



Agenda Item Details

Meeting	Jan 14, 2019 - Regular Meeting
Category	8. Consent Agenda
Subject	8.3 Budget Amendment #3 - 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	-1,113,281.48
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #3 - 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 November 2018:

General Fund	\$ 126,648.84
Debt Service Funds	0.00
Capital Projects Funds	7,498.11
Other Special Revenue Funds - Federal	(1,260,889.26)
Other Special Revenue Funds - Food Service	13,460.83
Total - All Funds	\$(1,113,281.48)

 [IBA 03 - Nov 2018.pdf \(1,434 KB\)](#)

Administrative Content

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

Motion & Voting

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

Motion by Tim Bryant, second by Dewey Destin.

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 #3

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2018	INCREASE	DECREASE	BUDGET AS OF 11/30/2018	
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	22,777.87	-	-	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	12,209.64	2,450.00	-	14,659.64
3426	COURSE FEES - ADULT EDUCATION	310,000.00	310,000.00	21,605.56	-	331,605.56
3427	CAPITAL IMPROVEMENT FEES - ADULT EDUCATION	-	15,246.00	1,062.46	-	16,308.46
3428	SUPPLY FEES - ADULT EDUCATION	-	-	-	-	-
3429	TECHNOLOGY FEES - ADULT EDUCATION	-	15,246.00	1,062.46	-	16,308.46
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	1,887.87	-	-	1,887.87
3449	STUDENT/PARENT IPAD/LAPTOP INSURANCE	-	-	-	-	-
3462	PURCHASED CUSTODIAL SERVICE	135.80	587.98	-	-	587.98
3463	BOB SIKES CHILD CARE	199,000.00	199,000.00	-	14,000.00	185,000.00
3464	WALKER CHILD CARE	-	-	-	-	-
3465	PURCHASED POSITIONS - OTHER	190,857.76	314,652.93	81,529.57	-	396,182.50
3466	PURCHASED OTHER POSITIONS - EXTERNAL	174,805.49	177,106.19	3,381.77	-	180,487.96
3467	PURCHASED - SCHOOLS - OTHER	32,404.73	39,050.53	103.30	-	39,153.83
3468	RIVERSIDE CHILD CARE	151,000.00	158,500.00	-	-	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	8,130.00	-	-	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 10/31/2018	INCREASE	DECREASE	BUDGET AS OF 11/30/2018	
3478	WRIGHT CHILD CARE	84,000.00	84,000.00	-	-	84,000.00
3480	PUBLIC INFORMATION REQUESTS	310.74	396.47	-	-	396.47
3484	FINANCIAL AID FEES	-	30,492.00	2,124.99	-	32,616.99
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	32,741.65	4,108.65	-	36,850.30
3491	E-RATE REFUNDS	-	-	-	-	-
3492	TRANSPORTATION - SCHOOL ACTIVITIES	350,000.00	350,000.00	-	-	350,000.00
3493	SALE OF JUNK	4,121.08	16,144.23	12,128.25	-	28,272.48
3494	FEDERAL INDIRECT COST REIMBURSEMENT	300,000.00	300,000.00	-	-	300,000.00
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	-	1,505.23	3,284.40	-	4,789.63
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	14,515.56	7,807.43	-	22,322.99
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	\$ 316,927,736.18	\$ 140,648.84	\$ 14,000.00	\$ 316,926,981.02

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2018	INCREASE	DECREASE	BUDGET AS OF 11/30/2018
5100 BASIC EDUCATION (K-12)	\$ 153,888,319.53	\$ 153,958,723.60	\$ 317,704.09	\$ -	\$ 154,276,427.69
5101 CHARTER SCHOOL FEDERAL IMPACT	-	82,220.00	91.00	-	82,311.00
5102 NORTHWEST FLORIDA BALLET FACILITY	-	-	-	-	-
5103 BASIC INSTRUCTION	-	-	-	-	-
5200 EXCEPTIONAL CHILD	23,475,486.99	23,962,612.56	-	10,183.30	23,952,429.26
5300 VOCATIONAL AND TECHNICAL EDUCATION	4,685,963.10	4,956,175.05	60,880.75	-	5,017,055.80
5400 ADULT GENERAL EDUCATION	-	-	-	-	-
5500 PREKINDERGARTEN	498,379.59	482,513.20	324.40	-	482,837.60
5900 OTHER INSTRUCTION	2,095,064.56	2,145,746.33	16,148.07	-	2,161,894.40
6100 PUPIL PERSONNEL SERVICES	1,624,363.05	1,532,319.72	3,663.13	-	1,535,982.85
6110 ATTENDANCE AND SOCIAL WORK	423,628.00	425,798.00	150.63	-	425,948.63
6120 GUIDANCE SERVICES	4,464,457.96	4,482,622.49	-	8,668.90	4,473,953.59
6130 HEALTH SERVICES	1,320,551.96	1,350,092.49	2,269.52	-	1,352,362.01
6140 PSYCHOLOGICAL SERVICES	1,796,788.64	1,776,298.64	27,993.03	-	1,804,291.67
6141 TESTING	129,139.00	129,139.00	-	-	129,139.00
6150 PARENTAL INVOLVEMENT	200.00	625.00	-	-	625.00
6200 INSTRUCTIONAL MEDIA SERVICE	1,749,315.12	1,755,974.83	17,016.27	-	1,772,991.10
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	3,663,280.91	3,670,261.04	-	50,492.40	3,619,768.64
6400 INSTR STAFF TRAINING SERVICES	2,630,482.26	2,647,592.32	8,829.71	-	2,656,422.03
6500 INSTRUCTIONAL RELATED TECHNOLOGY	518,012.11	536,956.36	-	-	536,956.36
7100 SCHOOL BOARD	1,225,765.18	1,231,588.37	2,660.00	-	1,234,248.37
7200 GENERAL ADMINISTRATION (SUPT)	364,657.04	364,657.04	-	-	364,657.04
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	20,360,457.77	20,501,247.83	101,400.04	-	20,602,647.87
7400 FACILITIES ACQUISITION & CONSTRUCTION	1,074,938.10	1,059,938.10	-	-	1,059,938.10
7500 FISCAL SERVICES (FINANCE DEPT)	2,493,139.49	2,492,942.34	608.59	-	2,493,550.93
7600 FOOD SERVICE (SCHOOLS)	-	-	9,628.40	-	9,628.40
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	353,801.48	-	-	353,801.48
7730 STAFF SERVICES	5,118,093.23	5,347,164.14	264,262.39	-	5,611,426.53
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	692,343.85	-	5,009.50	687,334.35
7801 TRANSPORTATION - NORTH	5,399,115.53	5,402,926.57	4,271.75	-	5,407,198.32
7802 TRANSPORTATION - CENTRAL	2,936,258.36	2,925,506.66	3,115.42	-	2,928,622.08
7803 TRANSPORTATION - SOUTH	4,534,522.39	4,523,565.61	7,063.54	-	4,530,629.15
7900 OPERATION OF PLANT	21,268,260.90	21,291,533.56	349,269.55	-	21,640,803.11
8100 MAINTENANCE ADMINISTRATION	4,432,625.56	4,433,171.77	2,329.78	-	4,435,501.55
8120 BUILDING AND GROUND MAINTENANCE	3,139,057.10	3,142,298.40	-	-	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	1,707,746.07	-	15,217.63	1,692,528.44
9700 TRANSFER FUNDS	-	-	-	-	-
9890 RESERVES	33,929,350.48	33,586,575.86	-	983,459.49	32,603,116.37
TOTAL - GENERAL FUND	\$ 315,717,224.36	\$ 316,800,332.18	\$ 1,199,680.06	\$ 1,073,031.22	\$ 316,926,981.02

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 3
Board Meeting January 14, 2019

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3425	<u>Rent/Use Of Facility</u>		<u>\$ 2,450.00</u>
	0430 Electricity	7900 Operation of Plant	\$ 1,990.00
	0987 Reserve Schools/Departments	9890 Reserves	460.00
			<u>\$ 2,450.00</u>
	<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>		
	.... Discretionary	\$ 460.00 5099 School Utilities	1,990.00
			<u>Total \$ 2,450.00</u>
3426	<u>Course Fees - Adult Education</u>		<u>\$ 21,605.56</u>
	0510 Supplies	5900 Other Instruction	\$ 19,445.00
	0990 Fund Balance - Unappropriated	9890 Reserves	2,160.56
			<u>\$ 21,605.56</u>
	<i>Explanation: To appropriate revenue for adult education course fees based on actual collections.</i>		
	.... Discretionary	\$ 2,160.56 6110 Adult Education Tuition	19,445.00
			<u>Total \$ 21,605.56</u>
3427	<u>Capital Improvement Fees - Adult Education</u>		<u>\$ 1,062.46</u>
	0641 Equipment (Over \$1,000)	5900 Other Instruction	\$ 1,062.46
	<i>Explanation: To appropriate revenue for adult education capital improvement fees based on actual collections.</i>		
	6035 Adult Capital Improvement Fees	\$ 1,062.46	
3429	<u>Technology Fees - Adult Education</u>		<u>\$ 1,062.46</u>
	0510 Supplies	5900 Other Instruction	\$ 1,062.46
	<i>Explanation: To appropriate revenue for adult education technology fees based on actual collections.</i>		
	2016 Adult Technology Fees	\$ 1,062.46	
3463	<u>Bob Sikes Child Care</u>		<u>\$ (14,000.00)</u>
	0510 Supplies	9100 Community Service	\$ (14,000.00)
	<i>Explanation: To adjust estimated revenue for Bob Sikes Child Care based on actual collections.</i>		
	2181 Child Care - Bob Sikes Elementary School	\$ (14,000.00)	
3465	<u>Purchased Positions - Other</u>		<u>\$ 81,529.57</u>
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 8,309.49
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	62,343.72
	0210 Florida Retirement System	5100 Basic Education (K-12)	5,535.55
	0220 Social Security	5100 Basic Education (K-12)	4,890.95
	0750 Other Personnel Services	5100 Basic Education (K-12)	88.94
	0220 Social Security	5300 Vocational	5.16
	0750 Other Personnel Services	5300 Vocational	355.76
			<u>\$ 81,529.57</u>
	<i>Explanation: To appropriate and adjust revenue received from schools to reimburse positions, other compensation, and/or substitutes based on actual collections.</i>		
	2051 Purchased - Other Positions	\$ 81,529.57	
3466	<u>Purchased Positions/Other - External</u>		<u>\$ 3,381.77</u>
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 2,588.21
	0210 Florida Retirement System	5100 Basic Education (K-12)	213.79
	0220 Social Security	5100 Basic Education (K-12)	198.00
	0220 Social Security	5200 Exceptional Child	5.46
	0750 Other Personnel Services	5200 Exceptional Child	376.31
			<u>\$ 3,381.77</u>
	<i>Explanation: To appropriate revenue received from outside sources to reimburse positions, substitutes, teaching stipends, workshop salaries, other compensation and/or operating expenditures based on actual collections.</i>		
	7020 Purchased Positions/Other - External	\$ 3,381.77	

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 3
Board Meeting January 14, 2019

Account	Object	Function	Increase (Decrease)
3467	<u>Purchased - Schools - Other</u>		\$ 103.30
	0460 Diesel Fuel	7900 Operation of Plant	\$ 103.30
	<i>Explanation: To appropriate internal funds received from schools to reimburse operating expenditures based on actual collections.</i>		
	8001 Purchased - Schools - Other		\$ 103.30
3484	<u>Financial Aid Fees</u>		\$ 2,124.99
	0790 Miscellaneous Expense	9100 Community Service	\$ 2,124.99
	<i>Explanation: To appropriate revenue for Financial Aid Fees based on actual collections.</i>		
	3005 Financial Aid Trust Fund		\$ 2,124.99
3490	<u>Miscellaneous Revenue</u>		\$ 4,108.65
	0510 Supplies	6300 Instruction & Curriculum	\$ 42.00
	0510 Supplies	7730 Staff Services	86.13
	0510 Supplies	7802 Transportation - Central	43.27
	0990 Fund Balance - Unappropriated	9890 Reserves	3,937.25
	<i>Explanation: To appropriate revenue for dealer's tax credit allowance (\$3,607.25), record requests from State of Florida (\$372.00), vending commission (\$94.40), and worthless check fees (\$35.00) based on actual collections.</i>		
	.... Discretionary	\$ 3,979.25	3032 Vending Commission - Transportation - Central 43.27
	2042 Vending - Retirement Recognition	51.13	4027 E.R. - Retirement Lunch 35.00
			Total \$ 4,108.65
3493	<u>Sale of Junk</u>		\$ 12,128.25
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 12,128.25
	<i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i>		
	.... Discretionary	\$ 12,128.25	
3495	<u>Transportation - Repairs Dept./Other</u>		\$ 3,284.40
	0550 Repair Parts	7802 Transportation - Central	\$ 1,964.40
	0550 Repair Parts	7803 Transportation - South	1,320.00
	<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>		
	.... Discretionary	\$ 3,284.40	
3746	<u>Health Reimbursement Arrangement</u>		\$ 7,807.43
	0310 Professional & Technical Service	7730 Staff Services	\$ 7,807.43
	<i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.</i>		
	5006 Health Reimbursement Arrangement		\$ 7,807.43

II. Amendments Between Appropriations & Reserves

.... Discretionary			
	5100 Basic Education (K-12)		\$ (51,437.11)
	5200 Exceptional Child		46,870.62
	5300 Vocational		2,328.90
	5500 Prekindergarten		324.40
	6130 Health Services		59.24
	6200 Instructional Media Services		10,092.50
	6300 Instruction & Curriculum		(55,659.00)
	6400 Instructional Staff Training Services		171.95
	7300 School Admin - Principal Office		24,894.00
	7500 Fiscal Services		21.00

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
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Account	Object	Function	Increase (Decrease)
		7802 Transportation - Central	1,093.75
		7900 Operation of Plant	1,806.19
		9890 Reserves	(38,989.44)
			<u>\$ (58,423.00)</u>
<i>Explanation: Changes between objects & functions to better utilize funds, adjust average salaries to actual (Project 2095), and appropriate HRA debit card administrative fees (Project 5006) by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ 55,659.00	5006 Health Reimbursement Arrangement
			<u>2,764.00</u>
			<u>Total \$ 58,423.00</u>
2004	<u>Itinerant - Visually Impaired</u>		
	0350 Repair and Maintenance	5200 Exceptional Child	\$ 125.00
	0370 Postage	5200 Exceptional Child	32.41
	0510 Supplies	5200 Exceptional Child	(157.41)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2008	<u>Itinerant Teachers - Hearing Impaired</u>		
	0131 Salary - Instructional	5200 Exceptional Child	\$ (1,500.00)
	0750 Other Personnel Services	5200 Exceptional Child	1,500.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2011	<u>Custodial Services</u>		
	0510 Supplies	7900 Operation of Plant	\$ (155.92)
	0550 Repair Parts	7900 Operation of Plant	155.92
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2016	<u>Adult Technology Fees</u>		
	0357 Support Managed Computers	5900 Other Instruction	\$ 11,185.24
	0510 Supplies	5900 Other Instruction	(11,185.24)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2027	<u>Itinerant - School Psychologists</u>		
	0510 Supplies	6140 Psychological Services	\$ (216.72)
	0519 Technology Supplies	6140 Psychological Services	216.72
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2042	<u>Vending - Retirement Recognition</u>		
	0310 Professional & Technical Service	7730 Staff Services	\$ 98.90
	0510 Supplies	7730 Staff Services	(98.90)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2052	<u>Capital Outlay Charter Schools</u>		
	0396 Distributions - Contract Schools	5100 Basic Education (K-12)	\$ (727,824.00)
	0796 Charter School State Capital Outlay	5100 Basic Education (K-12)	727,824.00
			<u>\$ -</u>
<i>Explanation: Charter and contract school objects changed per Florida State Red Book 2018.</i>			
2070	<u>Leave & Workers Comp Insurance</u>		
	0231 Group Insurance - Health	7730 Staff Services	\$ 200,000.00
<i>Explanation: Appropriate leave and workers comp insurance by transferring to/(from) the following project:</i>			
	2095 Salary Resynching	\$ (200,000.00)	

Explanation of Budget Amendment as Follows:
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Account	Object	Function	Increase (Decrease)
2093 Fuel System Repairs			
	0310 Professional & Technical Service	7800 Pupil Transp Services - School	\$ 3,000.00
	0510 Supplies	7800 Pupil Transp Services - School	(3,000.00)
			<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)	\$ (56,552.50)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(4,671.24)
	0220 Social Security	5100 Basic Education (K-12)	(4,326.26)
	0997 Reserve - Projects	9890 Reserves	55,659.00
			<u>\$ (9,891.00)</u>
<i>Explanation: Adjust average salaries to actual (Discretionary), appropriate leave and workers comp insurance (Project 2070), and change funding of ESE 1:1 Paraprofessionals from Project 5075 - IDEA Supplemental - General Fund to Project 9475 - IDEA by transferring to/(from) the following project(s):</i>			
....	Discretionary	\$ (55,659.00)	5075 IDEA Supplemental Support - General Fund (134,450.00)
2070	Leave & Workers Comp Insurance	200,000.00	Total <u>\$ 9,891.00</u>
2099 Stadium & Athletic Field Maintenance			
	0510 Supplies	8120 Building and Ground Maintenance	\$ (200.00)
	0550 Repair Parts	8120 Building and Ground Maintenance	200.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2154 Advanced Placement			
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 98.10
	0510 Supplies	5100 Basic Education (K-12)	(471.69)
	0331 Out of County Travel	6400 Instructional Staff Training Services	471.69
	0997 Reserve - Projects	9890 Reserves	(98.10)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2170 Child Care - Northwood Elementary School			
	0684 Replacement Roofing & Systems	7900 Operation of Plant	\$ 5,373.98
	0365 Software Subscriptions	9100 Community Service	4,449.00
	0398 Field Trips	9100 Community Service	85.00
	0510 Supplies	9100 Community Service	(9,907.98)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2171 Child Care - Walker Elementary School			
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 1,120.00
	0510 Supplies	5100 Basic Education (K-12)	(1,120.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2174 Child Care - Plew Elementary School			
	0398 Field Trips	7802 Transportation - Central	\$ 14.00
	0130 Salary - Overtime	9100 Community Service	210.39
	0210 Florida Retirement System	9100 Community Service	17.38
	0220 Social Security	9100 Community Service	27.61
	0398 Field Trips	9100 Community Service	33.00
	0510 Supplies	9100 Community Service	(1,096.94)
	0750 Other Personnel Services	9100 Community Service	794.56
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2909 School Maintenance			
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (6,066.30)
	0356 Inspection/Repair Fire Extinguishers	8120 Building and Ground Maintenance	26.00
	0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	887.00
	0370 Postage	8120 Building and Ground Maintenance	42.83
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	662.08

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Account	Object	Function	Increase (Decrease)
	0399 Other Technology Purchased Services	8120 Building and Ground Maintenance	1,857.00
	0510 Supplies	8120 Building and Ground Maintenance	826.96
	0675 Fence & Underground Tanks	8120 Building and Ground Maintenance	(104.00)
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	3,212.71
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	(1,344.28)
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3101 Lottery - Discretionary			
	0394 FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	\$ 2,328.00
	0396 Distributions - Contract Schools	5100 Basic Education (K-12)	(2,328.00)
			\$ -
<i>Explanation: Charter and contract school objects changed per Florida State Red Book 2018.</i>			
3105 Instructional Materials - Textbooks			
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 150.00
	0394 FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	202,980.00
	0396 Distributions - Contract Schools	5100 Basic Education (K-12)	(202,980.00)
	0510 Supplies	5100 Basic Education (K-12)	1,007.69
	0520 Textbooks	5100 Basic Education (K-12)	(1,157.69)
	0365 Software Subscriptions	5200 Exceptional Child	184.09
	0510 Supplies	5200 Exceptional Child	(184.09)
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and charter and contract school objects changed per Florida State Red Book 2018.</i>			
3106 Instructional Materials - Media			
	0365 Software Subscriptions	6200 Instructional Media Services	\$ 2,827.50
	0610 Library Books	6200 Instructional Media Services	(3,237.77)
	0622 Audio Visual (Under \$1,000)	6200 Instructional Media Services	410.27
	0642 Equipment (Under \$1,000)	6200 Instructional Media Services	(738.00)
	0644 Computer Hardware (Under \$1,000)	6200 Instructional Media Services	738.00
			\$ -
<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)	\$ (4,338.00)
	0394 FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	73,291.00
	0396 Distributions - Contract Schools	5100 Basic Education (K-12)	(73,291.00)
	0997 Reserve - Projects	9890 Reserves	4,338.00
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and charter and contract school objects changed per Florida State Red Book 2018.</i>			
3161 SAI - Supplemental Academic Instruction			
	0394 FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	\$ 388,544.00
	0396 Distributions - Contract Schools	5100 Basic Education (K-12)	(388,544.00)
	0997 Reserve - Projects	9890 Reserves	(22,302.00)
			\$ (22,302.00)
<i>Explanation: Charter and contract school objects changed per Florida State Red Book 2018, and appropriation of ESOL Interpreter by transferring to/(from) the following project(s):</i>			
	4110 SAI - ESOL	\$ 22,302.00	
3180 Teachers Classroom Supply Assistance Pgm.			
	0394 FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	\$ 26,752.00
	0396 Distributions - Contract Schools	5100 Basic Education (K-12)	(26,752.00)
			\$ -
<i>Explanation: Charter and contract school objects changed per Florida State Red Book 2018.</i>			

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Account	Object	Function	Increase (Decrease)
4004 Chorus Equipment/Repairs/Music			
	0350 Repair and Maintenance	5100 Basic Education (K-12)	\$ 145.00
	0510 Supplies	5100 Basic Education (K-12)	(645.00)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	500.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4005 Band Instrument Repairs/Music			
	0350 Repair and Maintenance	5100 Basic Education (K-12)	\$ 406.25
	0510 Supplies	5100 Basic Education (K-12)	(406.25)
	0398 Field Trips	7800 Pupil Transp Services - School	(5,009.50)
	0398 Field Trips	7801 Transportation - North	4,167.00
	0398 Field Trips	7803 Transportation - South	842.50
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4110 SAI - ESOL			
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 14,595.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	1,255.00
	0220 Social Security	5100 Basic Education (K-12)	1,117.00
	0231 Group Insurance - Health	5100 Basic Education (K-12)	5,088.00
	0232 Group Insurance - Life	5100 Basic Education (K-12)	15.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	232.00
			<u>\$ 22,302.00</u>
<i>Explanation: Appropriate ESOL Interpreter by transferring to/(from) the following project(s):</i>			
	3161 SAI - Supplemental Academic Instruction	\$ (22,302.00)	
4125 Class Size Reduction			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 38,979.00
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	17,034.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	4,816.00
	0220 Social Security	5100 Basic Education (K-12)	4,285.00
	0231 Group Insurance - Health	5100 Basic Education (K-12)	7,968.00
	0232 Group Insurance - Life	5100 Basic Education (K-12)	24.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	364.00
	0234 Group Insurance - Other	5100 Basic Education (K-12)	7,749.00
	0394 FEP Distributions - Charter Schools	5100 Basic Education (K-12)	1,441,894.00
	0396 Distributions - Contract Schools	5100 Basic Education (K-12)	(1,441,894.00)
	0997 Reserve - Projects	9890 Reserves	(81,219.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and charter and contract school objects changed per Florida State Red Book 2018.</i>			
5006 Health Reimbursement Arrangement			
	0730 Dues and Fees	7730 Staff Services	\$ 2,764.00
<i>Explanation: Appropriate HRA debit card administrative fees by transferring to/(from) the following project(s):</i>			
	.... Discretionary	\$ (2,764.00)	
5007 SSTRIDE District Supplement			
	0510 Supplies	5100 Basic Education (K-12)	\$ (104.75)
	0398 Field Trips	7801 Transportation - North	104.75
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5062 CAPE - Child Development			
	0510 Supplies	5300 Vocational	\$ 101.00
	0997 Reserve - Projects	9890 Reserves	(101.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:

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Account	Object	Function	Increase (Decrease)
5064 CAPE - Culinary			
	0365 Software Subscriptions	5300 Vocational	\$ 2,880.00
	0510 Supplies	5300 Vocational	650.00
	0520 Textbooks	5300 Vocational	(650.00)
	0997 Reserve - Projects	9890 Reserves	(2,880.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5065 CAPE - Drafting/Engineering			
	0365 Software Subscriptions	5300 Vocational	\$ 7,200.00
	0510 Supplies	5300 Vocational	1,500.00
	0997 Reserve - Projects	9890 Reserves	(8,700.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5066 CAPE - Electrical			
	0642 Equipment (Under \$1,000)	5300 Vocational	\$ 3,442.12
	0997 Reserve - Projects	9890 Reserves	(3,442.12)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5067 CAPE - Health Science			
	0510 Supplies	5300 Vocational	\$ 263.00
	0997 Reserve - Projects	9890 Reserves	(263.00)
			<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	\$ 1.31
	0331 Out of County Travel	5300 Vocational	119.18
	0365 Software Subscriptions	5300 Vocational	14,800.00
	0510 Supplies	5300 Vocational	5,348.68
	0519 Technology Supplies	5300 Vocational	183.91
	0648 Technology Equipment (Over \$1,000)	5300 Vocational	138.99
	0750 Other Personnel Services	5300 Vocational	390.23
	0997 Reserve - Projects	9890 Reserves	(20,982.30)
			<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	\$ (116,752.00)
	0131 Salary - Instructional	5200 Exceptional Child	32,137.00
	0210 Florida Retirement System	5200 Exceptional Child	(7,277.00)
	0220 Social Security	5200 Exceptional Child	(6,473.00)
	0231 Group Insurance - Health	5200 Exceptional Child	(34,232.50)
	0232 Group Insurance - Life	5200 Exceptional Child	(103.00)
	0233 Group Insurance - Dental	5200 Exceptional Child	(1,572.00)
	0234 Group Insurance - Other	5200 Exceptional Child	(177.50)
			<u>\$ (134,450.00)</u>
<i>Explanation: Change funding of ESE 1:1 Paraprofessionals from Project 5075 - IDEA Supplemental - General Fund to Project 9475 - IDEA by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ 134,450.00	
5110 Workforce Development			
	0130 Salary - Overtime	5900 Other Instruction	\$ 126.54
	0210 Florida Retirement System	5900 Other Instruction	10.45
	0220 Social Security	5900 Other Instruction	9.68
	0510 Supplies	5900 Other Instruction	(4,568.52)
	0130 Salary - Overtime	7300 School Admin - Principal Office	1,399.22
	0210 Florida Retirement System	7300 School Admin - Principal Office	115.58
	0220 Social Security	7300 School Admin - Principal Office	107.05

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Account	Object	Function	Increase (Decrease)
	0331 Out of County Travel	7300 School Admin - Principal Office	1,300.00
	0371 Telephone	7900 Operation of Plant	1,000.00
	0383 Recycling	7900 Operation of Plant	500.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6010	<u>Educational Broadband Lease</u>		
	0510 Supplies	6500 Instruction Related Technology	\$ (146.00)
	0649 Technology Equipment (Under \$1,000)	6500 Instruction Related Technology	146.00
	0730 Dues and Fees	6500 Instruction Related Technology	(119.55)
	0732 Motor Vehicle Tags and Fees	6500 Instruction Related Technology	119.55
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6110	<u>Adult Education Tuition</u>		
	0102 Salary - Other Compensation	5900 Other Instruction	\$ 2,250.47
	0210 Florida Retirement System	5900 Other Instruction	185.89
	0220 Social Security	5900 Other Instruction	172.16
	0510 Supplies	5900 Other Instruction	(3,608.52)
	0510 Supplies	7300 School Admin - Principal Office	1,000.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6123	<u>Reading Instruction</u>		
	0394 FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	\$ 60,159.00
	0396 Distributions - Contract Schools	5100 Basic Education (K-12)	(60,159.00)
			<u>\$ -</u>
	<i>Explanation: Change charter and contract school objects per Florida State Red Book 2018.</i>		
7016	<u>Professional Development Training - GF</u>		
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	\$ 150.50
	0210 Florida Retirement System	6400 Instructional Staff Training Services	16.77
	0220 Social Security	6400 Instructional Staff Training Services	11.51
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(178.78)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7019	<u>Drama Program</u>		
	0350 Repair and Maintenance	5100 Basic Education (K-12)	\$ 334.65
	0510 Supplies	5100 Basic Education (K-12)	(2,869.74)
	0684 Replacement Roofing & Systems	5100 Basic Education (K-12)	2,535.09
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7020	<u>Purchased Positions/Other - External</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (914.46)
	0750 Other Personnel Services	5100 Basic Education (K-12)	914.46
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7054	<u>AP Initiative - Set-Aside</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 202.14
	0210 Florida Retirement System	5100 Basic Education (K-12)	16.67
	0220 Social Security	5100 Basic Education (K-12)	14.44
	0510 Supplies	5100 Basic Education (K-12)	(313.25)
	0622 Audio Visual (Under \$1,000)	5100 Basic Education (K-12)	80.00
			<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	7730 Staff Services	\$ 1,111.76
	0997 Reserve - Projects	9890 Reserves	(1,111.76)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

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Account	Object	Function	Increase (Decrease)
8105 <u>CSR - Science Initiatives</u>			
	0390 Other Purchased Service	6300 Instruction & Curriculum	\$ (500.00)
	0510 Supplies	6300 Instruction & Curriculum	500.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8113 <u>Workforce Ed. Performance Incentive</u>			
	0331 Out of County Travel	5900 Other Instruction	\$ 11.23
	0350 Repair and Maintenance	5900 Other Instruction	11.23
	0510 Supplies	5900 Other Instruction	(6,022.46)
	0641 Equipment (Over \$1,000)	5900 Other Instruction	1,457.76
	0642 Equipment (Under \$1,000)	5900 Other Instruction	4,542.24
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8150 <u>Digital Classrooms</u>			
	0394 FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	\$ 39,151.00
	0396 Distributions - Contract Schools	5100 Basic Education (K-12)	(39,151.00)
			<u>\$ -</u>
<i>Explanation: Change charter and contract school objects per Florida State Red Book 2018.</i>			
9007 <u>Career and Professional Education</u>			
	0365 Software Subscriptions	5300 Vocational	\$ 8,245.83
	0510 Supplies	5300 Vocational	350.00
	0331 Out of County Travel	6300 Instruction & Curriculum	1,000.00
	0730 Dues and Fees	6300 Instruction & Curriculum	750.00
	0997 Reserve - Projects	9890 Reserves	(10,345.83)
			<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)	\$ (372,139.95)
	0123 Salary - Annual Leave Payoff	5100 Basic Education (K-12)	(17,774.64)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(487.02)
	0132 Salary - Hourly Teachers	6400 Instructional Staff Training Services	4,755.07
	0210 Florida Retirement System	6400 Instructional Staff Training Services	392.73
	0320 Insurance and Bond Premiums	7100 School Board	2,660.00
	0122 Salary - Sick Leave Payoff	7300 School Admin - Principal Office	3,506.23
	0123 Salary - Annual Leave Payoff	7300 School Admin - Principal Office	7,924.62
	0730 Dues and Fees	7500 Fiscal Services	587.59
	0240 Workers Compensation	7730 Staff Services	51,902.90
	0310 Professional & Technical Service	7730 Staff Services	1,177.76
	0730 Dues and Fees	7730 Staff Services	(587.59)
	0123 Salary - Annual Leave Payoff	7803 Transportation - South	3,953.50
	0122 Salary - Sick Leave Payoff	7900 Operation of Plant	2,427.77
	0123 Salary - Annual Leave Payoff	7900 Operation of Plant	1,141.45
	0210 Florida Retirement System	7900 Operation of Plant	94.29
	0240 Workers Compensation	7900 Operation of Plant	(51,902.90)
	0320 Insurance and Bond Premiums	7900 Operation of Plant	362,368.19
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
9110 <u>Mental Health Assistance</u>			
	0394 FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	\$ 34,961.00
	0396 Distributions - Contract Schools	5100 Basic Education (K-12)	(34,961.00)
	0103 Salary - Supplements	6120 Guidance Services	(27,000.00)
	0103 Salary - Supplements	6140 Psychological Services	27,000.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and charter and contract school objects changed per Florida State Red Book 2018.</i>			

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Account	Object	Function	Increase (Decrease)
9160 <u>Lottery - School Recognition Program</u>			
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 433,464.16
	0220 Social Security	5100 Basic Education (K-12)	33,159.57
	0395 Other Distributions - Charter Schools	5100 Basic Education (K-12)	112,934.00
	0510 Supplies	5100 Basic Education (K-12)	7,881.77
	0105 Salary - Bonus	5200 Exceptional Child	69,371.75
	0220 Social Security	5200 Exceptional Child	5,446.56
	0105 Salary - Bonus	5300 Vocational	12,286.76
	0220 Social Security	5300 Vocational	939.92
	0105 Salary - Bonus	6100 Pupil Personnel Services	3,402.82
	0220 Social Security	6100 Pupil Personnel Services	260.31
	0105 Salary - Bonus	6110 Attendance and Social Work	139.93
	0220 Social Security	6110 Attendance and Social Work	10.70
	0105 Salary - Bonus	6120 Guidance Services	17,028.44
	0220 Social Security	6120 Guidance Services	1,302.66
	0105 Salary - Bonus	6130 Health Services	2,053.21
	0220 Social Security	6130 Health Services	157.07
	0105 Salary - Bonus	6140 Psychological Services	922.46
	0220 Social Security	6140 Psychological Services	70.57
	0105 Salary - Bonus	6200 Instructional Media Services	6,480.13
	0220 Social Security	6200 Instructional Media Services	356.09
	0610 Library Books	6200 Instructional Media Services	87.55
	0105 Salary - Bonus	6300 Instruction & Curriculum	3,134.79
	0220 Social Security	6300 Instruction & Curriculum	239.81
	0105 Salary - Bonus	6400 Instructional Staff Training Services	2,822.35
	0220 Social Security	6400 Instructional Staff Training Services	215.92
	0105 Salary - Bonus	7300 School Admin - Principal Office	56,807.61
	0220 Social Security	7300 School Admin - Principal Office	4,345.73
	0105 Salary - Bonus	7600 Food Service (Schools)	8,944.14
	0220 Social Security	7600 Food Service (Schools)	684.26
	0105 Salary - Bonus	7803 Transportation - South	880.23
	0220 Social Security	7803 Transportation - South	67.31
	0105 Salary - Bonus	7900 Operation of Plant	22,635.63
	0220 Social Security	7900 Operation of Plant	1,731.65
	0105 Salary - Bonus	8100 Maintenance Administration	2,164.21
	0220 Social Security	8100 Maintenance Administration	165.57
	0105 Salary - Bonus	9100 Community Service	1,900.00
	0220 Social Security	9100 Community Service	145.36
	0997 Reserve - Projects	9890 Reserves	(814,641.00)
			\$ -

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

9190 Temp. Emerg. Impact Aid - Displaced Students

	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 20,424.00
	0131 Salary - Instructional	5100 Basic Education (K-12)	26,840.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	3,899.00
	0220 Social Security	5100 Basic Education (K-12)	3,617.00
	0395 Other Distributions - Charter Schools	5101 Charter School - Federal Impact	91.00
	0131 Salary - Instructional	5200 Exceptional Child	1,894.00
	0210 Florida Retirement System	5200 Exceptional Child	158.00
	0220 Social Security	5200 Exceptional Child	144.00
	0997 Reserve - Projects	9890 Reserves	(57,067.00)
			\$ -

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

ADOPTED BY SCHOOL BOARD:

JANUARY 14, 2019

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2018	INCREASE	DECREASE	BUDGET AS OF 11/30/2018	
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 10/31/2018	INCREASE	DECREASE	BUDGET AS OF 11/30/2018
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 3
Board Meeting January 14, 2019

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

N/A

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

JANUARY 14, 2019

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2018	INCREASE	DECREASE	BUDGET AS OF 11/30/2018
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	-	17,280.19	4,396.44	-	21,676.63
3431 INTEREST ON INVESTMENT	-	41,922.71	3,551.67	-	45,474.38
3448 DONATIONS	-	8,000.00	-	-	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	\$ 39,025,425.41	\$ 7,948.11	\$ -	\$ 39,033,373.52

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2018	INCREASE	DECREASE	BUDGET AS OF 11/30/2018	
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	286,946.28	-	279,161.97
	0642	EQUIPMENT (UNDER \$1,000)	103,899.33	106,699.30	-	104,332.40
	0643	COMPUTER EQUIPMENT (OVER \$1,000)	107,384.67	107,384.67	-	104,596.53
	0644	COMPUTER HARDWARE (UNDER \$1,000)	2,350.00	2,350.00	-	350.00
	0648	TECHNOLOGY EQUIPMENT (OVER \$1,000)	34,228.00	380.00	-	380.00
	0649	TECHNOLOGY EQUIPMENT (UNDER \$1,000)	-	33,848.00	5,677.58	39,525.58
	0651	BUSES	6,077.00	6,077.00	-	-
	0652	OTHER MOTOR VEHICLES	328,190.07	328,184.29	-	271,420.00
	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	1,479,610.63	-	1,479,610.63
	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	86,503.65	100,785.79	-	95,107.60
	0682	HEATING/COOLING/AIR CONDITIONING	600.00	600.00	-	600.00
	0683	ROOFING	45,447.23	45,447.23	265,838.39	311,285.62
	0684	REPLACEMENT ROOFING & SYSTEMS	13,430,999.15	13,170,115.84	-	12,982,058.70
	0685	FLOORING/STRUCTURAL ALTERATION	663,247.36	815,597.36	-	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	808,531.60	7,948.11	816,479.71
	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	\$ 39,025,425.41	\$ 279,464.08	\$ 271,515.97
						\$ 39,033,373.52

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 3
Board Meeting January 14, 2019

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3421	<u>Tax Redemptions</u>		\$ 4,396.44
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 4,396.44
	<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>		
	.... Discretionary	\$ 4,396.44	
3431	<u>Interest on Investments</u>		\$ 3,551.67
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 3,551.67
	<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>		
	.... Discretionary	\$ 3,551.67	
II. Amendments Between Appropriations & Reserves			
0369	<u>District Wide - Maintenance Vehicles</u>		
	0652 Other Motor Vehicles	7400 Facilities Acquisition and Construction	\$ (56,764.29)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2360 DW - Portable Canopies	\$ 56,764.29	
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (101,318.16)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2360 DW - Portable Canopies	\$ 90,353.22	3312 Capital Improvements - BD 9,346.00
	2364 School Equipment - BD	1,618.94	Total Projects transferred to/(from) \$ 101,318.16
2360	<u>DW - Portable Canopies</u>		
	0683 Roofing	7400 Facilities Acquisition and Construction	\$ 256,492.39
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	0369 District Wide - Maintenance Vehicles	\$ (56,764.29)	5393 Carver Hill - Security System (7,088.12)
	2303 Board Projects	(90,353.22)	5397 Transportation - Replace Buses (6,077.00)
	2365 Laurel Hill IPAD Project	(11,825.05)	7342 Fire Alarm Upgrade - District Wide (1,562.31)
	2392 Edwins - Replace Sewer Line	(9,248.00)	7351 Digital Classroom - Computers (4,733.85)
	5336 Bluewater - Boiler Replacement	(20,695.00)	8342 Project Contingency (48,145.55)
			Total \$ (256,492.39)
2364	<u>School Equipment - BD</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 1,618.94
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (1,618.94)	
2365	<u>Laurel Hill IPAD Project</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (7,124.05)
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	(2,701.00)
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	(2,000.00)
			\$ (11,825.05)
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>		
	2360 DW - Portable Canopies	\$ 11,825.05	
2386	<u>District Department Equipment</u>		
	0649 Technology Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 5,677.58
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	(5,677.58)
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 3
Board Meeting January 14, 2019

Account	Object	Function	Increase (Decrease)
2392	<u>Edwins - Replace Sewer Line</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (9,248.00)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2360 DW - Portable Canopies	\$ 9,248.00	
2393	<u>Band Instrument Replacement</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (660.00)
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	660.00
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
3312	<u>Capital Improvements - BD</u>		
	0683 Roofing	7400 Facilities Acquisition and Construction	\$ 9,346.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (9,346.00)	
5336	<u>Bluewater - Boiler Replacement</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (20,695.00)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2360 DW - Portable Canopies	\$ 20,695.00	
5393	<u>Carver Hill - Security System</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (7,088.12)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2360 DW - Portable Canopies	\$ 7,088.12	
5397	<u>Transportation - Replace Buses</u>		
	0651 Buses	7400 Facilities Acquisition and Construction	\$ (6,077.00)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2360 DW - Portable Canopies	\$ 6,077.00	
7342	<u>Fire Alarm Upgrade - District Wide</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (1,562.31)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2360 DW - Portable Canopies	\$ 1,562.31	
7351	<u>Digital Classroom - Computers</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (0.26)
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	(1,944.84)
	0643 Computer Hardware (Over \$1,000)	7400 Facilities Acquisition and Construction	(2,788.14)
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	(0.61)
			\$ (4,733.85)
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>		
	2360 DW - Portable Canopies	\$ 4,733.85	
8342	<u>Project Contingency</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (48,145.55)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2360 DW - Portable Canopies	\$ 48,145.55	

ADOPTED BY SCHOOL BOARD:

JANUARY 14, 2019

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 10/31/2018	INCREASE	DECREASE	BUDGET AS OF 11/30/2018
3199	MISCELLANEOUS FEDERAL DIRECT	\$ 904,968.67	\$ 1,221,894.19	\$ 77,260.00	\$ -	\$ 1,299,154.19
3201	VOCATIONAL EDUCATIONAL ARTS	267,780.82	267,780.82	-	6,996.37	260,784.45
3221	ADULT GENERAL EDUCATION	282.94	78,119.94	-	282.94	77,837.00
3231	IDEA	7,805,434.01	7,805,434.01	-	803,191.19	7,002,242.82
3241	TITLE I	6,165,025.94	6,314,410.94	-	229,118.01	6,085,292.93
3242	TITLE IV	210,169.49	635,965.37	-	93,827.44	542,137.93
3251	ADULT BASIC EDUCATION	-	-	-	-	-
3274	TITLE III	145,337.22	173,387.12	-	12,337.22	161,049.90
3275	TITLE V	-	-	-	-	-
3277	TITLE II	984,165.63	984,165.63	-	177,780.52	806,385.11
3280	DRUG FREE SCHOOLS PROGRAM	-	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	75,273.73	75,273.73	-	14,615.57	60,658.16
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
TOTAL - OTHER SPECIAL REVENUE FUNDS		\$ 16,558,438.45	\$ 17,556,431.75	\$ 77,260.00	\$ 1,338,149.26	\$ 16,295,542.49

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2018	INCREASE	DECREASE	BUDGET AS OF 11/30/2018	
5100 BASIC EDUCATION (K-12)	\$ 5,063,034.30	\$ 5,402,555.37	\$ -	\$ 219,566.53	\$ 5,182,988.84	
5200 EXCEPTIONAL STUDENT EDUCATION	5,630,075.52	5,693,318.51	-	769,921.52	4,923,396.99	
5300 VOCATIONAL AND TECHNICAL EDUCATION	261,597.14	337,922.14	-	7,063.64	330,858.50	
5400 ADULT GENERAL EDUCATION	-	-	-	-	-	
5500 PRE-KINDERGARTEN	237,957.71	237,842.00	-	112.71	237,729.29	
5900 OTHER INSTRUCTION	-	-	-	-	-	
6100 PUPIL PERSONNEL SERVICES	149,661.00	188,652.32	-	1,997.00	186,655.32	
6110 ATTENDANCE AND SOCIAL WORK	338,635.00	246,276.09	-	-	246,276.09	
6120 GUIDANCE SERVICES	11,447.90	63,198.90	-	11,447.90	51,751.00	
6130 HEALTH SERVICES	1,250.00	1,250.00	-	360.00	890.00	
6140 PSYCHOLOGICAL SERVICES	35,111.09	161,807.58	-	17,625.84	144,181.74	
6150 PARENTAL INVOLVEMENT	142,634.81	150,397.81	-	24,202.01	126,195.80	
6200 INSTRUCTIONAL MEDIA SERVICE	3,045.00	3,045.00	-	-	3,045.00	
6300 INSTR & CURR DEVEL SERVICE (SUPT)	2,521,209.64	2,540,472.92	-	204,287.84	2,336,185.08	
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	1,148,657.00	1,155,245.39	-	26,439.80	1,128,805.59	
6500 INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-	
7200 GENERAL ADMINISTRATION (SUPT)	999,411.59	1,041,805.95	-	44,394.72	997,411.23	
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	-	10,027.25	2,067.00	
7801 TRANSPORTATION - NORTH	552.50	552.50	-	252.50	300.00	
7802 TRANSPORTATION - CENTRAL	550.00	550.00	-	250.00	300.00	
7803 TRANSPORTATION - SOUTH	500.00	500.00	-	200.00	300.00	
7900 OPERATION OF PLANT	-	-	-	-	-	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	-	-	-	-	-	
9100 COMMUNITY SERVICE	-	316,925.52	77,260.00	-	394,185.52	
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 16,558,438.45	\$ 17,556,431.75	\$ 77,260.00	\$ 1,338,149.26	\$ 16,295,542.49	

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 3
Board Meeting January 14, 2019

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3199	<u>Miscellaneous Federal Direct</u>		\$ 77,260.00
	0790 Miscellaneous Expense	9100 Community Service	\$ 77,260.00
<i>Explanation: To appropriate revenue for Pell grant based on actual collections.</i>			
	9481 Pell Grant		\$ 77,260.00
3201	<u>Vocational Educational Arts</u>		\$ (6,996.37)
	0220 FICA (Social Security & Medicare)	5300 Vocational	\$ (3.13)
	0331 Out of County Travel	5300 Vocational	(52.43)
	0365 Software Subscriptions	5300 Vocational	(8.97)
	0370 Postage/Shipping/Telegram	5300 Vocational	(50.00)
	0510 Supplies	5300 Vocational	(2,451.00)
	0641 Equipment/Fixed Assets (Over \$1,000)	5300 Vocational	(4,225.40)
	0365 Software Subscriptions	6400 Instructional Staff Training Services	(100.00)
	0791 Indirect Costs	7200 General Administration	(105.44)
			\$ (6,996.37)
<i>Explanation: To close fiscal year 2017-2018 Carl Perkins - Secondary Section 131 grant (Project 8422) per project award notification.</i>			
	8422 Carl Perkins - Secondary Education		\$ (6,996.37)
3221	<u>Adult General Education</u>		\$ (282.94)
	0220 FICA (Social Security & Medicare)	5300 Vocational	\$ (32.77)
	0642 Equipment (Under \$1,000)	5300 Vocational	(12.47)
	0750 Other Personnel Services	5300 Vocational	(227.47)
	0791 Indirect Costs	7200 General Administration	(10.23)
			\$ (282.94)
<i>Explanation: To close fiscal year 2017-2018 Carl Perkins - Postsecondary Section 132 grant (Project 8407) per project award notification.</i>			
	8407 Carl Perkins - Postsecondary Education		\$ (282.94)
3231	<u>IDEA</u>		\$ (803,191.19)
	0310 Professional & Technical Services	5200 Exceptional Child	\$ (88,893.25)
	0330 In County Travel	5200 Exceptional Child	(713.44)
	0331 Out of County Travel	5200 Exceptional Child	(1,093.27)
	0350 Repairs & Maintenance	5200 Exceptional Child	(1,000.00)
	0355 Technology - Repairs & Maintenance	5200 Exceptional Child	(200.00)
	0365 Software Subscriptions	5200 Exceptional Child	(23.00)
	0370 Postage/Shipping/Telegram	5200 Exceptional Child	(74.72)
	0510 Supplies	5200 Exceptional Child	(644,167.26)
	0530 Periodicals	5200 Exceptional Child	(200.00)
	0622 Audio Visual (Under \$1,000)	5200 Exceptional Child	(600.00)
	0641 Equipment/Fixed Assets (Over \$1,000)	5200 Exceptional Child	(7,603.75)
	0642 Equipment (Under \$1,000)	5200 Exceptional Child	(6,273.29)
	0643 Computer Hardware (Over \$1,000)/Technology - Infrastructure	5200 Exceptional Child	(2,475.00)
	0644 Computer Hardware (Under \$1,000)	5200 Exceptional Child	(5,687.40)
	0691 Software - Capitalized (Over \$1,000)	5200 Exceptional Child	(1,200.00)
	0692 Software (Under \$1,000)	5200 Exceptional Child	(800.00)
	0730 Dues and Fees	5200 Exceptional Child	(500.00)
	0750 Other Personnel Services	5200 Exceptional Child	(3,185.47)
	0331 Out of County Travel	6150 Parental Involvement	(200.00)
	0510 Supplies	6150 Parental Involvement	(400.00)
	0330 In County Travel	6300 Instruction & Curriculum	(100.00)
	0331 Out of County Travel	6300 Instruction & Curriculum	(2,000.00)
	0360 Lease and Rental Agreements	6300 Instruction & Curriculum	(2,000.00)
	0370 Postage/Shipping/Telegram	6300 Instruction & Curriculum	(264.31)
	0390 Other Purchased Service	6300 Instruction & Curriculum	(1,325.51)
	0641 Equipment/Fixed Assets (Over \$1,000)	6300 Instruction & Curriculum	(1,200.00)
	0642 Equipment (Under \$1,000)	6300 Instruction & Curriculum	(500.00)
	0643 Computer Hardware (Over \$1,000)/Technology - Infrastructure	6300 Instruction & Curriculum	(2,000.00)
	0644 Computer Hardware (Under \$1,000)	6300 Instruction & Curriculum	(1,000.00)
	0730 Dues and Fees	6300 Instruction & Curriculum	(500.00)
	0331 Out of County Travel	6400 Instructional Staff Training Services	(400.00)
	0791 Indirect Costs	7200 General Administration	(25,909.02)

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 3
Board Meeting January 14, 2019

Account	Object	Function	Increase (Decrease)
0398	Field Trips / Student Transportation	7801 Transportation - North	(252.50)
0398	Field Trips / Student Transportation	7802 Transportation - Central	(250.00)
0398	Field Trips / Student Transportation	7803 Transportation - South	(200.00)
			<u>\$ (803,191.19)</u>

Explanation: To close fiscal year 2017-2018 IDEA - Part B grant (Project 8475) and IDEA - Part B - Pre-K grant (Project 8476) per project award notification.

8475	IDEA - Part B	\$ (780,161.59)	8476	IDEA - Part B - Pre-K	(23,029.60)
					<u>\$ (803,191.19)</u>
3241	<u>Title I</u>				<u>\$ (229,118.01)</u>

0102	Salary - Other Compensation	5100	Basic Education (K-12)	\$ (1,639.41)
0210	Florida Retirement System	5100	Basic Education (K-12)	(891.31)
0220	FICA (Social Security & Medicare)	5100	Basic Education (K-12)	(741.06)
0310	Professional & Technical Services	5100	Basic Education (K-12)	(17,878.32)
0357	Support Managed - Computers	5100	Basic Education (K-12)	(1,752.00)
0360	Lease and Rental Agreements	5100	Basic Education (K-12)	(1,444.14)
0365	Software Subscriptions	5100	Basic Education (K-12)	(4,767.45)
0390	Other Purchased Service	5100	Basic Education (K-12)	(1,050.00)
0396	Contract School Payments	5100	Basic Education (K-12)	(8,803.45)
0510	Supplies	5100	Basic Education (K-12)	(93,204.99)
0519	Technology - Supplies	5100	Basic Education (K-12)	(1,150.33)
0641	Equipment/Fixed Assets (Over \$1,000)	5100	Basic Education (K-12)	(259.72)
0642	Equipment (Under \$1,000)	5100	Basic Education (K-12)	(471.57)
0643	Computer Hardware (Over \$1,000)/Technology - Infrastructure	5100	Basic Education (K-12)	(1,158.44)
0644	Computer Hardware (Under \$1,000)	5100	Basic Education (K-12)	(4,197.94)
0730	Dues and Fees	5100	Basic Education (K-12)	(8,076.25)
0750	Other Personnel Services	5100	Basic Education (K-12)	(2,073.11)
0365	Software Subscriptions	5200	Exceptional Child	(1,042.04)
0366	Software Apps. - Tablets	5200	Exceptional Child	(1,000.00)
0510	Supplies	5200	Exceptional Child	(2,556.89)
0644	Computer Hardware (Under \$1,000)	5200	Exceptional Child	(525.00)
0750	Other Personnel Services	5200	Exceptional Child	(107.74)
0750	Other Personnel Services	5500	Prekindergarten	(112.71)
0310	Professional & Technical Services	6120	Guidance Services	(11,447.90)
0220	FICA (Social Security & Medicare)	6150	Parental Involvement	(23.83)
0310	Professional & Technical Services	6150	Parental Involvement	(400.00)
0370	Postage/Shipping/Telegram	6150	Parental Involvement	(494.40)
0390	Other Purchased Service	6150	Parental Involvement	(110.00)
0396	Contract School Payments	6150	Parental Involvement	(161.22)
0510	Supplies	6150	Parental Involvement	(16,341.20)
0750	Other Personnel Services	6150	Parental Involvement	(1,644.94)
0330	In County Travel	6300	Instruction & Curriculum	(756.74)
0331	Out of County Travel	6300	Instruction & Curriculum	(2,760.65)
0357	Support Managed - Computers	6300	Instruction & Curriculum	(972.00)
0360	Lease and Rental Agreements	6300	Instruction & Curriculum	(2,021.77)
0365	Software Subscriptions	6300	Instruction & Curriculum	(1,080.01)
0370	Postage/Shipping/Telegram	6300	Instruction & Curriculum	(389.73)
0390	Other Purchased Service	6300	Instruction & Curriculum	(5,959.50)
0510	Supplies	6300	Instruction & Curriculum	(1,773.64)
0730	Dues and Fees	6300	Instruction & Curriculum	(115.60)
0117	Workshops	6400	Instructional Staff Training Services	(800.00)
0220	FICA (Social Security & Medicare)	6400	Instructional Staff Training Services	(61.20)
0310	Professional & Technical Services	6400	Instructional Staff Training Services	(668.82)
0331	Out of County Travel	6400	Instructional Staff Training Services	(5,182.60)
0510	Supplies	6400	Instructional Staff Training Services	(3,123.84)
0730	Dues and Fees	6400	Instructional Staff Training Services	(84.50)
0750	Other Personnel Services	6400	Instructional Staff Training Services	(2,322.15)
0791	Indirect Costs	7200	General Administration	(7,757.65)
0390	Other Purchased Service	7800	Pupil Transp Services - School	(524.25)
0398	Field Trips / Student Transportation	7800	Pupil Transp Services - School	(7,236.00)
				<u>\$ (229,118.01)</u>

Explanation: To close fiscal year 2017-2018 Title I - Part A (Project 8401), Title I - Homeless Set-Aside (Project 8408), and Title I - N&D (Project 8409) grants per project award notification.

8401	Title I - Part A	\$ (200,918.36)	8409	Title I - N & D	(20,123.40)
8408	Title I - Part A - Homeless Set-Aside	\$ (8,076.25)			<u>\$ (229,118.01)</u>

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 3
Board Meeting January 14, 2019

Account	Object	Function	Increase (Decrease)
3242	<u>Title IV</u>		\$ (93,827.44)
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (25,099.37)
	0117 Workshops	5100 Basic Education (K-12)	(1,579.50)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(1,987.87)
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(2,045.57)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(224.90)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(0.38)
	0310 Professional & Technical Services	5100 Basic Education (K-12)	(9,100.00)
	0363 Seat Managed - Computers	5100 Basic Education (K-12)	(0.08)
	0510 Supplies	5100 Basic Education (K-12)	(21,469.12)
	0649 Technology Equipment (<\$1,000)	5100 Basic Education (K-12)	(805.54)
	0234 Group Insurance - Other	6140 Psychological Services	(210.21)
	0510 Supplies	6140 Psychological Services	(17,415.63)
	0370 Postage/Shipping/Telegram	6300 Instruction & Curriculum	(75.30)
	0510 Supplies	6300 Instruction & Curriculum	(452.69)
	0641 Equipment/Fixed Assets (Over \$1,000)	6300 Instruction & Curriculum	(100.01)
	0730 Dues and Fees	6300 Instruction & Curriculum	(7,000.00)
	0331 Out of County Travel	6400 Instructional Staff Training Services	(1,945.00)
	0510 Supplies	6400 Instructional Staff Training Services	(1,194.80)
	0791 Indirect Costs	7200 General Administration	(3,121.47)
			<u>\$ (93,827.44)</u>

Explanation: To close fiscal year 2017-2018 Title IV - 21st CCLC Program grant (Project 8414) and Title IV - SS & AE grant (Project 8415) per project award notification.

8414 Title IV - 21st CCLC Program	\$ (46,651.00)	8415 Title IV - SS & AE	(47,176.44)
			<u>\$ (93,827.44)</u>

3274	<u>Title III</u>		\$ (12,337.22)
	0510 Supplies	5100 Basic Education (K-12)	\$ (2,162.44)
	0519 Technology - Supplies	5100 Basic Education (K-12)	(170.00)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	(405.37)
	0370 Postage/Shipping/Telegram	6100 Pupil Personnel Services	(200.00)
	0390 Other Purchased Service	6100 Pupil Personnel Services	(296.00)
	0102 Salary - Other Compensation	6150 Parental Involvement	(2,011.45)
	0210 Florida Retirement System	6150 Parental Involvement	(288.89)
	0220 FICA (Social Security & Medicare)	6150 Parental Involvement	(260.25)
	0510 Supplies	6150 Parental Involvement	(4.85)
	0330 In County Travel	6300 Instruction & Curriculum	(224.25)
	0331 Out of County Travel	6300 Instruction & Curriculum	(434.62)
	0365 Software Subscriptions	6300 Instruction & Curriculum	(3,084.97)
	0730 Dues and Fees	6300 Instruction & Curriculum	(178.00)
	0310 Professional & Technical Services	6400 Instructional Staff Training Services	(40.30)
	0360 Lease and Rental Agreements	6400 Instructional Staff Training Services	(600.00)
	0510 Supplies	6400 Instructional Staff Training Services	(257.55)
	0622 Audio Visual (Under \$1,000)	6400 Instructional Staff Training Services	(800.00)
	0791 Indirect Costs	7200 General Administration	(218.28)
	0398 Field Trips / Student Transportation	7800 Pupil Transp Services - School	(700.00)
			<u>\$ (12,337.22)</u>

Explanation: To close fiscal year 2017-2018 Title III - English Language Learners grant (Project 8418) per project award notification.

8418 Title III - Part A - English Language Learners	\$ (12,337.22)
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3277	<u>Title II</u>		\$ (177,780.52)
	0117 Workshops	6300 Instruction & Curriculum	\$ (2,460.00)
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(188.19)
	0330 In County Travel	6300 Instruction & Curriculum	(2,594.23)
	0331 Out of County Travel	6300 Instruction & Curriculum	(847.96)
	0350 Repairs & Maintenance	6300 Instruction & Curriculum	(9,602.43)
	0360 Lease and Rental Agreements	6300 Instruction & Curriculum	(13,205.93)
	0365 Software Subscriptions	6300 Instruction & Curriculum	(119.28)
	0390 Other Purchased Service	6300 Instruction & Curriculum	(118.70)
	0510 Supplies	6300 Instruction & Curriculum	(134,622.19)
	0622 Audio Visual (Under \$1,000)	6300 Instruction & Curriculum	(100.00)
	0730 Dues and Fees	6300 Instruction & Curriculum	(620.00)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	(0.06)
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(0.36)
	0310 Professional & Technical Services	6400 Instructional Staff Training Services	(5,250.00)

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 3
Board Meeting January 14, 2019

Account	Object	Function	Increase (Decrease)
	0390 Other Purchased Service	6400 Instructional Staff Training Services	(376.35)
	0510 Supplies	6400 Instructional Staff Training Services	(0.73)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(954.88)
	0791 Indirect Costs	7200 General Administration	(6,719.23)
			<u>\$ (177,780.52)</u>

Explanation: To close fiscal year 2017-2018 Title II - Part A grant (Project 8405) per project award notification.

8405 Title II - Part A \$ (177,780.52)

Account	Object	Function	Increase (Decrease)
3299	<u>Miscellaneous Federal Through State</u>		<u>\$ (14,615.57)</u>
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (917.35)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(72.65)
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(70.18)
	0330 In County Travel	5100 Basic Education (K-12)	(1,000.00)
	0510 Supplies	5100 Basic Education (K-12)	(227.72)
	0730 Dues and Fees	5100 Basic Education (K-12)	(2,419.00)
	0310 Professional & Technical Services	6100 Pupil Personnel Services	(1,501.00)
	0310 Professional & Technical Services	6130 Health Services	(110.00)
	0730 Dues and Fees	6130 Health Services	(500.00)
	0510 Supplies	6150 Parental Involvement	(1,860.98)
	0370 Postage/Shipping/Telegram	6300 Instruction & Curriculum	(160.85)
	0390 Other Purchased Service	6300 Instruction & Curriculum	(1,078.78)
	0730 Dues and Fees	6300 Instruction & Curriculum	(300.00)
	0330 In County Travel	6400 Instructional Staff Training Services	(2,124.02)
	0390 Other Purchased Service	6400 Instructional Staff Training Services	(1.75)
	0510 Supplies	6400 Instructional Staff Training Services	(150.89)
	0791 Indirect Costs	7200 General Administration	(553.40)
	0390 Other Purchased Service	7800 Pupil Transp Services - School	(1,567.00)
			<u>\$ (14,615.57)</u>

Explanation: To close fiscal year 2017-2018 Title IX - Homeless Children & Youth grant (Project 8412) per project award notification.

8412 Title IX - Homeless Children \$ (14,615.57)

II. Amendments Between Appropriations & Reserves

Account	Object	Function	Increase (Decrease)
9401	<u>Title I - Part A</u>		
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 358.95
	0395 Distributions to Charter Schools (Non-FEFP)	5100 Basic Education (K-12)	142,299.00
	0396 Contract School Payments	5100 Basic Education (K-12)	(142,299.00)
	0510 Supplies	5100 Basic Education (K-12)	(358.95)
	0395 Distributions to Charter Schools (Non-FEFP)	6150 Parental Involvement	1,437.00
	0396 Contract School Payments	6150 Parental Involvement	(1,437.00)
			<u>\$ -</u>

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

Account	Object	Function	Increase (Decrease)
9412	<u>Title IX - Homeless Children</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (250.00)
	0310 Professional & Technical Services	6130 Health Services	750.00
	0730 Dues and Fees	6130 Health Services	(500.00)
			<u>\$ -</u>

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

Account	Object	Function	Increase (Decrease)
9422	<u>Carl Perkins - Secondary Education</u>		
	0642 Equipment (Under \$1,000)	5300 Vocational	\$ (415.00)
	0649 Technology Equipment (<\$1,000)	5300 Vocational	415.00
			<u>\$ -</u>

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

Account	Object	Function	Increase (Decrease)
9475	<u>IDEA - Part B</u>		
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ 134,071.00
	0210 Florida Retirement System	5200 Exceptional Child	11,530.00
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	10,256.00
	0231 Group Insurance - Health	5200 Exceptional Child	45,879.00
	0232 Group Insurance - Life	5200 Exceptional Child	138.00
	0233 Group Insurance - Dental	5200 Exceptional Child	2,096.00

Explanation of Budget Amendment as Follows:
 Part IV - Other Special Revenue Funds
 Amendment Number 3
 Board Meeting January 14, 2019

Account	Object	Function	Increase (Decrease)
	0310 Professional & Technical Services	5200 Exceptional Child	82,800.00
	0390 Other Purchased Service	5200 Exceptional Child	506.00
	0510 Supplies	5200 Exceptional Child	(288,534.08)
	0642 Equipment (Under \$1,000)	5200 Exceptional Child	268.00
	0750 Other Personnel Services	5200 Exceptional Child	990.08
			<u>\$ -</u>

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

9476 IDEA - Part B - Pre-K

	0510 Supplies	5200 Exceptional Child	\$ 3,143.45
	0622 Audio Visual (Under \$1,000)	5200 Exceptional Child	(300.00)
	0642 Equipment (Under \$1,000)	5200 Exceptional Child	(843.45)
	0643 Computer Hardware (Over \$1,000)/Technology - Infrastructure	5200 Exceptional Child	(1,000.00)
	0644 Computer Hardware (Under \$1,000)	5200 Exceptional Child	(1,000.00)
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

JANUARY 14, 2019

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2018	INCREASE	DECREASE	BUDGET AS OF 11/30/2018
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	-	3,256.83	4,571.98	-	7,828.81
3459 SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-
3460 ONLINE CREDIT CARD FEES	-	28,243.17	8,841.70	-	37,084.87
3465 PURCHASED - OTHER POSITIONS	-	-	-	-	-
3466 PURCHASED OTHER POS - EXTERNAL	-	-	-	-	-
3490 MISCELLANEOUS REVENUE	-	-	47.15	-	47.15
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	\$ 16,912,015.64	\$ 13,460.83	\$ -	\$ 16,925,476.47

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2018	INCREASE	DECREASE	BUDGET AS OF 11/30/2018		
0100 SALARY - NON-INSTRUCTIONAL	\$ 994,760.00	\$ 994,760.00	\$ -	\$ 1,504.87	\$ 993,255.13		
0102 SALARY - OTHER COMPENSATION	2,330.36	2,576.06	-	-	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	-	5,712.86	677,458.14		
0117 WORKSHOPS	5,199.44	5,199.44	432.39	-	5,631.83		
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	6,392.67	-	113,539.67		
0210 FLORIDA RETIREMENT SYSTEM	154,717.57	154,782.80	478.68	-	155,261.48		
0220 FICA (SOCIAL SECURITY)	138,810.19	138,867.76	379.48	-	139,247.24		
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	-	859.35	6,284,656.75		
0330 IN COUNTY TRAVEL	3,500.00	4,188.78	-	-	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	6,206.30	-	-	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	13,641.69	-	-	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	-	-	5,280.00	-	5,280.00		
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	509.06	-	7,099.06		
0460 DIESEL FUEL	6,540.00	6,540.00	350.29	-	6,890.29		
0510 SUPPLIES	209,482.12	208,864.56	4,571.98	-	213,436.54		
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	1,041,741.00	-	-	1,041,741.00		
0642 EQUIPMENT (UNDER \$1,000)	21,898.08	32,527.84	-	-	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	6,721.17	-	-	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	8,841.70	-	37,084.87		
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	4,552,370.40	-	5,698.34	4,546,672.06		
0991 RESERVES - INVENTORY	347,728.65	347,728.65	-	-	347,728.65		
0997 RESERVES - PROJECTS	93,533.30	94,991.68	-	-	94,991.68		
TOTAL - FOOD SERVICE FUND	\$ 16,875,532.09	\$ 16,912,015.64	\$ 27,236.25	\$ 13,775.42	\$ 16,925,476.47		

Explanation of Budget Amendment as Follows:
 Part IV - School Food Service Fund
 Amendment Number 3
 Board Meeting January 14, 2019

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3457	<u>Catering</u>		\$ 4,571.98
	0510 Supplies	7610 Food Service - Departments	\$ 4,571.98
<i>Explanation: To appropriate revenue for Catering based on actual collections.</i>			
	7502 Catering		\$ 4,571.98
3460	<u>On-Line Credit Card Fees</u>		\$ 8,841.70
	0731 On-Line Credit Card Fees	7610 Food Service - Departments	\$ 8,841.70
<i>Explanation: To appropriate revenue for On-Line Credit Card Fees based on actual collections.</i>			
	3510 SFS Contract Exclusions		\$ 8,841.70
3490	<u>Miscellaneous Revenue</u>		\$ 47.15
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 47.15
<i>Explanation: To appropriate revenue received from schools to fund events using the school kitchens based on actual collections.</i>			
	.... Discretionary		\$ 47.15
II. Amendments Between Appropriations & Reserves			
	.... <u>Discretionary</u>		
	0117 Workshops	7600 Food Service (Schools)	\$ 432.39
	0220 Social Security	7600 Food Service (Schools)	33.10
	0310 Professional & Technical Service	7600 Food Service (Schools)	724,859.13
	0310 Professional & Technical Service	7610 Food Service - Departments	(724,859.13)
	0330 In County Travel	7600 Food Service (Schools)	497.99
	0330 In County Travel	7610 Food Service - Departments	(497.99)
	0331 Out of County Travel	7600 Food Service (Schools)	232.85
	0331 Out of County Travel	7610 Food Service - Departments	(232.85)
	0371 Telephone	7600 Food Service (Schools)	58.43
	0371 Telephone	7610 Food Service - Departments	(58.43)
	0393 Contracts - Nonprofessional	7600 Food Service (Schools)	5,115.00
	0393 Contracts - Nonprofessional	7610 Food Service - Departments	165.00
	0510 Supplies	7600 Food Service (Schools)	323.62
	0510 Supplies	7610 Food Service - Departments	(323.62)
	0990 Fund Balance - Unappropriated	9890 Reserves	(5,745.49)
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8501	<u>Summer Feeding</u>		
	0100 Salary - Non-Instructional	7610 Food Service - Departments	\$ (1,504.87)
	0111 Salary - Administrative Manager	7610 Food Service - Departments	(5,712.86)
	0161 Salary - Professional/Technical	7610 Food Service - Departments	6,392.67
	0210 Florida Retirement System	7610 Food Service - Departments	478.68
	0220 Social Security	7610 Food Service - Departments	346.38
	0310 Professional & Technical Service	7610 Food Service - Departments	(859.35)
	0450 Gasoline	7610 Food Service - Departments	509.06
	0460 Diesel Fuel	7610 Food Service - Departments	350.29
			\$ -
<i>Explanation: Changes between objects to better utilize funds.</i>			

ADOPTED BY SCHOOL BOARD:

JANUARY 14, 2019