | 834,155.79 |
| 7762 FURNITURE SHOP | - | - | - | - | - |
| 7800 PUPIL TRANSP SERVICES - SCHOOL | 693,699.15 | 694,586.60 | - | 2,242.75 | 692,343.85 |
| 7801 TRANSPORTATION - NORTH | 5,399,115.53 | 5,416,416.24 | - | 13,489.67 | 5,402,926.57 |
| 7802 TRANSPORTATION - CENTRAL | 2,936,258.36 | 2,936,270.19 | - | 10,763.53 | 2,925,506.66 |
| 7803 TRANSPORTATION - SOUTH | 4,534,522.39 | 4,538,191.34 | - | 14,625.73 | 4,523,565.61 |
| 7900 OPERATION OF PLANT | 21,268,260.90 | 21,250,247.16 | 41,286.40 | - | 21,291,533.56 |
| 8100 MAINTENANCE ADMINISTRATION | 4,432,625.56 | 4,433,171.77 | - | - | 4,433,171.77 |
| 8120 BUILDING AND GROUND MAINTENANCE | 3,139,057.10 | 3,142,170.98 | 127.42 | - | 3,142,298.40 |
| 8200 ADMINISTRATIVE TECHNOLOGY SERVICES | 2,985,498.11 | 3,004,998.11 | - | - | 3,004,998.11 |
| 9100 COMMUNITY SERVICE | 1,668,212.92 | 1,695,265.29 | 12,480.78 | - | 1,707,746.07 |
| 9700 TRANSFER FUNDS | - | - | - | - | - |
| 9890 RESERVES | 33,929,350.48 | 33,701,620.60 | - | 115,044.74 | 33,586,575.86 |
| TOTAL - GENERAL FUND | \$ 315,717,224.36 | \$ 316,614,605.61 | \$ 849,713.16 | \$ 663,986.59 | \$ 316,800,332.18 |

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 10, 2018

| Account | Object | Function | Increase (Decrease) |
|--|---|-----------------------------|------------------------|
| I. Revenue - Amendments Between Revenue, Appropriations & Reserves | | | |
| 3193 | <u>DOD Section 363 PL 106-398</u> | | \$ (0.01) |
| | 0997 Reserve - Projects | 9890 Reserves | \$ (0.01) |
| <i>Explanation: To adjust Impact Aid revenue received from the Department of Defense based on fiscal year 2016-2017 eligible expenditures made on behalf of Students with Severe Disabilities.</i> | | | |
| | 3027 Impact Aid - Severe Disabilities | \$ (0.01) | |
| 3199 | <u>Miscellaneous Federal Direct</u> | | \$ 305.00 |
| | 0790 Miscellaneous Expense | 9100 Community Service | \$ 305.00 |
| <i>Explanation: To appropriate estimated revenue for Pell administrative fees based on actual collections.</i> | | | |
| | 8001 Purchased - Schools - Other | \$ 305.00 | |
| 3299 | <u>Miscellaneous Federal Through State</u> | | \$ 57,067.00 |
| | 0997 Reserve - Projects | 9890 Reserves | \$ 57,067.00 |
| <i>Explanation: To appropriate revenue for Temporary Emergency Impact Aid for Displaced Students (students displaced by Hurricanes Harvey, Irma, or Maria during fiscal year 2017-2018) based on actual collections.</i> | | | |
| | 9190 Temp. Emerg. Impact Aid - Displaced Students | \$ 57,067.00 | |
| 3425 | <u>Rent/Use Of Facility</u> | | \$ 3,625.00 |
| | 0430 Electricity | 7900 Operation of Plant | \$ 2,695.00 |
| | 0987 Reserve Schools/Departments | 9890 Reserves | 930.00 |
| <i>Explanation: To appropriate revenue for facility use based on actual collections.</i> | | | |
| | Discretionary | \$ 930.00 | |
| | | 5099 School Utilities | 2,695.00 |
| | | | Total \$ 3,625.00 |
| 3448 | <u>Donations</u> | | \$ 637.87 |
| | 0355 Technology Repairs & Maintenance | 5100 Basic Education (K-12) | \$ 37.87 |
| | 0519 Technology Supplies | 5100 Basic Education (K-12) | 600.00 |
| <i>Explanation: To appropriate donations to schools based on actual collections.</i> | | | |
| | 3018 Plew ES PLA Donations | \$ 637.87 | |
| 3462 | <u>Purchased Custodial Services</u> | | \$ 316.38 |
| | 0102 Salary - Other Compensation | 7900 Operation of Plant | \$ 286.68 |
| | 0210 Florida Retirement System | 7900 Operation of Plant | 15.42 |
| | 0220 Social Security | 7900 Operation of Plant | 14.28 |
| <i>Explanation: To appropriate revenue received from schools or outside organizations to fund custodial services based on actual collections.</i> | | | |
| | 2011 Custodial Services | \$ 316.38 | |
| 3465 | <u>Purchased Positions - Other</u> | | \$ 79,616.64 |
| | 0102 Salary - Other Compensation | 5100 Basic Education (K-12) | \$ 5,204.85 |
| | 0131 Salary - Instructional | 5100 Basic Education (K-12) | 10,103.90 |
| | 0132 Salary - Hourly Teachers | 5100 Basic Education (K-12) | 50,904.86 |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | 4,638.64 |
| | 0220 Social Security | 5100 Basic Education (K-12) | 4,252.17 |
| | 0231 Group Insurance - Health | 5100 Basic Education (K-12) | 4,283.70 |
| | 0232 Group Insurance - Life | 5100 Basic Education (K-12) | 10.70 |
| | 0233 Group Insurance - Dental | 5100 Basic Education (K-12) | 185.00 |
| | 0750 Other Personnel Services | 5100 Basic Education (K-12) | 32.82 |
| <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 | \$ 79,616.64 | |

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 10, 2018

| Account | Object | Function | Increase (Decrease) |
|---------|---|--|---|
| 3467 | <u>Purchased - Schools - Other</u> | | \$ 3,027.67 |
| | 0350 Repair and Maintenance | 5100 Basic Education (K-12) | \$ 462.61 |
| | 0642 Equipment (Under \$1,000) | 5100 Basic Education (K-12) | 1,212.80 |
| | 0365 Software Subscriptions | 5300 Vocational | 203.45 |
| | 0365 Software Subscriptions | 6200 Instructional Media Services | 1,042.50 |
| | 0450 Gasoline | 7900 Operation of Plant | 13.39 |
| | 0460 Diesel Fuel | 7900 Operation of Plant | 92.92 |
| | | | <u>\$ 3,027.67</u> |
| | <i>Explanation: To appropriate internal funds received from schools to reimburse operating expenditures based on actual collections.</i> | | |
| | 8001 Purchased - Schools - Other | \$ 3,027.67 | |
| 3468 | <u>Riverside Child Care</u> | | \$ 7,500.00 |
| | 0510 Supplies | 9100 Community Service | \$ 7,500.00 |
| | <i>Explanation: To appropriate estimated revenue for Riverside Child Care based on actual collections.</i> | | |
| | 2168 Child Care - Riverside Elementary School | \$ 7,500.00 | |
| 3474 | <u>Professional Development Certification Program Fees</u> | | \$ 8,000.00 |
| | 0510 Supplies | 6400 Instructional Staff Training Services | \$ 8,000.00 |
| | <i>Explanation: To appropriate revenue for Professional Development Certification Program Fees based on actual collections.</i> | | |
| | 6088 Professional Development Certification Program | \$ 8,000.00 | |
| 3480 | <u>Public Information Requests</u> | | \$ 85.73 |
| | 0990 Fund Balance - Unappropriated | 9890 Reserves | \$ 85.73 |
| | <i>Explanation: To appropriate revenue received for public information requests based on actual collections.</i> | | |
| | Discretionary | \$ 85.73 | |
| 3490 | <u>Miscellaneous Revenue</u> | | \$ 12,997.00 |
| | 0510 Supplies | 6300 Instruction & Curriculum | \$ 14.00 |
| | 0510 Supplies | 7730 Staff Services | 590.00 |
| | 0510 Supplies | 7801 Transportation - North | 70.91 |
| | 0510 Supplies | 7802 Transportation - Central | 40.06 |
| | 0510 Supplies | 7803 Transportation - South | 337.42 |
| | 0987 Reserve Schools/Departments | 9890 Reserves | 16.00 |
| | 0990 Fund Balance - Unappropriated | 9890 Reserves | 11,928.61 |
| | | | <u>\$ 12,997.00</u> |
| | <i>Explanation: To appropriate revenue for record requests from State of Florida (\$608.00), Scribbles Transcript System (\$1,324.53), student data files (\$76.08), library courier service (\$9,950.00), vending commission (\$448.39), worthless check fees (\$95.00), and parapro test fees (\$495.00) based on actual collections.</i> | | |
| | Discretionary | \$ 11,958.61 | 3033 Vending Commission - Transportation - South 337.42 |
| | 3031 Vending Commission - Transportation - North | 70.91 | 4027 E.R. - Retirement Lunch 95.00 |
| | 3032 Vending Commission - Transportation - Central | 40.06 | 5020 Para-Pro Testing Fees 495.00 |
| | | | Total \$ 12,997.00 |
| 3493 | <u>Sale of Junk</u> | | \$ 3,523.50 |
| | 0990 Fund Balance - Unappropriated | 9890 Reserves | \$ 3,523.50 |
| | <i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i> | | |
| | Discretionary | \$ 3,523.50 | |
| 3495 | <u>Transportation - Repairs Dept./Other</u> | | \$ 1,505.23 |
| | 0550 Repair Parts | 7802 Transportation - Central | \$ 1,212.73 |
| | 0550 Repair Parts | 7803 Transportation - South | 292.50 |
| | | | <u>\$ 1,505.23</u> |
| | <i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i> | | |
| | Discretionary | \$ 1,505.23 | |

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Amendment Number 2
 Board Meeting December 10, 2018

| Account | Object | Function | Increase (Decrease) |
|--|---|---------------------|------------------------|
| 3746 | <u>Health Reimbursement Arrangement</u> | | \$ 7,519.56 |
| | 0310 Professional & Technical Service | 7730 Staff Services | \$ 7,519.56 |
| <i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.</i> | | | |
| | 5006 Health Reimbursement Arrangement | | \$ 7,519.56 |

II. Amendments Between Appropriations & Reserves

.... Discretionary

| | | |
|------|---|---------------|
| 5100 | Basic Education (K-12) | \$ 27,613.46 |
| 5200 | Exceptional Child | 9,076.76 |
| 5300 | Vocational | 5,633.16 |
| 5500 | Prekindergarten | 717.60 |
| 6100 | Pupil Personnel Services | (107,616.69) |
| 6120 | Guidance Services | 500.00 |
| 6130 | Health Services | 183.53 |
| 6150 | Parental Involvement | 425.00 |
| 6200 | Instructional Media Services | 2,377.82 |
| 6300 | Instruction & Curriculum | (132.37) |
| 6400 | Instructional Staff Training Services | 6,441.93 |
| 7300 | School Admin - Principal Office | 55,829.47 |
| 7400 | Facilities Acquisition and Construction | (15,000.00) |
| 7720 | Information Services | 66,317.00 |
| 7802 | Transportation - Central | 84.50 |
| 7803 | Transportation - South | 1,956.00 |
| 7900 | Operation of Plant | 12,846.70 |
| 8120 | Building and Ground Maintenance | 127.42 |
| 9890 | Reserves | (75,928.55) |
| | | \$ (8,547.26) |

Explanation: Changes between objects & functions to better utilize funds, appropriate unanticipated expenditures (Project 2095), appropriate HRA debit card administrative fees (Project 5006), and appropriate discretionary school summer jobs (Project 5028) by transferring to/(from) the following project(s):

| | | | | | |
|------|----------------------------------|-------------|------|-----------------------------|-------------------|
| 2095 | Salary Resynching | \$ (635.31) | 5028 | Summer Jobs - Discretionary | 6,429.57 |
| 5006 | Health Reimbursement Arrangement | 2,753.00 | | | Total \$ 8,547.26 |

0011 Utilities/Custodial - Other District Facilities

| | | | | |
|------|----------------------------|------|--------------------|---------------|
| 0100 | Salary - Non-Instructional | 7900 | Operation of Plant | \$ (3,850.66) |
| 0210 | Florida Retirement System | 7900 | Operation of Plant | (347.26) |
| 0220 | Social Security | 7900 | Operation of Plant | (293.69) |
| 0232 | Group Insurance - Life | 7900 | Operation of Plant | (8.43) |
| | | | | \$ (4,500.04) |

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):

| | | |
|------|--------------------|-------------|
| 2011 | Custodial Services | \$ 4,500.04 |
|------|--------------------|-------------|

0015 K-12 Florida Virtual - Digital Classrooms

| | | | | |
|------|-------------------------------------|------|------------------------|---------------|
| 0365 | Software Subscriptions | 5100 | Basic Education (K-12) | \$ (1,463.06) |
| 0393 | Contracts - Nonprofessional | 5100 | Basic Education (K-12) | (545.82) |
| 0399 | Other Technology Purchased Services | 5100 | Basic Education (K-12) | 22,008.88 |
| 0644 | Computer Hardware (Under \$1,000) | 5100 | Basic Education (K-12) | (20,000.00) |
| | | | | \$ - |

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

0132 VPK - Year Long Program

| | | | | |
|------|-----------------------------|------|-----------------|-------------|
| 0100 | Salary - Non-Instructional | 5500 | Prekindergarten | \$ 9,038.34 |
| 0102 | Salary - Other Compensation | 5500 | Prekindergarten | 17.50 |
| 0210 | Florida Retirement System | 5500 | Prekindergarten | (161.98) |
| 0220 | Social Security | 5500 | Prekindergarten | 507.18 |
| 0231 | Group Insurance - Health | 5500 | Prekindergarten | 5,084.53 |
| 0232 | Group Insurance - Life | 5500 | Prekindergarten | (4.70) |
| 0233 | Group Insurance - Dental | 5500 | Prekindergarten | (0.39) |

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 10, 2018

| Account | Object | Function | Increase (Decrease) |
|--|--|-----------------------------|---|
| | 0234 Group Insurance - Other | 5500 Prekindergarten | (0.64) |
| | 0750 Other Personnel Services | 5500 Prekindergarten | (20.29) |
| | 0997 Reserve - Projects | 9890 Reserves | (14,459.55) |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.</i> | | | |
| 1007 SRO - General Fund | | | |
| | 0310 Professional & Technical Service | 5100 Basic Education (K-12) | \$ (16,111.00) |
| | 0310 Professional & Technical Service | 5200 Exceptional Child | 16,111.00 |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 1084 Medicaid Reimbursement | | | |
| | 0310 Professional & Technical Service | 6130 Health Services | \$ 29,357.00 |
| | 0997 Reserve - Projects | 9890 Reserves | (29,357.00) |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 2004 Itinerant - Visually Impaired | | | |
| | 0641 Equipment (Over \$1,000) | 5200 Exceptional Child | \$ 110.00 |
| | 0642 Equipment (Under \$1,000) | 5200 Exceptional Child | (110.00) |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 2011 Custodial Services | | | |
| | 0100 Salary - Non-Instructional | 7900 Operation of Plant | \$ 3,850.66 |
| | 0210 Florida Retirement System | 7900 Operation of Plant | 347.26 |
| | 0220 Social Security | 7900 Operation of Plant | 293.69 |
| | 0231 Group Insurance - Health | 7900 Operation of Plant | (97.60) |
| | 0232 Group Insurance - Life | 7900 Operation of Plant | 8.43 |
| | 0234 Group Insurance - Other | 7900 Operation of Plant | 97.60 |
| | | | <u>\$ 4,500.04</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):</i> | | | |
| | 0011 Utilities/Custodial - Other District Facilities | \$ (4,500.04) | |
| 2045 ROTC | | | |
| | 0370 Postage | 5100 Basic Education (K-12) | \$ 6.70 |
| | 0510 Supplies | 5100 Basic Education (K-12) | (205.70) |
| | 0730 Dues and Fees | 5100 Basic Education (K-12) | 199.00 |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 2051 Purchased - Other Positions | | | |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | \$ 0.03 |
| | 0220 Social Security | 5100 Basic Education (K-12) | (0.03) |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 2095 Salary Resynching | | | |
| | 0131 Salary - Instructional | 5100 Basic Education (K-12) | \$ (331,434.54) |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | (27,376.49) |
| | 0220 Social Security | 5100 Basic Education (K-12) | (25,354.74) |
| | 0997 Reserve - Projects | 9890 Reserves | (55,659.00) |
| | | | <u>\$ (439,824.77)</u> |
| <i>Explanation: Changes between objects & functions to better utilize funds, appropriate unanticipated operating expenditures (Discretionary), appropriate Teacher of the Year banquet (Project 4025), close Administrative & Guidance Summer Hours (Project 5027), appropriate additional ESE non-gifted positions (Projects 5075 & 6075), appropriate materials & supplies stipend (Project 5080), and appropriate Avaya telephone system lease and Telforce implementation (Project 5099) by transferring to/(from) the following project(s):</i> | | | |
| | Discretionary | \$ 635.31 | 5080 Materials & Supplies Stipend 17,670.00 |
| | 4025 E.R. - Teacher of the Year | 2,300.00 | 5099 School Utilities 162,679.58 |
| | 5027 Administrative & Guidance Summer Hours | (13,837.12) | 6075 EBD Initiative 111,728.00 |
| | 5075 IDEA Supplemental Support - General Fund | 158,649.00 | Total <u>\$ 439,824.77</u> |

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 10, 2018

| Account | Object | Function | Increase (Decrease) |
|---|----------------------------------|--------------------------------------|------------------------|
| 2099 Stadium & Athletic Field Maintenance | | | |
| | 0350 Repair and Maintenance | 8120 Building and Ground Maintenance | \$ 88.03 |
| | 0354 Maintenance Vehicle Repair | 8120 Building and Ground Maintenance | 613.47 |
| | 0360 Lease and Rental Agreements | 8120 Building and Ground Maintenance | 100.00 |
| | 0510 Supplies | 8120 Building and Ground Maintenance | (801.50) |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 2154 Advanced Placement | | | |
| | 0331 Out of County Travel | 5100 Basic Education (K-12) | \$ 9,000.00 |
| | 0365 Software Subscriptions | 5100 Basic Education (K-12) | 400.00 |
| | 0510 Supplies | 5100 Basic Education (K-12) | (10,410.00) |
| | 0642 Equipment (Under \$1,000) | 5100 Basic Education (K-12) | 610.00 |
| | 0730 Dues and Fees | 5100 Basic Education (K-12) | 400.00 |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 2168 Child Care - Riverside Elementary School | | | |
| | 0131 Salary - Instructional | 5200 Exceptional Child | \$ (1,117.92) |
| | 0210 Florida Retirement System | 5200 Exceptional Child | (269.09) |
| | 0220 Social Security | 5200 Exceptional Child | (512.36) |
| | 0231 Group Insurance - Health | 5200 Exceptional Child | 2,659.27 |
| | 0232 Group Insurance - Life | 5200 Exceptional Child | (0.32) |
| | 0233 Group Insurance - Dental | 5200 Exceptional Child | 50.00 |
| | 0100 Salary - Non-Instructional | 9100 Community Service | 1,632.39 |
| | 0210 Florida Retirement System | 9100 Community Service | 668.09 |
| | 0220 Social Security | 9100 Community Service | 734.98 |
| | 0231 Group Insurance - Health | 9100 Community Service | 415.89 |
| | 0232 Group Insurance - Life | 9100 Community Service | (0.32) |
| | 0234 Group Insurance - Other | 9100 Community Service | (3,857.00) |
| | 0365 Software Subscriptions | 9100 Community Service | 85.00 |
| | 0510 Supplies | 9100 Community Service | (6,483.10) |
| | 0750 Other Personnel Services | 9100 Community Service | 5,994.49 |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.</i> | | | |
| 2170 Child Care - Northwood Elementary School | | | |
| | 0100 Salary - Non-Instructional | 9100 Community Service | \$ 10,306.52 |
| | 0130 Salary - Overtime | 9100 Community Service | 3,014.26 |
| | 0210 Florida Retirement System | 9100 Community Service | 924.20 |
| | 0220 Social Security | 9100 Community Service | 972.04 |
| | 0231 Group Insurance - Health | 9100 Community Service | 831.78 |
| | 0232 Group Insurance - Life | 9100 Community Service | (0.64) |
| | 0234 Group Insurance - Other | 9100 Community Service | (5,266.00) |
| | 0365 Software Subscriptions | 9100 Community Service | 85.00 |
| | 0510 Supplies | 9100 Community Service | (11,432.29) |
| | 0750 Other Personnel Services | 9100 Community Service | 565.13 |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.</i> | | | |
| 2174 Child Care - Plew Elementary School | | | |
| | 0100 Salary - Non-Instructional | 5100 Basic Education (K-12) | \$ (8,690.00) |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | (747.00) |
| | 0220 Social Security | 5100 Basic Education (K-12) | (665.00) |
| | 0231 Group Insurance - Health | 5100 Basic Education (K-12) | (3,450.00) |
| | 0232 Group Insurance - Life | 5100 Basic Education (K-12) | (10.00) |
| | 0233 Group Insurance - Dental | 5100 Basic Education (K-12) | (158.00) |
| | 0371 Telephone | 7300 School Admin - Principal Office | (227.28) |
| | 0371 Telephone | 7900 Operation of Plant | 227.28 |
| | 0100 Salary - Non-Instructional | 9100 Community Service | (329.67) |
| | 0130 Salary - Overtime | 9100 Community Service | 688.42 |
| | 0210 Florida Retirement System | 9100 Community Service | 572.79 |
| | 0220 Social Security | 9100 Community Service | (81.88) |
| | 0231 Group Insurance - Health | 9100 Community Service | 34,517.86 |
| | 0232 Group Insurance - Life | 9100 Community Service | 48.14 |
| | 0233 Group Insurance - Dental | 9100 Community Service | 1,295.00 |
| | 0234 Group Insurance - Other | 9100 Community Service | (5,804.38) |

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 10, 2018

| Account | Object | Function | Increase (Decrease) |
|---------|---------------------------------------|------------------------|------------------------|
| | 0355 Technology Repairs & Maintenance | 9100 Community Service | 89.00 |
| | 0365 Software Subscriptions | 9100 Community Service | 85.00 |
| | 0510 Supplies | 9100 Community Service | (18,264.38) |
| | 0750 Other Personnel Services | 9100 Community Service | 904.10 |
| | | | \$ - |

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

2175 Child Care - Bluewater Elementary School

| | | |
|---------------------------------|------------------------|-------------|
| 0100 Salary - Non-Instructional | 9100 Community Service | \$ 8,398.90 |
| 0130 Salary - Overtime | 9100 Community Service | 3,000.00 |
| 0210 Florida Retirement System | 9100 Community Service | 1,123.05 |
| 0220 Social Security | 9100 Community Service | 2,393.81 |
| 0231 Group Insurance - Health | 9100 Community Service | 2,079.45 |
| 0232 Group Insurance - Life | 9100 Community Service | 19.80 |
| 0234 Group Insurance - Other | 9100 Community Service | (10,623.00) |
| 0365 Software Subscriptions | 9100 Community Service | 85.00 |
| 0510 Supplies | 9100 Community Service | (6,477.01) |
| | | \$ - |

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

2178 Child Care - Wright Elementary School

| | | |
|---------------------------------|-------------------------|------------|
| 0371 Telephone | 7900 Operation of Plant | \$ 67.86 |
| 0100 Salary - Non-Instructional | 9100 Community Service | 1,331.78 |
| 0210 Florida Retirement System | 9100 Community Service | 40.02 |
| 0220 Social Security | 9100 Community Service | 234.53 |
| 0231 Group Insurance - Health | 9100 Community Service | 831.78 |
| 0232 Group Insurance - Life | 9100 Community Service | (0.64) |
| 0234 Group Insurance - Other | 9100 Community Service | (4,169.70) |
| 0365 Software Subscriptions | 9100 Community Service | 85.00 |
| 0371 Telephone | 9100 Community Service | (67.86) |
| 0510 Supplies | 9100 Community Service | 1,647.23 |
| | | \$ - |

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

2179 Child Care - Antioch Elementary School

| | | |
|---------------------------------|------------------------|-------------|
| 0100 Salary - Non-Instructional | 9100 Community Service | \$ 3,127.45 |
| 0210 Florida Retirement System | 9100 Community Service | 321.65 |
| 0220 Social Security | 9100 Community Service | 5,958.77 |
| 0231 Group Insurance - Health | 9100 Community Service | 1,396.17 |
| 0232 Group Insurance - Life | 9100 Community Service | (0.99) |
| 0233 Group Insurance - Dental | 9100 Community Service | (0.03) |
| 0234 Group Insurance - Other | 9100 Community Service | (6,978.00) |
| 0365 Software Subscriptions | 9100 Community Service | 85.00 |
| 0510 Supplies | 9100 Community Service | (3,910.02) |
| | | \$ - |

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

2181 Child Care - Bob Sikes Elementary School

| | | |
|---------------------------------|-----------------------------|-------------|
| 0100 Salary - Non-Instructional | 5100 Basic Education (K-12) | \$ 4,323.52 |
| 0210 Florida Retirement System | 5100 Basic Education (K-12) | 302.01 |
| 0220 Social Security | 5100 Basic Education (K-12) | 482.28 |
| 0231 Group Insurance - Health | 5100 Basic Education (K-12) | 1,808.39 |
| 0232 Group Insurance - Life | 5100 Basic Education (K-12) | 38.30 |
| 0233 Group Insurance - Dental | 5100 Basic Education (K-12) | 246.97 |
| 0371 Telephone | 7900 Operation of Plant | 965.31 |
| 0100 Salary - Non-Instructional | 9100 Community Service | 2,768.82 |
| 0130 Salary - Overtime | 9100 Community Service | 614.14 |
| 0210 Florida Retirement System | 9100 Community Service | 753.09 |
| 0220 Social Security | 9100 Community Service | 657.72 |
| 0231 Group Insurance - Health | 9100 Community Service | 831.78 |
| 0232 Group Insurance - Life | 9100 Community Service | (0.96) |
| 0234 Group Insurance - Other | 9100 Community Service | (6,172.28) |
| 0365 Software Subscriptions | 9100 Community Service | 85.00 |
| 0371 Telephone | 9100 Community Service | (965.31) |
| 0510 Supplies | 9100 Community Service | (6,994.55) |
| 0750 Other Personnel Services | 9100 Community Service | 255.77 |
| | | \$ - |

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

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 10, 2018

| Account | Object | Function | Increase (Decrease) |
|---|--|--------------------------------------|------------------------|
| 2909 School Maintenance | | | |
| | 0350 Repair and Maintenance | 8120 Building and Ground Maintenance | \$ (2,000.26) |
| | 0360 Lease and Rental Agreements | 8120 Building and Ground Maintenance | 1,550.42 |
| | 0370 Postage | 8120 Building and Ground Maintenance | 150.78 |
| | 0510 Supplies | 8120 Building and Ground Maintenance | (5,206.91) |
| | 0684 Replacement Roofing & Systems | 8120 Building and Ground Maintenance | 3,169.97 |
| | 0685 Flooring/Structural Alteration | 8120 Building and Ground Maintenance | 2,336.00 |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 3102 SAI - Student Assessment | | | |
| | 0102 Salary - Other Compensation | 5100 Basic Education (K-12) | \$ 293.75 |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | 24.26 |
| | 0220 Social Security | 5100 Basic Education (K-12) | 22.47 |
| | | | <u>\$ 340.48</u> |
| <i>Explanation: Appropriate unanticipated operating by transferring to/(from) the following project(s):</i> | | | |
| | 3161 SAI - Supplemental Academic Instruction | \$ (340.48) | |
| 3105 Instructional Materials - Textbooks | | | |
| | 0365 Software Subscriptions | 5100 Basic Education (K-12) | \$ 2,115.00 |
| | 0510 Supplies | 5100 Basic Education (K-12) | (3,854.65) |
| | 0511 Digital Books - Non-Adopted | 5100 Basic Education (K-12) | 717.99 |
| | 0520 Textbooks | 5100 Basic Education (K-12) | (897.84) |
| | 0365 Software Subscriptions | 5200 Exceptional Child | 270.00 |
| | 0510 Supplies | 5200 Exceptional Child | (270.00) |
| | 0510 Supplies | 5300 Vocational | 1,919.50 |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 3106 Instructional Materials - Media | | | |
| | 0365 Software Subscriptions | 6200 Instructional Media Services | \$ 2,284.00 |
| | 0510 Supplies | 6200 Instructional Media Services | 749.75 |
| | 0519 Technology Supplies | 6200 Instructional Media Services | 24.98 |
| | 0610 Library Books | 6200 Instructional Media Services | (3,058.73) |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 3107 Safe Schools | | | |
| | 0310 Professional & Technical Service | 5100 Basic Education (K-12) | \$ (39,968.00) |
| | 0310 Professional & Technical Service | 5200 Exceptional Child | 39,968.00 |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 3109 Instructional Materials - Science | | | |
| | 0310 Professional & Technical Service | 5100 Basic Education (K-12) | \$ 425.00 |
| | 0510 Supplies | 5100 Basic Education (K-12) | (425.00) |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 3151 SAI - ESE Extended School Year | | | |
| | 0100 Salary - Non-Instructional | 5200 Exceptional Child | \$ (12,978.00) |
| | 0132 Salary - Hourly Teachers | 5200 Exceptional Child | 2,985.74 |
| | 0210 Florida Retirement System | 5200 Exceptional Child | (782.38) |
| | 0220 Social Security | 5200 Exceptional Child | (764.58) |
| | 0310 Professional & Technical Service | 5200 Exceptional Child | (3,518.12) |
| | 0330 In County Travel | 5200 Exceptional Child | 680.06 |
| | 0510 Supplies | 5200 Exceptional Child | (20,873.94) |
| | 0100 Salary - Non-Instructional | 7801 Transportation - North | (6,470.89) |
| | 0210 Florida Retirement System | 7801 Transportation - North | (907.86) |
| | 0220 Social Security | 7801 Transportation - North | (495.03) |
| | 0100 Salary - Non-Instructional | 7802 Transportation - Central | (3,260.77) |

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 10, 2018

| Account | Object | Function | Increase (Decrease) |
|---------|--------------------------------|-------------------------------|------------------------|
| | 0210 Florida Retirement System | 7802 Transportation - Central | (269.34) |
| | 0220 Social Security | 7802 Transportation - Central | (249.46) |
| | 0997 Reserve - Projects | 9890 Reserves | (57,740.43) |
| | | | <u>\$ (104,645.00)</u> |

Explanation: Close SAI - ESE Extended School Year for Summer 2018 by transferring to/(from) the following project(s):

3161 SAI - Supplemental Academic Instruction \$ 104,645.00

3161 SAI - Supplemental Academic Instruction

| | | |
|-----------------------------------|-----------------------------|----------------------|
| 0107 Salary - Extended Substitute | 5100 Basic Education (K-12) | \$ 2,056.37 |
| 0131 Salary - Instructional | 5100 Basic Education (K-12) | (2,056.37) |
| 0132 Salary - Hourly Teachers | 5100 Basic Education (K-12) | 6,575.00 |
| 0210 Florida Retirement System | 5100 Basic Education (K-12) | 566.00 |
| 0220 Social Security | 5100 Basic Education (K-12) | 503.00 |
| 0997 Reserve - Projects | 9890 Reserves | 133,590.39 |
| | | <u>\$ 141,234.39</u> |

Explanation: Changes by schools & departments between objects & functions to better utilize funds, appropriate unanticipated operating expenditures (Project 3102), close SAI - ESE Extended School Year for Summer 2018 (Project 3151), and close SAI - Summer Intensive Studies for Summer 2018 by transferring to/(from) the following project(s):

3102 SAI - Student Assessment \$ 340.48 8127 SAI - Summer Intensive Studies (36,929.87)
 3151 SAI - ESE Extended School Year (104,645.00) Total \$ (141,234.39)

4004 Chorus Equipment/Repairs/Music

| | | |
|--|-----------------------------|-------------|
| 0350 Repair and Maintenance | 5100 Basic Education (K-12) | \$ 270.00 |
| 0510 Supplies | 5100 Basic Education (K-12) | (1,260.00) |
| 0644 Computer Hardware (Under \$1,000) | 5100 Basic Education (K-12) | 990.00 |
| | | <u>\$ -</u> |

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

4005 Band Instrument Repairs/Music

| | | |
|-----------------------------|-------------------------------------|-------------|
| 0350 Repair and Maintenance | 5100 Basic Education (K-12) | \$ 3,051.32 |
| 0510 Supplies | 5100 Basic Education (K-12) | (3,051.32) |
| 0398 Field Trips | 7800 Pupil Transp Services - School | (2,242.75) |
| 0398 Field Trips | 7801 Transportation - North | 2,016.00 |
| 0398 Field Trips | 7802 Transportation - Central | 226.75 |
| | | <u>\$ -</u> |

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

4012 Insurance Claims - Building & Fixed Equipment

| | | |
|------------------------------------|--------------------------------------|--------------|
| 0742 Insurance Claims Current Year | 8120 Building and Ground Maintenance | \$ 22,436.35 |
|------------------------------------|--------------------------------------|--------------|

Explanation: Appropriate insurance claims by transferring to/(from) the following project(s):

9015 Fixed Charges \$ (22,436.35)

4013 Insurance Claims - Other

| | | |
|------------------------------------|--------------------------------------|--------------|
| 0742 Insurance Claims Current Year | 8120 Building and Ground Maintenance | \$ 25,697.93 |
|------------------------------------|--------------------------------------|--------------|

Explanation: Appropriate insurance claims by transferring to/(from) the following project(s):

9015 Fixed Charges \$ (25,697.93)

4025 E.R. - Teacher of the Year

| | | |
|----------------------------------|---------------------|--------------------|
| 0360 Lease and Rental Agreements | 7730 Staff Services | \$ 2,444.59 |
| 0510 Supplies | 7730 Staff Services | (144.59) |
| | | <u>\$ 2,300.00</u> |

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and appropriate Teacher of the Year banquet by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (2,300.00)

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 10, 2018

| Account | Object | Function | Increase (Decrease) |
|--|-----------------------------------|-----------------------------|------------------------|
| 4110 SAI - ESOL | | | |
| | 0231 Group Insurance - Health | 5100 Basic Education (K-12) | \$ (1,597.50) |
| | 0234 Group Insurance - Other | 5100 Basic Education (K-12) | 1,597.50 |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 4125 Class Size Reduction | | | |
| | 0107 Salary - Extended Substitute | 5100 Basic Education (K-12) | \$ 8,339.94 |
| | 0131 Salary - Instructional | 5100 Basic Education (K-12) | (9,376.94) |
| | 0132 Salary - Hourly Teachers | 5100 Basic Education (K-12) | 6,575.00 |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | 477.00 |
| | 0220 Social Security | 5100 Basic Education (K-12) | 424.00 |
| | 0231 Group Insurance - Health | 5100 Basic Education (K-12) | (507.43) |
| | 0232 Group Insurance - Life | 5100 Basic Education (K-12) | (1.00) |
| | 0233 Group Insurance - Dental | 5100 Basic Education (K-12) | (8.00) |
| | 0234 Group Insurance - Other | 5100 Basic Education (K-12) | 6,551.43 |
| | 0997 Reserve - Projects | 9890 Reserves | (12,474.00) |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 4162 SAI - Student Training Program | | | |
| | 0231 Group Insurance - Health | 5100 Basic Education (K-12) | \$ (887.50) |
| | 0234 Group Insurance - Other | 5100 Basic Education (K-12) | 887.50 |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 5006 Health Reimbursement Arrangement | | | |
| | 0730 Dues and Fees | 7730 Staff Services | <u>\$ 2,753.00</u> |
| <i>Explanation: Appropriate HRA debit card administrative fees by transferring to/(from) the following project(s):</i> | | | |
| | Discretionary | \$ (2,753.00) | |
| 5027 Administrative & Guidance Summer Hours | | | |
| | 0997 Reserve - Projects | 9890 Reserves | <u>\$ (13,837.12)</u> |
| <i>Explanation: Close Administrative & Guidance Summer Hours by transferring to/(from) the following project(s):</i> | | | |
| | 2095 Salary Resynching | \$ 13,837.12 | |
| 5028 Summer Jobs - Discretionary | | | |
| | 0132 Salary - Hourly Teachers | 5100 Basic Education (K-12) | \$ 5,462.30 |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | 549.40 |
| | 0220 Social Security | 5100 Basic Education (K-12) | 417.87 |
| | | | <u>\$ 6,429.57</u> |
| <i>Explanation: Appropriate discretionary school summer jobs by transferring to/(from) the following project(s):</i> | | | |
| | Discretionary | \$ (6,429.57) | |
| 5061 CAPE - Aerospace/Aviation | | | |
| | 0510 Supplies | 5300 Vocational | \$ 2,160.00 |
| | 0997 Reserve - Projects | 9890 Reserves | (2,160.00) |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 5065 CAPE - Drafting/Engineering | | | |
| | 0220 Social Security | 5300 Vocational | \$ 1.31 |
| | 0510 Supplies | 5300 Vocational | 1,713.16 |
| | 0641 Equipment (Over \$1,000) | 5300 Vocational | 1,399.00 |
| | 0750 Other Personnel Services | 5300 Vocational | 77.35 |
| | 0997 Reserve - Projects | 9890 Reserves | (3,190.82) |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 10, 2018

| Account | Object | Function | Increase (Decrease) |
|--|--|---------------------------------|------------------------|
| 5066 CAPE - Electrical | | | |
| | 0510 Supplies | 5300 Vocational | \$ 6,969.13 |
| | 0997 Reserve - Projects | 9890 Reserves | (6,969.13) |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 5067 CAPE - Health Science | | | |
| | 0510 Supplies | 5300 Vocational | \$ 1,644.25 |
| | 0997 Reserve - Projects | 9890 Reserves | (1,644.25) |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 5068 CAPE - Information Technology | | | |
| | 0220 Social Security | 5300 Vocational | \$ 4.23 |
| | 0331 Out of County Travel | 5300 Vocational | 314.82 |
| | 0360 Lease and Rental Agreements | 5300 Vocational | 6,000.00 |
| | 0365 Software Subscriptions | 5300 Vocational | 36,600.00 |
| | 0510 Supplies | 5300 Vocational | 2,965.35 |
| | 0519 Technology Supplies | 5300 Vocational | 1,144.80 |
| | 0641 Equipment (Over \$1,000) | 5300 Vocational | 5,467.50 |
| | 0642 Equipment (Under \$1,000) | 5300 Vocational | 169.99 |
| | 0644 Computer Hardware (Under \$1,000) | 5300 Vocational | 778.67 |
| | 0648 Technology Equipment (Over \$1,000) | 5300 Vocational | 2,227.68 |
| | 0750 Other Personnel Services | 5300 Vocational | 336.32 |
| | 0997 Reserve - Projects | 9890 Reserves | (56,009.36) |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 5075 IDEA Supplemental Support - General Fund | | | |
| | 0100 Salary - Non-Instructional | 5200 Exceptional Child | \$ 69,120.00 |
| | 0131 Salary - Instructional | 5200 Exceptional Child | 39,394.00 |
| | 0210 Florida Retirement System | 5200 Exceptional Child | 9,333.00 |
| | 0220 Social Security | 5200 Exceptional Child | 8,300.00 |
| | 0231 Group Insurance - Health | 5200 Exceptional Child | 30,815.50 |
| | 0232 Group Insurance - Life | 5200 Exceptional Child | 93.00 |
| | 0233 Group Insurance - Dental | 5200 Exceptional Child | 1,416.00 |
| | 0234 Group Insurance - Other | 5200 Exceptional Child | 177.50 |
| | | | <u>\$ 158,649.00</u> |
| <i>Explanation: Appropriate additional ESE non-gifted positions by transferring to/(from) the following project(s):</i> | | | |
| | 2095 Salary Resynching | \$ (158,649.00) | |
| 5080 Materials & Supplies Stipend | | | |
| | 0510 Supplies | 5200 Exceptional Child | \$ 2,480.00 |
| | 0510 Supplies | 6110 Attendance and Social Work | 2,170.00 |
| | 0510 Supplies | 6140 Psychological Services | 6,510.00 |
| | 0510 Supplies | 6300 Instruction & Curriculum | 6,510.00 |
| | | | <u>\$ 17,670.00</u> |
| <i>Explanation: Appropriate materials & supplies stipend by transferring to/(from) the following project(s):</i> | | | |
| | 2095 Salary Resynching | \$ 17,670.00 | |
| 5099 School Utilities | | | |
| | 0310 Professional & Technical Service | 7900 Operation of Plant | \$ 32,110.48 |
| | 0430 Electricity | 7900 Operation of Plant | (110.48) |
| | 0710 Redemption of Principal | 7900 Operation of Plant | 104,227.81 |
| | 0720 Interest | 7900 Operation of Plant | 26,451.77 |
| | | | <u>\$ 162,679.58</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and appropriate Avaya telephone system lease and Telforce implementation by transferring to/(from) the following project(s):</i> | | | |
| | 2095 Salary Resynching | \$ (162,679.58) | |

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Amendment Number 2
 Board Meeting December 10, 2018

| Account | Object | Function | Increase (Decrease) |
|-----------------------------------|--------------------------------------|--------------------------------------|------------------------|
| 5110 Workforce Development | | | |
| | 0100 Salary - Non-Instructional | 5900 Other Instruction | \$ 3,161.77 |
| | 0131 Salary - Instructional | 5900 Other Instruction | (538.31) |
| | 0210 Florida Retirement System | 5900 Other Instruction | 9,202.08 |
| | 0220 Social Security | 5900 Other Instruction | (1,363.71) |
| | 0231 Group Insurance - Health | 5900 Other Instruction | 366.68 |
| | 0232 Group Insurance - Life | 5900 Other Instruction | (39.85) |
| | 0233 Group Insurance - Dental | 5900 Other Instruction | (243.05) |
| | 0370 Postage | 5900 Other Instruction | 999.67 |
| | 0510 Supplies | 5900 Other Instruction | (2,079.47) |
| | 0100 Salary - Non-Instructional | 7300 School Admin - Principal Office | (19,673.23) |
| | 0111 Salary - Administrative Manager | 7300 School Admin - Principal Office | 7,412.92 |
| | 0130 Salary - Overtime | 7300 School Admin - Principal Office | 931.58 |
| | 0210 Florida Retirement System | 7300 School Admin - Principal Office | 8,813.30 |
| | 0220 Social Security | 7300 School Admin - Principal Office | (5,411.49) |
| | 0231 Group Insurance - Health | 7300 School Admin - Principal Office | 3,637.22 |
| | 0232 Group Insurance - Life | 7300 School Admin - Principal Office | (1.32) |
| | 0233 Group Insurance - Dental | 7300 School Admin - Principal Office | 287.00 |
| | 0100 Salary - Non-Instructional | 7900 Operation of Plant | (23,946.15) |
| | 0210 Florida Retirement System | 7900 Operation of Plant | (2,192.12) |
| | 0220 Social Security | 7900 Operation of Plant | (1,832.33) |
| | 0231 Group Insurance - Health | 7900 Operation of Plant | (2,676.83) |
| | 0232 Group Insurance - Life | 7900 Operation of Plant | (18.61) |
| | 0233 Group Insurance - Dental | 7900 Operation of Plant | (199.43) |
| | 0997 Reserve - Projects | 9890 Reserves | 25,403.68 |
| | | | <u>\$ -</u> |

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

5120 CSR - Secondary Intensive Math

| | | | |
|--|-----------------------------------|-----------------------------|-------------|
| | 0107 Salary - Extended Substitute | 5100 Basic Education (K-12) | \$ 3,893.46 |
| | 0131 Salary - Instructional | 5100 Basic Education (K-12) | (3,893.46) |
| | | | <u>\$ -</u> |

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

5150 Digital Classrooms - Plan Required

| | | | |
|--|---|-----------------------------|-------------|
| | 0399 Other Technology Purchased Services | 5100 Basic Education (K-12) | \$ 1,611.73 |
| | 0644 Computer Hardware (Under \$1,000) | 5100 Basic Education (K-12) | (1,611.73) |
| | 0649 Technology Equipment (Under \$1,000) | 5100 Basic Education (K-12) | 2,869.89 |
| | 0730 Dues and Fees | 5100 Basic Education (K-12) | (2,869.89) |
| | | | <u>\$ -</u> |

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

6006 Fingerprinting - Fees

| | | | |
|--|--------------------|---------------------|---------------|
| | 0730 Dues and Fees | 7730 Staff Services | \$ (7,764.00) |
|--|--------------------|---------------------|---------------|

Explanation: Appropriate employee fingerprinting fees by transferring to/(from) the following project(s):

6007 Fingerprinting - Employees \$ 7,764.00

6007 Fingerprinting - Employees

| | | | |
|--|--------------------|---------------------|-------------|
| | 0730 Dues and Fees | 7730 Staff Services | \$ 7,764.00 |
|--|--------------------|---------------------|-------------|

Explanation: Appropriate employee fingerprinting fees by transferring to/(from) the following project(s):

6006 Fingerprinting - Fees \$ (7,764.00)

6010 Educational Broadband Lease

| | | | |
|--|--------------------------|-------------------------------------|-------------|
| | 0510 Supplies | 6500 Instruction Related Technology | \$ (190.00) |
| | 0519 Technology Supplies | 6500 Instruction Related Technology | 190.00 |
| | | | <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 2

Board Meeting December 10, 2018

| Account | Object | Function | Increase (Decrease) | |
|---------|-----------------------|-----------------------------|------------------------|----------------------|
| 6075 | <u>EBD Initiative</u> | | | |
| | 0100 | Salary - Non-Instructional | 5200 Exceptional Child | \$ 14,731.00 |
| | 0102 | Salary - Other Compensation | 5200 Exceptional Child | 35.00 |
| | 0131 | Salary - Instructional | 5200 Exceptional Child | 59,071.00 |
| | 0210 | Florida Retirement System | 5200 Exceptional Child | 6,349.89 |
| | 0220 | Social Security | 5200 Exceptional Child | 5,648.68 |
| | 0231 | Group Insurance - Health | 5200 Exceptional Child | 24,372.21 |
| | 0232 | Group Insurance - Life | 5200 Exceptional Child | 61.00 |
| | 0233 | Group Insurance - Dental | 5200 Exceptional Child | 1,025.00 |
| | 0234 | Group Insurance - Other | 5200 Exceptional Child | 474.79 |
| | 0642 | Equipment (Under \$1,000) | 5200 Exceptional Child | (40.57) |
| | | | | <u>\$ 111,728.00</u> |

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and appropriate additional ESE non-gifted positions by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (111,728.00)

6110 Adult Education Tuition

| | | | | |
|--|------|----------------------------|--------------------------------------|---------------|
| | 0131 | Salary - Instructional | 5900 Other Instruction | \$ (9,716.87) |
| | 0210 | Florida Retirement System | 5900 Other Instruction | (1,060.87) |
| | 0220 | Social Security | 5900 Other Instruction | 1,037.96 |
| | 0231 | Group Insurance - Health | 5900 Other Instruction | 3,696.71 |
| | 0232 | Group Insurance - Life | 5900 Other Instruction | (1.31) |
| | 0233 | Group Insurance - Dental | 5900 Other Instruction | 69.16 |
| | 0331 | Out of County Travel | 5900 Other Instruction | 4,890.00 |
| | 0350 | Repair and Maintenance | 5900 Other Instruction | (200.00) |
| | 0365 | Software Subscriptions | 5900 Other Instruction | (4,690.00) |
| | 0131 | Salary - Instructional | 6100 Pupil Personnel Services | 2,910.77 |
| | 0210 | Florida Retirement System | 6100 Pupil Personnel Services | (56.70) |
| | 0220 | Social Security | 6100 Pupil Personnel Services | 14.89 |
| | 0231 | Group Insurance - Health | 6100 Pupil Personnel Services | 415.89 |
| | 0232 | Group Insurance - Life | 6100 Pupil Personnel Services | (0.32) |
| | 0100 | Salary - Non-Instructional | 7300 School Admin - Principal Office | 1,279.00 |
| | 0210 | Florida Retirement System | 7300 School Admin - Principal Office | 123.51 |
| | 0220 | Social Security | 7300 School Admin - Principal Office | 225.48 |
| | 0231 | Group Insurance - Health | 7300 School Admin - Principal Office | 724.11 |
| | 0232 | Group Insurance - Life | 7300 School Admin - Principal Office | (0.67) |
| | 0233 | Group Insurance - Dental | 7300 School Admin - Principal Office | (0.03) |
| | 0234 | Group Insurance - Other | 7300 School Admin - Principal Office | (160.00) |
| | 0997 | Reserve - Projects | 9890 Reserves | 499.29 |
| | | | | <u>\$ -</u> |

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

7002 School Advisory Council

| | | | | |
|--|------|----------|-----------------------------|-------------|
| | 0510 | Supplies | 5100 Basic Education (K-12) | \$ (388.00) |
| | 0510 | Supplies | 5200 Exceptional Child | 388.00 |
| | | | | <u>\$ -</u> |

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

7016 Professional Development Training - GF

| | | | | |
|--|------|---------------------------|--|-------------|
| | 0210 | Florida Retirement System | 6400 Instructional Staff Training Services | \$ 114.90 |
| | 0750 | Other Personnel Services | 6400 Instructional Staff Training Services | (114.90) |
| | | | | <u>\$ -</u> |

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

7020 Purchased Positions/Other - External

| | | | | |
|--|------|--------------------------|-----------------------------|---------------|
| | 0131 | Salary - Instructional | 5100 Basic Education (K-12) | \$ (1,430.74) |
| | 0750 | Other Personnel Services | 5100 Basic Education (K-12) | 1,430.74 |
| | | | | <u>\$ -</u> |

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

7054 AP Initiative - Set-Aside

| | | | | |
|--|------|---------------------|-----------------------------|---------------|
| | 0510 | Supplies | 5100 Basic Education (K-12) | \$ (2,386.75) |
| | 0519 | Technology Supplies | 5100 Basic Education (K-12) | 330.00 |
| | 0730 | Dues and Fees | 5100 Basic Education (K-12) | 700.00 |

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 10, 2018

| Account | Object | Function | Increase (Decrease) |
|---------|---|--|------------------------|
| | 0331 Out of County Travel | 6300 Instruction & Curriculum | 431.75 |
| | 0331 Out of County Travel | 6400 Instructional Staff Training Services | 925.00 |
| | | | <u>\$ -</u> |
| | <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | |
| 7055 | <u>International Baccalaureate</u> | | |
| | 0107 Salary - Extended Substitute | 5100 Basic Education (K-12) | \$ 3,358.73 |
| | 0131 Salary - Instructional | 5100 Basic Education (K-12) | (3,358.73) |
| | | | <u>\$ -</u> |
| | <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | |
| 7059 | <u>Innovative Program - Odyssey of the Mind</u> | | |
| | 0220 Social Security | 5100 Basic Education (K-12) | \$ (7.00) |
| | 0331 Out of County Travel | 5100 Basic Education (K-12) | (500.00) |
| | 0510 Supplies | 5100 Basic Education (K-12) | (1,300.00) |
| | 0730 Dues and Fees | 5100 Basic Education (K-12) | 2,307.00 |
| | 0750 Other Personnel Services | 5100 Basic Education (K-12) | (500.00) |
| | | | <u>\$ -</u> |
| | <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | |
| 7061 | <u>CAPE Digital Tools - STEMM</u> | | |
| | 0365 Software Subscriptions | 5300 Vocational | \$ 4,486.55 |
| | 0510 Supplies | 5300 Vocational | (1,446.07) |
| | 0519 Technology Supplies | 5300 Vocational | (549.76) |
| | 0997 Reserve - Projects | 9890 Reserves | (2,490.72) |
| | | | <u>\$ -</u> |
| | <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | |
| 7063 | <u>CAPE - Manufacturing</u> | | |
| | 0648 Technology Equipment (Over \$1,000) | 5300 Vocational | \$ 1,699.00 |
| | 0997 Reserve - Projects | 9890 Reserves | (1,699.00) |
| | | | <u>\$ -</u> |
| | <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | |
| 7162 | <u>SAI - Twilight School</u> | | |
| | 0510 Supplies | 5100 Basic Education (K-12) | \$ 191.28 |
| | 0519 Technology Supplies | 5100 Basic Education (K-12) | 1,308.72 |
| | 0644 Computer Hardware (Under \$1,000) | 5100 Basic Education (K-12) | (1,500.00) |
| | | | <u>\$ -</u> |
| | <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | |
| 8001 | <u>Purchased - Schools - Other</u> | | |
| | 0641 Equipment (Over \$1,000) | 5100 Basic Education (K-12) | \$ 315.80 |
| | 0642 Equipment (Under \$1,000) | 5100 Basic Education (K-12) | (315.80) |
| | | | <u>\$ -</u> |
| | <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | |
| 8002 | <u>Lottery - School Advisory Council</u> | | |
| | 0220 Social Security | 5100 Basic Education (K-12) | \$ 25.10 |
| | 0510 Supplies | 5100 Basic Education (K-12) | (1,928.00) |
| | 0750 Other Personnel Services | 5100 Basic Education (K-12) | 1,730.90 |
| | 0510 Supplies | 5200 Exceptional Child | 172.00 |
| | | | <u>\$ -</u> |
| | <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | |
| 8080 | <u>Out-of-County Travel - Departments</u> | | |
| | 0331 Out of County Travel | 6100 Pupil Personnel Services | \$ 3,000.00 |
| | 0997 Reserve - Projects | 9890 Reserves | (3,000.00) |
| | | | <u>\$ -</u> |
| | <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | |

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 10, 2018

| Account | Object | Function | Increase (Decrease) |
|--|---|--------------------------------------|------------------------|
| 8127 <u>SAI - Summer Intensive Studies</u> | | | |
| | 0510 Supplies | 5100 Basic Education (K-12) | \$ (840.80) |
| | 0100 Salary - Non-Instructional | 7801 Transportation - North | (8,473.94) |
| | 0210 Florida Retirement System | 7801 Transportation - North | (699.96) |
| | 0220 Social Security | 7801 Transportation - North | (648.26) |
| | 0100 Salary - Non-Instructional | 7802 Transportation - Central | (7,812.32) |
| | 0210 Florida Retirement System | 7802 Transportation - Central | (645.30) |
| | 0220 Social Security | 7802 Transportation - Central | (597.64) |
| | 0100 Salary - Non-Instructional | 7803 Transportation - South | (14,271.80) |
| | 0210 Florida Retirement System | 7803 Transportation - South | (1,848.07) |
| | 0220 Social Security | 7803 Transportation - South | (1,091.78) |
| | | | <u>\$ (36,929.87)</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and close SAI - Summer Intensive Studies for Summer 2018 by transferring to/(from) the following project(s):</i> | | | |
| 3161 | SAI - Supplemental Academic Instruction | \$ 36,929.87 | |
| 8131 <u>Summer VPK</u> | | | |
| | 0220 Social Security | 5500 Prekindergarten | \$ 22.05 |
| | 0510 Supplies | 5500 Prekindergarten | 1,355.40 |
| | 0750 Other Personnel Services | 5500 Prekindergarten | (1,377.45) |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 8150 <u>Digital Classrooms</u> | | | |
| | 0310 Professional & Technical Service | 5100 Basic Education (K-12) | \$ (161,028.00) |
| | 0365 Software Subscriptions | 5100 Basic Education (K-12) | 7,916.34 |
| | 0399 Other Technology Purchased Services | 5100 Basic Education (K-12) | 7,351.12 |
| | 0519 Technology Supplies | 5100 Basic Education (K-12) | 161,028.00 |
| | 0643 Computer (Over \$1,000) & Tech. Infrastructure | 5100 Basic Education (K-12) | (477,715.96) |
| | 0644 Computer Hardware (Under \$1,000) | 5100 Basic Education (K-12) | 462,448.50 |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 9004 <u>Advanced International Certificate of Education</u> | | | |
| | 0331 Out of County Travel | 5100 Basic Education (K-12) | \$ 509.00 |
| | 0510 Supplies | 5100 Basic Education (K-12) | (509.00) |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 9007 <u>Career and Professional Education</u> | | | |
| | 0331 Out of County Travel | 5300 Vocational | \$ 2,970.00 |
| | 0365 Software Subscriptions | 5300 Vocational | 8,000.00 |
| | 0393 Contracts - Nonprofessional | 5300 Vocational | 500.00 |
| | 0997 Reserve - Projects | 9890 Reserves | (11,470.00) |
| | | | <u>\$ -</u> |
| <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) | \$ (65,767.38) |
| | 0123 Salary - Annual Leave Payoff | 5100 Basic Education (K-12) | (448.70) |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | (62.94) |
| | 0220 Social Security | 5100 Basic Education (K-12) | (44.51) |
| | 0122 Salary - Sick Leave Payoff | 5900 Other Instruction | 14,840.28 |
| | 0220 Social Security | 5900 Other Instruction | 7.65 |
| | 0122 Salary - Sick Leave Payoff | 6100 Pupil Personnel Services | 10,257.34 |
| | 0123 Salary - Annual Leave Payoff | 6100 Pupil Personnel Services | 448.70 |
| | 0210 Florida Retirement System | 6100 Pupil Personnel Services | 62.94 |
| | 0220 Social Security | 6100 Pupil Personnel Services | 36.86 |
| | 0320 Insurance and Bond Premiums | 7100 School Board | 6,073.19 |
| | 0121 Salary Retirement Bonus | 7300 School Admin - Principal Office | (2,095.18) |
| | 0122 Salary - Sick Leave Payoff | 7300 School Admin - Principal Office | 27,400.83 |
| | 0310 Professional & Technical Service | 7500 Fiscal Services | (1,033.28) |
| | 0730 Dues and Fees | 7500 Fiscal Services | 561.88 |
| | 0240 Workers Compensation | 7730 Staff Services | 114,416.85 |
| | 0310 Professional & Technical Service | 7730 Staff Services | 1,033.28 |

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Amendment Number 2
 Board Meeting December 10, 2018

| Account | Object | Function | Increase (Decrease) |
|---------|------------------------------------|--------------------------------------|------------------------|
| | 0730 Dues and Fees | 7730 Staff Services | (561.88) |
| | 0121 Salary Retirement Bonus | 7801 Transportation - North | 2,095.18 |
| | 0122 Salary - Sick Leave Payoff | 7801 Transportation - North | 24.18 |
| | 0122 Salary - Sick Leave Payoff | 7802 Transportation - Central | 507.26 |
| | 0122 Salary - Sick Leave Payoff | 7900 Operation of Plant | 12,737.49 |
| | 0240 Workers Compensation | 7900 Operation of Plant | (114,416.85) |
| | 0320 Insurance and Bond Premiums | 7900 Operation of Plant | (6,073.19) |
| | 0742 Insurance Claims Current Year | 8120 Building and Ground Maintenance | (48,134.28) |
| | | | <u>\$ (48,134.28)</u> |

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

| | | | |
|--|--------------|-------------------------------|---------------------------|
| 4012 Insurance Claims - Building & Fixed Equipment | \$ 22,436.35 | 4013 Insurance Claims - Other | 25,697.93 |
| | | | Total <u>\$ 48,134.28</u> |

9110 Mental Health Assistance

| | | |
|-------------------------------|-----------------------------|--------------|
| 0103 Salary - Supplements | 6120 Guidance Services | \$ 27,000.00 |
| 0117 Workshops | 6140 Psychological Services | 156.00 |
| 0131 Salary - Instructional | 6140 Psychological Services | (27,000.00) |
| 0220 Social Security | 6140 Psychological Services | 11.93 |
| 0231 Group Insurance - Health | 6140 Psychological Services | (133.10) |
| 0234 Group Insurance - Other | 6140 Psychological Services | 133.10 |
| 0510 Supplies | 6140 Psychological Services | (167.93) |
| | | <u>\$ -</u> |

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

ADOPTED BY SCHOOL BOARD:

DECEMBER 10, 2018

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

| <i>ESTIMATED REVENUE</i> | | | | | | |
|-----------------------------------|----------------------------------|------------------------|------------------------|-------------|-------------------------|------------------------|
| REVENUE OBJECT NUMBER & NAME | ORIGINAL BUDGET | BUDGET AS OF 9/30/2018 | INCREASE | DECREASE | BUDGET AS OF 10/31/2018 | |
| 3322 | CO & DS WITHHELD FOR SBE/COBI | \$ 124,110.00 | \$ 124,110.00 | \$ - | \$ - | \$ 124,110.00 |
| 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 | 1,000.00 | - | - | 1,000.00 |
| 3630 | TRANSFERS FROM CAPITAL IMP FUNDS | 7,453,312.00 | 7,453,312.00 | - | - | 7,453,312.00 |
| 3660 | TRANSFERS FROM INTERBUDGETARY ED | - | - | - | - | - |
| 3715 | PROCEEDS OF REFUNDING BONDS | - | - | - | - | - |
| 3716 | SALES SURTAX BONDS | - | - | - | - | - |
| 3750 | PROCEEDS/CERT OF PARTICIPATION | - | - | - | - | - |
| 3791 | BOND PROCEEDS - PREMIUM | - | - | - | - | - |
| 3920 | RESERVE FOR DEBT SERVICE | 69,504.80 | 69,504.80 | - | - | 69,504.80 |
| TOTAL - DEBT SERVICE FUNDS | | \$ 7,838,676.80 | \$ 7,838,676.80 | \$ - | \$ - | \$ 7,838,676.80 |

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

| APPROPRIATIONS | | | | | | | |
|---|------|-----------------------------------|------------------------|------------------------|-------------|-------------|-------------------------|
| EXPENDITURE FUNCTION/OBJECT NUMBER & NAME | | | ORIGINAL BUDGET | BUDGET AS OF 9/30/2018 | INCREASE | DECREASE | BUDGET AS OF 10/31/2018 |
| 9200 | | DEBT SERVICE | | | | | |
| | 0710 | REDEMPTION OF PRINCIPAL | \$ 7,265,000.00 | \$ 7,265,000.00 | \$ - | \$ - | \$ 7,265,000.00 |
| | 0720 | INTEREST | 481,072.00 | 481,072.00 | - | - | 481,072.00 |
| | 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 | - | - | - | - | - |
| 9890 | | RESERVES | - | - | - | - | - |
| | 0990 | FUND BALANCE UNAPPROPRIATED | 1,795.00 | 1,795.00 | - | - | 1,795.00 |
| | 0998 | RESERVES - DEBT SERVICE | 69,504.80 | 69,504.80 | - | - | 69,504.80 |
| | | TOTAL - DEBT SERVICE FUNDS | \$ 7,838,676.80 | \$ 7,838,676.80 | \$ - | \$ - | \$ 7,838,676.80 |

Explanation of Budget Amendment as Follows:

Part II - Debt Service Funds

Amendment Number 2

Board Meeting December 10, 2018

| Account | Object | Function | Increase (Decrease) |
|---------|--------|----------|------------------------|
|---------|--------|----------|------------------------|

I. Revenue - Amendments Between Revenue, Appropriations & Reserves

N/A

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

DECEMBER 10, 2018

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

| ESTIMATED REVENUE | | | | | |
|---|-------------------------|-------------------------|---------------------|-------------|-------------------------|
| REVENUE OBJECT NUMBER & NAME | ORIGINAL BUDGET | BUDGET AS OF 9/30/2018 | INCREASE | DECREASE | BUDGET AS OF 10/31/2018 |
| 3209 FEMA - CLAIMS | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3210 FEMA - ADMINISTRATIVE | - | - | - | - | - |
| 3321 CO & DS DISTRIBUTED | 897,511.47 | 897,511.47 | - | - | 897,511.47 |
| 3325 INTEREST ON UNDIST CO & DS | 9,810.00 | 9,810.00 | - | - | 9,810.00 |
| 3341 RACING COMMISSION FUNDS | - | - | - | - | - |
| 3379 FUEL TAX REFUND | - | - | - | - | - |
| 3391 PUBLIC EDUCATION CAPITAL OUTLAY (PECO) | 631,495.00 | 631,495.00 | - | - | 631,495.00 |
| 3394 CAPITAL OUTLAY CHARTER SCHOOLS | - | 727,824.00 | - | - | 727,824.00 |
| 3395 FEMA - STATE - CLAIMS MATCH | - | - | - | - | - |
| 3396 CLASS SIZE REDUCTION/CAPITAL | - | - | - | - | - |
| 3399 OTHER MISC. STATE REVENUE | - | - | - | - | - |
| 3413 DISTRICT LOCAL CAPITAL IMPROVEMENT TAX | 27,041,477.00 | 27,041,477.00 | - | - | 27,041,477.00 |
| 3421 TAX REDEMPTIONS | - | 11,192.95 | 6,087.24 | - | 17,280.19 |
| 3431 INTEREST ON INVESTMENT | - | 27,540.77 | 14,381.94 | - | 41,922.71 |
| 3448 DONATIONS | - | 6,000.00 | 2,000.00 | - | 8,000.00 |
| 3490 MISCELLANEOUS REVENUE | - | - | - | - | - |
| 3495 TRANSPORTATION - REPAIRS DEPT./OTHER | - | - | - | - | - |
| 3497 REFUND - PRIOR YEAR EXPENDITURES | - | - | - | - | - |
| 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 | - | 47,254.80 | - | - | 47,254.80 |
| 3732 SALE OF BUILDINGS | - | - | - | - | - |
| 3740 PRIOR YR INSUR LOSS RECOVERY | - | - | - | - | - |
| 3741 INSURANCE LOSS RECOVERY | - | - | - | - | - |
| 3791 BOND PROCEEDS - PREMIUM | - | - | - | - | - |
| 3901 RESERVE FOR ENCUMBRANCE | 1,513,294.95 | 1,513,294.95 | - | - | 1,513,294.95 |
| 3909 RESERVES - CAPITAL PROJECTS | 7,318,217.34 | 7,318,217.34 | - | - | 7,318,217.34 |
| 3925 FUND BALANCE - UNDESIGNATED | 771,337.95 | 771,337.95 | - | - | 771,337.95 |
| TOTAL - CAPITAL PROJECT FUNDS | \$ 38,183,143.71 | \$ 39,002,956.23 | \$ 22,469.18 | \$ - | \$ 39,025,425.41 |

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

| APPROPRIATIONS | | | | | | | |
|---|-----------------|---|-------------------------|-------------------------|-------------------------|----------------------|-------------------------|
| EXPENDITURE FUNCTION/OBJECT NUMBER & NAME | ORIGINAL BUDGET | BUDGET AS OF 9/30/2018 | INCREASE | DECREASE | BUDGET AS OF 10/31/2018 | | |
| 7400 | | FACILITIES ACQUISITION & CONSTRUCTION | | | | | |
| | 0622 | A-V MATERIALS (UNDER \$1,000) | \$ - | \$ - | \$ - | \$ - | |
| | 0630 | BUILDING & FIXED EQUIPMENT | - | - | - | - | |
| | 0631 | ARCHITECTURAL DESIGN / ENGINEERING | 408,008.97 | 408,008.97 | - | 408,008.97 | |
| | 0632 | CONTRACTOR SERVICES | - | - | - | - | |
| | 0633 | CONSTRUCTION DIRECT MATERIALS | - | - | - | - | |
| | 0641 | EQUIPMENT / FIXED ASSETS (OVER \$1,000) | 261,952.47 | 268,427.47 | 18,518.81 | 286,946.28 | |
| | 0642 | EQUIPMENT (UNDER \$1,000) | 103,899.33 | 110,212.33 | - | 106,699.30 | |
| | 0643 | COMPUTER EQUIPMENT (OVER \$1,000) | 107,384.67 | 107,384.67 | - | 107,384.67 | |
| | 0644 | COMPUTER HARDWARE (UNDER \$1,000) | 2,350.00 | 2,350.00 | - | 2,350.00 | |
| | 0648 | TECHNOLOGY EQUIPMENT (OVER \$1,000) | 34,228.00 | 380.00 | - | 380.00 | |
| | 0649 | TECHNOLOGY EQUIPMENT (UNDER \$1,000) | - | 33,848.00 | - | 33,848.00 | |
| | 0651 | BUSES | 6,077.00 | 6,077.00 | - | 6,077.00 | |
| | 0652 | OTHER MOTOR VEHICLES | 328,190.07 | 328,190.07 | - | 328,184.29 | |
| | 0660 | LAND | - | - | - | - | |
| | 0671 | LAND IMPROVEMENTS | - | - | - | - | |
| | 0672 | NEW SIDEWALKS & RETAINING WALL | 1.20 | 1.20 | - | 1.20 | |
| | 0673 | PARKING LOTS AND DRIVEWAYS - NEW | 300.00 | 300.00 | - | 300.00 | |
| | 0674 | SEWAGE TREATMENT PLANT | - | - | - | - | |
| | 0675 | FENCE & UNDERGROUND TANKS | 25,148.15 | 25,148.15 | - | 25,148.15 | |
| | 0676 | OTHER PERMANENT IMPROVEMENTS | 1,038,845.93 | 1,112,927.10 | - | 1,112,927.10 | |
| | 0677 | REPLACEMENT SYSTEMS | 1,471,610.63 | 1,477,610.63 | 2,000.00 | 1,479,610.63 | |
| | 0681 | FIRE/SPRINKLER/ELECT/WATER SYSTEMS | 86,503.65 | 92,503.65 | 8,282.14 | 100,785.79 | |
| | 0682 | HEATING/COOLING/AIR CONDITIONING | 600.00 | 600.00 | - | 600.00 | |
| | 0683 | ROOFING | 45,447.23 | 45,447.23 | - | 45,447.23 | |
| | 0684 | REPLACEMENT ROOFING & SYSTEMS | 13,430,999.15 | 13,330,007.98 | - | 13,170,115.84 | |
| | 0685 | FLOORING/STRUCTURAL ALTERATION | 663,247.36 | 678,987.36 | 136,610.00 | 815,597.36 | |
| | 0691 | SOFTWARE (OVER \$1,000) | - | - | - | - | |
| | 0692 | SOFTWARE (UNDER \$1,000) | - | - | - | - | |
| | 0693 | SOFTWARE SUBSCRIPTIONS | - | - | - | - | |
| | 0986 | RESERVES - FUND B GAIN/LOSS | - | - | - | - | |
| | 0990 | FUND BALANCE UNAPPROPRIATED | 709,691.90 | 788,062.42 | 20,469.18 | 808,531.60 | |
| | 0997 | RESERVES - PROJECTS | - | - | - | - | |
| 7430 | 0794 | CHARTER SCHOOL LCI | - | - | - | - | |
| 9200 | 0730 | DUES & FEES | - | - | - | - | |
| 9700 | | TRANSFER FUNDS | - | - | - | - | |
| | 0910 | TRANSFERS TO GENERAL OPERATING FUND | 12,005,346.00 | 12,733,170.00 | - | 12,733,170.00 | |
| | 0920 | TRANSFERS TO DEBT SERVICE FUND | 7,453,312.00 | 7,453,312.00 | - | 7,453,312.00 | |
| | 0930 | TRANSFERS TO CAPITAL IMPROVEMENT FUND | - | - | - | - | |
| | 0960 | TRANSFERS TO INTERBUDGETARY FUND | - | - | - | - | |
| | | TOTAL - CAPITAL PROJECT FUNDS | \$ 38,183,143.71 | \$ 39,002,956.23 | \$ 185,880.13 | \$ 163,410.95 | \$ 39,025,425.41 |

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 2
Board Meeting December 10, 2018

| Account | Object | Function | Increase (Decrease) |
|---|---|--|------------------------|
| I. Revenue - Amendments Between Revenue, Appropriations & Reserves | | | |
| 3421 | <u>Tax Redemptions</u> | | <u>\$ 6,087.24</u> |
| | 0990 Fund Balance - Unappropriated | 7400 Facilities Acquisition and Construction | <u>\$ 6,087.24</u> |
| | <i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i> | | |
| | Discretionary | \$ 6,087.24 | |
| 3431 | <u>Interest on Investments</u> | | <u>\$ 14,381.94</u> |
| | 0990 Fund Balance - Unappropriated | 7400 Facilities Acquisition and Construction | <u>\$ 14,381.94</u> |
| | <i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i> | | |
| | Discretionary | \$ 14,381.94 | |
| 3448 | <u>Donations</u> | | <u>\$ 2,000.00</u> |
| | 0677 Replacement Systems - Other than Bldg. | 7400 Facilities Acquisition and Construction | <u>\$ 2,000.00</u> |
| | <i>Explanation: To appropriate Capital Outlay donation to Fort Walton Beach High School for turf replacement.</i> | | |
| | 2354 FWBHS - Stadium Turf Replacement | \$ 2,000.00 | |
| II. Amendments Between Appropriations & Reserves | | | |
| 0369 | <u>District Wide - Maintenance Vehicles</u> | | |
| | 0652 Other Motor Vehicles | 7400 Facilities Acquisition and Construction | <u>\$ (5.78)</u> |
| | <i>Explanation: Transfers to/(from) the following project(s):</i> | | |
| | 2386 District Department Equipment | \$ 5.78 | |
| 1346 | <u>Network Equipment - BD</u> | | |
| | 0681 Fire/Sprinkler/Elect. | 7400 Facilities Acquisition and Construction | <u>\$ 8,282.14</u> |
| | <i>Explanation: Transfers to/(from) the following project(s):</i> | | |
| | 2303 Board Projects | \$ (8,282.14) | |
| 2303 | <u>Board Projects</u> | | |
| | 0684 Replacement Roofing & Systems | 7400 Facilities Acquisition and Construction | <u>\$ (23,282.14)</u> |
| | <i>Explanation: Transfers to/(from) the following project(s):</i> | | |
| | 1346 Network Equipment - BD | \$ 8,282.14 | |
| | | 3312 Capital Improvements - BD | <u>15,000.00</u> |
| | | Total Projects transferred to/(from) | <u>\$ 23,282.14</u> |
| 2364 | <u>School Equipment - BD</u> | | |
| | 0641 Equipment (Over \$1,000) | 7400 Facilities Acquisition and Construction | \$ 5,323.03 |
| | 0642 Equipment (Under \$1,000) | 7400 Facilities Acquisition and Construction | <u>(5,323.03)</u> |
| | | | <u>\$ -</u> |
| | <i>Explanation: Reallocate funds between objects within the project.</i> | | |
| 2386 | <u>District Department Equipment</u> | | |
| | 0641 Equipment (Over \$1,000) | 7400 Facilities Acquisition and Construction | <u>\$ 5.78</u> |
| | <i>Explanation: Transfers to/(from) the following project(s):</i> | | |
| | 0369 District Wide - Maintenance Vehicles | \$ (5.78) | |
| 2393 | <u>Band Instrument Replacement</u> | | |
| | 0641 Equipment (Over \$1,000) | 7400 Facilities Acquisition and Construction | \$ (1,810.00) |
| | 0642 Equipment (Under \$1,000) | 7400 Facilities Acquisition and Construction | <u>1,810.00</u> |
| | | | <u>\$ -</u> |
| | <i>Explanation: Reallocate funds between objects within the project.</i> | | |

Explanation of Budget Amendment as Follows:
 Part III - Capital Project Funds
 Amendment Number 2
 Board Meeting December 10, 2018

| Account | Object | Function | Increase (Decrease) |
|---------|--|--|------------------------|
| 3312 | <u>Capital Improvements - BD</u> | | |
| | 0641 Equipment (Over \$1,000) | 7400 Facilities Acquisition and Construction | \$ 15,000.00 |
| | <i>Explanation: Transfers to/(from) the following project(s):</i> | | |
| | 2303 Board Projects | \$ (15,000.00) | |
| 5375 | <u>Richbourg - ESE 2 Classrooms P5/TQ21</u> | | |
| | 0684 Replacement Roofing & Systems | 7400 Facilities Acquisition and Construction | \$ (107,640.00) |
| | 0685 Flooring/Structural Alteration | 7400 Facilities Acquisition and Construction | 107,640.00 |
| | | | \$ - |
| | <i>Explanation: Reallocate funds between objects within the project.</i> | | |
| 8373 | <u>District Wide - PE/Restroom/Storage</u> | | |
| | 0684 Replacement Roofing & Systems | 7400 Facilities Acquisition and Construction | \$ (28,970.00) |
| | 0685 Flooring/Structural Alteration | 7400 Facilities Acquisition and Construction | 28,970.00 |
| | | | \$ - |
| | <i>Explanation: Reallocate funds between objects within the project.</i> | | |

ADOPTED BY SCHOOL BOARD:

DECEMBER 10, 2018

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

| <i>ESTIMATED REVENUE</i> | | | | | | |
|--|-------------------------|-------------------------|----------------------|-------------|-------------------------|--|
| REVENUE OBJECT NUMBER & NAME | ORIGINAL BUDGET | BUDGET AS OF 9/30/2018 | INCREASE | DECREASE | BUDGET AS OF 10/31/2018 | |
| 3199 MISCELLANEOUS FEDERAL DIRECT | \$ 904,968.67 | \$ 924,106.68 | \$ 297,787.51 | \$ - | \$ 1,221,894.19 | |
| 3201 VOCATIONAL EDUCATIONAL ARTS | 267,780.82 | 267,780.82 | - | - | 267,780.82 | |
| 3221 ADULT GENERAL EDUCATION | 282.94 | 78,119.94 | - | - | 78,119.94 | |
| 3231 IDEA | 7,805,434.01 | 7,805,434.01 | - | - | 7,805,434.01 | |
| 3241 TITLE I | 6,165,025.94 | 6,165,025.94 | 149,385.00 | - | 6,314,410.94 | |
| 3242 TITLE IV | 210,169.49 | 635,965.37 | - | - | 635,965.37 | |
| 3251 ADULT BASIC EDUCATION | - | - | - | - | - | |
| 3274 TITLE III | 145,337.22 | 145,337.22 | 28,049.90 | - | 173,387.12 | |
| 3275 TITLE V | - | - | - | - | - | |
| 3277 TITLE II | 984,165.63 | 984,165.63 | - | - | 984,165.63 | |
| 3280 DRUG FREE SCHOOLS PROGRAM | - | - | - | - | - | |
| 3299 MISCELLANEOUS FEDERAL THROUGH STATE | 75,273.73 | 75,273.73 | - | - | 75,273.73 | |
| 3490 MISCELLANEOUS REVENUE | - | - | - | - | - | |
| TOTAL - OTHER SPECIAL REVENUE FUNDS | \$ 16,558,438.45 | \$ 17,081,209.34 | \$ 475,222.41 | \$ - | \$ 17,556,431.75 | |

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

| APPROPRIATIONS | | | | | | |
|--|-------------------------|-------------------------|----------------------|----------------------|-------------------------|--|
| EXPENDITURE FUNCTION NUMBER & NAME | ORIGINAL BUDGET | BUDGET AS OF 9/30/2018 | INCREASE | DECREASE | BUDGET AS OF 10/31/2018 | |
| 5100 BASIC EDUCATION (K-12) | \$ 5,063,034.30 | \$ 5,267,055.22 | \$ 135,500.15 | \$ - | \$ 5,402,555.37 | |
| 5200 EXCEPTIONAL STUDENT EDUCATION | 5,630,075.52 | 5,625,796.97 | 67,521.54 | - | 5,693,318.51 | |
| 5300 VOCATIONAL AND TECHNICAL EDUCATION | 261,597.14 | 337,922.14 | - | - | 337,922.14 | |
| 5400 ADULT GENERAL EDUCATION | - | - | - | - | - | |
| 5500 PRE-KINDERGARTEN | 237,957.71 | 237,957.71 | - | 115.71 | 237,842.00 | |
| 5900 OTHER INSTRUCTION | - | - | - | - | - | |
| 6100 PUPIL PERSONNEL SERVICES | 149,661.00 | 149,661.00 | 38,991.32 | - | 188,652.32 | |
| 6110 ATTENDANCE AND SOCIAL WORK | 338,635.00 | 338,635.00 | - | 92,358.91 | 246,276.09 | |
| 6120 GUIDANCE SERVICES | 11,447.90 | 11,447.90 | 51,751.00 | - | 63,198.90 | |
| 6130 HEALTH SERVICES | 1,250.00 | 1,250.00 | - | - | 1,250.00 | |
| 6140 PSYCHOLOGICAL SERVICES | 35,111.09 | 147,959.09 | 13,848.49 | - | 161,807.58 | |
| 6150 PARENTAL INVOLVEMENT | 142,634.81 | 142,634.81 | 7,763.00 | - | 150,397.81 | |
| 6200 INSTRUCTIONAL MEDIA SERVICE | 3,045.00 | 3,045.00 | - | - | 3,045.00 | |
| 6300 INSTR & CURR DEVEL SERVICE (SUPT) | 2,521,209.64 | 2,591,758.80 | - | 51,285.88 | 2,540,472.92 | |
| 6400 INSTRUCTIONAL STAFF TRAINING SERVICES | 1,148,657.00 | 1,151,930.05 | 3,315.34 | - | 1,155,245.39 | |
| 6500 INSTRUCTION RELATED TECHNOLOGY | - | - | - | - | - | |
| 7200 GENERAL ADMINISTRATION (SUPT) | 999,411.59 | 1,039,301.39 | 2,504.56 | - | 1,041,805.95 | |
| 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 | 1,014.00 | 2,019.50 | - | - | 2,019.50 | |
| 7800 PUPIL TRANSP SERVICES - SCHOOL | 12,094.25 | 12,094.25 | - | - | 12,094.25 | |
| 7801 TRANSPORTATION - NORTH | 552.50 | 552.50 | - | - | 552.50 | |
| 7802 TRANSPORTATION - CENTRAL | 550.00 | 550.00 | - | - | 550.00 | |
| 7803 TRANSPORTATION - SOUTH | 500.00 | 500.00 | - | - | 500.00 | |
| 7900 OPERATION OF PLANT | - | - | - | - | - | |
| 8200 ADMINISTRATIVE TECHNOLOGY SERVICES | - | - | - | - | - | |
| 9100 COMMUNITY SERVICE | - | 19,138.01 | 297,787.51 | - | 316,925.52 | |
| TOTAL - OTHER SPECIAL REVENUE FUNDS | \$ 16,558,438.45 | \$ 17,081,209.34 | \$ 618,982.91 | \$ 143,760.50 | \$ 17,556,431.75 | |

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 2
Board Meeting December 10, 2018

| Account | Object | Function | Increase (Decrease) |
|---|---|--|------------------------|
| I. Revenue - Amendments Between Revenue, Appropriations & Reserves | | | |
| 3199 | <u>Miscellaneous Federal Direct</u> | | <u>\$ 297,787.51</u> |
| | 0790 Miscellaneous Expense | 9100 Community Service | <u>\$ 297,787.51</u> |
| | <i>Explanation: To appropriate revenue for Pell grant based on actual collections.</i> | | |
| | 9481 Pell Grant | | \$ 297,787.51 |
| 3241 | <u>Title I</u> | | <u>\$ 149,385.00</u> |
| | 0310 Professional & Technical Services | 5100 Basic Education (K-12) | \$ 94,001.00 |
| | 0310 Professional & Technical Services | 6120 Guidance Services | 51,751.00 |
| | 0310 Professional & Technical Services | 6400 Instructional Staff Training Services | 1,600.00 |
| | 0791 Indirect Costs | 7200 General Administration | 2,033.00 |
| | | | <u>\$ 149,385.00</u> |
| | <i>Explanation: To appropriate fiscal year 2018-2019 Title I - Neglected and Delinquent grant per project award notification.</i> | | |
| | 9409 Title I - N & D | | \$ 149,385.00 |
| 3274 | <u>Title III</u> | | <u>\$ 28,049.90</u> |
| | 0365 Software Subscriptions | 5100 Basic Education (K-12) | \$ 1,000.00 |
| | 0510 Supplies | 5100 Basic Education (K-12) | 2,076.90 |
| | 0644 Computer Hardware (Under \$1,000) | 5100 Basic Education (K-12) | 3,000.00 |
| | 0102 Salary - Other Compensation | 6100 Pupil Personnel Services | 3,000.00 |
| | 0210 Florida Retirement System | 6100 Pupil Personnel Services | 258.00 |
| | 0220 FICA (Social Security & Medicare) | 6100 Pupil Personnel Services | 230.00 |
| | 0370 Postage/Shipping/Telegram | 6100 Pupil Personnel Services | 75.00 |
| | 0390 Other Purchased Service | 6100 Pupil Personnel Services | 2,000.00 |
| | 0102 Salary - Other Compensation | 6150 Parental Involvement | 3,000.00 |
| | 0210 Florida Retirement System | 6150 Parental Involvement | 258.00 |
| | 0220 FICA (Social Security & Medicare) | 6150 Parental Involvement | 230.00 |
| | 0510 Supplies | 6150 Parental Involvement | 450.00 |
| | 0331 Out of County Travel | 6300 Instruction & Curriculum | 3,000.00 |
| | 0365 Software Subscriptions | 6300 Instruction & Curriculum | 2,000.00 |
| | 0310 Professional & Technical Services | 6400 Instructional Staff Training Services | 4,000.00 |
| | 0365 Software Subscriptions | 6400 Instructional Staff Training Services | 1,000.00 |
| | 0510 Supplies | 6400 Instructional Staff Training Services | 1,000.44 |
| | 0622 Audio Visual (Under \$1,000) | 6400 Instructional Staff Training Services | 1,000.00 |
| | 0791 Indirect Costs | 7200 General Administration | 471.56 |
| | | | <u>\$ 28,049.90</u> |
| | <i>Explanation: To appropriate fiscal year 2018-2019 Title III - Immigrant Children and Youth grant per project award notification.</i> | | |
| | 9419 Title III - Immigrant Children and Youth | | \$ 28,049.90 |
| II. Amendments Between Appropriations & Reserves | | | |
| 8415 | <u>Title IV - SS & AE</u> | | |
| | 0131 Salary - Instructional | 5100 Basic Education (K-12) | \$ 1,347.41 |
| | 0132 Salary - Hourly Teachers | 5100 Basic Education (K-12) | (1,524.00) |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | (20.70) |
| | 0220 FICA (Social Security & Medicare) | 5100 Basic Education (K-12) | (12.92) |
| | 0234 Group Insurance - Other | 6140 Psychological Services | 210.21 |
| | | | <u>\$ -</u> |
| | <i>Explanation: Adjust average salaries to actual.</i> | | |
| 9401 | <u>Title I - Part A</u> | | |
| | 0100 Salary - Non-Instructional | 5100 Basic Education (K-12) | \$ 7,934.03 |
| | 0107 Salary - Extended Substitute | 5100 Basic Education (K-12) | 541.15 |
| | 0131 Salary - Instructional | 5100 Basic Education (K-12) | 68,813.83 |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | 15,848.98 |
| | 0220 FICA (Social Security & Medicare) | 5100 Basic Education (K-12) | 2,932.15 |
| | 0231 Group Insurance - Health | 5100 Basic Education (K-12) | 50,657.94 |
| | 0232 Group Insurance - Life | 5100 Basic Education (K-12) | 54.27 |
| | 0233 Group Insurance - Dental | 5100 Basic Education (K-12) | 1,370.11 |
| | 0234 Group Insurance - Other | 5100 Basic Education (K-12) | (178,018.98) |
| | 0365 Software Subscriptions | 5100 Basic Education (K-12) | 20,259.94 |

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 2
Board Meeting December 10, 2018

| Account | Object | Function | Increase (Decrease) |
|---------|---------------------------------------|--|------------------------|
| 0396 | Charter/Contract School Distributions | 5100 Basic Education (K-12) | 9,025.00 |
| 0510 | Supplies | 5100 Basic Education (K-12) | 30,047.86 |
| 0691 | Software - Capitalized (Over \$1,000) | 5100 Basic Education (K-12) | 3,077.90 |
| 0100 | Salary - Non-Instructional | 5200 Exceptional Child | 2,172.32 |
| 0210 | Florida Retirement System | 5200 Exceptional Child | 117.42 |
| 0220 | FICA (Social Security & Medicare) | 5200 Exceptional Child | 165.76 |
| 0232 | Group Insurance - Life | 5200 Exceptional Child | (0.35) |
| 0233 | Group Insurance - Dental | 5200 Exceptional Child | (0.03) |
| 0234 | Group Insurance - Other | 5200 Exceptional Child | (1,084.25) |
| 0510 | Supplies | 5200 Exceptional Child | (1,370.87) |
| 0100 | Salary - Non-Instructional | 5500 Prekindergarten | (1,376.22) |
| 0210 | Florida Retirement System | 5500 Prekindergarten | (669.10) |
| 0220 | FICA (Social Security & Medicare) | 5500 Prekindergarten | (333.27) |
| 0231 | Group Insurance - Health | 5500 Prekindergarten | 2,264.56 |
| 0232 | Group Insurance - Life | 5500 Prekindergarten | (1.60) |
| 0233 | Group Insurance - Dental | 5500 Prekindergarten | 0.03 |
| 0234 | Group Insurance - Other | 5500 Prekindergarten | (0.11) |
| 0100 | Salary - Non-Instructional | 6150 Parental Involvement | 1,133.51 |
| 0210 | Florida Retirement System | 6150 Parental Involvement | (5.20) |
| 0220 | FICA (Social Security & Medicare) | 6150 Parental Involvement | (37.20) |
| 0231 | Group Insurance - Health | 6150 Parental Involvement | 676.46 |
| 0232 | Group Insurance - Life | 6150 Parental Involvement | (0.22) |
| 0233 | Group Insurance - Dental | 6150 Parental Involvement | (0.23) |
| 0234 | Group Insurance - Other | 6150 Parental Involvement | (2,363.00) |
| 0310 | Professional & Technical Services | 6150 Parental Involvement | 25.00 |
| 0370 | Postage/Shipping/Telegram | 6150 Parental Involvement | 550.00 |
| 0396 | Charter/Contract School Distributions | 6150 Parental Involvement | 91.00 |
| 0510 | Supplies | 6150 Parental Involvement | 3,754.88 |
| 0100 | Salary - Non-Instructional | 6300 Instruction & Curriculum | 2,178.19 |
| 0111 | Salary - Administrative/Managerial | 6300 Instruction & Curriculum | (18,274.24) |
| 0210 | Florida Retirement System | 6300 Instruction & Curriculum | (1,741.46) |
| 0220 | FICA (Social Security & Medicare) | 6300 Instruction & Curriculum | (1,392.27) |
| 0231 | Group Insurance - Health | 6300 Instruction & Curriculum | (8,617.06) |
| 0232 | Group Insurance - Life | 6300 Instruction & Curriculum | 7.46 |
| 0233 | Group Insurance - Dental | 6300 Instruction & Curriculum | 128.92 |
| 0234 | Group Insurance - Other | 6300 Instruction & Curriculum | 70.67 |
| 0117 | Workshops | 6400 Instructional Staff Training Services | 39.00 |
| 0131 | Salary - Instructional | 6400 Instructional Staff Training Services | 7,699.80 |
| 0210 | Florida Retirement System | 6400 Instructional Staff Training Services | (745.63) |
| 0220 | FICA (Social Security & Medicare) | 6400 Instructional Staff Training Services | 614.89 |
| 0231 | Group Insurance - Health | 6400 Instructional Staff Training Services | 10,858.31 |
| 0232 | Group Insurance - Life | 6400 Instructional Staff Training Services | (47.23) |
| 0233 | Group Insurance - Dental | 6400 Instructional Staff Training Services | (503.06) |
| 0234 | Group Insurance - Other | 6400 Instructional Staff Training Services | (26,487.80) |
| 0510 | Supplies | 6400 Instructional Staff Training Services | (56.95) |
| 0519 | Technology - Supplies | 6400 Instructional Staff Training Services | 14.99 |
| | | | <u>\$ -</u> |

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

9405 Title II - Part A

| | | | |
|------|------------------------------------|--|---------------|
| 0111 | Salary - Administrative/Managerial | 6300 Instruction & Curriculum | \$ (1,092.79) |
| 0210 | Florida Retirement System | 6300 Instruction & Curriculum | (324.52) |
| 0220 | FICA (Social Security & Medicare) | 6300 Instruction & Curriculum | (242.46) |
| 0231 | Group Insurance - Health | 6300 Instruction & Curriculum | 384.70 |
| 0232 | Group Insurance - Life | 6300 Instruction & Curriculum | (0.02) |
| 0233 | Group Insurance - Dental | 6300 Instruction & Curriculum | (0.20) |
| 0331 | Out of County Travel | 6300 Instruction & Curriculum | 18,580.82 |
| 0365 | Software Subscriptions | 6300 Instruction & Curriculum | 2,400.00 |
| 0510 | Supplies | 6300 Instruction & Curriculum | (23,034.11) |
| 0100 | Salary - Non-Instructional | 6400 Instructional Staff Training Services | (397.20) |
| 0131 | Salary - Instructional | 6400 Instructional Staff Training Services | (783.67) |
| 0210 | Florida Retirement System | 6400 Instructional Staff Training Services | (1,314.57) |
| 0220 | FICA (Social Security & Medicare) | 6400 Instructional Staff Training Services | (1,281.31) |
| 0231 | Group Insurance - Health | 6400 Instructional Staff Training Services | 4,462.28 |
| 0232 | Group Insurance - Life | 6400 Instructional Staff Training Services | (3.18) |
| 0233 | Group Insurance - Dental | 6400 Instructional Staff Training Services | 201.20 |
| 0234 | Group Insurance - Other | 6400 Instructional Staff Training Services | 0.11 |
| 0310 | Professional & Technical Services | 6400 Instructional Staff Training Services | (2,086.00) |
| 0510 | Supplies | 6400 Instructional Staff Training Services | 4,530.92 |
| | | | <u>\$ -</u> |

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

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 2
Board Meeting December 10, 2018

| Account | Object | Function | Increase (Decrease) |
|--|---|-------------------------------|------------------------|
| 9412 Title IX - Homeless Children | | | |
| | 0100 Salary - Non-Instructional | 6300 Instruction & Curriculum | \$ 908.81 |
| | 0111 Salary - Administrative/Managerial | 6300 Instruction & Curriculum | 525.03 |
| | 0210 Florida Retirement System | 6300 Instruction & Curriculum | 53.77 |
| | 0220 FICA (Social Security & Medicare) | 6300 Instruction & Curriculum | 86.52 |
| | 0231 Group Insurance - Health | 6300 Instruction & Curriculum | (856.64) |
| | 0232 Group Insurance - Life | 6300 Instruction & Curriculum | (0.40) |
| | 0233 Group Insurance - Dental | 6300 Instruction & Curriculum | (33.46) |
| | 0234 Group Insurance - Other | 6300 Instruction & Curriculum | (1,111.35) |
| | 0510 Supplies | 6300 Instruction & Curriculum | 427.72 |
| | | | <u>\$ -</u> |

Explanation: Adjust average salaries to actual.

| | | | |
|-------------------------------------|--|-------------------------------|---------------|
| 9415 Title IV - SS & AEG | | | |
| | 0131 Salary - Instructional | 5100 Basic Education (K-12) | \$ 102,734.64 |
| | 0132 Salary - Hourly Teachers | 5100 Basic Education (K-12) | 21,183.00 |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | 13,270.64 |
| | 0220 FICA (Social Security & Medicare) | 5100 Basic Education (K-12) | 8,032.51 |
| | 0231 Group Insurance - Health | 5100 Basic Education (K-12) | 25,099.67 |
| | 0232 Group Insurance - Life | 5100 Basic Education (K-12) | 48.49 |
| | 0233 Group Insurance - Dental | 5100 Basic Education (K-12) | 767.33 |
| | 0234 Group Insurance - Other | 5100 Basic Education (K-12) | (168,048.00) |
| | 0131 Salary - Instructional | 6140 Psychological Services | 100,512.01 |
| | 0210 Florida Retirement System | 6140 Psychological Services | 8,302.40 |
| | 0220 FICA (Social Security & Medicare) | 6140 Psychological Services | 7,689.28 |
| | 0231 Group Insurance - Health | 6140 Psychological Services | 9,569.79 |
| | 0232 Group Insurance - Life | 6140 Psychological Services | 42.80 |
| | 0233 Group Insurance - Dental | 6140 Psychological Services | 370.00 |
| | 0234 Group Insurance - Other | 6140 Psychological Services | (112,848.00) |
| | 0510 Supplies | 6300 Instruction & Curriculum | (16,726.56) |
| | | | <u>\$ -</u> |

Explanation: Adjust average salaries to actual.

| | | | |
|---------------------------|--|---------------------------------|----------------|
| 9475 IDEA - Part B | | | |
| | 0100 Salary - Non-Instructional | 5200 Exceptional Child | \$ (61,927.26) |
| | 0210 Florida Retirement System | 5200 Exceptional Child | (6,686.89) |
| | 0220 FICA (Social Security & Medicare) | 5200 Exceptional Child | (11,201.95) |
| | 0231 Group Insurance - Health | 5200 Exceptional Child | (157,744.89) |
| | 0232 Group Insurance - Life | 5200 Exceptional Child | (199.26) |
| | 0233 Group Insurance - Dental | 5200 Exceptional Child | (7,236.73) |
| | 0234 Group Insurance - Other | 5200 Exceptional Child | (426.00) |
| | 0510 Supplies | 5200 Exceptional Child | 314,511.88 |
| | 0750 Other Personnel Services | 5200 Exceptional Child | 1,163.34 |
| | 0131 Salary - Instructional | 6100 Pupil Personnel Services | 9,361.86 |
| | 0210 Florida Retirement System | 6100 Pupil Personnel Services | 769.59 |
| | 0220 FICA (Social Security & Medicare) | 6100 Pupil Personnel Services | 742.23 |
| | 0231 Group Insurance - Health | 6100 Pupil Personnel Services | 2,303.60 |
| | 0232 Group Insurance - Life | 6100 Pupil Personnel Services | (15.44) |
| | 0233 Group Insurance - Dental | 6100 Pupil Personnel Services | 109.80 |
| | 0131 Salary - Instructional | 6110 Attendance and Social Work | (54,635.00) |
| | 0210 Florida Retirement System | 6110 Attendance and Social Work | (5,204.33) |
| | 0220 FICA (Social Security & Medicare) | 6110 Attendance and Social Work | (5,186.83) |
| | 0231 Group Insurance - Health | 6110 Attendance and Social Work | (9,305.23) |
| | 0232 Group Insurance - Life | 6110 Attendance and Social Work | (26.40) |
| | 0233 Group Insurance - Dental | 6110 Attendance and Social Work | (444.00) |
| | 0100 Salary - Non-Instructional | 6300 Instruction & Curriculum | (1,937.59) |
| | 0131 Salary - Instructional | 6300 Instruction & Curriculum | (22,602.47) |
| | 0210 Florida Retirement System | 6300 Instruction & Curriculum | 3,512.63 |
| | 0220 FICA (Social Security & Medicare) | 6300 Instruction & Curriculum | (5,870.80) |
| | 0231 Group Insurance - Health | 6300 Instruction & Curriculum | 18,001.82 |
| | 0232 Group Insurance - Life | 6300 Instruction & Curriculum | 4.64 |
| | 0233 Group Insurance - Dental | 6300 Instruction & Curriculum | 170.00 |
| | 0234 Group Insurance - Other | 6300 Instruction & Curriculum | (0.32) |
| | | | <u>\$ -</u> |

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

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 2
Board Meeting December 10, 2018

| Account | Object | Function | Increase (Decrease) |
|---------|--|---------------------------------|------------------------|
| 9476 | <u>IDEA - Part B - Pre-K</u> | | |
| | 0510 Supplies | 5200 Exceptional Child | \$ (2,730.70) |
| | 0131 Salary - Instructional | 6100 Pupil Personnel Services | 14,543.36 |
| | 0210 Florida Retirement System | 6100 Pupil Personnel Services | 1,187.91 |
| | 0220 FICA (Social Security & Medicare) | 6100 Pupil Personnel Services | 973.81 |
| | 0231 Group Insurance - Health | 6100 Pupil Personnel Services | 3,357.98 |
| | 0232 Group Insurance - Life | 6100 Pupil Personnel Services | 4.82 |
| | 0233 Group Insurance - Dental | 6100 Pupil Personnel Services | 88.80 |
| | 0131 Salary - Instructional | 6110 Attendance and Social Work | (9,022.41) |
| | 0210 Florida Retirement System | 6110 Attendance and Social Work | (889.00) |
| | 0220 FICA (Social Security & Medicare) | 6110 Attendance and Social Work | (783.10) |
| | 0231 Group Insurance - Health | 6110 Attendance and Social Work | (6,628.05) |
| | 0232 Group Insurance - Life | 6110 Attendance and Social Work | (12.56) |
| | 0233 Group Insurance - Dental | 6110 Attendance and Social Work | (222.00) |
| | 0100 Salary - Non-Instructional | 6300 Instruction & Curriculum | 173.12 |
| | 0210 Florida Retirement System | 6300 Instruction & Curriculum | (11.84) |
| | 0220 FICA (Social Security & Medicare) | 6300 Instruction & Curriculum | (112.46) |
| | 0231 Group Insurance - Health | 6300 Instruction & Curriculum | 82.38 |
| | 0232 Group Insurance - Life | 6300 Instruction & Curriculum | 0.14 |
| | 0233 Group Insurance - Dental | 6300 Instruction & Curriculum | (0.20) |
| | | | <u>\$ -</u> |

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

ADOPTED BY SCHOOL BOARD:

DECEMBER 10, 2018

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

| ESTIMATED REVENUE | | | | | |
|--|-------------------------|-------------------------|---------------------|-------------|-------------------------|
| REVENUE OBJECT NUMBER & NAME | ORIGINAL BUDGET | BUDGET AS OF 9/30/2018 | INCREASE | DECREASE | BUDGET AS OF 10/31/2018 |
| 3199 MISCELLANEOUS FEDERAL DIRECT | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3261 SCHOOL LUNCH REIMBURSEMENT | 5,822,400.00 | 5,822,400.00 | - | - | 5,822,400.00 |
| 3262 SCHOOL BREAKFAST REIMBURSEMENT | 1,306,400.00 | 1,306,400.00 | - | - | 1,306,400.00 |
| 3263 FOOD SERVICE AFTER SCHOOL SNACK REIMBURSEMENT | 136,300.00 | 136,300.00 | - | - | 136,300.00 |
| 3265 USDA DONATED COMMODITIES | 817,600.00 | 817,600.00 | - | - | 817,600.00 |
| 3267 SUMMER FOOD SERVICE PROGRAM | 56,861.03 | 61,844.58 | - | - | 61,844.58 |
| 3268 NUTRITION EDUC & TRNG PROGRAM | - | - | - | - | - |
| 3269 OTHER FOOD SERVICES | - | - | - | - | - |
| 3299 MISCELLANEOUS FEDERAL THROUGH STATE | 46,645.03 | 46,645.03 | - | - | 46,645.03 |
| 3338 STATE LUNCH SUPPLEMENT - FS | 63,000.00 | 63,000.00 | - | - | 63,000.00 |
| 3339 STATE BREAKFAST SUPPLEMENT - FS | 39,500.00 | 39,500.00 | - | - | 39,500.00 |
| 3399 OTHER MISCELLANEOUS REVENUE | - | - | - | - | - |
| 3431 INTEREST ON INVESTMENT | - | - | - | - | - |
| 3448 DONATIONS | - | - | - | - | - |
| 3451 STUDENT MEALS | 3,468,200.00 | 3,468,200.00 | - | - | 3,468,200.00 |
| 3456 OTHER FOOD SALES | - | - | - | - | - |
| 3457 CATERING | - | 1,570.50 | 1,686.33 | - | 3,256.83 |
| 3459 SUMMER FEEDING - EXTERNAL SERVICE | - | - | - | - | - |
| 3460 ONLINE CREDIT CARD FEES | - | - | 28,243.17 | - | 28,243.17 |
| 3465 PURCHASED - OTHER POSITIONS | - | - | - | - | - |
| 3466 PURCHASED OTHER POS - EXTERNAL | - | - | - | - | - |
| 3490 MISCELLANEOUS REVENUE | - | - | - | - | - |
| 3496 SOFT DRINK COMMISSIONS | 12,000.00 | 12,000.00 | - | - | 12,000.00 |
| 3497 REFUND-PRIOR YEAR EXPENDITURES | - | - | - | - | - |
| 3610 TRANSFERS FROM GENERAL OPERATING FUNDS | - | - | - | - | - |
| 3901 RESERVE FOR ENCUMBRANCE | 609,589.07 | 609,589.07 | - | - | 609,589.07 |
| 3902 RESERVE FOR INVENTORY | 347,728.65 | 347,728.65 | - | - | 347,728.65 |
| 3905 RESERVES - NON-CATEGORICAL PROJECT CARRYOVER | 311,491.73 | 311,491.73 | - | - | 311,491.73 |
| 3925 FUND BALANCE - UNDESIGNATED | 3,837,816.58 | 3,837,816.58 | - | - | 3,837,816.58 |
| 3999 TRANSFERS FROM BANK TO BANK | - | - | - | - | - |
| TOTAL - FOOD SERVICE FUND | \$ 16,875,532.09 | \$ 16,882,086.14 | \$ 29,929.50 | \$ - | \$ 16,912,015.64 |

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

| APPROPRIATIONS | | | | | | |
|---|-------------------------|-------------------------|---------------------|---------------------|-------------------------|--|
| EXPENDITURE FUNCTION/OBJECT NUMBER & NAME | ORIGINAL BUDGET | BUDGET AS OF 9/30/2018 | INCREASE | DECREASE | BUDGET AS OF 10/31/2018 | |
| 0100 SALARY - NON-INSTRUCTIONAL | \$ 994,760.00 | \$ 994,760.00 | \$ - | \$ - | \$ 994,760.00 | |
| 0102 SALARY - OTHER COMPENSATION | 2,330.36 | 2,330.36 | 245.70 | - | 2,576.06 | |
| 0103 SALARY - SUPPLEMENTS | 3,108.00 | 3,108.00 | - | - | 3,108.00 | |
| 0111 SALARY - ADMINISTRATIVE/MANAGERIAL | 683,171.00 | 683,171.00 | - | - | 683,171.00 | |
| 0117 WORKSHOPS | 5,199.44 | 5,199.44 | - | - | 5,199.44 | |
| 0121 SALARY - RETIREMENT BONUS | - | - | - | - | - | |
| 0122 SALARY - SICK LEAVE PAYOFF | 23,043.77 | 23,043.77 | - | - | 23,043.77 | |
| 0123 SALARY - ANNUAL LEAVE PAYOFF | 2,969.82 | 2,969.82 | - | - | 2,969.82 | |
| 0130 SALARY - OVERTIME | - | - | 543.82 | - | 543.82 | |
| 0161 SALARY - PROFESSIONAL/TECHNICAL | 107,147.00 | 107,147.00 | - | - | 107,147.00 | |
| 0210 FLORIDA RETIREMENT SYSTEM | 154,717.57 | 154,717.57 | 65.23 | - | 154,782.80 | |
| 0220 FICA (SOCIAL SECURITY) | 138,810.19 | 138,810.19 | 57.57 | - | 138,867.76 | |
| 0231 GROUP INSURANCE - HEALTH & HOSPITAL | 582,961.00 | 582,961.00 | - | - | 582,961.00 | |
| 0232 GROUP INSURANCE - LIFE | 23,066.00 | 23,066.00 | - | - | 23,066.00 | |
| 0233 GROUP INSURANCE - DENTAL | 27,512.00 | 27,512.00 | - | - | 27,512.00 | |
| 0234 GROUP INSURANCE - OTHER | 1,280.00 | 1,280.00 | - | - | 1,280.00 | |
| 0310 PROFESSIONAL & TECHNICAL SERVICES | 6,280,532.55 | 6,285,516.10 | - | - | 6,285,516.10 | |
| 0330 IN COUNTY TRAVEL | 3,500.00 | 3,706.42 | 482.36 | - | 4,188.78 | |
| 0331 OUT OF COUNTY TRAVEL | 4,050.00 | 4,050.00 | - | - | 4,050.00 | |
| 0350 REPAIR AND MAINTENANCE | 159,800.56 | 159,800.56 | - | - | 159,800.56 | |
| 0354 MAINTENANCE / VEHICLE REPAIR | 5,474.39 | 5,732.03 | 474.27 | - | 6,206.30 | |
| 0356 INSPECTION/REPAIR FIRE EXTINGUISHER | - | - | - | - | - | |
| 0357 SUPPORT MANAGED - COMPUTERS | - | - | - | - | - | |
| 0360 LEASE AND RENTAL AGREEMENTS | 5,469.47 | 5,469.47 | - | - | 5,469.47 | |
| 0363 SEAT MANAGED - COMPUTERS | 80,000.00 | 80,000.00 | - | - | 80,000.00 | |
| 0365 SOFTWARE SUBSCRIPTIONS | 9,152.00 | 9,152.00 | - | - | 9,152.00 | |
| 0370 POSTAGE | 4,000.00 | 4,000.00 | - | - | 4,000.00 | |
| 0371 TELEPHONE | 13,599.66 | 13,599.66 | 42.03 | - | 13,641.69 | |
| 0372 TELEPHONE MAINTENANCE | - | - | - | - | - | |
| 0373 TELEPHONE LONG DISTANCE | 250.00 | 250.00 | - | - | 250.00 | |
| 0375 CELLULAR TELEPHONE | 3,050.00 | 3,050.00 | - | - | 3,050.00 | |
| 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 | 9,000.00 | 9,000.00 | - | - | 9,000.00 | |
| 0393 CONTRACTS - NONPROFESSIONAL SERVICE | - | - | - | - | - | |
| 0399 OTHER TECHNOLOGY PURCHASE SERVICE | - | - | - | - | - | |
| 0410 NATURAL GAS | 2,300.00 | 2,300.00 | - | - | 2,300.00 | |
| 0430 ELECTRICITY | 72,000.00 | 72,000.00 | - | - | 72,000.00 | |
| 0450 GASOLINE | 6,590.00 | 6,590.00 | - | - | 6,590.00 | |
| 0460 DIESEL FUEL | 6,540.00 | 6,540.00 | - | - | 6,540.00 | |
| 0510 SUPPLIES | 209,482.12 | 211,851.98 | - | 2,987.42 | 208,864.56 | |
| 0519 TECHNOLOGY SUPPLIES | - | - | 27.44 | - | 27.44 | |
| 0550 REPAIR PARTS | - | - | - | - | - | |
| 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 | 817,683.00 | 817,683.00 | - | - | 817,683.00 | |
| 0641 EQUIPMENT/FIXED ASSET (OVER \$1,000) | 1,052,370.76 | 1,052,370.76 | - | 10,629.76 | 1,041,741.00 | |
| 0642 EQUIPMENT (UNDER \$1,000) | 21,898.08 | 21,898.08 | 10,629.76 | - | 32,527.84 | |
| 0643 COMPUTER HARDWARE (OVER \$1,000) | - | - | - | - | - | |
| 0644 COMPUTER HARDWARE (UNDER \$1,000) | - | - | - | - | - | |
| 0652 OTHER MOTOR VEHICLES | - | - | - | - | - | |
| 0671 LAND IMPROVEMENTS | - | - | - | - | - | |
| 0676 OTHER PERMANENT IMPROVEMENTS | 3,082.00 | 7,958.00 | - | 1,236.83 | 6,721.17 | |
| 0681 FIRE/SPRINKLER/ELECT/WATER SYSTEMS | - | - | - | - | - | |
| 0682 HEATING/COOLING/AIR CONDITIO | - | - | - | - | - | |
| 0684 REPLACEMENT ROOFING & SYSTEMS | 10,147.80 | 10,147.80 | - | - | 10,147.80 | |
| 0685 FLOORING/STRUCTURAL ALTERATION | 370.29 | 370.29 | - | - | 370.29 | |
| 0691 SOFTWARE (OVER \$1000) | - | - | - | - | - | |
| 0692 SOFTWARE (UNDER \$1,000) | - | - | - | - | - | |
| 0730 DUES AND FEES | 18,000.00 | 18,000.00 | - | - | 18,000.00 | |
| 0731 ONLINE CREDIT CARD FEES | - | - | 28,243.17 | - | 28,243.17 | |
| 0732 MOTOR VEHICLE TAGS AND FEES | - | - | - | - | - | |
| 0750 OTHER PERSONNEL SERVICES (TEMP) | 44,526.72 | 44,526.72 | - | - | 44,526.72 | |
| 0791 INDIRECT COST | 271,400.00 | 271,400.00 | - | - | 271,400.00 | |
| 0990 FUND BALANCE UNAPPROPRIATED | 4,555,996.04 | 4,554,732.62 | - | 2,362.22 | 4,552,370.40 | |
| 0991 RESERVES - INVENTORY | 347,728.65 | 347,728.65 | - | - | 347,728.65 | |
| 0997 RESERVES - PROJECTS | 93,533.30 | 88,657.30 | 6,334.38 | - | 94,991.68 | |
| TOTAL - FOOD SERVICE FUND | \$ 16,875,532.09 | \$ 16,882,086.14 | \$ 47,145.73 | \$ 17,216.23 | \$ 16,912,015.64 | |

Explanation of Budget Amendment as Follows:
Part IV - School Food Service Fund
Amendment Number 2
Board Meeting December 10, 2018

| Account | Object | Function | Increase (Decrease) |
|--|---------------------------------|---------------------------------|------------------------|
| I. Revenue - Amendments Between Revenue, Appropriations & Reserves | | | |
| 3457 | <u>Catering</u> | | \$ 1,686.33 |
| | 0510 Supplies | 7610 Food Service - Departments | \$ 1,686.33 |
| <i>Explanation: To appropriate revenue for Catering based on actual collections.</i> | | | |
| | 7502 Catering | | \$ 1,686.33 |
| 3460 | <u>On-Line Credit Card Fees</u> | | \$ 28,243.17 |
| | 0731 On-Line Credit Card Fees | 7610 Food Service - Departments | \$ 28,243.17 |
| <i>Explanation: To appropriate revenue for On-Line Credit Card Fees based on actual collections.</i> | | | |
| | 3510 SFS Contract Exclusions | | \$ 28,243.17 |

II. Amendments Between Appropriations & Reserves

.... Discretionary

| | | | |
|------|----------------------------------|---------------------------------|----------------|
| 0102 | Salary - Other Compensation | 7600 Food Service (Schools) | \$ 245.70 |
| 0130 | Salary - Overtime | 7600 Food Service (Schools) | 496.71 |
| 0130 | Salary - Overtime | 7610 Food Service - Departments | 47.11 |
| 0210 | Florida Retirement System | 7600 Food Service (Schools) | 61.33 |
| 0210 | Florida Retirement System | 7610 Food Service - Departments | 3.90 |
| 0220 | Social Security | 7600 Food Service (Schools) | 56.80 |
| 0220 | Social Security | 7610 Food Service - Departments | 3.60 |
| 0310 | Professional & Technical Service | 7600 Food Service (Schools) | 1,366,277.38 |
| 0310 | Professional & Technical Service | 7610 Food Service - Departments | (1,366,277.38) |
| 0330 | In County Travel | 7600 Food Service (Schools) | 482.36 |
| 0354 | Maintenance Vehicle Repair | 7610 Food Service - Departments | 474.27 |
| 0371 | Telephone | 7600 Food Service (Schools) | 42.03 |
| 0510 | Supplies | 7600 Food Service (Schools) | 448.41 |
| 0510 | Supplies | 7610 Food Service - Departments | (27.44) |
| 0519 | Technology-Related Supplies | 7610 Food Service - Departments | 27.44 |
| 0990 | Fund Balance - Unappropriated | 9890 Reserves | (2,362.22) |
| | | | \$ - |

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

3510 SFS Contract Exclusions

| | | | |
|------|---------------------------|---------------------------------|---------------|
| 0641 | Equipment (Over \$1,000) | 7600 Food Service (Schools) | \$ 135,392.90 |
| 0641 | Equipment (Over \$1,000) | 7610 Food Service - Departments | (146,022.66) |
| 0642 | Equipment (Under \$1,000) | 7600 Food Service (Schools) | 10,629.76 |
| | | | \$ - |

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

5044 Soft Drink Commissions

| | | | |
|------|------------------------------|-----------------------------|------------|
| 0220 | Social Security | 7600 Food Service (Schools) | \$ (2.83) |
| 0510 | Supplies | 7600 Food Service (Schools) | (5,094.72) |
| 0676 | Other Permanent Improvements | 7600 Food Service (Schools) | (1,236.83) |
| 0997 | Reserve - Projects | 9890 Reserves | 6,334.38 |
| | | | \$ - |

Explanation: Changes between objects to better utilize funds.

ADOPTED BY SCHOOL BOARD:

DECEMBER 10, 2018