



### Agenda Item Details

Meeting	Feb 25, 2019 - Regular Meeting
Category	10. Discussion Agenda
Subject	10.1 Budget Amendment #5 - Fiscal Year 2018-2019 presented by Rita R. Scallan, Chief Financial Officer, and recommended by the Superintendent for approval.
Access	Public
Type	Action
Fiscal Impact	Yes
Dollar Amount	-5,192,209.87
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #5 - 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 January 2019:

General Fund	\$(6,336,954.18)
Debt Service Funds	0.00
Capital Projects Funds	1,102,773.17
Other Special Revenue Funds - Federal	31,809.17
Other Special Revenue Funds - Food Service	10,161.97
Total - All Funds	\$(5,192,209.87)

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**School District of Okaloosa County**

**Fiscal Year 2018-2019**

**BUDGET AMENDMENT #5**

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2018	INCREASE	DECREASE	BUDGET AS OF 1/31/2019
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	-	709,867.00	34,022,789.00
3309 WORKFORCE ED. CAREER PROGRAM EXPANSION	-	-	-	-	-
3310 FLORIDA EDUCATION FINANCE PROGRAM	73,587,199.00	73,587,199.00	-	5,352,474.00	68,234,725.00
3311 SAFE SCHOOLS	1,782,097.00	1,782,097.00	-	13,895.00	1,768,202.00
3312 SUPPLEMENTAL ACADEMIC INSTRUCTION	8,915,170.00	8,915,170.00	-	134,890.00	8,780,280.00
3313 ESE GUARANTEE	13,290,313.00	13,290,313.00	25,841.00	-	13,316,154.00
3314 READING INSTRUCTION	1,462,700.00	1,462,700.00	-	22,547.00	1,440,153.00
3315 WORKFORCE DEVELOPMENT	2,223,670.00	2,223,670.00	-	-	2,223,670.00
3316 SPECIAL TEACHER COMPENSATION	-	-	-	-	-
3317 WORKFORCE EDUCATION PERFORMANCE INCENTIVE	-	-	35,109.00	-	35,109.00
3318 DJJ SUPPLEMENTAL ALLOCATION	265,423.00	265,423.00	-	8,112.00	257,311.00
3319 VIRTUAL EDUCATION CONTRIBUTION	12,924.00	12,924.00	3,984.00	-	16,908.00
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	-	4,285.00	894,101.00
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	-	143,338.00	2,550,898.00
3343 STATE LICENSE TAX	40,000.00	40,000.00	-	-	40,000.00
3344 DISCRETIONARY LOTTERY	56,501.00	56,501.00	50,948.00	-	107,449.00
3349 INTANGIBLE PROPERTY TAX	-	-	-	-	-
3354 TRANSPORTATION	6,709,000.00	6,709,000.00	-	78,463.00	6,630,537.00
3357 MENTAL HEALTH ASSISTANCE	802,252.00	802,252.00	-	8,309.00	793,943.00
3359 FEDERALLY CONNECTED STUDENT SUPPLEMENT	2,442,599.00	2,442,599.00	120,594.00	-	2,563,193.00
3362 SCHOOL RECOGNITION	2,179,797.00	2,179,797.00	-	263,989.00	1,915,808.00
3370 VOLUNTARY PREKINDERGARTEN PROGRAM - SUMMER	30,659.40	12,959.49	-	-	12,959.49
3371 VOLUNTARY PREKINDERGARTEN PROGRAM	442,200.00	442,200.00	-	16,861.00	425,339.00
3379 FUEL TAX REFUND	-	40,000.00	-	-	40,000.00
3395 FEMA - STATE - CLAIMS MATCH	-	-	-	-	-
3399 OTHER MISCELLANEOUS STATE REVENUE	122,263.63	130,751.87	-	-	130,751.87
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	17,009.64	4,575.00	-	21,584.64
3426 COURSE FEES - ADULT EDUCATION	310,000.00	331,605.56	49,167.62	-	380,773.18
3427 CAPITAL IMPROVEMENT FEES - ADULT EDUCATION	-	16,308.46	2,418.08	-	18,726.54
3428 SUPPLY FEES - ADULT EDUCATION	-	-	-	-	-
3429 TECHNOLOGY FEES - ADULT EDUCATION	-	16,308.46	2,418.08	-	18,726.54
3431 INTEREST ON INVESTMENTS	250,000.00	250,000.00	-	-	250,000.00
3434 COMMUNITY EDUCATION ENRICHMENT PROGRAM	-	-	300.00	-	300.00
3445 TESTS & BOOKS - ADULT EDUCATION	-	-	-	-	-
3448 DONATIONS	1,250.00	2,521.87	29,232.50	-	31,754.37
3449 STUDENT/PARENT IPAD/LAPTOP INSURANCE	-	-	-	-	-
3462 PURCHASED CUSTODIAL SERVICE	135.80	832.42	-	-	832.42
3463 BOB SIKES CHILD CARE	199,000.00	185,000.00	-	-	185,000.00
3464 WALKER CHILD CARE	-	-	-	-	-
3465 PURCHASED POSITIONS - OTHER	190,857.76	419,456.11	7,116.88	-	426,572.99
3466 PURCHASED OTHER POSITIONS - EXTERNAL	174,805.49	180,987.96	2,001.40	-	182,989.36
3467 PURCHASED - SCHOOLS - OTHER	32,404.73	47,796.72	10,062.86	-	57,859.58
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 12/31/2018	INCREASE	DECREASE	BUDGET AS OF 1/31/2019	
3478	WRIGHT CHILD CARE	84,000.00	84,000.00	-	-	84,000.00
3480	PUBLIC INFORMATION REQUESTS	310.74	609.11	-	-	609.11
3484	FINANCIAL AID FEES	-	32,616.99	4,836.16	-	37,453.15
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	51,244.68	1,830.15	-	53,074.83
3491	E-RATE REFUNDS	-	-	-	-	-
3492	TRANSPORTATION - SCHOOL ACTIVITIES	350,000.00	350,000.00	-	-	350,000.00
3493	SALE OF JUNK	4,121.08	28,854.08	-	-	28,854.08
3494	FEDERAL INDIRECT COST REIMBURSEMENT	300,000.00	300,000.00	-	-	300,000.00
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	-	12,213.45	3,446.38	-	15,659.83
3497	REFUND - PRIOR YEAR EXPENDITURES	9,903.18	10,258.35	7,665.41	-	17,923.76
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	47,623.00	-	12,780,793.00
3740	PRIOR YEAR INSURANCE LOSS RECOVERY	13,585.00	14,558.17	10,275.70	-	24,833.87
3741	INSURANCE LOSS RECOVERY	-	1,360.60	-	-	1,360.60
3746	HEALTH REIMBURSEMENT ARRANGEMENT	1,713.25	38,197.38	630.60	-	38,827.98
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
<b>TOTAL - GENERAL FUND</b>		<b>\$ 315,717,224.36</b>	<b>\$ 317,050,214.13</b>	<b>\$ 420,075.82</b>	<b>\$ 6,757,030.00</b>	<b>\$ 310,713,259.95</b>

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2018	INCREASE	DECREASE	BUDGET AS OF 1/31/2019
5100 BASIC EDUCATION (K-12)	\$ 153,888,319.53	\$ 154,209,473.36	\$ -	\$ 274,282.47	\$ 153,935,190.89
5101 CHARTER SCHOOL FEDERAL IMPACT	-	82,311.00	55,870.00	-	138,181.00
5102 NORTHWEST FLORIDA BALLET FACILITY	-	-	-	-	-
5103 BASIC INSTRUCTION	-	-	-	-	-
5200 EXCEPTIONAL CHILD	23,475,486.99	24,125,437.94	-	2,450,785.66	21,674,652.28
5300 VOCATIONAL AND TECHNICAL EDUCATION	4,685,963.10	5,069,578.29	67,378.26	-	5,136,956.55
5400 ADULT GENERAL EDUCATION	-	-	-	-	-
5500 PREKINDERGARTEN	498,379.59	484,408.63	-	1,197.85	483,210.78
5900 OTHER INSTRUCTION	2,095,064.56	2,162,561.58	114,701.64	-	2,277,263.22
6100 PUPIL PERSONNEL SERVICES	1,624,363.05	1,553,364.13	2,686.46	-	1,556,050.59
6110 ATTENDANCE AND SOCIAL WORK	423,628.00	426,591.89	289.73	-	426,881.62
6120 GUIDANCE SERVICES	4,464,457.96	4,482,108.97	10,915.92	-	4,493,024.89
6130 HEALTH SERVICES	1,320,551.96	1,359,475.45	2.43	-	1,359,477.88
6140 PSYCHOLOGICAL SERVICES	1,796,788.64	1,804,491.67	1,227.02	-	1,805,718.69
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	1,778,612.05	25,784.21	-	1,804,396.26
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	3,663,280.91	3,619,301.48	6,542.99	-	3,625,844.47
6400 INSTR STAFF TRAINING SERVICES	2,630,482.26	2,672,491.55	16,813.94	-	2,689,305.49
6500 INSTRUCTIONAL RELATED TECHNOLOGY	518,012.11	539,188.36	-	-	539,188.36
7100 SCHOOL BOARD	1,225,765.18	1,234,248.37	-	-	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	20,668,710.12	189,316.73	-	20,858,026.85
7400 FACILITIES ACQUISITION & CONSTRUCTION	1,074,938.10	1,099,938.10	83,983.47	-	1,183,921.57
7500 FISCAL SERVICES (FINANCE DEPT)	2,493,139.49	2,491,637.71	3,357.97	-	2,494,995.68
7600 FOOD SERVICE (SCHOOLS)	-	14,288.68	16,968.67	-	31,257.35
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	352,275.61	-	-	352,275.61
7730 STAFF SERVICES	5,118,093.23	5,682,597.90	58,972.78	-	5,741,570.68
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	834,155.79	834,155.79	570.00	-	834,725.79
7762 FURNITURE SHOP	-	-	-	-	-
7800 PUPIL TRANSP SERVICES - SCHOOL	693,699.15	681,706.44	37,599.65	-	719,306.09
7801 TRANSPORTATION - NORTH	5,399,115.53	5,410,463.55	12,256.55	-	5,422,720.10
7802 TRANSPORTATION - CENTRAL	2,936,258.36	2,939,608.87	10,780.06	-	2,950,388.93
7803 TRANSPORTATION - SOUTH	4,534,522.39	4,531,836.65	2,220.23	-	4,534,056.88
7900 OPERATION OF PLANT	21,268,260.90	21,609,244.90	81,910.07	-	21,691,154.97
8100 MAINTENANCE ADMINISTRATION	4,432,625.56	4,451,484.94	18,310.24	-	4,469,795.18
8120 BUILDING AND GROUND MAINTENANCE	3,139,057.10	3,149,623.05	12,419.50	-	3,162,042.55
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	2,985,498.11	3,004,998.11	41,383.00	-	3,046,381.11
9100 COMMUNITY SERVICE	1,668,212.92	1,700,301.44	4,675.25	-	1,704,976.69
9700 TRANSFER FUNDS	-	-	-	-	-
9890 RESERVES	33,929,350.48	32,320,776.51	-	4,487,624.97	27,833,151.54
<b>TOTAL - GENERAL FUND</b>	<b>\$ 315,717,224.36</b>	<b>\$ 317,050,214.13</b>	<b>\$ 876,936.77</b>	<b>\$ 7,213,890.95</b>	<b>\$ 310,713,259.95</b>

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 5  
Board Meeting February 25, 2019

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3301	<u>Class Size Reduction</u>		\$ (709,867.00)
	0997 Reserve - Projects	9890 Reserves	\$ (709,867.00)
	<i>Explanation: To adjust revenue for Florida Education Finance Program based on 3rd FEFP Calculation received from DOE for fiscal year 2018-2019.</i>		
	4125 Class Size Reduction	\$ (709,867.00)	
3310	<u>Florida Education Finance Program</u>		\$ (5,352,474.00)
	0981 Reserves - FTE Audit Adjustment	9890 Reserves	\$ (238,741.00)
	0993 Reserve - Retirement	9890 Reserves	(312,324.00)
	0994 Reserve - FTE/Schools	9890 Reserves	(3,375,818.00)
	0996 Reserve - Contingency	9890 Reserves	(1,425,591.00)
			\$ (5,352,474.00)
	<i>Explanation: To adjust revenue for Florida Education Finance Program based on 3rd FEFP Calculation received from DOE for fiscal year 2018-2019 (\$-2,916,026.00), FEFP Prior Year Adjustment (\$-468,896.00), and McKay Scholarships Deduction (\$-1,967,552.00).</i>		
	.... Discretionary	\$ (5,352,474.00)	
3311	<u>Safe Schools</u>		\$ (13,895.00)
	0997 Reserve - Projects	9890 Reserves	\$ (13,895.00)
	<i>Explanation: To adjust revenue for Florida Education Finance Program based on 3rd FEFP Calculation received from DOE for fiscal year 2018-2019.</i>		
	3107 Safe Schools	\$ (13,895.00)	
3312	<u>Supplemental Academic Instruction</u>		\$ (134,890.00)
	0997 Reserve - Projects	9890 Reserves	\$ (134,890.00)
	<i>Explanation: To adjust revenue for Florida Education Finance Program based on 3rd FEFP Calculation received from DOE for fiscal year 2018-2019.</i>		
	3161 SAI - Supplemental Academic Instruction	\$ (134,890.00)	
3313	<u>ESE Guarantee</u>		\$ 25,841.00
	0994 Reserve - FTE/Schools	9890 Reserves	\$ 25,841.00
	<i>Explanation: To appropriate revenue for Florida Education Finance Program based on 3rd FEFP Calculation received from DOE for fiscal year 2018-2019.</i>		
	.... Discretionary	\$ 25,841.00	
3314	<u>Reading Instruction</u>		\$ (22,547.00)
	0997 Reserve - Projects	9890 Reserves	\$ (22,547.00)
	<i>Explanation: To adjust revenue for Florida Education Finance Program based on 3rd FEFP Calculation received from DOE for fiscal year 2018-2019.</i>		
	6123 Reading Instruction	\$ (22,547.00)	
3317	<u>Workforce Education Performance Incentive</u>		\$ 35,109.00
	0510 Supplies	5900 Other Instruction	\$ 35,109.00
	<i>Explanation: To appropriate revenue for Workforce Education Performance Incentive based on actual collections.</i>		
	8113 Workforce Ed. Performance Incentive	\$ 35,109.00	
3318	<u>DJJ Supplemental Allocation</u>		\$ (8,112.00)
	0997 Reserve - Projects	9890 Reserves	\$ (8,112.00)
	<i>Explanation: To adjust revenue for Florida Education Finance Program based on 3rd FEFP Calculation received from DOE for fiscal year 2018-2019.</i>		
	8110 DJJ Supplemental Allocation	\$ (8,112.00)	
3319	<u>Virtual Education Contribution</u>		\$ 3,984.00

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 5  
Board Meeting February 25, 2019

Account	Object	Function	Increase (Decrease)
3319	<u>Virtual Education Contribution</u>		\$ 3,984.00
	0997 Reserve - Projects	9890 Reserves	\$ 3,984.00
	<i>Explanation: To appropriate revenue for Florida Education Finance Program based on 3rd FEFP Calculation received from DOE for fiscal year 2018-2019.</i>		
	2021 Virtual Education Contribution	\$ 3,984.00	
3334	<u>Digital Classrooms</u>		\$ (4,285.00)
	0997 Reserve - Projects	9890 Reserves	\$ (4,285.00)
	<i>Explanation: To adjust revenue for Florida Education Finance Program based on 3rd FEFP Calculation received from DOE for fiscal year 2018-2019.</i>		
	8150 Digital Classrooms	\$ (4,285.00)	
3336	<u>Instructional Materials</u>		\$ (143,338.00)
	0997 Reserve - Projects	9890 Reserves	\$ (143,338.00)
	<i>Explanation: To adjust revenue for Florida Education Finance Program based on 3rd FEFP Calculation received from DOE for fiscal year 2018-2019.</i>		
	3105 Instructional Materials - Textbooks	\$ (133,250.00)	3109 Instructional Materials - Science (2,052.00)
	3106 Instructional Materials - Media	\$ (7,509.00)	3110 Instructional Materials - ESE Digital Apps (527.00)
			Total \$ (143,338.00)
3344	<u>Discretionary Lottery</u>		\$ 50,948.00
	0997 Reserve - Projects	9890 Reserves	\$ 50,948.00
	<i>Explanation: To appropriate revenue for Florida Education Finance Program based on 3rd FEFP Calculation received from DOE for fiscal year 2018-2019 (\$51,027.00), and adjust revenue due to FEFP Prior Year Adjustment (\$-79.00).</i>		
	3101 Lottery - Discretionary	\$ 50,948.00	
3354	<u>Transportation</u>		\$ (78,463.00)
	0994 Reserve - FTE/Schools	9890 Reserves	\$ (78,463.00)
	<i>Explanation: To adjust revenue for Florida Education Finance Program based on 3rd FEFP Calculation received from DOE for fiscal year 2018-2019.</i>		
	.... Discretionary	\$ (78,463.00)	
3357	<u>Mental Health Assistance Allocation</u>		\$ (8,309.00)
	0997 Reserve - Projects	9890 Reserves	\$ (8,309.00)
	<i>Explanation: To adjust revenue for Florida Education Finance Program based on 3rd FEFP Calculation received from DOE for fiscal year 2018-2019.</i>		
	9110 Mental Health Assistance	\$ (8,309.00)	
3359	<u>Federally Connected Student Supplement</u>		\$ 120,594.00
	0994 Reserve - FTE/Schools	9890 Reserves	\$ 120,594.00
	<i>Explanation: To appropriate revenue for Florida Education Finance Program based on 3rd FEFP Calculation received from DOE for fiscal year 2018-2019.</i>		
	.... Discretionary	\$ 120,594.00	
3362	<u>School Recognition</u>		\$ (263,989.00)
	0997 Reserve - Projects	9890 Reserves	\$ (263,989.00)
	<i>Explanation: To adjust revenue for Florida Education Finance Program based on 3rd FEFP Calculation received from DOE for fiscal year 2018-2019.</i>		
	9160 Lottery - School Recognition Program	\$ (263,989.00)	

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 5  
Board Meeting February 25, 2019

Account	Object	Function	Increase (Decrease)
3371	<u>Voluntary Prekindergarten Program</u>		\$ (16,861.00)
	0997 Reserve - Projects	9890 Reserves	\$ (16,861.00)
	<i>Explanation: To adjust revenue for Voluntary Prekindergarten Program based on actual collections.</i>		
	0132 VPK - Year Long Program		\$ (16,861.00)
3425	<u>Rent/Use Of Facility</u>		\$ 4,575.00
	0430 Electricity	7900 Operation of Plant	\$ 3,265.00
	0987 Reserve Schools/Departments	9890 Reserves	1,310.00
			\$ 4,575.00
	<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>		
	.... Discretionary	5099 School Utilities	\$ 1,310.00
			3,265.00
			Total \$ 4,575.00
3426	<u>Course Fees - Adult Education</u>		\$ 49,167.62
	0510 Supplies	5900 Other Instruction	\$ 44,251.00
	0990 Fund Balance - Unappropriated	9890 Reserves	4,916.62
			\$ 49,167.62
	<i>Explanation: To appropriate revenue for adult education course fees based on actual collections.</i>		
	.... Discretionary	6110 Adult Education Tuition	\$ 4,916.62
			44,251.00
			Total \$ 49,167.62
3427	<u>Capital Improvement Fees - Adult Education</u>		\$ 2,418.08
	0641 Equipment (Over \$1,000)	5900 Other Instruction	\$ 2,418.08
	<i>Explanation: To appropriate revenue for adult education capital improvement fees based on actual collections.</i>		
	6035 Adult Capital Improvement Fees		\$ 2,418.08
3429	<u>Technology Fees - Adult Education</u>		\$ 2,418.08
	0510 Supplies	5900 Other Instruction	\$ 2,418.08
	<i>Explanation: To appropriate revenue for adult education technology fees based on actual collections.</i>		
	2016 Adult Technology Fees		\$ 2,418.08
3434	<u>Community Education Enrichment Program</u>		\$ 300.00
	0102 Salary - Other Compensation	9100 Community Service	\$ 207.06
	0210 Florida Retirement System	9100 Community Service	17.10
	0220 Social Security	9100 Community Service	15.84
	0360 Lease and Rental Agreements	9100 Community Service	60.00
			\$ 300.00
	<i>Explanation: To appropriate revenue for Community Education Enrichment Program based on actual collections.</i>		
	2166 Community Education Enrichment		\$ 300.00
3448	<u>Donations</u>		\$ 29,232.50
	0510 Supplies	7730 Staff Services	\$ 29,232.50
	<i>Explanation: To appropriate donations for Teacher of the Year Banquet based on actual collections.</i>		
	6027 Donations/Tickets - TOY Banquet		\$ 29,232.50
3465	<u>Purchased Positions - Other</u>		\$ 7,116.88
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 4,105.66
	0210 Florida Retirement System	5100 Basic Education (K-12)	339.10
	0220 Social Security	5100 Basic Education (K-12)	318.97
	0750 Other Personnel Services	5100 Basic Education (K-12)	336.32



**Explanation of Budget Amendment as Follows:**  
**Part I - General Operating Fund**  
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Account	Object	Function	Increase (Decrease)
	0102 Salary - Other Compensation	7300 School Admin - Principal Office	1,740.00
	0210 Florida Retirement System	7300 School Admin - Principal Office	143.72
	0220 Social Security	7300 School Admin - Principal Office	133.11
			<u>\$ 7,116.88</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	\$ 7,116.88	
3466	<u>Purchased Positions/Other - External</u>		<u>\$ 2,001.40</u>
	0220 Social Security	5100 Basic Education (K-12)	\$ 14.23
	0750 Other Personnel Services	5100 Basic Education (K-12)	980.76
	0220 Social Security	5200 Exceptional Child	3.26
	0750 Other Personnel Services	5200 Exceptional Child	224.93
	0331 Out of County Travel	6300 Instruction & Curriculum	208.22
	0730 Dues and Fees	7760 Internal Service	570.00
			<u>\$ 2,001.40</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	\$ 2,001.40	
3467	<u>Purchased - Schools - Other</u>		<u>\$ 10,062.86</u>
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	\$ 300.00
	0390 Other Purchased Service	5100 Basic Education (K-12)	30.75
	0510 Supplies	5100 Basic Education (K-12)	171.50
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	9,119.00
	0390 Other Purchased Service	7300 School Admin - Principal Office	401.50
	0460 Diesel Fuel	7900 Operation of Plant	40.11
			<u>\$ 10,062.86</u>
	<i>Explanation: To appropriate internal funds received from schools to reimburse operating expenditures based on actual collections.</i>		
	8001 Purchased - Schools - Other	\$ 10,062.86	
3484	<u>Financial Aid Fees</u>		<u>\$ 4,836.16</u>
	0790 Miscellaneous Expense	9100 Community Service	\$ 4,836.16
	<i>Explanation: To appropriate revenue for Financial Aid Fees based on actual collections.</i>		
	3005 Financial Aid Trust Fund	\$ 4,836.16	
3490	<u>Miscellaneous Revenue</u>		<u>\$ 1,830.15</u>
	0510 Supplies	7730 Staff Services	\$ 40.00
	0510 Supplies	7801 Transportation - North	105.89
	0510 Supplies	7802 Transportation - Central	87.95
	0510 Supplies	7803 Transportation - South	120.74
	0990 Fund Balance - Unappropriated	9890 Reserves	1,475.57
			<u>\$ 1,830.15</u>
	<i>Explanation: To appropriate revenue for record requests from State of Florida (\$382.00), Scribbles transcript system (\$885.57), student data files (\$60.00), reimbursement for damages (\$148.00), vending commission (\$314.58), and worthless check fees (\$40.00) based on actual collections.</i>		
	.... Discretionary	\$ 1,475.57	3033 Vending Commission - Transportation - South 120.74
	3031 Vending Commission - Transportation - North	105.89	4027 E.R. - Retirement Lunch 40.00
	3032 Vending Commission - Transportation - Central	87.95	Total <u>\$ 1,830.15</u>
3495	<u>Transportation - Repairs Dept./Other</u>		<u>\$ 3,446.38</u>
	0550 Repair Parts	7802 Transportation - Central	\$ 3,341.38
	0550 Repair Parts	7803 Transportation - South	105.00
			<u>\$ 3,446.38</u>
	<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>		
	.... Discretionary	\$ 3,446.38	

Explanation of Budget Amendment as Follows:  
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Account	Object	Function	Increase (Decrease)
3497	<u>Refund - Prior Year Expenditures</u>		\$ 7,665.41
	0988 Reserve - School Carryover	9890 Reserves	\$ 1,046.90
	0990 Fund Balance - Unappropriated	9890 Reserves	6,618.51
			\$ 7,665.41
	<i>Explanation: To appropriate refund of a prior year expenditure based on actual collections.</i>		
	.... Discretionary	\$ 7,665.41	
3630	<u>Transfer from Capital Improvement Funds</u>		\$ 47,623.00
	0395 Other Distributions - Charter Schools	7400 Facilities Acquisition and Construction	\$ 47,623.00
	<i>Explanation: To appropriate the transfer of the Charter School portion of the Safety &amp; Security Building Grant from Capital Improvement Funds.</i>		
	3334 Safety & Security Building Grant	\$ 47,623.00	
3740	<u>Prior Year Insurance Loss Recovery</u>		\$ 10,275.70
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 10,275.70
	<i>Explanation: To appropriate revenue from prior year insurance loss recovery based on actual collections.</i>		
	9015 Fixed Charges	\$ 10,275.70	
3746	<u>Health Reimbursement Arrangement</u>		\$ 630.60
	0310 Professional & Technical Service	7730 Staff Services	\$ 630.60
	<i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.</i>		
	5006 Health Reimbursement Arrangement	\$ 630.60	

II. Amendments Between Appropriations & Reserves

.... Discretionary

5100 Basic Education (K-12)	\$ (143,221.30)
5101 Charter School - Federal Impact	55,870.00
5200 Exceptional Child	(2,537,556.71)
5300 Vocational	8,895.90
6100 Pupil Personnel Services	1,237.79
6130 Health Services	(1,155.00)
6200 Instructional Media Services	13,370.23
6400 Instructional Staff Training Services	6,915.42
7300 School Admin - Principal Office	38,139.79
7800 Pupil Transp Services - School	37,599.65
7801 Transportation - North	118.00
7802 Transportation - Central	1,367.00
7803 Transportation - South	1,494.75
7900 Operation of Plant	59,511.47
8100 Maintenance Administration	773.77
8120 Building and Ground Maintenance	2,143.80
8200 Administrative Technology Services	41,383.00
9100 Community Service	40.00
9890 Reserves	2,487,162.04
	\$ 74,089.60

*Explanation: Changes between objects & functions to better utilize funds, adjust K-12 Florida Virtual based on 3rd FEFP (Project 0015), appropriate unanticipated operating expenditures (Project 2095), appropriate charter school federal impact aid (Project 2095), adjust average salaries to actual (Project 2095), appropriate Okaloosa Academy referrals (Project 2095), close Offset Decentralized FTE (Project 3004), appropriate HRA debit card administrative fees (Project 5006), and appropriate additional CAPE reserves based on 3rd FEFP (Project 9007) by transferring to/(from) the following project(s):*

0015 K-12 Florida Virtual - Digital Classrooms	\$ (15,334.00)	5006 Health Reimbursement Arrangement	5,556.00
2095 Salary Resynching	(177,355.60)	9007 Career and Professional Education	121,109.00
3004 Offset Decentralized FTE	(8,065.00)	Total	\$ (74,089.60)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

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Account	Object	Function	Increase (Decrease)
0015	<u>K-12 Florida Virtual - Digital Classrooms</u>		
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	\$ (16,747.50)
	0684 Replacement Roofing & Systems	5100 Basic Education (K-12)	1,413.50
			<u>\$ (15,334.00)</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, and adjust K-12 Florida Virtual based on 3rd FEFP by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ 15,334.00	
0120	<u>SAI - Secondary Intensive Reading</u>		
	0231 Group Insurance - Health	5100 Basic Education (K-12)	\$ (260.89)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	260.89
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
0132	<u>VPK - Year Long Program</u>		
	0510 Supplies	5500 Prekindergarten	\$ (1,507.69)
	0997 Reserve - Projects	9890 Reserves	1,507.69
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
2004	<u>Itinerant - Visually Impaired</u>		
	0310 Professional & Technical Service	5200 Exceptional Child	\$ (3,000.00)
	0330 In County Travel	5200 Exceptional Child	3,000.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
2008	<u>Itinerant Teachers - Hearing Impaired</u>		
	0310 Professional & Technical Service	5200 Exceptional Child	\$ (2,000.00)
	0510 Supplies	5200 Exceptional Child	(120.00)
	0622 Audio Visual (Under \$1,000)	5200 Exceptional Child	(500.00)
	0642 Equipment (Under \$1,000)	5200 Exceptional Child	2,620.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
2011	<u>Custodial Services</u>		
	0100 Salary - Non-Instructional	7900 Operation of Plant	\$ 2,655.89
	0210 Florida Retirement System	7900 Operation of Plant	349.00
	0220 Social Security	7900 Operation of Plant	310.00
	0231 Group Insurance - Health	7900 Operation of Plant	(267.12)
	0234 Group Insurance - Other	7900 Operation of Plant	267.12
	0750 Other Personnel Services	7900 Operation of Plant	1,399.11
			<u>\$ 4,714.00</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, and appropriate Cleaner position by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (4,714.00)	
2013	<u>Peer Evaluators</u>		
	0131 Salary - Instructional	6400 Instructional Staff Training Services	\$ (33,586.00)
	0132 Salary - Hourly Teachers	6400 Instructional Staff Training Services	11,574.00
	0210 Florida Retirement System	6400 Instructional Staff Training Services	(1,892.00)
	0220 Social Security	6400 Instructional Staff Training Services	(1,684.00)
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	(7,128.00)
	0232 Group Insurance - Life	6400 Instructional Staff Training Services	(16.00)
	0233 Group Insurance - Dental	6400 Instructional Staff Training Services	(248.00)
	0234 Group Insurance - Other	6400 Instructional Staff Training Services	32,980.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		

**Explanation of Budget Amendment as Follows:**  
**Part I - General Operating Fund**  
**Amendment Number 5**  
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Account	Object	Function	Increase (Decrease)
<b>2016 <u>Adult Technology Fees</u></b>			
	0357 Support Managed Computers	5900 Other Instruction	\$ (50.62)
	0363 Seat Managed - Computers	5900 Other Instruction	16,524.00
	0519 Technology Supplies	5900 Other Instruction	50.62
	0644 Computer Hardware (Under \$1,000)	5900 Other Instruction	(16,524.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2031 <u>District Transfers</u></b>			
	0111 Salary - Administrative Manager	7300 School Admin - Principal Office	\$ 62,129.00
	0210 Florida Retirement System	7300 School Admin - Principal Office	5,132.00
	0220 Social Security	7300 School Admin - Principal Office	4,753.00
	0231 Group Insurance - Health	7300 School Admin - Principal Office	7,664.00
	0232 Group Insurance - Life	7300 School Admin - Principal Office	18.00
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	266.00
	0997 Reserve - Projects	9890 Reserves	(50,000.00)
			<u>\$ 29,962.00</u>
<i>Explanation: Appropriate District Transfers by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (29,962.00)	
<b>2051 <u>Purchased - Other Positions</u></b>			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 15.44
	0210 Florida Retirement System	5100 Basic Education (K-12)	1.28
	0750 Other Personnel Services	5100 Basic Education (K-12)	(16.72)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2088 <u>Certification</u></b>			
	0370 Postage	7730 Staff Services	\$ 1,000.00
	0510 Supplies	7730 Staff Services	(1,000.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2093 <u>Fuel System Repairs</u></b>			
	0350 Repair and Maintenance	7800 Pupil Transp Services - School	\$ (2,113.00)
	0510 Supplies	7800 Pupil Transp Services - School	553.00
	0730 Dues and Fees	7800 Pupil Transp Services - School	1,560.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2095 <u>Salary Resynching</u></b>			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (218,707.27)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(18,065.22)
	0220 Social Security	5100 Basic Education (K-12)	(16,731.11)
			<u>\$ (253,503.60)</u>
<i>Explanation: Changes between objects &amp; functions to better utilize funds, appropriate unanticipated operating expenditures (Discretionary, Projects 4025 &amp; 4026), appropriate charter school federal impact aid (Discretionary), adjust average salaries to actual (Discretionary), appropriate Okaloosa Academy referrals (Discretionary), appropriate Cleaner position (Project 2011), appropriate District Transfers (Project 2031), and appropriate non-gifted ESE position by transferring to/(from) the following project(s):</i>			
	.... Discretionary	\$ 177,355.60	4025 E.R. - Teacher of the Year 2,890.00
	2011 Custodial Services	4,714.00	4026 E.R. - Ed. Staff Professionals Brunch 3,239.00
	2031 District Transfers	29,962.00	5075 IDEA Supplemental Support - General Fund 35,343.00
			<u>Total \$ 253,503.60</u>
<b>2099 <u>Stadium &amp; Athletic Field Maintenance</u></b>			
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ 360.00
	0510 Supplies	8120 Building and Ground Maintenance	(360.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			

**Explanation of Budget Amendment as Follows:**  
**Part I - General Operating Fund**  
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Account	Object	Function	Increase (Decrease)
<b>2154 <u>Advanced Placement</u></b>			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 156.87
	0210 Florida Retirement System	5100 Basic Education (K-12)	12.96
	0220 Social Security	5100 Basic Education (K-12)	12.00
	0510 Supplies	5100 Basic Education (K-12)	(286.01)
	0331 Out of County Travel	6400 Instructional Staff Training Services	104.18
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2168 <u>Child Care - Riverside Elementary School</u></b>			
	0220 Social Security	5200 Exceptional Child	\$ 2.24
	0750 Other Personnel Services	5200 Exceptional Child	154.50
	0130 Salary - Overtime	9100 Community Service	585.89
	0210 Florida Retirement System	9100 Community Service	48.39
	0220 Social Security	9100 Community Service	48.24
	0510 Supplies	9100 Community Service	(1,075.06)
	0750 Other Personnel Services	9100 Community Service	235.80
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2170 <u>Child Care - Northwood Elementary School</u></b>			
	0220 Social Security	9100 Community Service	\$ 3.13
	0510 Supplies	9100 Community Service	(238.78)
	0622 Audio Visual (Under \$1,000)	9100 Community Service	19.92
	0750 Other Personnel Services	9100 Community Service	215.73
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2174 <u>Child Care - Plew Elementary School</u></b>			
	0130 Salary - Overtime	9100 Community Service	\$ 305.72
	0210 Florida Retirement System	9100 Community Service	25.26
	0220 Social Security	9100 Community Service	33.77
	0510 Supplies	9100 Community Service	(1,080.48)
	0750 Other Personnel Services	9100 Community Service	715.73
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2175 <u>Child Care - Bluewater Elementary School</u></b>			
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	\$ 7,083.96
	0398 Field Trips	9100 Community Service	4,056.25
	0510 Supplies	9100 Community Service	(11,203.21)
	0730 Dues and Fees	9100 Community Service	63.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2178 <u>Child Care - Wright Elementary School</u></b>			
	0130 Salary - Overtime	9100 Community Service	\$ 905.49
	0210 Florida Retirement System	9100 Community Service	74.79
	0220 Social Security	9100 Community Service	69.27
	0510 Supplies	9100 Community Service	(1,362.75)
	0730 Dues and Fees	9100 Community Service	313.20
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2181 <u>Child Care - Bob Sikes Elementary School</u></b>			
	0220 Social Security	9100 Community Service	\$ 2.58
	0510 Supplies	9100 Community Service	(180.24)
	0750 Other Personnel Services	9100 Community Service	177.66
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			

**Explanation of Budget Amendment as Follows:**  
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Account	Object	Function	Increase (Decrease)
<b>2909 School Maintenance</b>			
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (12,270.86)
	0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	822.76
	0370 Postage	8120 Building and Ground Maintenance	60.00
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	350.00
	0399 Other Technology Purchased Services	8120 Building and Ground Maintenance	(503.01)
	0420 Bottled Gas	8120 Building and Ground Maintenance	38.79
	0510 Supplies	8120 Building and Ground Maintenance	(7,002.38)
	0642 Equipment (Under \$1,000)	8120 Building and Ground Maintenance	140.00
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	860.00
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	15,431.11
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	2,073.59
			<u>\$ -</u>

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

**3004 Offset Decentralized FTE**

0994 Reserve - FTE/Schools	9890 Reserves	\$ (8,065.00)
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*Explanation: Close Offset Decentralized FTE by transferring to/(from) the following project(s):*

.... Discretionary	\$ 8,065.00
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**3058 Innovative Program - Science Fair**

0331 Out of County Travel	5100 Basic Education (K-12)	\$ (900.00)
0360 Lease and Rental Agreements	5100 Basic Education (K-12)	900.00
		<u>\$ -</u>

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

**3101 Lottery - Discretionary**

0394 FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	\$ 2,082.00
0396 Distributions - Contract Schools	5100 Basic Education (K-12)	(117.00)
0997 Reserve - Projects	9890 Reserves	(104,276.00)
		<u>\$ (102,311.00)</u>

*Explanation: Changes by schools & departments between objects & functions to better utilize funds, and appropriate Lottery - SAC by transferring to/(from) the following project(s):*

9002 Lottery - School Advisory Council	\$ 102,311.00
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**3102 SAI - Student Assessment**

0102 Salary - Other Compensation	6200 Instructional Media Services	\$ 61.25
0210 Florida Retirement System	6200 Instructional Media Services	8.57
0220 Social Security	6200 Instructional Media Services	4.32
0997 Reserve - Projects	9890 Reserves	19,925.86
		<u>\$ 20,000.00</u>

*Explanation: Changes by schools & departments between objects & functions to better utilize funds, and appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):*

3161 SAI - Supplemental Academic Instruction	\$ (20,000.00)
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**3105 Instructional Materials - Textbooks**

0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 30.00
0394 FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	(15,875.00)
0396 Distributions - Contract Schools	5100 Basic Education (K-12)	(21,062.00)
0510 Supplies	5100 Basic Education (K-12)	1,373.75
0520 Textbooks	5100 Basic Education (K-12)	(1,403.75)
0997 Reserve - Projects	9890 Reserves	36,937.00
		<u>\$ -</u>

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

**3106 Instructional Materials - Media**

0365 Software Subscriptions	6200 Instructional Media Services	\$ 1,392.50
0510 Supplies	6200 Instructional Media Services	257.11
0530 Periodicals	6200 Instructional Media Services	532.79

**Explanation of Budget Amendment as Follows:**  
**Part I - General Operating Fund**  
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Account	Object	Function	Increase (Decrease)
	0610 Library Books	6200 Instructional Media Services	(2,650.35)
	0622 Audio Visual (Under \$1,000)	6200 Instructional Media Services	467.95
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
3107	<u>Safe Schools</u>		
	0394 FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	\$ 3,292.00
	0396 Distributions - Contract Schools	5100 Basic Education (K-12)	(13,280.00)
	0997 Reserve - Projects	9890 Reserves	9,988.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
3109	<u>Instructional Materials - Science</u>		
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ 225.00
	0510 Supplies	5100 Basic Education (K-12)	(225.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
3161	<u>SAI - Supplemental Academic Instruction</u>		
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 5,656.80
	0131 Salary - Instructional	5100 Basic Education (K-12)	(5,656.80)
	0394 FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	(8,261.00)
	0396 Distributions - Contract Schools	5100 Basic Education (K-12)	(4,869.00)
	0997 Reserve - Projects	9890 Reserves	(23,502.00)
			<u>\$ (36,632.00)</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, appropriate unanticipated operating expenditures (Project 3102), and appropriate ESOL Interpreter position (Project 4110) by transferring to/(from) the following project(s):</i>		
	3102 SAI - Student Assessment	\$ 20,000.00	4110 SAI - ESOL
			<u>16,632.00</u>
			Total <u>\$ 36,632.00</u>
3180	<u>Teachers Classroom Supply Assistance Pgm.</u>		
	0394 FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	\$ (164.00)
	0396 Distributions - Contract Schools	5100 Basic Education (K-12)	774.00
	0997 Reserve - Projects	9890 Reserves	(610.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
4004	<u>Chorus Equipment/Repairs/Music</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (350.00)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	350.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
4005	<u>Band Instrument Repairs/Music</u>		
	0350 Repair and Maintenance	5100 Basic Education (K-12)	\$ (237.45)
	0365 Software Subscriptions	5100 Basic Education (K-12)	560.38
	0510 Supplies	5100 Basic Education (K-12)	(322.93)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
4012	<u>Insurance Claims - Building &amp; Fixed Equipment</u>		
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ 2,088.88</u>
	<i>Explanation: Appropriate insurance claims by transferring to/(from) the following project(s):</i>		
	9015 Fixed Charges	\$ (2,008.88)	
4013	<u>Insurance Claims - Other</u>		
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ 498.97</u>
	<i>Explanation: Appropriate insurance claims by transferring to/(from) the following project(s):</i>		
	9015 Fixed Charges	\$ (498.97)	

Explanation of Budget Amendment as Follows:  
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Account	Object	Function	Increase (Decrease)
<b>4016 SM - Administrative</b>			
	0354 Maintenance Vehicle Repair	6500 Instruction Related Technology	\$ 57.00
	0560 Tires and Tubes	6500 Instruction Related Technology	(57.00)
	0643 Computer (Over \$1,000) & Tech. Infrastructure	8200 Administrative Technology Services	10,733.35
	0644 Computer Hardware (Under \$1,000)	8200 Administrative Technology Services	(10,733.35)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>4025 E.R. - Teacher of the Year</b>			
	0510 Supplies	7730 Staff Services	\$ 2,890.00
<i>Explanation: Appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (2,890.00)	
<b>4026 E.R. - Ed. Staff Professionals Brunch</b>			
	0510 Supplies	7730 Staff Services	\$ 3,239.00
<i>Explanation: Appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (3,239.00)	
<b>4110 SAI - ESOL</b>			
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 10,884.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	936.00
	0220 Social Security	5100 Basic Education (K-12)	833.00
	0231 Group Insurance - Health	5100 Basic Education (K-12)	3,781.21
	0232 Group Insurance - Life	5100 Basic Education (K-12)	11.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	173.00
	0234 Group Insurance - Other	5100 Basic Education (K-12)	13.79
			<u>\$ 16,632.00</u>
<i>Explanation: Appropriate ESOL Interpreter position by transferring to/(from) the following project(s):</i>			
	3161 SAI - Supplemental Academic Instruction	\$ (16,632.00)	
<b>4125 Class Size Reduction</b>			
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 20,974.92
	0131 Salary - Instructional	5100 Basic Education (K-12)	(241.92)
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	(3,321.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	1,497.00
	0220 Social Security	5100 Basic Education (K-12)	1,332.00
	0231 Group Insurance - Health	5100 Basic Education (K-12)	3,356.83
	0232 Group Insurance - Life	5100 Basic Education (K-12)	10.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	158.00
	0234 Group Insurance - Other	5100 Basic Education (K-12)	93.17
	0394 FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	(27,591.00)
	0396 Distributions - Contract Schools	5100 Basic Education (K-12)	(308,695.00)
	0997 Reserve - Projects	9890 Reserves	312,427.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>5006 Health Reimbursement Arrangement</b>			
	0730 Dues and Fees	7730 Staff Services	\$ 5,556.00
<i>Explanation: Appropriate HRA debit card administrative fees by transferring to/(from) the following project(s):</i>			
	.... Discretionary	\$ (5,556.00)	
<b>5053 AICE - Bonuses &amp; Exams</b>			
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 29,050.00
	0220 Social Security	5100 Basic Education (K-12)	1,938.72
	0510 Supplies	5100 Basic Education (K-12)	(30,988.72)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			



**Explanation of Budget Amendment as Follows:**  
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Account	Object	Function	Increase (Decrease)
<b>5054 AP - Bonuses &amp; Exams</b>			
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 73,800.00
	0220 Social Security	5100 Basic Education (K-12)	5,085.39
	0510 Supplies	5100 Basic Education (K-12)	(78,885.39)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>5065 CAPE - Drafting/Engineering</b>			
	0510 Supplies	5300 Vocational	\$ 1,322.93
	0997 Reserve - Projects	9890 Reserves	(1,322.93)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>5066 CAPE - Electrical</b>			
	0510 Supplies	5300 Vocational	\$ 342.00
	0641 Equipment (Over \$1,000)	5300 Vocational	3,934.45
	0997 Reserve - Projects	9890 Reserves	(4,276.45)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>5067 CAPE - Health Science</b>			
	0510 Supplies	5300 Vocational	\$ 4,235.00
	0997 Reserve - Projects	9890 Reserves	(4,235.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>5068 CAPE - Information Technology</b>			
	0220 Social Security	5300 Vocational	\$ 4.98
	0310 Professional & Technical Service	5300 Vocational	(960.00)
	0331 Out of County Travel	5300 Vocational	536.90
	0357 Support Managed Computers	5300 Vocational	7,296.00
	0365 Software Subscriptions	5300 Vocational	15,142.61
	0393 Contracts - Nonprofessional	5300 Vocational	960.00
	0398 Field Trips	5300 Vocational	143.50
	0510 Supplies	5300 Vocational	1,133.95
	0519 Technology Supplies	5300 Vocational	743.26
	0643 Computer (Over \$1,000) & Tech. Infrastructure	5300 Vocational	1,488.00
	0750 Other Personnel Services	5300 Vocational	286.54
	0997 Reserve - Projects	9890 Reserves	(26,775.74)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>5071 CAPE - Welding</b>			
	0510 Supplies	5300 Vocational	\$ 374.31
	0997 Reserve - Projects	9890 Reserves	(374.31)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>5075 IDEA Supplemental Support - General Fund</b>			
	0131 Salary - Instructional	5200 Exceptional Child	\$ 26,435.00
	0210 Florida Retirement System	5200 Exceptional Child	2,274.00
	0220 Social Security	5200 Exceptional Child	2,022.00
	0231 Group Insurance - Health	5200 Exceptional Child	4,304.83
	0232 Group Insurance - Life	5200 Exceptional Child	13.00
	0233 Group Insurance - Dental	5200 Exceptional Child	201.00
	0234 Group Insurance - Other	5200 Exceptional Child	93.17
			<u>\$ 35,343.00</u>
<i>Explanation: Appropriate non-gifted ESE position by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (35,343.00)	

Explanation of Budget Amendment as Follows:  
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Account	Object	Function	Increase (Decrease)
<b>5099 School Utilities</b>			
	0383 Recycling	7900 Operation of Plant	\$ 400.00
	0430 Electricity	7900 Operation of Plant	(202.54)
	0710 Redemption of Principal	7900 Operation of Plant	139.32
	0720 Interest	7900 Operation of Plant	(336.78)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>5110 Workforce Development</b>			
	0360 Lease and Rental Agreements	5900 Other Instruction	\$ 4,840.00
	0510 Supplies	5900 Other Instruction	(12,522.65)
	0641 Equipment (Over \$1,000)	5900 Other Instruction	38,408.60
	0130 Salary - Overtime	7300 School Admin - Principal Office	1,800.32
	0210 Florida Retirement System	7300 School Admin - Principal Office	148.70
	0220 Social Security	7300 School Admin - Principal Office	137.73
	0360 Lease and Rental Agreements	7300 School Admin - Principal Office	6,662.84
	0231 Group Insurance - Health	7900 Operation of Plant	(74.55)
	0234 Group Insurance - Other	7900 Operation of Plant	74.55
	0997 Reserve - Projects	9890 Reserves	(39,475.54)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>5120 CSR - Secondary Intensive Math</b>			
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 3,252.66
	0131 Salary - Instructional	5100 Basic Education (K-12)	(3,252.66)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(186.34)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	186.34
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>5909 School Maintenance - School Control</b>			
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ 1,000.00
	0510 Supplies	8120 Building and Ground Maintenance	(1,000.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>6075 EBD Initiative</b>			
	0231 Group Insurance - Health	5200 Exceptional Child	\$ (124.25)
	0234 Group Insurance - Other	5200 Exceptional Child	124.25
	0231 Group Insurance - Health	6110 Attendance and Social Work	(93.17)
	0234 Group Insurance - Other	6110 Attendance and Social Work	93.17
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>6110 Adult Education Tuition</b>			
	0510 Supplies	5900 Other Instruction	\$ (220.47)
	0510 Supplies	7300 School Admin - Principal Office	220.47
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>6123 Reading Instruction</b>			
	0231 Group Insurance - Health	5100 Basic Education (K-12)	\$ (9.31)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	9.31
	0394 FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	(1,100.00)
	0396 Distributions - Contract Schools	5100 Basic Education (K-12)	450.00
	0997 Reserve - Projects	9890 Reserves	650.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			

**Explanation of Budget Amendment as Follows:**  
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Account	Object	Function	Increase (Decrease)
<b>7016 Professional Development Training - GF</b>			
	0210 Florida Retirement System	6400 Instructional Staff Training Services	\$ 12.21
	0220 Social Security	6400 Instructional Staff Training Services	4.91
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(17.12)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>7019 Drama Program</b>			
	0370 Postage	5100 Basic Education (K-12)	\$ 20.00
	0510 Supplies	5100 Basic Education (K-12)	(7,214.99)
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	4,995.00
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	(600.00)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	199.99
	0684 Replacement Roofing & Systems	5100 Basic Education (K-12)	20.00
	0730 Dues and Fees	5100 Basic Education (K-12)	2,580.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>7020 Purchased Positions/Other - External</b>			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (744.43)
	0750 Other Personnel Services	5100 Basic Education (K-12)	744.43
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>7054 AP Initiative - Set-Aside</b>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (7,361.92)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	475.44
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	2,031.00
	0730 Dues and Fees	5100 Basic Education (K-12)	744.67
	0331 Out of County Travel	6400 Instructional Staff Training Services	4,586.25
	0997 Reserve - Projects	9890 Reserves	(475.44)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>7055 International Baccalaureate</b>			
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 5,126.48
	0131 Salary - Instructional	5100 Basic Education (K-12)	(5,126.48)
	0730 Dues and Fees	5100 Basic Education (K-12)	(744.67)
	0997 Reserve - Projects	9890 Reserves	744.67
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>7063 CAPE - Manufacturing</b>			
	0510 Supplies	5300 Vocational	\$ 170.02
	0331 Out of County Travel	6400 Instructional Staff Training Services	282.40
	0997 Reserve - Projects	9890 Reserves	(452.42)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>8002 Lottery - School Advisory Council</b>			
	0220 Social Security	5100 Basic Education (K-12)	\$ 22.31
	0510 Supplies	5100 Basic Education (K-12)	(1,561.00)
	0750 Other Personnel Services	5100 Basic Education (K-12)	1,538.69
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>8080 Out-of-County Travel - Departments</b>			
	0331 Out of County Travel	7730 Staff Services	\$ 992.00
	0997 Reserve - Projects	9890 Reserves	(992.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

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Account	Object	Function	Increase (Decrease)
<b>8110 <u>DJJ Supplemental Allocation</u></b>			
	0396 Distributions - Contract Schools	5100 Basic Education (K-12)	\$ 13,124.00
	0997 Reserve - Projects	9890 Reserves	(13,124.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
<b>8113 <u>Workforce Ed. Performance Incentive</u></b>			
	0360 Lease and Rental Agreements	5900 Other Instruction	\$ 4,000.00
	0510 Supplies	5900 Other Instruction	(4,000.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
<b>8150 <u>Digital Classrooms</u></b>			
	0394 FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	\$ (426.00)
	0396 Distributions - Contract Schools	5100 Basic Education (K-12)	218.00
	0997 Reserve - Projects	9890 Reserves	208.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
<b>8160 <u>Lottery - School Recognition Program</u></b>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (208.67)
	0519 Technology Supplies	5100 Basic Education (K-12)	208.67
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
<b>9002 <u>Lottery - School Advisory Council</u></b>			
	0510 Supplies	5100 Basic Education (K-12)	\$ 99,626.00
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	1,905.00
	0510 Supplies	5200 Exceptional Child	780.00
			<u>\$ 102,311.00</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, and appropriate Lottery - SAC by transferring to/(from) the following project(s):</i>		
	3101 Lottery - Discretionary	\$ (102,311.00)	
<b>9004 <u>Advanced International Certificate of Education</u></b>			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 941.21
	0210 Florida Retirement System	5100 Basic Education (K-12)	77.74
	0220 Social Security	5100 Basic Education (K-12)	72.00
	0510 Supplies	5100 Basic Education (K-12)	(1,090.95)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
<b>9007 <u>Career and Professional Education</u></b>			
	0390 Other Purchased Service	6300 Instruction & Curriculum	\$ 1,000.00
	0331 Out of County Travel	6400 Instructional Staff Training Services	2,000.00
	0994 Reserve - FTE/Schools	9890 Reserves	121,109.00
	0997 Reserve - Projects	9890 Reserves	(3,000.00)
			<u>\$ 121,109.00</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, and appropriate additional CAPE reserves based on 3rd FEFP by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ (121,109.00)	
<b>9015 <u>Fixed Charges</u></b>			
	0121 Salary Retirement Bonus	5100 Basic Education (K-12)	\$ (10,967.50)
	0122 Salary - Sick Leave Payoff	5100 Basic Education (K-12)	(66,617.04)
	0123 Salary - Annual Leave Payoff	5100 Basic Education (K-12)	(31,090.60)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(2,095.55)
	0220 Social Security	5100 Basic Education (K-12)	(927.28)
	0122 Salary - Sick Leave Payoff	5200 Exceptional Child	1,494.30

Explanation of Budget Amendment as Follows:  
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Account	Object	Function	Increase (Decrease)	
	0121	Salary Retirement Bonus	5300 Vocational	5,078.07
	0122	Salary - Sick Leave Payoff	5300 Vocational	4,652.82
	0220	Social Security	5300 Vocational	7.65
	0122	Salary - Sick Leave Payoff	6200 Instructional Media Services	7,831.10
	0122	Salary - Sick Leave Payoff	7100 School Board	(8,043.19)
	0320	Insurance and Bond Premiums	7100 School Board	8,043.19
	0123	Salary - Annual Leave Payoff	7300 School Admin - Principal Office	10,064.76
	0210	Florida Retirement System	7300 School Admin - Principal Office	831.42
	0122	Salary - Sick Leave Payoff	7400 Facilities Acquisition and Construction	25,688.99
	0123	Salary - Annual Leave Payoff	7400 Facilities Acquisition and Construction	9,674.50
	0210	Florida Retirement System	7400 Facilities Acquisition and Construction	799.09
	0220	Social Security	7400 Facilities Acquisition and Construction	197.89
	0730	Dues and Fees	7500 Fiscal Services	3,357.97
	0122	Salary - Sick Leave Payoff	7730 Staff Services	3,412.28
	0123	Salary - Annual Leave Payoff	7730 Staff Services	8,036.66
	0220	Social Security	7730 Staff Services	681.52
	0240	Workers Compensation	7730 Staff Services	7,620.19
	0730	Dues and Fees	7730 Staff Services	(3,357.97)
	0121	Salary Retirement Bonus	7801 Transportation - North	5,889.43
	0122	Salary - Sick Leave Payoff	7801 Transportation - North	6,143.23
	0122	Salary - Sick Leave Payoff	7802 Transportation - Central	5,983.73
	0240	Workers Compensation	7900 Operation of Plant	(7,620.19)
	0122	Salary - Sick Leave Payoff	8100 Maintenance Administration	11,410.59
	0123	Salary - Annual Leave Payoff	8100 Maintenance Administration	3,314.68
	0210	Florida Retirement System	8100 Maintenance Administration	465.04
	0220	Social Security	8100 Maintenance Administration	40.22
	0742	Insurance Claims Current Year	8120 Building and Ground Maintenance	(2,507.85)
				<u>\$ (2,507.85)</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	\$ 2,008.88	4013 Insurance Claims - Other	498.97
			<u>Total \$ 2,507.85</u>

9110 Mental Health Assistance

0394	FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	\$ (575.00)
0396	Distributions - Contract Schools	5100 Basic Education (K-12)	(432.00)
0997	Reserve - Projects	9890 Reserves	1,007.00
			<u>\$ -</u>

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

9121 Print Shop

0510	Supplies	7760 Internal Service	\$ (3,600.00)
0641	Equipment (Over \$1,000)	7760 Internal Service	3,600.00
			<u>\$ -</u>

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

9160 Lottery - School Recognition Program

0105	Salary - Bonus	5100 Basic Education (K-12)	\$ 434,903.24
0220	Social Security	5100 Basic Education (K-12)	32,889.97
0510	Supplies	5100 Basic Education (K-12)	4,325.60
0105	Salary - Bonus	5200 Exceptional Child	45,555.84
0220	Social Security	5200 Exceptional Child	3,212.98
0105	Salary - Bonus	5300 Vocational	10,765.78
0220	Social Security	5300 Vocational	823.59
0105	Salary - Bonus	5500 Prekindergarten	287.82
0220	Social Security	5500 Prekindergarten	22.02
0105	Salary - Bonus	6100 Pupil Personnel Services	1,345.72
0220	Social Security	6100 Pupil Personnel Services	102.95
0105	Salary - Bonus	6110 Attendance and Social Work	269.14
0220	Social Security	6110 Attendance and Social Work	20.59
0105	Salary - Bonus	6120 Guidance Services	10,208.08
0220	Social Security	6120 Guidance Services	707.84
0105	Salary - Bonus	6130 Health Services	1,115.69
0220	Social Security	6130 Health Services	41.74
0105	Salary - Bonus	6140 Psychological Services	1,139.99
0220	Social Security	6140 Psychological Services	87.03
0105	Salary - Bonus	6200 Instructional Media Services	4,188.32
0220	Social Security	6200 Instructional Media Services	320.42
0105	Salary - Bonus	6300 Instruction & Curriculum	4,955.65
0220	Social Security	6300 Instruction & Curriculum	379.12

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 25, 2019

Account	Object	Function	Increase (Decrease)
	0105 Salary - Bonus	6400 Instructional Staff Training Services	2,718.37
	0220 Social Security	6400 Instructional Staff Training Services	207.32
	0105 Salary - Bonus	7300 School Admin - Principal Office	45,521.61
	0220 Social Security	7300 School Admin - Principal Office	3,408.76
	0105 Salary - Bonus	7600 Food Service (Schools)	15,762.88
	0220 Social Security	7600 Food Service (Schools)	1,205.79
	0105 Salary - Bonus	7803 Transportation - South	464.90
	0220 Social Security	7803 Transportation - South	34.84
	0105 Salary - Bonus	7900 Operation of Plant	20,437.79
	0220 Social Security	7900 Operation of Plant	1,561.89
	0105 Salary - Bonus	8100 Maintenance Administration	2,142.06
	0220 Social Security	8100 Maintenance Administration	163.88
	0105 Salary - Bonus	9100 Community Service	6,260.82
	0220 Social Security	9100 Community Service	478.97
	0997 Reserve - Projects	9890 Reserves	(658,039.00)
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

FEBRUARY 25, 2019

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2018	INCREASE	DECREASE	BUDGET AS OF 1/31/2019	
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
	<b>TOTAL - DEBT SERVICE FUNDS</b>	<b>\$ 7,838,676.80</b>	<b>\$ 7,838,676.80</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,838,676.80</b>

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 12/31/2018	INCREASE	DECREASE	BUDGET AS OF 1/31/2019
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
		<b>TOTAL - DEBT SERVICE FUNDS</b>	<b>\$ 7,838,676.80</b>	<b>\$ 7,838,676.80</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,838,676.80</b>



Explanation of Budget Amendment as Follows:  
Part II - Debt Service Funds  
Amendment Number 5  
Board Meeting February 25, 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:

FEBRUARY 25, 2019

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2018	INCREASE	DECREASE	BUDGET AS OF 1/31/2019
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	-	-	1,092,787.00	-	1,092,787.00
3413 DISTRICT LOCAL CAPITAL IMPROVEMENT TAX	27,041,477.00	27,041,477.00	-	-	27,041,477.00
3421 TAX REDEMPTIONS	-	22,424.04	6,033.06	-	28,457.10
3431 INTEREST ON INVESTMENT	-	91,815.93	1,684.73	-	93,500.66
3448 DONATIONS	-	12,000.00	2,000.00	-	14,000.00
3490 MISCELLANEOUS REVENUE	-	-	-	-	-
3495 TRANSPORTATION - REPAIRS DEPT./OTHER	-	-	-	-	-
3497 REFUND - PRIOR YEAR EXPENDITURES	-	-	268.38	-	268.38
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
<b>TOTAL - CAPITAL PROJECT FUNDS</b>	<b>\$ 38,183,143.71</b>	<b>\$ 39,084,462.48</b>	<b>\$ 1,102,773.17</b>	<b>\$ -</b>	<b>\$ 40,187,235.65</b>

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2018	INCREASE	DECREASE	BUDGET AS OF 1/31/2019	
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	277,385.97	335.00	277,720.97
	0642	EQUIPMENT (UNDER \$1,000)	103,899.33	104,332.40	3,665.00	107,997.40
	0643	COMPUTER EQUIPMENT (OVER \$1,000)	107,384.67	108,360.93	8,693.96	117,054.89
	0644	COMPUTER HARDWARE (UNDER \$1,000)	2,350.00	20,011.70	-	20,011.70
	0648	TECHNOLOGY EQUIPMENT (OVER \$1,000)	34,228.00	380.00	-	380.00
	0649	TECHNOLOGY EQUIPMENT (UNDER \$1,000)	-	40,010.43	-	40,010.43
	0651	BUSES	6,077.00	-	-	-
	0652	OTHER MOTOR VEHICLES	328,190.07	271,420.00	-	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	1,045,164.00	1,070,312.15
	0676	OTHER PERMANENT IMPROVEMENTS	1,038,845.93	1,112,927.10	15,404.84	1,128,331.94
	0677	REPLACEMENT SYSTEMS	1,471,610.63	1,483,610.63	18,646.20	1,502,256.83
	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	86,503.65	95,107.60	-	95,107.60
	0682	HEATING/COOLING/AIR CONDITIONING	600.00	600.00	-	600.00
	0683	ROOFING	45,447.23	311,285.62	-	311,285.62
	0684	REPLACEMENT ROOFING & SYSTEMS	13,430,999.15	12,959,884.40	-	12,850,114.40
	0685	FLOORING/STRUCTURAL ALTERATION	663,247.36	819,401.11	-	819,401.11
	0691	SOFTWARE (OVER \$1,000)	-	-	69,025.00	69,025.00
	0692	SOFTWARE (UNDER \$1,000)	-	-	-	-
	0693	SOFTWARE SUBSCRIPTIONS	-	-	-	-
	0986	RESERVES - FUND B GAIN/LOSS	-	-	-	-
	0990	FUND BALANCE UNAPPROPRIATED	709,691.90	859,804.27	3,986.17	863,790.44
	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	47,623.00	12,780,793.00
	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	-	-	-	-
		<b>TOTAL - CAPITAL PROJECT FUNDS</b>	<b>\$ 38,183,143.71</b>	<b>\$ 39,084,462.48</b>	<b>\$ 1,212,543.17</b>	<b>\$ 40,187,235.65</b>

Explanation of Budget Amendment as Follows:  
 Part III - Capital Project Funds  
 Amendment Number 5  
 Board Meeting February 25, 2019

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3399	<u>Other Miscellaneous State Revenue</u>		<u>\$ 1,092,787.00</u>
	0675 Fence & Underground Tanks	7400 Facilities Acquisition and Construction	\$ 1,045,164.00
	0910 Transfer to General Operating Fund	9700 Transfer Funds	47,623.00
			<u>\$ 1,092,787.00</u>
	<i>Explanation: To appropriate Safety &amp; Security Building Grant.</i>		
	.... Discretionary	\$ 47,623.00	3334 Safety & Security Building Grant
			<u>1,045,164.00</u>
			Total Projects transferred to/(from) <u>\$ 1,092,787.00</u>
3421	<u>Tax Redemptions</u>		<u>\$ 6,033.06</u>
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 6,033.06
	<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>		
	.... Discretionary	\$ 6,033.06	
3431	<u>Interest on Investments</u>		<u>\$ 1,684.73</u>
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 1,684.73
	<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>		
	.... Discretionary	\$ 1,684.73	
3448	<u>Donations</u>		<u>\$ 2,000.00</u>
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 2,000.00
	<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	
3497	<u>Refund - Prior Year Expenditures</u>		<u>\$ 268.38</u>
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 268.38
	<i>Explanation: To appropriate refund of a prior year expenditure based on actual collections.</i>		
	.... Discretionary	\$ 268.38	
<b>II. Amendments Between Appropriations &amp; Reserves</b>			
	.... Discretionary		
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>\$ (4,000.00)</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2386 District Department Equipment	\$ 4,000.00	3328 Security Upgrades - TPM
	3309 Edge, Valp, Crestview HS - Roof - P6TO1	(1,012,750.00)	3330 Valp - Roof Replacement - TPM
			1,387,750.00
			(375,000.00)
			Total <u>\$ 4,000.00</u>
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (15,404.84)</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	7354 Scoreboard - BD	\$ 15,404.84	
2310	<u>District Wide - Minor Repair/Maint.</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 16,646.20
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(16,646.20)
			<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>\$ 4,000.00</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ (4,000.00)	

Explanation of Budget Amendment as Follows:  
 Part III - Capital Project Funds  
 Amendment Number 5  
 Board Meeting February 25, 2019

Account	Object	Function	Increase (Decrease)
2393	<u>Band Instrument Replacement</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (3,665.00)
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	3,665.00
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		
3309	<u>Edge, Valp, Crestview HS - Roof - P6TO1</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (1,012,750.00)</u>
	<i>Explanation: Transfers to/(from) the following project(s) for Pre GMP:</i>		
	.... Discretionary	\$ 1,012,750.00	
3328	<u>Security Upgrades - TPM</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 1,387,750.00</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ (1,387,750.00)	
3330	<u>Valp - Roof Replacement - TPM</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (375,000.00)</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ 375,000.00	
3332	<u>Niceville- Chiller Replacement</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 470,930.00</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ (470,930.00)	
3333	<u>Niceville - Coil Replacement</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 60,850.00</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ (60,850.00)	
3335	<u>HVAC Controls Tech Upgrade</u>		
	0643 Computer Hardware (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 8,693.96
	0691 Software (Over \$1,000)	7400 Facilities Acquisition and Construction	69,025.00
			<u>\$ 77,718.96</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ (77,718.96)	
7354	<u>Scoreboard - BD</u>		
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	<u>\$ 15,404.84</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (15,404.84)	
8342	<u>Project Contingency</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (609,498.96)</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	3332 Niceville- Chiller Replacement	\$ 470,930.00	3335 HVAC Controls Tech Upgrade
	3333 Niceville - Coil Replacement	60,850.00	<u>77,718.96</u>
			<u>Total \$ 609,498.96</u>

ADOPTED BY SCHOOL BOARD:

FEBRUARY 25, 2019

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2018	INCREASE	DECREASE	BUDGET AS OF 1/31/2019	
3199 MISCELLANEOUS FEDERAL DIRECT	\$ 904,968.67	\$ 1,364,545.55	\$ -	\$ -	\$ 1,364,545.55	
3201 VOCATIONAL EDUCATIONAL ARTS	267,780.82	260,784.45	30,240.00	-	291,024.45	
3221 ADULT GENERAL EDUCATION	282.94	77,837.00	-	-	77,837.00	
3231 IDEA	7,805,434.01	7,002,242.82	750.00	-	7,002,992.82	
3241 TITLE I	6,165,025.94	6,085,292.93	-	-	6,085,292.93	
3242 TITLE IV	210,169.49	542,137.93	-	-	542,137.93	
3251 ADULT BASIC EDUCATION	-	-	-	-	-	
3274 TITLE III	145,337.22	161,049.90	819.17	-	161,869.07	
3275 TITLE V	-	-	-	-	-	
3277 TITLE II	984,165.63	806,385.11	-	-	806,385.11	
3280 DRUG FREE SCHOOLS PROGRAM	-	-	-	-	-	
3299 MISCELLANEOUS FEDERAL THROUGH STATE	75,273.73	60,658.16	-	-	60,658.16	
3490 MISCELLANEOUS REVENUE	-	-	-	-	-	
<b>TOTAL - OTHER SPECIAL REVENUE FUNDS</b>	<b>\$ 16,558,438.45</b>	<b>\$ 16,360,933.85</b>	<b>\$ 31,809.17</b>	<b>\$ -</b>	<b>\$ 16,392,743.02</b>	

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2018	INCREASE	DECREASE	BUDGET AS OF 1/31/2019	
5100 BASIC EDUCATION (K-12)	\$ 5,063,034.30	\$ 5,228,734.20	\$ 819.16	\$ -	\$ 5,229,553.36	
5200 EXCEPTIONAL STUDENT EDUCATION	5,630,075.52	4,923,683.24	-	22,818.28	4,900,864.96	
5300 VOCATIONAL AND TECHNICAL EDUCATION	261,597.14	339,751.09	15,210.09	-	354,961.18	
5400 ADULT GENERAL EDUCATION	-	-	-	-	-	
5500 PRE-KINDERGARTEN	237,957.71	237,729.29	-	-	237,729.29	
5900 OTHER INSTRUCTION	-	-	-	-	-	
6100 PUPIL PERSONNEL SERVICES	149,661.00	186,655.32	-	-	186,655.32	
6110 ATTENDANCE AND SOCIAL WORK	338,635.00	246,276.09	-	-	246,276.09	
6120 GUIDANCE SERVICES	11,447.90	51,751.31	-	-	51,751.31	
6130 HEALTH SERVICES	1,250.00	890.00	-	-	890.00	
6140 PSYCHOLOGICAL SERVICES	35,111.09	144,181.74	-	-	144,181.74	
6150 PARENTAL INVOLVEMENT	142,634.81	126,195.80	-	-	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	2,325,919.73	7,788.00	-	2,333,707.73	
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	1,148,657.00	1,137,207.59	-	-	1,137,207.59	
6500 INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-	
7200 GENERAL ADMINISTRATION (SUPT)	999,411.59	944,350.07	30,610.20	-	974,960.27	
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	2,067.00	200.00	-	2,267.00	
7801 TRANSPORTATION - NORTH	552.50	300.00	-	-	300.00	
7802 TRANSPORTATION - CENTRAL	550.00	300.00	-	-	300.00	
7803 TRANSPORTATION - SOUTH	500.00	300.00	-	-	300.00	
7900 OPERATION OF PLANT	-	-	-	-	-	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	-	-	-	-	-	
9100 COMMUNITY SERVICE	-	459,576.88	-	-	459,576.88	
<b>TOTAL - OTHER SPECIAL REVENUE FUNDS</b>	<b>\$ 16,558,438.45</b>	<b>\$ 16,360,933.85</b>	<b>\$ 54,627.45</b>	<b>\$ 22,818.28</b>	<b>\$ 16,392,743.02</b>	

Explanation of Budget Amendment as Follows:  
Part IV - Other Special Revenue Funds  
Amendment Number 5  
Board Meeting February 25, 2019

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3201	<u>Vocational Educational Arts</u>		\$ 30,240.00
	0220 FICA (Social Security & Medicare)	5300 Vocational	\$ 51.00
	0365 Software Subscriptions	5300 Vocational	5,510.00
	0510 Supplies	5300 Vocational	535.00
	0642 Equipment (Under \$1,000)	5300 Vocational	322.00
	0643 Computer Hardware (Over \$1,000)/Technology - Infrastructure	5300 Vocational	1,225.00
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	9,958.00
	0649 Technology Equipment (<\$1,000)	5300 Vocational	1,245.00
	0750 Other Personnel Services	5300 Vocational	3,500.00
	0791 Indirect Costs	7200 General Administration	7,894.00
			\$ 30,240.00
<i>Explanation: To appropriate Carl Perkins - Secondary Section 131 (Project 9422) roll forward and allocation increase per project award notification.</i>			
	9422 Carl Perkins - Secondary Education	\$ 30,240.00	
3231	<u>IDEA</u>		\$ 750.00
	0331 Out of County Travel	6300 Instruction & Curriculum	\$ 250.00
	0510 Supplies	6300 Instruction & Curriculum	300.00
	0398 Field Trips / Student Transportation	7800 Pupil Transp Services - School	200.00
			\$ 750.00
<i>Explanation: To appropriate Project 10 Connect grant per project award notification.</i>			
	9438 Project 10 Connect	\$ 750.00	
3274	<u>Title III</u>		\$ 819.17
	0510 Supplies	5100 Basic Education (K-12)	\$ 819.17
<i>Explanation: To appropriate Title III - ELL (Project 9418) additional allocation per project award notification.</i>			
	9418 Title III - English Language Learners	\$ 819.17	
<b>II. Amendments Between Appropriations &amp; Reserves</b>			
9401	<u>Title I - Part A</u>		
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 7,074.00
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	5,736.19
	0131 Salary - Instructional	5100 Basic Education (K-12)	(5,736.19)
	0210 Florida Retirement System	5100 Basic Education (K-12)	607.00
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	541.00
	0234 Group Insurance - Other	5100 Basic Education (K-12)	411.00
	0393 Contracts - Nonprofessional	5100 Basic Education (K-12)	(2,250.00)
	0510 Supplies	5100 Basic Education (K-12)	(6,383.00)
			\$ -
<i>Explanation: Changes by schools &amp; departments between objects to better utilize funds.</i>			
9419	<u>Title III - Immigrant Children and Youth</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (0.01)
	0791 Indirect Costs	7200 General Administration	0.01
			\$ -
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
9422	<u>Carl Perkins - Secondary Education</u>		
	0220 FICA (Social Security & Medicare)	5300 Vocational	\$ (45.86)
	0510 Supplies	5300 Vocational	(6,708.91)
	0641 Equipment/Fixed Assets (Over \$1,000)	5300 Vocational	3,208.72
	0643 Computer Hardware (Over \$1,000)/Technology - Infrastructure	5300 Vocational	17,083.00
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	(17,510.00)
	0750 Other Personnel Services	5300 Vocational	(3,162.86)
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	6,244.00
	0210 Florida Retirement System	6300 Instruction & Curriculum	516.00
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	478.00
	0791 Indirect Costs	7200 General Administration	(102.09)
			\$ -
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			



Explanation of Budget Amendment as Follows:  
 Part IV - Other Special Revenue Funds  
 Amendment Number 5  
 Board Meeting February 25, 2019

Account	Object	Function	Increase (Decrease)	
9438	<u>Project 10 Connect</u>			
	0510	Supplies	6300 Instruction & Curriculum	\$ 100.00
	0398	Field Trips / Student Transportation	7800 Pupil Transp Services - School	(100.00)
				\$ -

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

9475	<u>IDEA - Part B</u>			
	0100	Salary - Non-Instructional	5200 Exceptional Child	\$ 23,356.00
	0210	Florida Retirement System	5200 Exceptional Child	2,009.00
	0220	FICA (Social Security & Medicare)	5200 Exceptional Child	1,787.00
	0231	Group Insurance - Health	5200 Exceptional Child	8,452.00
	0232	Group Insurance - Life	5200 Exceptional Child	26.00
	0233	Group Insurance - Dental	5200 Exceptional Child	386.00
	0510	Supplies	5200 Exceptional Child	(58,834.28)
	0791	Indirect Costs	7200 General Administration	22,818.28
				\$ -

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

ADOPTED BY SCHOOL BOARD:

FEBRUARY 25, 2019

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2018	INCREASE	DECREASE	BUDGET AS OF 1/31/2019
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	-	2,300.00	400.00	-	2,700.00
3451 STUDENT MEALS	3,468,200.00	3,468,200.00	-	-	3,468,200.00
3456 OTHER FOOD SALES	-	-	-	-	-
3457 CATERING	-	7,935.43	184.15	-	8,119.58
3459 SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-
3460 ONLINE CREDIT CARD FEES	-	50,555.40	9,577.82	-	60,133.22
3465 PURCHASED - OTHER POSITIONS	-	-	-	-	-
3466 PURCHASED OTHER POS - EXTERNAL	-	-	-	-	-
3490 MISCELLANEOUS REVENUE	-	248.50	-	-	248.50
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	-	-	-	-	-
<b>TOTAL - FOOD SERVICE FUND</b>	<b>\$ 16,875,532.09</b>	<b>\$ 16,941,554.97</b>	<b>\$ 10,161.97</b>	<b>\$ -</b>	<b>\$ 16,951,716.94</b>

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 12/31/2018	INCREASE	DECREASE	BUDGET AS OF 1/31/2019	
0100	SALARY - NON-INSTRUCTIONAL	\$ 994,760.00	\$ 993,255.13	\$ -	\$ -	\$ 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	677,458.14	-	-	677,458.14	
0117	WORKSHOPS	5,199.44	6,294.83	338.00	-	6,632.83	
0121	SALARY - RETIREMENT BONUS	-	-	-	-	-	
0122	SALARY - SICK LEAVE PAYOFF	23,043.77	29,587.21	-	-	29,587.21	
0123	SALARY - ANNUAL LEAVE PAYOFF	2,969.82	2,969.82	-	-	2,969.82	
0130	SALARY - OVERTIME	-	1,120.09	639.08	-	1,759.17	
0161	SALARY - PROFESSIONAL/TECHNICAL	107,147.00	113,539.67	-	-	113,539.67	
0210	FLORIDA RETIREMENT SYSTEM	154,717.57	155,309.08	52.76	-	155,361.84	
0220	FICA (SOCIAL SECURITY)	138,810.19	139,342.05	74.77	-	139,416.82	
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	6,284,655.75	-	-	6,284,655.75	
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	4,761.00	-	164,561.56	
0354	MAINTENANCE / VEHICLE REPAIR	5,474.39	6,086.75	-	-	6,086.75	
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	275.00	-	4,275.00	
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	-	5,677.76	904.00	-	6,581.76	
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	7,100.06	-	-	7,100.06	
0460	DIESEL FUEL	6,540.00	6,890.29	-	-	6,890.29	
0510	SUPPLIES	209,482.12	213,543.16	-	534.92	213,008.24	
0519	TECHNOLOGY SUPPLIES	-	27.44	-	-	27.44	
0550	REPAIR PARTS	-	-	606.00	-	606.00	
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	
0610	LIBRARY BOOKS	-	-	64.11	-	64.11	
0641	EQUIPMENT/FIXED ASSET (OVER \$1,000)	1,052,370.76	915,081.06	-	588.76	914,492.30	
0642	EQUIPMENT (UNDER \$1,000)	21,898.08	34,415.78	968.72	-	35,384.50	
0643	COMPUTER HARDWARE (OVER \$1,000)	-	-	-	-	-	
0644	COMPUTER HARDWARE (UNDER \$1,000)	-	-	-	-	-	
0652	OTHER MOTOR VEHICLES	-	124,772.00	-	-	124,772.00	
0676	OTHER PERMANENT IMPROVEMENTS	3,082.00	10,548.17	-	3,827.00	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	-	50,555.40	9,577.82	-	60,133.22	
0732	MOTOR VEHICLE TAGS AND FEES	-	119.55	-	-	119.55	
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	4,541,248.29	-	1,608.61	4,539,639.68	
0991	RESERVES - INVENTORY	347,728.65	347,728.65	-	-	347,728.65	
0997	RESERVES - PROJECTS	93,533.30	90,766.92	-	1,540.00	89,226.92	
<b>TOTAL - FOOD SERVICE FUND</b>		<b>\$ 16,875,532.09</b>	<b>\$ 16,941,554.97</b>	<b>\$ 18,261.26</b>	<b>\$ 8,099.29</b>	<b>\$ 16,951,716.94</b>	

Explanation of Budget Amendment as Follows:  
Part IV - School Food Service Fund  
Amendment Number 5  
Board Meeting February 25, 2019

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3448	<u>Donations</u>		\$ 400.00
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 400.00
<i>Explanation: To appropriate donation for unpaid Student Meals based on actual collections.</i>			
	.... Discretionary	\$ 400.00	
3457	<u>Catering</u>		\$ 184.15
	0510 Supplies	7610 Food Service - Departments	\$ 184.15
<i>Explanation: To appropriate revenue for Catering based on actual collections.</i>			
	7502 Catering	\$ 184.15	
3460	<u>On-Line Credit Card Fees</u>		\$ 9,577.82
	0731 On-Line Credit Card Fees	7610 Food Service - Departments	\$ 9,577.82
<i>Explanation: To appropriate revenue for On-Line Credit Card Fees based on actual collections.</i>			
	3510 SFS Contract Exclusions	\$ 9,577.82	
<b>II. Amendments Between Appropriations &amp; Reserves</b>			
.... <u>Discretionary</u>			
	0117 Workshops	7600 Food Service (Schools)	\$ 338.00
	0130 Salary - Overtime	7600 Food Service (Schools)	577.04
	0210 Florida Retirement System	7600 Food Service (Schools)	47.64
	0220 Social Security	7600 Food Service (Schools)	70.02
	0310 Professional & Technical Service	7600 Food Service (Schools)	468,381.04
	0330 In County Travel	7600 Food Service (Schools)	445.07
	0371 Telephone	7600 Food Service (Schools)	58.42
	0393 Contracts - Nonprofessional	7600 Food Service (Schools)	892.00
	0510 Supplies	7600 Food Service (Schools)	3,917.92
	0130 Salary - Overtime	7610 Food Service - Departments	62.04
	0210 Florida Retirement System	7610 Food Service - Departments	5.12
	0220 Social Security	7610 Food Service - Departments	4.75
	0310 Professional & Technical Service	7610 Food Service - Departments	(468,381.04)
	0330 In County Travel	7610 Food Service - Departments	(445.07)
	0370 Postage	7610 Food Service - Departments	275.00
	0371 Telephone	7610 Food Service - Departments	(58.42)
	0393 Contracts - Nonprofessional	7610 Food Service - Departments	12.00
	0510 Supplies	7610 Food Service - Departments	(4,192.92)
	0791 Indirect Costs	7610 Food Service - Departments	(2,061.49)
	0990 Fund Balance - Unappropriated	9890 Reserves	(2,008.61)
			\$ (2,061.49)
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, and transfers to/(from) the following project(s):</i>			
	3510 SFS Contract Exclusions	\$ 2,061.49	
3510	<u>SFS Contract Exclusions</u>		
	0641 Equipment (Over \$1,000)	7600 Food Service (Schools)	\$ 1,424.09
	0642 Equipment (Under \$1,000)	7600 Food Service (Schools)	(229.12)
	0350 Repair and Maintenance	7610 Food Service - Departments	(606.00)
	0550 Repair Parts	7610 Food Service - Departments	606.00
	0641 Equipment (Over \$1,000)	7610 Food Service - Departments	(2,012.85)
	0642 Equipment (Under \$1,000)	7610 Food Service - Departments	817.88
	0791 Indirect Costs	7610 Food Service - Departments	2,061.49
			\$ 2,061.49
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, and transfers to/(from) the following project(s):</i>			
	.... Discretionary	\$ (2,061.49)	

**Explanation of Budget Amendment as Follows:**

**Part IV - School Food Service Fund**

**Amendment Number 5**

**Board Meeting February 25, 2019**

Account	Object	Function	Increase (Decrease)
5044	<u>Soft Drink Commissions</u>		
	0350	Repair and Maintenance	
	0676	Other Permanent Improvements	
	0350	Repair and Maintenance	
	0997	Reserve - Projects	
		7600	Food Service (Schools)
		7600	Food Service (Schools)
		7610	Food Service - Departments
		9890	Reserves
			\$ 600.00
			(3,827.00)
			4,767.00
			(1,540.00)
			<u>\$ -</u>

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

8581 HUSSC SLA

	0510	Supplies	
	0610	Library Books	
	0642	Equipment (Under \$1,000)	
		7600	Food Service (Schools)
		7600	Food Service (Schools)
		7600	Food Service (Schools)
			\$ (444.07)
			64.11
			379.96
			<u>\$ -</u>

*Explanation: Changes between objects to better utilize funds.*

**ADOPTED BY SCHOOL BOARD:**

**FEBRUARY 25, 2019**