



Agenda Item Details

Meeting	Sep 09, 2019 - Regular Meeting
Category	8. Consent Agenda
Subject	8.4 Budget Amendment #11 - Fiscal Year 2018-2019 presented by Rita R. Scallan, Chief Financial Officer, and recommended by the Superintendent for approval.
Access	Public
Type	Action (Consent)
Fiscal Impact	Yes
Dollar Amount	47,755.58
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #11 - 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.

Additional New Revenue Appropriated/(Adjusted) During the Month of June 2019:

General Fund	\$48,096.04
Debt Service Funds	(2,859.21)
Capital Projects Funds	2,147.24
Other Special Revenue Funds - Federal	0.00
Other Special Revenue Funds - Food Service	371.51
Total - All Funds	\$47,755.58

[!BA 11 - June 2019 Revised.pdf \(1,221 KB\)](#)

Administrative Content

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

Motion & Voting

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

Motion by Tim Bryant, second by Dewey Destin.

Final Resolution: Motion Carries

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



School District of Okaloosa County

Fiscal Year 2018-2019

BUDGET AMENDMENT #11

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2019	INCREASE	DECREASE	BUDGET AS OF 6/30/2019
3121 PL 81-874, FEDERAL IMPACT, CURRENT OPERATIONS	\$ 2,327,739.00	\$ 3,077,739.00	\$ -	\$ -	\$ 3,077,739.00
3122 PL 81-874 FEDERAL IMPACT, HANDICAP	100,000.00	350,000.00	-	-	350,000.00
3191 ROTC	300,000.00	337,351.07	2,542.78	-	339,893.85
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	-	1,250.00	-	-	1,250.00
3203 MEDICAID REIMBURSEMENT	550,000.00	449,980.99	-	-	449,980.99
3209 FEMA CLAIMS	-	-	-	-	-
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	57,341.48	-	-	57,341.48
3301 CLASS SIZE REDUCTION	34,732,656.00	34,025,187.00	-	-	34,025,187.00
3309 WORKFORCE ED. CAREER PROGRAM EXPANSION	-	-	-	-	-
3310 FLORIDA EDUCATION FINANCE PROGRAM	73,587,199.00	68,844,165.00	-	-	68,844,165.00
3311 SAFE SCHOOLS	1,782,097.00	1,773,259.00	-	-	1,773,259.00
3312 SUPPLEMENTAL ACADEMIC INSTRUCTION	8,915,170.00	8,809,549.00	-	-	8,809,549.00
3313 ESE GUARANTEE	13,290,313.00	13,403,785.00	-	-	13,403,785.00
3314 READING INSTRUCTION	1,462,700.00	1,444,569.00	-	-	1,444,569.00
3315 WORKFORCE DEVELOPMENT	2,223,670.00	2,223,670.00	-	-	2,223,670.00
3316 SPECIAL TEACHER COMPENSATION	-	-	-	-	-
3317 WORKFORCE EDUCATION PERFORMANCE INCENTIVE	-	70,324.00	-	-	70,324.00
3318 DJJ SUPPLEMENTAL ALLOCATION	265,423.00	256,843.00	-	-	256,843.00
3319 VIRTUAL EDUCATION CONTRIBUTION	12,924.00	17,497.00	-	-	17,497.00
3320 TEACHER SALARY INCREASE ALLOCATION	-	-	-	-	-
3323 CO & DS WITHHELD FOR ADMINISTRATIVE EXPENSE	16,000.00	16,000.00	320.33	-	16,320.33
3334 DIGITAL CLASSROOMS	898,386.00	895,801.00	-	-	895,801.00
3335 TEACHER CLASSROOM SUPPLY ASSISTANCE	613,884.00	613,884.00	-	-	613,884.00
3336 INSTRUCTIONAL MATERIALS	2,694,236.00	2,575,768.00	-	-	2,575,768.00
3343 STATE LICENSE TAX	40,000.00	41,582.81	-	-	41,582.81
3344 DISCRETIONARY LOTTERY	56,501.00	107,807.00	-	-	107,807.00
3349 INTANGIBLE PROPERTY TAX	-	-	-	-	-
3354 TRANSPORTATION	6,709,000.00	6,734,940.00	-	-	6,734,940.00
3357 MENTAL HEALTH ASSISTANCE	802,252.00	796,967.00	-	-	796,967.00
3359 FEDERALLY CONNECTED STUDENT SUPPLEMENT	2,442,599.00	2,578,715.00	-	-	2,578,715.00
3362 SCHOOL RECOGNITION	2,179,797.00	1,915,808.00	-	-	1,915,808.00
3366 BEST & BRIGHTEST	-	3,174,297.36	-	-	3,174,297.36
3370 VOLUNTARY PREKINDERGARTEN PROGRAM - SUMMER	30,659.40	13,959.49	8,158.10	-	22,117.59
3371 VOLUNTARY PREKINDERGARTEN PROGRAM	442,200.00	432,663.44	-	-	432,663.44
3379 FUEL TAX REFUND	-	72,717.29	-	-	72,717.29
3395 FEMA - STATE - CLAIMS MATCH	-	-	-	-	-
3399 OTHER MISCELLANEOUS STATE REVENUE	122,263.63	128,414.03	-	3,714.18	124,699.85
3401 PRINT SHOP POSTAGE	25,000.00	22,558.85	-	-	22,558.85
3402 PRINT SHOP PRINTING	230,000.00	262,952.20	-	-	262,952.20
3407 EDUCATIONAL BROADBAND - LEASE	14,190.00	15,550.81	2,367.02	-	17,917.83
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	118,647.51	-	-	118,647.51
3425 RENT/USE OF FACILITY	6,159.64	33,210.64	600.00	-	33,810.64
3426 COURSE FEES - ADULT EDUCATION	310,000.00	759,482.85	-	-	759,482.85
3427 CAPITAL IMPROVEMENT FEES - ADULT EDUCATION	-	37,353.50	-	-	37,353.50
3428 SUPPLY FEES - ADULT EDUCATION	-	-	-	-	-
3429 TECHNOLOGY FEES - ADULT EDUCATION	-	37,353.50	-	-	37,353.50
3431 INTEREST ON INVESTMENTS	250,000.00	1,250,000.00	3,576.22	-	1,253,576.22
3434 COMMUNITY EDUCATION ENRICHMENT PROGRAM	-	10,350.00	-	-	10,350.00
3445 TESTS & BOOKS - ADULT EDUCATION	-	-	-	-	-
3448 DONATIONS	1,250.00	79,318.97	-	-	79,318.97
3449 STUDENT/PARENT IPAD/LAPTOP INSURANCE	-	-	-	-	-
3462 PURCHASED CUSTODIAL SERVICE	135.80	3,548.96	-	-	3,548.96
3463 BOB SIKES CHILD CARE	199,000.00	197,372.00	-	-	197,372.00
3464 WALKER CHILD CARE	-	-	-	-	-
3465 PURCHASED POSITIONS - OTHER	190,857.76	485,715.35	-	-	485,715.35
3466 PURCHASED OTHER POSITIONS - EXTERNAL	174,805.49	346,239.30	-	-	346,239.30
3467 PURCHASED - SCHOOLS - OTHER	32,404.73	170,530.15	-	-	170,530.15
3468 RIVERSIDE CHILD CARE	151,000.00	180,574.00	-	-	180,574.00
3469 ANTIOCH CHILD CARE	165,000.00	184,218.00	-	-	184,218.00
3470 NORTHWOOD CHILD CARE	128,000.00	145,448.00	-	-	145,448.00
3471 VOCATIONAL EQUIPMENT - ADULT EDUCATION	-	-	-	-	-
3474 PROF. DEVELOP. CERTIFICATION PROGRAM FEES	130.00	7,410.00	-	-	7,410.00
3475 BLUEWATER CHILD CARE	341,000.00	405,759.10	-	-	405,759.10
3476 EDGE CHILD CARE	-	-	-	-	-

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2019	INCREASE	DECREASE	BUDGET AS OF 6/30/2019	
3477 PLEW CHILD CARE	265,000.00	306,969.79	-	-	306,969.79	
3478 WRIGHT CHILD CARE	84,000.00	140,011.50	-	-	140,011.50	
3480 PUBLIC INFORMATION REQUESTS	310.74	874.40	-	-	874.40	
3484 FINANCIAL AID FEES	-	74,707.12	-	-	74,707.12	
3485 RESTITUTION PAYMENTS - OTHER	-	-	-	-	-	
3487 CERTIFICATE FEES - SUBSTITUTES	6,370.00	24,549.87	-	-	24,549.87	
3488 FINGERPRINT PROGRAM	1,075.00	26,535.25	2,688.00	-	29,223.25	
3489 CERTIFICATE FEES	30,000.00	29,280.00	-	-	29,280.00	
3490 MISCELLANEOUS REVENUE	6,987.89	137,344.30	50.00	-	137,394.30	
3491 E-RATE REFUNDS	-	-	-	-	-	
3492 TRANSPORTATION - SCHOOL ACTIVITIES	350,000.00	366,314.44	2,787.24	-	369,101.68	
3493 SALE OF JUNK	4,121.08	50,522.84	11,038.50	-	61,561.34	
3494 FEDERAL INDIRECT COST REIMBURSEMENT	300,000.00	300,000.00	-	-	300,000.00	
3495 TRANSPORTATION - REPAIRS DEPT./OTHER	-	25,490.27	220.00	-	25,710.27	
3497 REFUND - PRIOR YEAR EXPENDITURES	9,903.18	74,690.53	10,171.98	-	84,862.51	
3499 SFS - INDIRECT COST	200,000.00	188,268.93	7,290.05	-	195,558.98	
3630 TRANSFER FROM CAPITAL IMPROVEMENT FUNDS	12,005,346.00	11,044,154.95	-	-	11,044,154.95	
3740 PRIOR YEAR INSURANCE LOSS RECOVERY	13,585.00	24,833.87	-	-	24,833.87	
3741 INSURANCE LOSS RECOVERY	-	88,955.13	-	-	88,955.13	
3746 HEALTH REIMBURSEMENT ARRANGEMENT	1,713.25	87,610.80	-	-	87,610.80	
3901 RESERVE FOR ENCUMBRANCE	1,183,670.14	1,183,670.14	-	-	1,183,670.14	
3902 RESERVE FOR INVENTORY	85,916.14	85,916.14	-	-	85,916.14	
3903 RESERVE - CARRYOVER SCHOOL BUDGETS	826,768.13	826,768.13	-	-	826,768.13	
3904 RESERVE - CATEGORICAL PROJECT CARRYOVER	8,632,067.57	8,632,067.57	-	-	8,632,067.57	
3905 RESERVE - NON-CATEGORICAL PROJECT CARRYOVER	23,090,020.82	23,090,020.82	-	-	23,090,020.82	
3907 RESERVE - RETIREMENT	512,323.58	512,323.58	-	-	512,323.58	
3910 RESERVE - CLAIMS LIABILITY	4,497,000.00	4,497,000.00	-	-	4,497,000.00	
3911 RESERVE - FTE	1,738,741.00	1,738,741.00	-	-	1,738,741.00	
3913 RESERVE - CONTINGENCY	2,567,000.00	2,567,000.00	-	-	2,567,000.00	
3925 FUND BALANCE - UNDESIGNATED	12,058,510.51	12,058,510.51	-	-	12,058,510.51	
TOTAL - GENERAL FUND	\$ 315,717,224.36	\$ 316,458,752.40	\$ 51,810.22	\$ 3,714.18	\$ 316,506,848.44	

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2019	INCREASE	DECREASE	BUDGET AS OF 6/30/2019
5100 BASIC EDUCATION (K-12)	\$ 153,888,319.53	\$ 150,306,243.43	\$ 461,580.65	\$ -	\$ 150,767,824.08
5101 CHARTER SCHOOL FEDERAL IMPACT	-	147,750.00	-	-	147,750.00
5102 NORTHWEST FLORIDA BALLET FACILITY	-	-	-	-	-
5103 BASIC INSTRUCTION	-	-	-	-	-
5200 EXCEPTIONAL CHILD	23,475,486.99	23,522,321.29	58,652.32	-	23,580,973.61
5300 VOCATIONAL AND TECHNICAL EDUCATION	4,685,963.10	5,855,616.75	-	-	5,855,616.75
5400 ADULT GENERAL EDUCATION	-	-	-	-	-
5500 PREKINDERGARTEN	498,379.59	478,445.38	8,158.10	-	486,603.48
5900 OTHER INSTRUCTION	2,095,064.56	3,087,689.76	-	-	3,087,689.76
6100 PUPIL PERSONNEL SERVICES	1,624,363.05	1,659,280.68	-	-	1,659,280.68
6110 ATTENDANCE AND SOCIAL WORK	423,628.00	395,735.20	-	-	395,735.20
6120 GUIDANCE SERVICES	4,464,457.96	4,597,678.15	-	-	4,597,678.15
6130 HEALTH SERVICES	1,320,551.96	1,265,500.63	-	-	1,265,500.63
6140 PSYCHOLOGICAL SERVICES	1,796,788.64	1,635,418.86	-	-	1,635,418.86
6141 TESTING	129,139.00	141,265.93	-	-	141,265.93
6150 PARENTAL INVOLVEMENT	200.00	530.00	-	-	530.00
6200 INSTRUCTIONAL MEDIA SERVICE	1,749,315.12	1,831,532.03	-	-	1,831,532.03
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	3,663,280.91	2,957,064.60	-	-	2,957,064.60
6400 INSTR STAFF TRAINING SERVICES	2,630,482.26	2,595,453.00	19,348.88	-	2,614,801.88
6500 INSTRUCTIONAL RELATED TECHNOLOGY	518,012.11	528,234.12	2,367.02	-	530,601.14
7100 SCHOOL BOARD	1,225,765.18	1,841,411.63	-	-	1,841,411.63
7200 GENERAL ADMINISTRATION (SUPT)	364,657.04	410,007.63	320.33	-	410,327.96
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	20,360,457.77	21,355,146.16	-	-	21,355,146.16
7400 FACILITIES ACQUISITION & CONSTRUCTION	1,074,938.10	1,179,049.58	-	-	1,179,049.58
7500 FISCAL SERVICES (FINANCE DEPT)	2,493,139.49	2,700,866.25	10,171.98	-	2,711,038.23
7600 FOOD SERVICE (SCHOOLS)	-	33,869.52	-	-	33,869.52
7610 FOOD SERVICE - DEPARTMENT	-	-	-	-	-
7700 CENTRAL SERVICES	-	-	-	-	-
7710 PLAN, RESEARCH, DEVELOP, & EVALUATE	8,500.00	5,800.00	-	-	5,800.00
7720 INFORMATION SERVICES	287,484.48	231,690.51	-	5,888.25	225,802.26
7730 STAFF SERVICES	5,118,093.23	6,370,425.85	142.25	-	6,370,568.10
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	834,155.79	894,767.38	-	-	894,767.38
7762 FURNITURE SHOP	-	-	-	-	-
7800 PUPIL TRANSP SERVICES - SCHOOL	693,699.15	713,463.83	-	-	713,463.83
7801 TRANSPORTATION - NORTH	5,399,115.53	5,267,436.88	-	217.75	5,267,219.13
7802 TRANSPORTATION - CENTRAL	2,936,258.36	3,048,758.49	-	103.00	3,048,655.49
7803 TRANSPORTATION - SOUTH	4,534,522.39	4,360,491.00	-	38,764.33	4,321,726.67
7900 OPERATION OF PLANT	21,268,260.90	22,416,835.64	28,218.55	-	22,445,054.19
8100 MAINTENANCE ADMINISTRATION	4,432,625.56	4,621,997.55	-	-	4,621,997.55
8120 BUILDING AND GROUND MAINTENANCE	3,139,057.10	3,278,168.62	-	-	3,278,168.62
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	2,985,498.11	3,054,806.06	-	-	3,054,806.06
9100 COMMUNITY SERVICE	1,668,212.92	1,973,822.91	-	-	1,973,822.91
9700 TRANSFER FUNDS	-	85,189.10	-	-	85,189.10
9890 RESERVES	33,929,350.48	31,608,988.00	-	495,890.71	31,113,097.29
TOTAL - GENERAL FUND	\$ 315,717,224.36	\$ 316,458,752.40	\$ 588,960.08	\$ 540,864.04	\$ 316,506,848.44

***Note:**

Function 9890 - Reserves - is comprised of the following:

Object	Description	Budget
0988	Reserve - School Carryover	\$ 858,032.63
0990	Fund Balance - Unappropriated	12,180,455.62
0991	Reserve - Inventory	75,073.54
0993	Reserve - Retirement	199,999.58
0994	Reserve - FTE/Schools	1,334,601.00
0995	Reserve - Claims Liability	4,018,000.00
0996	Reserve - Contingency	1,750,778.00
0997	Reserve - Projects	10,696,156.92
Total		\$ 31,113,097.29

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 11

Board Meeting September 9, 2019

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3191	<u>ROTC</u>		\$ 2,542.78
	0997 Reserve - Projects	9890 Reserves	\$ 2,542.78
<i>Explanation: To appropriate revenue for ROTC based on actual collections.</i>			
	2045 ROTC		\$ 2,542.78
3323	<u>CO & DS Withheld for Administrative Expense</u>		\$ 320.33
	0310 Professional & Technical Service	7200 General Administration	\$ 320.33
<i>Explanation: To appropriate revenue for CO & DS Withheld for Administrative Expense.</i>			
	9015 Fixed Charges		\$ 320.33
3370	<u>Voluntary Prekindergarten Program - Summer</u>		\$ 8,158.10
	0510 Supplies	5500 Prekindergarten	\$ 8,158.10
<i>Explanation: To appropriate revenue for Summer Voluntary Prekindergarten Program based on actual collections.</i>			
	9131 Summer VPK		\$ 8,158.10
3399	<u>Other Miscellaneous State Revenue</u>		\$ (3,714.18)
	0310 Professional & Technical Service	7730 Staff Services	\$ (3,714.18)
<i>Explanation: To adjust revenue for District Instructional Leadership Grant based on actual collections.</i>			
	9116 District Instructional Leadership Grant		\$ (3,714.18)
3407	<u>Educational Broadband - Lease</u>		\$ 2,367.02
	0510 Supplies	6500 Instruction Related Technology	\$ 2,367.02
<i>Explanation: To appropriate revenue for Educational Broadband Lease based on actual collections.</i>			
	6010 Educational Broadband Lease		\$ 2,367.02
3425	<u>Rent/Use Of Facility</u>		\$ 600.00
	0988 Reserve - School Carryover	9890 Reserves	\$ 240.00
	0997 Reserve - Projects	9890 Reserves	\$ 360.00
			\$ 600.00
<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>			
	.... Discretionary	5099 School Utilities	\$ 240.00
			360.00
			Total \$ 600.00
3431	<u>Interest on Investments</u>		\$ 3,576.22
	0122 Salary - Sick Leave Payoff	5100 Basic Education (K-12)	\$ 3,576.22
<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>			
	9015 Fixed Charges		\$ 3,576.22
3488	<u>Fingerprint Program</u>		\$ 2,688.00
	0730 Dues and Fees	7730 Staff Services	\$ 2,688.00
<i>Explanation: To appropriate revenue for Fingerprint Program based on actual collections.</i>			
	6006 Fingerprinting - Fees		\$ 2,688.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 11

Board Meeting September 9, 2019

Account	Object	Function	Increase (Decrease)
3490	<u>Miscellaneous Revenue</u>		\$ 50.00
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 43.14
	0210 Florida Retirement System	5100 Basic Education (K-12)	3.56
	0220 Social Security	5100 Basic Education (K-12)	3.30
			<u>\$ 50.00</u>
<i>Explanation: To appropriate revenue for reimbursement of damaged item based on actual collections.</i>			
	2095 Salary Resynching	\$ 50.00	
3492	<u>Transportation - School Activities</u>		\$ 2,787.24
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 2,235.38
	0210 Florida Retirement System	5100 Basic Education (K-12)	181.10
	0220 Social Security	5100 Basic Education (K-12)	171.01
	0460 Diesel Fuel	7803 Transportation - South	199.75
			<u>\$ 2,787.24</u>
<i>Explanation: To appropriate revenue for Transportation - School Activities based on actual collections.</i>			
	.... Discretionary	\$ 199.75	2095 Salary Resynching
			<u>2,587.49</u>
			Total \$ <u>2,787.24</u>
3493	<u>Sale of Junk</u>		\$ 11,038.50
	0122 Salary - Sick Leave Payoff	5100 Basic Education (K-12)	\$ 11,038.50
<i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i>			
	9015 Fixed Charges	\$ 11,038.50	
3495	<u>Transportation - Repairs Dept./Other</u>		\$ 220.00
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 189.80
	0210 Florida Retirement System	5100 Basic Education (K-12)	15.68
	0220 Social Security	5100 Basic Education (K-12)	14.52
			<u>\$ 220.00</u>
<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>			
	2095 Salary Resynching	\$ 220.00	
3497	<u>Refund - Prior Year Expenditures</u>		\$ 10,171.98
	0691 Software (Over \$1,000)	7500 Fiscal Services	\$ 10,171.98
<i>Explanation: To appropriate refund of a prior year expenditure based on actual collections.</i>			
	9015 Fixed Charges	\$ 10,171.98	
3499	<u>School Food Service - Indirect Cost</u>		\$ 7,290.05
	0122 Salary - Sick Leave Payoff	5100 Basic Education (K-12)	\$ 7,290.05
<i>Explanation: To appropriate School Food Service - Indirect Cost based on actual collections.</i>			
	9015 Fixed Charges	\$ 7,290.05	
II. Amendments Between Appropriations & Reserves			
	.... Discretionary		
		5100 Basic Education (K-12)	\$ 1,350.00
		7720 Information Services	(5,888.25)
		7801 Transportation - North	(217.75)
		7802 Transportation - Central	(103.00)
		7803 Transportation - South	(38,964.08)
		7900 Operation of Plant	527.35
		9890 Reserves	(479,440.57)
			<u>\$ (522,736.30)</u>
<i>Explanation: Appropriate unanticipated expenditures (Project 0015), close department discretionary funds (Project 2095), and adjust reserve based on actuarial analysis (Project 9015) by transferring to/(from) the following project(s):</i>			
	0015 K-12 Florida Virtual - Digital Classrooms	\$ (1,350.00)	9015 Fixed Charges
	2095 Salary Resynching	45,086.30	<u>479,000.00</u>
			Total \$ <u>522,736.30</u>

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 11

Board Meeting September 9, 2019

Account	Object	Function	Increase (Decrease)
<u>0011 Utilities/Custodial - Other District Facilities</u>			
0381	Water and Sewage	7900 Operation of Plant	\$ 212.48
0382	Garbage	7900 Operation of Plant	48.45
			<u>\$ 260.93</u>
<i>Explanation: Appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):</i>			
2095	Salary Resynching	\$ (260.93)	
<u>0015 K-12 Florida Virtual - Digital Classrooms</u>			
0392	Shipping Charges	5100 Basic Education (K-12)	\$ (377.26)
0399	Other Technology Purchased Services	5100 Basic Education (K-12)	(1,639.56)
0644	Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	(17,332.06)
0392	Shipping Charges	6400 Instructional Staff Training Services	377.26
0399	Other Technology Purchased Services	6400 Instructional Staff Training Services	1,639.56
0644	Computer Hardware (Under \$1,000)	6400 Instructional Staff Training Services	17,332.06
0997	Reserve - Projects	9890 Reserves	(1,350.00)
			<u>\$ (1,350.00)</u>
<i>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):</i>			
....	Discretionary	\$ 1,350.00	
<u>2011 Custodial Services</u>			
0730	Dues and Fees	7900 Operation of Plant	<u>\$ (329.25)</u>
<i>Explanation: Close project at year end by transferring to/(from) the following project(s):</i>			
2095	Salary Resynching	\$ 329.25	
<u>2025 Drug Testing</u>			
0310	Professional & Technical Service	7730 Staff Services	<u>\$ (2,545.75)</u>
<i>Explanation: Close project at year end by transferring to/(from) the following project(s):</i>			
2095	Salary Resynching	\$ 2,545.75	
<u>2095 Salary Resynching</u>			
0131	Salary - Instructional	5100 Basic Education (K-12)	\$ 37,948.58
0210	Florida Retirement System	5100 Basic Education (K-12)	3,134.54
0220	Social Security	5100 Basic Education (K-12)	2,903.07
			<u>\$ 43,986.19</u>
<i>Explanation: Close department discretionary budgets (Discretionary), appropriate unanticipated expenditures (Projects 0011 & 7016), and close projects at year end (Projects 2011 & 2025) by transferring to/(from) the following project(s):</i>			
....	Discretionary	\$ (45,086.30)	2025 Drug Testing (2,545.75)
0011	Utilities/Custodial - Other District Facilities	260.93	7016 Professional Development Training - GF 3,714.18
2011	Custodial Services	(329.25)	Total <u>\$ (43,986.19)</u>
<u>3334 Safety & Security Building Grant</u>			
0395	Other Distributions - Charter Schools	7400 Facilities Acquisition and Construction	\$ (47,623.00)
0796	Charter School State Capital Outlay	7400 Facilities Acquisition and Construction	47,623.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
<u>4019 SM - Instructional Computers</u>			
0363	Seat Managed - Computers	5100 Basic Education (K-12)	\$ (52,060.23)
0363	Seat Managed - Computers	5200 Exceptional Child	52,060.23
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
<u>5099 School Utilities</u>			
0381	Water and Sewage	7900 Operation of Plant	\$ 5,313.85
0382	Garbage	7900 Operation of Plant	3,207.99
0430	Electricity	7900 Operation of Plant	9,721.08
0997	Reserve - Projects	9890 Reserves	(18,242.92)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 11

Board Meeting September 9, 2019

Account	Object	Function	Increase (Decrease)
<u>5150 Digital Classrooms - Plan Required</u>			
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ (3,485.28)
	0510 Supplies	5100 Basic Education (K-12)	(8.14)
	0365 Software Subscriptions	5200 Exceptional Child	3,485.28
	0510 Supplies	5200 Exceptional Child	8.14
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
<u>6006 Fingerprinting - Fees</u>			
	0730 Dues and Fees	7730 Staff Services	<u>\$ (10,100.00)</u>
<i>Explanation: Appropriate employee fingerprinting fees by transferring to/(from) the following project(s):</i>			
	6007 Fingerprinting - Employees	\$ 10,100.00	
<u>6007 Fingerprinting - Employees</u>			
	0730 Dues and Fees	7730 Staff Services	<u>\$ 10,100.00</u>
<i>Explanation: Appropriate employee fingerprinting fees by transferring to/(from) the following project(s):</i>			
	6006 Fingerprinting - Fees	\$ (10,100.00)	
<u>7016 Professional Development Training - GF</u>			
	0310 Professional & Technical Service	7730 Staff Services	<u>\$ 3,714.18</u>
<i>Explanation: Appropriate unanticipated expenditures by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (3,714.18)	
<u>8150 Digital Classrooms</u>			
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (484.96)
	0365 Software Subscriptions	5100 Basic Education (K-12)	(72.92)
	0519 Technology Supplies	5100 Basic Education (K-12)	(40.44)
	0643 Computer (Over \$1,000) & Tech. Infrastructure	5100 Basic Education (K-12)	(11,101.80)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	(915.15)
	0310 Professional & Technical Service	5200 Exceptional Child	484.96
	0365 Software Subscriptions	5200 Exceptional Child	72.92
	0643 Computer (Over \$1,000) & Tech. Infrastructure	5200 Exceptional Child	1,585.20
	0644 Computer Hardware (Under \$1,000)	5200 Exceptional Child	955.59
	0643 Computer (Over \$1,000) & Tech. Infrastructure	7900 Operation of Plant	9,516.60
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
<u>9015 Fixed Charges</u>			
	0121 Salary Retirement Bonus	5100 Basic Education (K-12)	<u>\$ 479,000.00</u>
<i>Explanation: Adjust reserve based on actuarial analysis by transferring to/(from) the following project(s):</i>			
	.... Discretionary	\$ (479,000.00)	

ADOPTED BY SCHOOL BOARD:

SEPTEMBER 9, 2019

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2019	INCREASE	DECREASE	BUDGET AS OF 6/30/2019	
3322 CO & DS WITHHELD FOR SBE/COBI	\$ 124,110.00	\$ 124,110.00	\$ -	\$ 3,119.91	\$ 120,990.09	
3326 SBE/COBI BOND INTEREST	-	-	260.70	-	260.70	
3341 RACING COMMISSION FUNDS	190,750.00	190,750.00	-	-	190,750.00	
3431 INTEREST ON INVESTMENTS	1,000.00	84.20	-	-	84.20	
3630 TRANSFERS FROM CAPITAL IMP FUNDS	7,453,312.00	7,442,212.00	-	-	7,442,212.00	
3660 TRANSFERS FROM INTERBUDGETARY ED	-	-	-	-	-	
3715 PROCEEDS OF REFUNDING BONDS	-	-	-	-	-	
3716 SALES SURTAX BONDS	-	-	-	-	-	
3750 PROCEEDS/CERT OF PARTICIPATION	-	-	-	-	-	
3791 BOND PROCEEDS - PREMIUM	-	-	-	-	-	
3920 RESERVE FOR DEBT SERVICE	69,504.80	69,504.80	-	-	69,504.80	
TOTAL - DEBT SERVICE FUNDS	\$ 7,838,676.80	\$ 7,826,661.00	\$ 260.70	\$ 3,119.91	\$ 7,823,801.79	

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 6/30/2019	INCREASE	DECREASE	BUDGET AS OF 6/30/2019
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	9,445.22	54.93	-	9,500.15
	0733	COST OF ISSUANCE	-	-	-	-	-
	0762	PAYMENT TO REFUND BOND ESCROW	-	-	-	-	-
	0960	TRANSFERS TO INTERBUDGETARY	-	-	-	-	-
9890		RESERVES	-	-	-	-	-
	0990	FUND BALANCE UNAPPROPRIATED	1,795.00	-	-	-	-
	0998	RESERVES - DEBT SERVICE	69,504.80	71,143.78	-	2,914.14	68,229.64
		TOTAL - DEBT SERVICE FUNDS	\$ 7,838,676.80	\$ 7,826,661.00	\$ 54.93	\$ 2,914.14	\$ 7,823,801.79

Explanation of Budget Amendment as Follows:

Part II - Debt Service Funds

Amendment Number 11

Board Meeting September 9, 2019

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3322	<u>CO & DS Withheld for SBE/COBI</u>		<u>\$ (3,119.91)</u>
0998	Reserve - Debt Service	9890 Reserves	<u>\$ (3,119.91)</u>
<i>Explanation: To adjust CO & DS Withheld for SBE/COBI based on actual collections per CO & DS entries per DOE AFR.</i>			
....	Discretionary	\$ (3,119.91)	
3326	<u>SBE/COBI Bond Interest</u>		<u>\$ 260.70</u>
0730	Dues and Fees	9200 Debt Services	\$ 54.93
0998	Reserve - Debt Service	9890 Reserves	205.77
			<u>\$ 260.70</u>
<i>Explanation: To appropriate revenue for SBE/COBI Bond Interest based on actual collections per CO & DS entries per DOE AFR.</i>			
....	Discretionary	\$ 260.70	

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

SEPTEMBER 9, 2019

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2019	INCREASE	DECREASE	BUDGET AS OF 6/30/2019	
3209 FEMA - CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -	
3210 FEMA - ADMINISTRATIVE	-	-	-	-	-	
3321 CO & DS DISTRIBUTED	897,511.47	950,711.58	-	-	950,711.58	
3325 INTEREST ON UNDIST CO & DS	9,810.00	19,121.08	1,043.77	-	20,164.85	
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	-	690,367.00	-	-	690,367.00	
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	27,170,104.62	-	-	27,170,104.62	
3421 TAX REDEMPTIONS	-	34,981.25	-	-	34,981.25	
3431 INTEREST ON INVESTMENT	-	387,029.14	1,103.47	-	388,132.61	
3448 DONATIONS	-	24,000.00	-	-	24,000.00	
3490 MISCELLANEOUS REVENUE	-	-	-	-	-	
3495 TRANSPORTATION - REPAIRS DEPT./OTHER	-	-	-	-	-	
3497 REFUND - PRIOR YEAR EXPENDITURES	-	268.38	-	-	268.38	
3610 TRANSFERS FROM GENERAL OPERATING FUND	-	85,189.10	-	-	85,189.10	
3620 TRANSFERS FROM DEBT SERVICE FUND	-	-	-	-	-	
3630 TRANSFERS FROM CAPITAL IMPROVEMENT FUNDS	-	-	-	-	-	
3660 TRANSFERS FROM INTERBUDGETARY	-	-	-	-	-	
3711 SALE - BONDS-SBE/COBI BONDS	-	-	-	-	-	
3715 PROCEEDS OF REFUNDING BONDS	-	-	-	-	-	
3731 SALE OF LAND	-	47,254.80	-	-	47,254.80	
3732 SALE OF BUILDINGS	-	-	-	-	-	
3740 PRIOR YR INSUR LOSS RECOVERY	-	-	-	-	-	
3741 INSURANCE LOSS RECOVERY	-	-	-	-	-	
3791 BOND PROCEEDS - PREMIUM	-	-	-	-	-	
3901 RESERVE FOR ENCUMBRANCE	1,513,294.95	1,513,294.95	-	-	1,513,294.95	
3909 RESERVES - CAPITAL PROJECTS	7,318,217.34	7,318,217.34	-	-	7,318,217.34	
3925 FUND BALANCE - UNDESIGNATED	771,337.95	771,337.95	-	-	771,337.95	
TOTAL - CAPITAL PROJECT FUNDS	\$ 38,183,143.71	\$ 40,736,159.19	\$ 2,147.24	\$ -	\$ 40,738,306.43	

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 6/30/2019	INCREASE	DECREASE	BUDGET AS OF 6/30/2019
7400		FACILITIES ACQUISITION & CONSTRUCTION					
	0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -	\$ -
	0630	BUILDING & FIXED EQUIPMENT	-	-	-	-	-
	0631	ARCHITECTURAL DESIGN / ENGINEERING	408,008.97	674,945.53	-	-	674,945.53
	0632	CONTRACTOR SERVICES	-	-	-	-	-
	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-	-
	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	261,952.47	267,417.69	-	-	267,417.69
	0642	EQUIPMENT (UNDER \$1,000)	103,899.33	148,737.87	-	-	148,737.87
	0643	COMPUTER EQUIPMENT (OVER \$1,000)	107,384.67	160,722.36	-	-	160,722.36
	0644	COMPUTER HARDWARE (UNDER \$1,000)	2,350.00	19,892.00	-	-	19,892.00
	0648	TECHNOLOGY EQUIPMENT (OVER \$1,000)	34,228.00	-	-	-	-
	0649	TECHNOLOGY EQUIPMENT (UNDER \$1,000)	-	40,130.13	-	-	40,130.13
	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	-	-	-	-
	0673	PARKING LOTS AND DRIVEWAYS - NEW	300.00	340,115.00	-	-	340,115.00
	0674	SEWAGE TREATMENT PLANT	-	-	-	-	-
	0675	FENCE & UNDERGROUND TANKS	25,148.15	1,094,312.15	-	-	1,094,312.15
	0676	OTHER PERMANENT IMPROVEMENTS	1,038,845.93	1,045,450.94	-	-	1,045,450.94
	0677	REPLACEMENT SYSTEMS	1,471,610.63	1,333,268.13	-	-	1,333,268.13
	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	86,503.65	403,746.43	-	-	403,746.43
	0682	HEATING/COOLING/AIR CONDITIONING	600.00	-	-	-	-
	0683	ROOFING	45,447.23	311,285.62	-	-	311,285.62
	0684	REPLACEMENT ROOFING & SYSTEMS	13,430,999.15	14,123,069.61	-	-	14,123,069.61
	0685	FLOORING/STRUCTURAL ALTERATION	663,247.36	960,372.09	-	-	960,372.09
	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	985,881.69	1,103.47	-	986,985.16
	0997	RESERVES - PROJECTS	-	-	-	-	-
7430	0794	CHARTER SCHOOL LCI	-	-	-	-	-
9200	0730	DUES & FEES	-	-	1,043.77	-	1,043.77
9700		TRANSFER FUNDS	-	-	-	-	-
	0910	TRANSFERS TO GENERAL OPERATING FUND	12,005,346.00	11,044,154.95	-	-	11,044,154.95
	0920	TRANSFERS TO DEBT SERVICE FUND	7,453,312.00	7,442,212.00	-	-	7,442,212.00
	0930	TRANSFERS TO CAPITAL IMPROVEMENT FUND	-	-	-	-	-
	0960	TRANSFERS TO INTERBUDGETARY FUND	-	-	-	-	-
		TOTAL - CAPITAL PROJECT FUNDS	\$ 38,183,143.71	\$ 40,736,159.19	\$ 2,147.24	\$ -	\$ 40,738,306.43

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 11

Board Meeting September 9, 2019

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3325	<u>Interest on Undistributed CO & DS</u>		<u>\$ 1,043.77</u>
	0730 Dues and Fees	9200 Debt Services	<u>\$ 1,043.77</u>
<i>Explanation: To appropriate interest on Undistributed CO & DS based on actual collections.</i>			
	.... Discretionary	\$ 1,043.77	
3431	<u>Interest on Investments</u>		<u>\$ 1,103.47</u>
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>\$ 1,103.47</u>
<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>			
	.... Discretionary	\$ 1,103.47	

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

SEPTEMBER 9, 2019

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2019	INCREASE	DECREASE	BUDGET AS OF 6/30/2019	
3199 MISCELLANEOUS FEDERAL DIRECT	\$ 904,968.67	\$ 1,845,009.53	\$ -	\$ -	\$ 1,845,009.53	
3201 VOCATIONAL EDUCATIONAL ARTS	267,780.82	291,024.45	-	-	291,024.45	
3221 ADULT GENERAL EDUCATION	282.94	87,161.00	-	-	87,161.00	
3231 IDEA	7,805,434.01	7,626,993.80	-	-	7,626,993.80	
3241 TITLE I	6,165,025.94	6,253,470.54	-	-	6,253,470.54	
3242 TITLE IV	210,169.49	589,382.58	-	-	589,382.58	
3251 ADULT BASIC EDUCATION	-	-	-	-	-	
3274 TITLE III	145,337.22	174,932.18	-	-	174,932.18	
3275 TITLE V	-	-	-	-	-	
3277 TITLE II	984,165.63	945,315.63	-	-	945,315.63	
3280 DRUG FREE SCHOOLS PROGRAM	-	-	-	-	-	
3299 MISCELLANEOUS FEDERAL THROUGH STATE	75,273.73	60,658.16	-	-	60,658.16	
3490 MISCELLANEOUS REVENUE	-	-	-	-	-	
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 16,558,438.45	\$ 17,873,947.87	\$ -	\$ -	\$ 17,873,947.87	

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2019	INCREASE	DECREASE	BUDGET AS OF 6/30/2019	
5100 BASIC EDUCATION (K-12)	\$ 5,063,034.30	\$ 5,543,624.72	\$ -	\$ -	\$ 5,543,624.72	
5200 EXCEPTIONAL STUDENT EDUCATION	5,630,075.52	5,399,937.06	-	-	5,399,937.06	
5300 VOCATIONAL AND TECHNICAL EDUCATION	261,597.14	370,682.39	-	-	370,682.39	
5400 ADULT GENERAL EDUCATION	-	-	-	-	-	
5500 PRE-KINDERGARTEN	237,957.71	235,764.73	-	-	235,764.73	
5900 OTHER INSTRUCTION	-	-	-	-	-	
6100 PUPIL PERSONNEL SERVICES	149,661.00	244,284.11	-	-	244,284.11	
6110 ATTENDANCE AND SOCIAL WORK	338,635.00	247,472.99	-	-	247,472.99	
6120 GUIDANCE SERVICES	11,447.90	57,782.01	-	-	57,782.01	
6130 HEALTH SERVICES	1,250.00	890.00	-	-	890.00	
6140 PSYCHOLOGICAL SERVICES	35,111.09	142,832.28	-	-	142,832.28	
6150 PARENTAL INVOLVEMENT	142,634.81	138,468.85	-	-	138,468.85	
6200 INSTRUCTIONAL MEDIA SERVICE	3,045.00	3,445.00	-	-	3,445.00	
6300 INSTR & CURR DEVEL SERVICE (SUPT)	2,521,209.64	2,268,678.26	-	-	2,268,678.26	
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	1,148,657.00	1,203,613.55	-	-	1,203,613.55	
6500 INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-	
7200 GENERAL ADMINISTRATION (SUPT)	999,411.59	1,099,472.56	-	-	1,099,472.56	
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	8,991.50	-	-	8,991.50	
7800 PUPIL TRANSP SERVICES - SCHOOL	12,094.25	2,067.00	-	-	2,067.00	
7801 TRANSPORTATION - NORTH	552.50	300.00	-	-	300.00	
7802 TRANSPORTATION - CENTRAL	550.00	250.00	-	-	250.00	
7803 TRANSPORTATION - SOUTH	500.00	350.00	-	-	350.00	
7900 OPERATION OF PLANT	-	-	-	-	-	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	-	-	-	-	-	
9100 COMMUNITY SERVICE	-	905,040.86	-	-	905,040.86	
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 16,558,438.45	\$ 17,873,947.87	\$ -	\$ -	\$ 17,873,947.87	

Explanation of Budget Amendment as Follows:
 Part IV - Other Special Revenue Funds
 Amendment Number 11
 Board Meeting September 9, 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:

SEPTEMBER 9, 2019

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2019	INCREASE	DECREASE	BUDGET AS OF 6/30/2019
3199 MISCELLANEOUS FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -
3261 SCHOOL LUNCH REIMBURSEMENT	5,822,400.00	5,769,199.78	-	-	5,769,199.78
3262 SCHOOL BREAKFAST REIMBURSEMENT	1,306,400.00	1,354,247.44	-	-	1,354,247.44
3263 FOOD SERVICE AFTER SCHOOL SNACK REIMBURSEMENT	136,300.00	118,753.18	-	-	118,753.18
3265 USDA DONATED COMMODITIES	817,600.00	707,114.51	-	-	707,114.51
3267 SUMMER FOOD SERVICE PROGRAM	56,861.03	170,358.85	-	-	170,358.85
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	63,591.00	-	-	63,591.00
3339 STATE BREAKFAST SUPPLEMENT - FS	39,500.00	37,313.00	-	-	37,313.00
3399 OTHER MISCELLANEOUS REVENUE	-	-	-	-	-
3431 INTEREST ON INVESTMENT	-	94,019.85	-	-	94,019.85
3448 DONATIONS	-	7,362.56	-	-	7,362.56
3451 STUDENT MEALS	3,468,200.00	3,581,135.88	-	-	3,581,135.88
3456 OTHER FOOD SALES	-	-	-	-	-
3457 CATERING	-	8,896.28	-	-	8,896.28
3459 SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-
3460 ONLINE CREDIT CARD FEES	-	100,335.97	-	-	100,335.97
3465 PURCHASED - OTHER POSITIONS	-	-	-	-	-
3466 PURCHASED OTHER POS - EXTERNAL	-	-	-	-	-
3485 RESTITUTION PAYMENTS - OTHER	-	6,730.77	-	-	6,730.77
3490 MISCELLANEOUS REVENUE	-	1,970.31	-	-	1,970.31
3496 SOFT DRINK COMMISSIONS	12,000.00	14,327.12	371.51	-	14,698.63
3497 REFUND-PRIOR YEAR EXPENDITURES	-	-	-	-	-
3610 TRANSFERS FROM GENERAL OPERATING FUNDS	-	-	-	-	-
3901 RESERVE FOR ENCUMBRANCE	609,589.07	609,589.07	-	-	609,589.07
3902 RESERVE FOR INVENTORY	347,728.65	347,728.65	-	-	347,728.65
3905 RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	311,491.73	311,491.73	-	-	311,491.73
3925 FUND BALANCE - UNDESIGNATED	3,837,816.58	3,837,816.58	-	-	3,837,816.58
3999 TRANSFERS FROM BANK TO BANK	-	-	-	-	-
TOTAL - FOOD SERVICE FUND	\$ 16,875,532.09	\$ 17,188,627.56	\$ 371.51	\$ -	\$ 17,188,999.07

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 6/30/2019	INCREASE	DECREASE	BUDGET AS OF 6/30/2019
	0100	SALARY - NON-INSTRUCTIONAL	\$ 994,760.00	\$ 945,172.58	\$ -	\$ -	\$ 945,172.58
	0102	SALARY - OTHER COMPENSATION	2,330.36	3,098.94	-	-	3,098.94
	0103	SALARY - SUPPLEMENTS	3,108.00	3,120.00	-	-	3,120.00
	0111	SALARY - ADMINISTRATIVE/MANAGERIAL	683,171.00	651,950.82	-	-	651,950.82
	0117	WORKSHOPS	5,199.44	10,843.41	-	-	10,843.41
	0121	SALARY - RETIREMENT BONUS	-	7,582.27	-	-	7,582.27
	0122	SALARY - SICK LEAVE PAYOFF	23,043.77	60,523.69	-	-	60,523.69
	0123	SALARY - ANNUAL LEAVE PAYOFF	2,969.82	14,274.11	-	-	14,274.11
	0130	SALARY - OVERTIME	-	7,615.87	-	-	7,615.87
	0161	SALARY - PROFESSIONAL/TECHNICAL	107,147.00	106,812.00	-	-	106,812.00
	0210	FLORIDA RETIREMENT SYSTEM	154,717.57	160,640.47	-	-	160,640.47
	0220	FICA (SOCIAL SECURITY)	138,810.19	130,232.92	-	-	130,232.92
	0231	GROUP INSURANCE - HEALTH & HOSPITAL	582,961.00	578,210.84	-	-	578,210.84
	0232	GROUP INSURANCE - LIFE	23,066.00	1,590.59	-	-	1,590.59
	0233	GROUP INSURANCE - DENTAL	27,512.00	24,780.87	-	-	24,780.87
	0234	GROUP INSURANCE - OTHER	1,280.00	1,189.22	-	-	1,189.22
	0310	PROFESSIONAL & TECHNICAL SERVICES	6,280,532.55	6,783,549.37	250,297.68	-	7,033,847.05
	0330	IN COUNTY TRAVEL	3,500.00	5,129.45	-	-	5,129.45
	0331	OUT OF COUNTY TRAVEL	4,050.00	1,517.35	-	-	1,517.35
	0350	REPAIR AND MAINTENANCE	159,800.56	49,441.15	-	-	49,441.15
	0354	MAINTENANCE / VEHICLE REPAIR	5,474.39	2,825.66	-	-	2,825.66
	0356	INSPECTION/REPAIR FIRE EXTINGUISHER	-	-	-	-	-
	0357	SUPPORT MANAGED - COMPUTERS	-	-	-	-	-
	0360	LEASE AND RENTAL AGREEMENTS	5,469.47	2,900.59	-	-	2,900.59
	0363	SEAT MANAGED - COMPUTERS	80,000.00	79,491.42	-	-	79,491.42
	0365	SOFTWARE SUBSCRIPTIONS	9,152.00	15,216.77	-	-	15,216.77
	0370	POSTAGE	4,000.00	1,500.06	-	-	1,500.06
	0371	TELEPHONE	13,599.66	5,579.46	-	-	5,579.46
	0372	TELEPHONE MAINTENANCE	-	-	-	-	-
	0373	TELEPHONE LONG DISTANCE	250.00	162.86	-	-	162.86
	0375	CELLULAR TELEPHONE	3,050.00	2,820.00	-	-	2,820.00
	0381	WATER AND SEWAGE	1,500.00	866.55	-	-	866.55
	0382	GARBAGE	10,700.00	10,069.81	-	-	10,069.81
	0390	OTHER PURCHASED SERVICE	9,000.00	4,093.29	-	-	4,093.29
	0393	CONTRACTS - NONPROFESSIONAL SERVICE	-	5,084.76	-	-	5,084.76
	0399	OTHER TECHNOLOGY PURCHASE SERVICE	-	-	-	-	-
	0410	NATURAL GAS	2,300.00	3,286.21	-	-	3,286.21
	0430	ELECTRICITY	72,000.00	58,115.91	-	-	58,115.91
	0450	GASOLINE	6,590.00	6,605.88	-	-	6,605.88
	0460	DIESEL FUEL	6,540.00	6,187.93	-	-	6,187.93
	0510	SUPPLIES	209,482.12	220,980.28	-	-	220,980.28
	0519	TECHNOLOGY SUPPLIES	-	4,878.68	-	-	4,878.68
	0550	REPAIR PARTS	-	770.54	-	-	770.54
	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	567,196.29	-	-	567,196.29
	0610	LIBRARY BOOKS	-	64.11	-	-	64.11
	0641	EQUIPMENT/FIXED ASSET (OVER \$1,000)	1,052,370.76	1,012,644.09	-	-	1,012,644.09
	0642	EQUIPMENT (UNDER \$1,000)	21,898.08	41,478.34	-	-	41,478.34
	0643	COMPUTER HARDWARE (OVER \$1,000)	-	-	-	-	-
	0644	COMPUTER HARDWARE (UNDER \$1,000)	-	-	-	-	-
	0652	OTHER MOTOR VEHICLES	-	213,682.00	-	-	213,682.00
	0676	OTHER PERMANENT IMPROVEMENTS	3,082.00	16,875.17	-	-	16,875.17
	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	-	-	-	-	-
	0682	HEATING/COOLING/AIR CONDITIO	-	-	-	-	-
	0684	REPLACEMENT ROOFING & SYSTEMS	10,147.80	92,514.74	-	-	92,514.74
	0685	FLOORING/STRUCTURAL ALTERATION	370.29	-	-	-	-
	0691	SOFTWARE (OVER \$1000)	-	-	-	-	-
	0692	SOFTWARE (UNDER \$1,000)	-	-	-	-	-
	0730	DUES AND FEES	18,000.00	13,102.92	1,755.48	-	14,858.40
	0731	ONLINE CREDIT CARD FEES	-	100,335.97	-	-	100,335.97
	0732	MOTOR VEHICLE TAGS AND FEES	-	119.55	-	-	119.55
	0750	OTHER PERSONNEL SERVICES (TEMP)	44,526.72	10,637.18	-	-	10,637.18
	0791	INDIRECT COST	271,400.00	214,228.30	7,290.05	-	221,518.35
	0990	FUND BALANCE UNAPPROPRIATED	4,555,996.04	4,355,807.99	-	259,343.21	4,096,464.78
	0991	RESERVES - INVENTORY	347,728.65	487,646.87	-	-	487,646.87
	0997	RESERVES - PROJECTS	93,533.30	81,852.91	371.51	-	82,224.42
		TOTAL - FOOD SERVICE FUND	\$ 16,875,532.09	\$ 17,188,627.56	\$ 259,714.72	\$ 259,343.21	\$ 17,188,999.07

Explanation of Budget Amendment as Follows:

Part IV - School Food Service Fund

Amendment Number 11

Board Meeting September 9, 2019

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3496	<u>Soft Drink Commissions</u>		\$ 371.51
	0997 Reserve - Projects	9890 Reserves	\$ 371.51

Explanation: To appropriate revenue for Soft Drink Commissions based on actual collections.

5044 Soft Drink Commissions \$ 371.51

II. Amendments Between Appropriations & Reserves

.... Discretionary

0310 Professional & Technical Service	7600 Food Service (Schools)	\$ 250,297.68
0730 Dues and Fees	7610 Food Service - Departments	1,755.48
0791 Indirect Costs	7610 Food Service - Departments	(487.35)
0990 Fund Balance - Unappropriated	9890 Reserves	(259,343.21)
		\$ (7,777.40)

Explanation: Changes between objects & functions within the project, and appropriate Indirect Costs by transferring to/(from) the following project(s):

3510 SFS Contract Exclusions \$ 7,777.40

3510 SFS Contract Exclusions

0791 Indirect Costs	7610 Food Service - Departments	\$ 7,777.40
		\$ 7,777.40

Explanation: Appropriate Indirect Costs by transferring to/(from) the following project(s):

.... Discretionary \$ (7,777.40)

ADOPTED BY SCHOOL BOARD:

SEPTEMBER 9, 2019