



### Agenda Item Details

Meeting	Dec 09, 2019 - Regular Meeting
Category	8. Consent Agenda
Subject	8.11 Budget Amendment #2 - Fiscal Year 2019-2020 presented by Rita R. Scallan, Chief Financial Officer, and recommended by the Superintendent for approval.
Access	Public
Type	Action (Consent)
Preferred Date	Dec 09, 2019
Absolute Date	Dec 09, 2019
Fiscal Impact	Yes
Dollar Amount	-364,014.75
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #2 - Fiscal Year 2019-2020

### Public Content

On September 9, 2019, the School Board adopted the budget for fiscal year 2019-2020. As the fiscal year progresses, we ask the School Board to amend the budget to more accurately reflect estimated revenues and appropriations. The amendments are results of various factors including: increases or decreases in estimated revenues to more accurately reflect revenues, and increases or decreases in appropriations to more accurately reflect estimated expenditures and/or better utilize funds for schools, departments, and projects. These amendments facilitate district operations to occur in a positive manner.

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

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

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

General Fund	\$ 782,121.43
Debt Service Funds	0.00
Capital Projects Funds	107,622.86
Other Special Revenue Funds - Federal	(1,367,799.32)
Other Special Revenue Funds - Food Service	114,040.28
Total - All Funds	\$ (364,014.75)

[!BA 02 - Oct 2019.pdf \(988 KB\)](#)

## Administrative Content

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

## Motion & Voting

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

Motion by Dewey Destin, 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 2019-2020**

**BUDGET AMENDMENT #2**

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2019	INCREASE	DECREASE	BUDGET AS OF 10/31/2019
3121 PL 81-874, FEDERAL IMPACT, CURRENT OPERATIONS	\$ 2,329,396.00	\$ 2,329,396.00	\$ -	\$ -	\$ 2,329,396.00
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	-	-	37,638.65	-	37,638.65
3199 MISCELLANEOUS FEDERAL DIRECT	-	335.00	-	-	335.00
3203 MEDICAID REIMBURSEMENT	400,000.00	400,000.00	-	-	400,000.00
3209 FEMA CLAIMS	-	-	-	-	-
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
3301 CLASS SIZE REDUCTION	34,576,308.00	34,576,308.00	-	-	34,576,308.00
3309 WORKFORCE ED. CAREER PROGRAM EXPANSION	-	-	-	-	-
3310 FLORIDA EDUCATION FINANCE PROGRAM	74,741,369.00	74,741,369.00	-	-	74,741,369.00
3311 SAFE SCHOOLS	1,952,701.00	1,952,701.00	-	-	1,952,701.00
3312 SUPPLEMENTAL ACADEMIC INSTRUCTION	8,889,029.00	8,889,029.00	-	-	8,889,029.00
3313 ESE GUARANTEE	13,500,142.00	13,500,142.00	-	-	13,500,142.00
3314 READING INSTRUCTION	1,454,509.00	1,454,509.00	-	-	1,454,509.00
3315 WORKFORCE DEVELOPMENT	2,223,670.00	2,223,670.00	-	-	2,223,670.00
3316 SPECIAL TEACHER COMPENSATION	-	-	-	-	-
3317 WORKFORCE EDUCATION PERFORMANCE INCENTIVE	-	-	-	-	-
3318 DJJ SUPPLEMENTAL ALLOCATION	257,038.00	257,038.00	-	-	257,038.00
3319 VIRTUAL EDUCATION CONTRIBUTION	-	-	-	-	-
3320 TEACHER SALARY INCREASE ALLOCATION	-	-	-	-	-
3323 CO & DS WITHHELD FOR ADMINISTRATIVE EXPENSE	16,000.00	16,000.00	-	-	16,000.00
3334 DIGITAL CLASSROOMS	271,169.00	271,169.00	-	-	271,169.00
3335 TEACHER CLASSROOM SUPPLY ASSISTANCE	612,382.00	612,382.00	-	-	612,382.00
3336 INSTRUCTIONAL MATERIALS	2,629,466.00	2,629,466.00	-	-	2,629,466.00
3343 STATE LICENSE TAX	40,000.00	40,000.00	-	-	40,000.00
3344 DISCRETIONARY LOTTERY	108,693.00	108,693.00	-	-	108,693.00
3349 INTANGIBLE PROPERTY TAX	-	-	-	-	-
3354 TRANSPORTATION	6,763,035.00	6,763,035.00	-	-	6,763,035.00
3357 MENTAL HEALTH ASSISTANCE	865,713.00	865,713.00	-	-	865,713.00
3359 FEDERALLY CONNECTED STUDENT SUPPLEMENT	2,695,609.00	2,695,609.00	-	-	2,695,609.00
3362 SCHOOL RECOGNITION	1,915,808.00	1,915,808.00	370,116.00	-	2,285,924.00
3366 BEST & BRIGHTEST	3,155,214.00	3,155,214.00	-	-	3,155,214.00
3370 VOLUNTARY PREKINDERGARTEN PROGRAM - SUMMER	6,383.80	14,860.80	-	-	14,860.80
3371 VOLUNTARY PREKINDERGARTEN PROGRAM	421,400.00	421,400.00	-	-	421,400.00
3379 FUEL TAX REFUND	40,000.00	40,000.00	-	-	40,000.00
3395 FEMA - STATE - CLAIMS MATCH	-	-	-	-	-
3399 OTHER MISCELLANEOUS STATE REVENUE	47,795.00	51,677.90	171,718.00	-	223,395.90
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	25,200.00	25,200.00	-	-	25,200.00
3411 DISTRICT SCHOOL TAXES	90,421,789.00	90,421,789.00	-	-	90,421,789.00
3414 SALES TAX REVENUE	-	-	-	-	-
3421 TAX REDEMPTIONS	120,000.00	120,000.00	-	-	120,000.00
3425 RENT/USE OF FACILITY	6,051.00	9,951.92	2,925.00	-	12,876.92
3426 COURSE FEES - ADULT EDUCATION	310,000.00	310,000.00	74,979.39	-	384,979.39
3427 CAPITAL IMPROVEMENT FEES - ADULT EDUCATION	15,246.00	15,246.00	3,687.38	-	18,933.38
3428 SUPPLY FEES - ADULT EDUCATION	-	-	-	-	-
3429 TECHNOLOGY FEES - ADULT EDUCATION	15,246.00	15,246.00	3,687.38	-	18,933.38
3431 INTEREST ON INVESTMENTS	560,000.00	560,000.00	-	-	560,000.00
3434 COMMUNITY EDUCATION ENRICHMENT PROGRAM	-	-	-	-	-
3445 TESTS & BOOKS - ADULT EDUCATION	-	-	-	-	-
3448 DONATIONS	2,660.00	2,775.00	-	-	2,775.00
3462 PURCHASED CUSTODIAL SERVICE	-	-	924.32	-	924.32
3463 BOB SIKES CHILD CARE	184,000.00	184,000.00	-	-	184,000.00
3465 PURCHASED POSITIONS - OTHER	147,723.95	299,068.64	22,585.97	-	321,654.61
3466 PURCHASED OTHER POSITIONS - EXTERNAL	199,628.49	203,633.94	274.62	-	203,908.56
3467 PURCHASED - SCHOOLS - OTHER	49,317.06	61,159.86	30,417.94	-	91,577.80
3468 RIVERSIDE CHILD CARE	172,000.00	172,000.00	-	-	172,000.00
3469 ANTIOCH CHILD CARE	182,000.00	182,000.00	-	-	182,000.00
3470 NORTHWOOD CHILD CARE	137,000.00	137,000.00	-	-	137,000.00
3471 VOCATIONAL EQUIPMENT - ADULT EDUCATION	-	-	-	-	-
3474 PROF. DEVELOP. CERTIFICATION PROGRAM FEES	-	-	-	-	-
3475 BLUEWATER CHILD CARE	384,000.00	384,000.00	-	-	384,000.00

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2019	INCREASE	DECREASE		BUDGET AS OF 10/31/2019
3477	PLEW CHILD CARE	283,000.00	283,000.00	-	-	283,000.00
3478	WRIGHT CHILD CARE	112,000.00	112,000.00	-	-	112,000.00
3480	PUBLIC INFORMATION REQUESTS	-	30.00	-	-	30.00
3484	FINANCIAL AID FEES	30,492.00	30,492.00	7,374.81	-	37,866.81
3485	RESTITUTION PAYMENTS - OTHER	-	-	-	-	-
3487	CERTIFICATE FEES - SUBSTITUTES	5,805.00	8,280.00	2,645.00	-	10,925.00
3488	FINGERPRINT PROGRAM	15,000.00	15,000.00	10,000.00	-	25,000.00
3489	CERTIFICATE FEES	30,000.00	30,000.00	-	-	30,000.00
3490	MISCELLANEOUS REVENUE	156,587.10	174,833.06	11,883.11	-	186,716.17
3491	E-RATE REFUNDS	-	-	-	-	-
3492	TRANSPORTATION - SCHOOL ACTIVITIES	350,000.00	350,000.00	-	-	350,000.00
3493	SALE OF JUNK	573.00	6,955.75	834.60	-	7,790.35
3494	FEDERAL INDIRECT COST REIMBURSEMENT	300,000.00	300,000.00	-	-	300,000.00
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	1,040.00	2,054.52	4,417.61	-	6,472.13
3497	REFUND - PRIOR YEAR EXPENDITURES	249.43	23,444.14	16,485.64	-	39,929.78
3499	SFS - INDIRECT COST	200,000.00	200,000.00	-	-	200,000.00
3630	TRANSFER FROM CAPITAL IMPROVEMENT FUNDS	12,005,346.00	12,737,819.00	-	-	12,737,819.00
3740	PRIOR YEAR INSURANCE LOSS RECOVERY	10,659.74	10,659.74	2,544.64	-	13,204.38
3741	INSURANCE LOSS RECOVERY	2,631.28	6,136.41	-	-	6,136.41
3746	HEALTH REIMBURSEMENT ARRANGEMENT	2,068.00	7,414.00	6,981.37	-	14,395.37
3901	RESERVE FOR ENCUMBRANCE	1,648,033.60	1,648,033.60	-	-	1,648,033.60
3902	RESERVE FOR INVENTORY	75,073.54	75,073.54	-	-	75,073.54
3903	RESERVE - CARRYOVER SCHOOL BUDGETS	858,032.63	858,032.63	-	-	858,032.63
3904	RESERVE - CATEGORICAL PROJECT CARRYOVER	8,500,435.30	8,500,435.30	-	-	8,500,435.30
3905	RESERVE - NON-CATEGORICAL PROJECT CARRYOVER	23,477,601.88	23,477,601.88	-	-	23,477,601.88
3907	RESERVE - RETIREMENT	199,999.58	199,999.58	-	-	199,999.58
3910	RESERVE - CLAIMS LIABILITY	4,018,000.00	4,018,000.00	-	-	4,018,000.00
3911	RESERVE - FTE	1,334,601.00	1,334,601.00	-	-	1,334,601.00
3913	RESERVE - CONTINGENCY	1,750,778.00	1,750,778.00	-	-	1,750,778.00
3925	FUND BALANCE - UNDESIGNATED	12,180,455.62	12,180,455.62	-	-	12,180,455.62
<b>TOTAL - GENERAL FUND</b>		<b>\$ 321,673,154.00</b>	<b>\$ 322,649,724.83</b>	<b>\$ 782,121.43</b>	<b>\$ -</b>	<b>\$ 323,431,846.26</b>

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2019	INCREASE	DECREASE	BUDGET AS OF 10/31/2019
5100 BASIC EDUCATION (K-12)	\$ 151,799,183.78	\$ 152,413,628.69	\$ 557,058.66	\$ -	\$ 152,970,687.35
5101 CHARTER SCHOOL FEDERAL IMPACT	85,883.00	85,883.00	-	-	85,883.00
5102 NORTHWEST FLORIDA BALLET FACILITY	-	-	-	-	-
5103 BASIC INSTRUCTION	-	-	-	-	-
5200 EXCEPTIONAL CHILD	26,925,871.01	26,989,302.95	-	7,441.20	26,981,861.75
5300 VOCATIONAL AND TECHNICAL EDUCATION	5,482,166.13	5,584,100.15	242,906.80	-	5,827,006.95
5400 ADULT GENERAL EDUCATION	-	-	-	-	-
5500 PREKINDERGARTEN	450,333.72	458,810.72	14,729.24	-	473,539.96
5900 OTHER INSTRUCTION	2,296,997.52	2,303,363.44	96,232.94	-	2,399,596.38
6100 PUPIL PERSONNEL SERVICES	1,210,989.08	1,231,174.30	-	7,247.38	1,223,926.92
6110 ATTENDANCE AND SOCIAL WORK	463,075.00	465,595.00	582.47	-	466,177.47
6120 GUIDANCE SERVICES	4,838,019.21	4,838,625.61	3,289.01	-	4,841,914.62
6130 HEALTH SERVICES	1,171,397.74	1,191,954.66	130,257.70	-	1,322,212.36
6140 PSYCHOLOGICAL SERVICES	1,819,306.98	1,847,921.98	3,631.46	-	1,851,553.44
6141 TESTING	131,215.00	131,301.10	23,498.57	-	154,799.67
6150 PARENTAL INVOLVEMENT	200.00	200.00	926.00	-	1,126.00
6200 INSTRUCTIONAL MEDIA SERVICE	1,768,457.77	1,769,941.35	9,174.63	-	1,779,115.98
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	3,581,250.93	3,598,939.60	21,359.81	-	3,620,299.41
6400 INSTR STAFF TRAINING SERVICES	2,532,230.78	2,508,219.48	105,496.83	-	2,613,716.31
6500 INSTRUCTIONAL RELATED TECHNOLOGY	695,756.24	696,362.44	-	-	696,362.44
7100 SCHOOL BOARD	1,299,482.83	1,299,860.83	5,336.24	-	1,305,197.07
7200 GENERAL ADMINISTRATION (SUPT)	477,724.25	477,724.25	468.52	-	478,192.77
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	20,521,455.18	20,608,853.39	91,514.23	-	20,700,367.62
7400 FACILITIES ACQUISITION & CONSTRUCTION	929,256.69	994,525.78	-	28,622.63	965,903.15
7500 FISCAL SERVICES (FINANCE DEPT)	2,649,450.80	2,649,450.80	-	-	2,649,450.80
7600 FOOD SERVICE (SCHOOLS)	-	-	9,787.25	-	9,787.25
7610 FOOD SERVICE - DEPARTMENT	-	-	-	-	-
7700 CENTRAL SERVICES	-	-	-	-	-
7710 PLAN, RESEARCH, DEVELOP, & EVALUATE	5,800.00	5,800.00	-	-	5,800.00
7720 INFORMATION SERVICES	211,316.48	224,087.68	44,501.95	-	268,589.63
7730 STAFF SERVICES	5,787,175.89	5,809,017.02	25,227.80	-	5,834,244.82
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	887,266.27	887,266.27	-	-	887,266.27
7762 FURNITURE SHOP	-	-	-	-	-
7800 PUPIL TRANSP SERVICES - SCHOOL	756,913.62	757,152.97	-	3,449.00	753,703.97
7801 TRANSPORTATION - NORTH	5,674,378.51	5,720,647.57	32,682.17	-	5,753,329.74
7802 TRANSPORTATION - CENTRAL	3,022,927.85	3,039,305.71	7,201.70	-	3,046,507.41
7803 TRANSPORTATION - SOUTH	4,682,493.55	4,702,301.68	3,596.51	-	4,705,898.19
7900 OPERATION OF PLANT	21,054,242.21	21,115,217.81	23,585.33	-	21,138,803.14
8100 MAINTENANCE ADMINISTRATION	4,407,250.48	4,404,570.11	2,060.59	-	4,406,630.70
8120 BUILDING AND GROUND MAINTENANCE	3,309,074.98	3,312,580.11	2,544.64	-	3,315,124.75
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	3,167,268.40	3,167,268.40	-	-	3,167,268.40
9100 COMMUNITY SERVICE	2,019,275.28	2,023,138.16	16,095.05	-	2,039,233.21
9700 TRANSFER FUNDS	-	-	-	-	-
9890 RESERVES	35,558,066.84	35,335,631.82	-	644,864.46	34,690,767.36
<b>TOTAL - GENERAL FUND</b>	<b>\$ 321,673,154.00</b>	<b>\$ 322,649,724.83</b>	<b>\$ 1,473,746.10</b>	<b>\$ 691,624.67</b>	<b>\$ 323,431,846.26</b>

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 9, 2019

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3193	<u>DOD Section 363 PL 106-398</u>		\$ 37,638.65
	0997 Reserve - Projects	9890 Reserves	\$ 37,638.65
	<i>Explanation: To appropriate Impact Aid revenue received from the Department of Defense based on fiscal year 2017-2018 eligible expenditures made on behalf of Students with Severe Disabilities.</i>		
	3027 Impact Aid - Severe Disabilities	\$ 37,638.65	
3362	<u>School Recognition</u>		\$ 370,116.00
	0997 Reserve - Projects	9890 Reserves	\$ 370,116.00
	<i>Explanation: To appropriate increase in School Recognition Awards per DOE award letter.</i>		
	0160 Lottery - School Recognition	\$ 370,116.00	
3399	<u>Other Miscellaneous State Revenue</u>		\$ 171,718.00
	0369 Technology Rentals	5300 Vocational	\$ 16,002.00
	0519 Technology Supplies	5300 Vocational	35,712.00
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	44,086.00
	0649 Technology Equipment (Under \$1,000)	5300 Vocational	4,200.00
	0350 Repair and Maintenance	6400 Instructional Staff Training Services	71,718.00
			\$ 171,718.00
	<i>Explanation: To appropriate revenue for Florida Student Assistance Grant - Career Education (\$6,772.00) based on actual collections and Post-Secondary Education Readiness Test Grant (\$7,622.14) per project award notification.</i>		
	0116 District Instructional Leadership Grant	\$ 71,718.00	
	0117 Jump Start Computer Programming Grant		100,000.00
		Total	\$ 171,718.00
3425	<u>Rent/Use Of Facility</u>		\$ 2,925.00
	0430 Electricity	7900 Operation of Plant	\$ 2,275.00
	0987 Reserve Schools/Departments	9890 Reserves	650.00
			\$ 2,925.00
	<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>		
	.... Discretionary	\$ 650.00	
		5099 School Utilities	2,275.00
		Total	\$ 2,925.00
3426	<u>Course Fees - Adult Education</u>		\$ 74,979.39
	0510 Supplies	5900 Other Instruction	\$ 67,481.00
	0990 Fund Balance - Unappropriated	9890 Reserves	7,498.39
			\$ 74,979.39
	<i>Explanation: To appropriate revenue for adult education course fees based on actual collections.</i>		
	.... Discretionary	\$ 7,498.39	
		6110 Adult Education Tuition	67,481.00
		Total	\$ 74,979.39
3427	<u>Capital Improvement Fees - Adult Education</u>		\$ 3,687.38
	0641 Equipment (Over \$1,000)	5900 Other Instruction	\$ 3,687.38
	<i>Explanation: To appropriate revenue for adult education capital improvement fees based on actual collections.</i>		
	6035 Adult Capital Improvement Fees	\$ 3,687.38	
3429	<u>Technology Fees - Adult Education</u>		\$ 3,687.38
	0510 Supplies	5900 Other Instruction	\$ 3,687.38
	<i>Explanation: To appropriate revenue for adult education technology fees based on actual collections.</i>		
	2016 Adult Technology Fees	\$ 3,687.38	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 9, 2019

Account	Object	Function	Increase (Decrease)
3462	<u>Purchased Custodial Services</u>		\$ 924.32
	0102 Salary - Other Compensation	7900 Operation of Plant	\$ 796.01
	0210 Florida Retirement System	7900 Operation of Plant	67.42
	0220 Social Security	7900 Operation of Plant	60.89
			\$ 924.32
<i>Explanation: To appropriate revenue received from schools or outside organizations to fund custodial services based on actual collections.</i>			
	2011 Custodial Services	\$ 924.32	
3465	<u>Purchased Positions - Other</u>		\$ 22,585.97
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 1,293.53
	0131 Salary - Instructional	5100 Basic Education (K-12)	2,081.50
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	16,135.35
	0210 Florida Retirement System	5100 Basic Education (K-12)	1,612.52
	0220 Social Security	5100 Basic Education (K-12)	1,463.07
			\$ 22,585.97
<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	\$ 22,585.97	
3466	<u>Purchased Positions/Other - External</u>		\$ 274.62
	0220 Social Security	5200 Exceptional Child	\$ 3.93
	0750 Other Personnel Services	5200 Exceptional Child	270.69
			\$ 274.62
<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	\$ 274.62	
3467	<u>Purchased - Schools - Other</u>		\$ 30,417.94
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 21,146.00
	0510 Supplies	5100 Basic Education (K-12)	79.99
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	9,119.00
	0460 Diesel Fuel	7900 Operation of Plant	72.95
			\$ 30,417.94
<i>Explanation: To appropriate internal funds received from schools to reimburse operating expenditures based on actual collections.</i>			
	8001 Purchased - Schools - Other	\$ 30,417.94	
3484	<u>Financial Aid Fees</u>		\$ 7,374.81
	0790 Miscellaneous Expense	9100 Community Service	\$ 7,374.81
<i>Explanation: To appropriate revenue for Financial Aid Fees based on actual collections.</i>			
	3005 Financial Aid Trust Fund	\$ 7,374.81	
3487	<u>Certificate Fees - Substitutes</u>		\$ 2,645.00
	0730 Dues and Fees	7730 Staff Services	\$ 2,645.00
<i>Explanation: To appropriate revenue for Certification Fees - Substitutes based on actual collections.</i>			
	2088 Certification	\$ 2,645.00	
3488	<u>Fingerprint Program</u>		\$ 10,000.00
	0730 Dues and Fees	7730 Staff Services	\$ 10,000.00
<i>Explanation: To appropriate estimated revenue for Fingerprint Program based on actual collections.</i>			
	6006 Fingerprinting - Fees	\$ 10,000.00	
3490	<u>Miscellaneous Revenue</u>		\$ 11,883.11
	0510 Supplies	7730 Staff Services	\$ 925.00
	0510 Supplies	7801 Transportation - North	73.25
	0510 Supplies	7802 Transportation - Central	13.63



Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 9, 2019

Account	Object	Function	Increase (Decrease)
0510	Supplies	7803 Transportation - South	98.23
0987	Reserve Schools/Departments	9890 Reserves	44.00
0990	Fund Balance - Unappropriated	9890 Reserves	10,729.00
			<u>\$ 11,883.11</u>
<i>Explanation: To appropriate revenue for record requests from State of Florida (\$470.00), Scribbles transcripts (\$353.00), Okaloosa County Library courier services (\$9,950.00), vending commission (\$185.11), worthless check fees (\$100.00), and parapro testing fees (\$825.00) based on actual collections.</i>			
....	Discretionary	\$ 10,773.00	3033 Vending Commission - Transportation - South 98.23
3031	Vending Commission - Transportation - North	73.25	4027 E.R. - Retirement Lunch 100.00
3032	Vending Commission - Transportation - Central	13.63	5020 Parapro Testing Fees 825.00
			Total <u>\$ 11,883.11</u>
3493	<u>Sale of Junk</u>		<u>\$ 834.60</u>
0990	Fund Balance - Unappropriated	9890 Reserves	<u>\$ 834.60</u>
<i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i>			
....	Discretionary	\$ 834.60	
3495	<u>Transportation - Repairs Dept./Other</u>		<u>\$ 4,417.61</u>
0550	Repair Parts	7802 Transportation - Central	\$ 2,525.11
0550	Repair Parts	7803 Transportation - South	1,892.50
			<u>\$ 4,417.61</u>
<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>			
....	Discretionary	\$ 4,417.61	
3497	<u>Refund - Prior Year Expenditures</u>		<u>\$ 16,485.64</u>
0990	Fund Balance - Unappropriated	9890 Reserves	<u>\$ 16,485.64</u>
<i>Explanation: To appropriate refund of a prior year expenditure based on actual collections.</i>			
....	Discretionary	\$ 16,485.64	
3740	<u>Prior Year Insurance Loss Recovery</u>		<u>\$ 2,544.64</u>
0742	Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ 2,544.64</u>
<i>Explanation: To appropriate revenue from prior year insurance loss recovery based on actual collections.</i>			
9015	Fixed Charges	\$ 2,544.64	
3746	<u>Health Reimbursement Arrangement</u>		<u>\$ 6,981.37</u>
0310	Professional & Technical Service	7730 Staff Services	<u>\$ 6,981.37</u>
<i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.</i>			
5006	Health Reimbursement Arrangement	\$ 6,981.37	

II. Amendments Between Appropriations & Reserves

.... Discretionary

5100	Basic Education (K-12)	\$ 212,215.96
5200	Exceptional Child	20,556.00
5300	Vocational	70,128.31
6130	Health Services	82.20
6150	Parental Involvement	926.00
6200	Instructional Media Services	4,111.09
6300	Instruction & Curriculum	(200.14)
6400	Instructional Staff Training Services	2,192.77
7200	General Administration	468.52
7300	School Admin - Principal Office	9,216.77
7400	Facilities Acquisition and Construction	(28,622.63)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 9, 2019

Account	Object	Function	Increase (Decrease)
		7801 Transportation - North	8,052.95
		7803 Transportation - South	46.00
		7900 Operation of Plant	4,921.43
		9890 Reserves	155,807.94
			<u>\$ 459,903.17</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual (Project 2095), appropriate unanticipated operating expenditures (Project 2095), recalculate AICE, AP, and IB appropriations based on actual fiscal year 2018-2019 scores (Projects 1004, 2154, 5053, 5054, 5055, 5056, 7054, 7055, and 9004), appropriate HRA debit card administrative fees (Project 5006), and appropriate discretionary school summer jobs (Project 5028) by transferring to/(from) the following project(s):

1004 AICE - Set-Aside	\$ (8,924.00)	5054 AP - Bonuses & Exams	(10,700.00)
2095 Salary Resynching	(287,646.08)	5055 IB - Bonuses & Exams	646.00
2154 Advanced Placement	(69,944.00)	5056 IB - Academically Disadvantaged	608.00
5006 Health Reimbursement Arrangement	2,758.00	7054 AP Initiative - Set-Aside	(14,231.00)
5028 Summer Jobs - Discretionary	6,066.91	7055 International Baccalaureate	1,787.00
5053 AICE - Bonuses & Exams	(7,699.00)	9004 Advanced International Certificate of Education	(72,625.00)
		Total	<u>\$ (459,903.17)</u>

0011 Utilities/Custodial - Other District Facilities

0220 Social Security		7900 Operation of Plant	\$ (15.00)
0232 Group Insurance - Life		7900 Operation of Plant	15.00
			<u>\$ -</u>

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

0075 ESE Initiative - State Review

0131 Salary - Instructional		5200 Exceptional Child	\$ 1,282.39
0231 Group Insurance - Health		5200 Exceptional Child	184.03
0232 Group Insurance - Life		5200 Exceptional Child	84.33
0233 Group Insurance - Dental		5200 Exceptional Child	95.20
0234 Group Insurance - Other		5200 Exceptional Child	212.96
0231 Group Insurance - Health		6400 Instructional Staff Training Services	(266.20)
0234 Group Insurance - Other		6400 Instructional Staff Training Services	266.20
			<u>\$ 1,858.91</u>

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

2095 Salary Resynching	\$ (1,858.91)
------------------------	---------------

0132 VPK - Year Long Program

0100 Salary - Non-Instructional		5500 Prekindergarten	\$ 25,029.31
0210 Florida Retirement System		5500 Prekindergarten	1,775.83
0220 Social Security		5500 Prekindergarten	1,524.17
0231 Group Insurance - Health		5500 Prekindergarten	(5,366.90)
0232 Group Insurance - Life		5500 Prekindergarten	(30.25)
0233 Group Insurance - Dental		5500 Prekindergarten	(204.00)
0234 Group Insurance - Other		5500 Prekindergarten	(80.51)
0510 Supplies		5500 Prekindergarten	(4,696.14)
0642 Equipment (Under \$1,000)		5500 Prekindergarten	(3,222.27)
0390 Other Purchased Service		7300 School Admin - Principal Office	(186.85)
0997 Reserve - Projects		9890 Reserves	(14,542.39)
			<u>\$ -</u>

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

0160 Lottery - School Recognition

0105 Salary - Bonus		5100 Basic Education (K-12)	\$ 386,397.09
0220 Social Security		5100 Basic Education (K-12)	29,559.14
0395 Other Distributions - Charter Schools		5100 Basic Education (K-12)	112,711.00
0510 Supplies		5100 Basic Education (K-12)	8,237.99
0105 Salary - Bonus		5200 Exceptional Child	45,780.83
0220 Social Security		5200 Exceptional Child	3,502.28
0105 Salary - Bonus		5300 Vocational	21,014.52
0220 Social Security		5300 Vocational	1,607.60
0105 Salary - Bonus		6100 Pupil Personnel Services	1,352.68
0220 Social Security		6100 Pupil Personnel Services	103.48
0105 Salary - Bonus		6110 Attendance and Social Work	541.08
0220 Social Security		6110 Attendance and Social Work	41.39
0105 Salary - Bonus		6120 Guidance Services	13,011.07
0220 Social Security		6120 Guidance Services	995.34
0105 Salary - Bonus		6130 Health Services	2,204.14
0220 Social Security		6130 Health Services	168.62

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 9, 2019

Account	Object	Function	Increase (Decrease)
	0105 Salary - Bonus	6140 Psychological Services	1,051.04
	0220 Social Security	6140 Psychological Services	80.42
	0105 Salary - Bonus	6200 Instructional Media Services	4,703.70
	0220 Social Security	6200 Instructional Media Services	359.84
	0105 Salary - Bonus	6300 Instruction & Curriculum	1,409.64
	0220 Social Security	6300 Instruction & Curriculum	107.84
	0105 Salary - Bonus	6400 Instructional Staff Training Services	3,376.82
	0220 Social Security	6400 Instructional Staff Training Services	258.34
	0105 Salary - Bonus	7300 School Admin - Principal Office	45,410.21
	0220 Social Security	7300 School Admin - Principal Office	3,473.87
	0105 Salary - Bonus	7600 Food Service (Schools)	9,091.70
	0220 Social Security	7600 Food Service (Schools)	695.55
	0105 Salary - Bonus	7802 Transportation - Central	139.35
	0220 Social Security	7802 Transportation - Central	10.65
	0105 Salary - Bonus	7803 Transportation - South	1,448.97
	0220 Social Security	7803 Transportation - South	110.81
	0105 Salary - Bonus	7900 Operation of Plant	25,270.83
	0220 Social Security	7900 Operation of Plant	1,933.25
	0105 Salary - Bonus	8100 Maintenance Administration	1,914.15
	0220 Social Security	8100 Maintenance Administration	146.44
	0105 Salary - Bonus	9100 Community Service	4,209.31
	0220 Social Security	9100 Community Service	322.02
	0997 Reserve - Projects	9890 Reserves	(732,753.00)
			\$ -

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

1004 AICE - Set-Aside

0510 Supplies	5100 Basic Education (K-12)	\$ (9,227.59)
0519 Technology Supplies	5100 Basic Education (K-12)	303.59
		\$ (8,924.00)

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and recalculate AICE appropriations based on fiscal year 2018-2019 scores by transferring to/(from) the following project(s):

.... Discretionary \$ 8,924.00

1084 Medicaid Reimbursement

0310 Professional & Technical Service	6130 Health Services	\$ 126,794.17
0997 Reserve - Projects	9890 Reserves	(126,794.17)
		\$ -

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

2004 Itinerant - Visually Impaired

0510 Supplies	5200 Exceptional Child	\$ (411.00)
0519 Technology Supplies	5200 Exceptional Child	411.00
		\$ -

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

2008 Itinerant Teachers - Hearing Impaired

0510 Supplies	5200 Exceptional Child	\$ (202.00)
0642 Equipment (Under \$1,000)	5200 Exceptional Child	202.00
		\$ -

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

2011 Custodial Services

0100 Salary - Non-Instructional	7900 Operation of Plant	\$ (4,726.88)
0102 Salary - Other Compensation	7900 Operation of Plant	686.00
0231 Group Insurance - Health	7900 Operation of Plant	(71.00)
0234 Group Insurance - Other	7900 Operation of Plant	71.00
0510 Supplies	7900 Operation of Plant	(384.59)
0519 Technology Supplies	7900 Operation of Plant	384.59
0641 Equipment (Over \$1,000)	7900 Operation of Plant	1,427.00
0642 Equipment (Under \$1,000)	7900 Operation of Plant	(1,427.00)
0730 Dues and Fees	7900 Operation of Plant	(80.12)
0750 Other Personnel Services	7900 Operation of Plant	4,121.00
		\$ -

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

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 9, 2019

Account	Object	Function	Increase (Decrease)
<u>2031 District Transfers</u>			
0111	Salary - Administrative Manager	7300 School Admin - Principal Office	\$ 30.65
0210	Florida Retirement System	7300 School Admin - Principal Office	2.60
0220	Social Security	7300 School Admin - Principal Office	2.34
0111	Salary - Administrative Manager	7720 Information Services	38,393.81
0210	Florida Retirement System	7720 Information Services	3,171.17
0220	Social Security	7720 Information Services	2,936.97
0997	Reserve - Projects	9890 Reserves	(35.59)
			<u>\$ 44,501.95</u>

Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (44,501.95)

2045 ROTC

0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ 4,950.49
0131	Salary - Instructional	5100 Basic Education (K-12)	13,664.18
0210	Florida Retirement System	5100 Basic Education (K-12)	2,584.76
0220	Social Security	5100 Basic Education (K-12)	1,045.96
0231	Group Insurance - Health	5100 Basic Education (K-12)	(23,222.29)
0232	Group Insurance - Life	5100 Basic Education (K-12)	4.13
0233	Group Insurance - Dental	5100 Basic Education (K-12)	107.48
0234	Group Insurance - Other	5100 Basic Education (K-12)	0.08
0997	Reserve - Projects	9890 Reserves	865.21
			<u>\$ -</u>

Explanation: Adjust average salaries to actual.

2051 Purchased - Other Positions

0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ (298.45)
0130	Salary - Overtime	5100 Basic Education (K-12)	298.46
0132	Salary - Hourly Teachers	5100 Basic Education (K-12)	(376.37)
0210	Florida Retirement System	5100 Basic Education (K-12)	220.42
0220	Social Security	5100 Basic Education (K-12)	155.94
			<u>\$ -</u>

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

2095 Salary Resynching

0131	Salary - Instructional	5100 Basic Education (K-12)	\$ (177,614.91)
0210	Florida Retirement System	5100 Basic Education (K-12)	(15,043.98)
0220	Social Security	5100 Basic Education (K-12)	(13,587.54)
			<u>\$ (206,246.43)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual (Discretionary, Project 0075, and Project 2031), appropriate unanticipated operating expenditures (Discretionary and Project 3008), adjust Administrative & Guidance Summer Hours based on actual expenditures (Project 5027), and change funding of additional ESE non-gifted positions to IDEA (Project 5075) by transferring to/(from) the following project(s):

....	Discretionary	\$ 287,646.08	3008 School Instructional Contracts - District Funded	11,025.75
0075	ESE Initiative - State Review	1,858.91	5027 Administrative & Guidance Summer Hours	(13,801.17)
2031	District Transfers	44,501.95	5075 IDEA Supplemental Support - General Fund	(124,985.09)
			Total	<u>\$ 206,246.43</u>

2154 Advanced Placement

0131	Salary - Instructional	5100 Basic Education (K-12)	\$ (54,971.00)
0132	Salary - Hourly Teachers	5100 Basic Education (K-12)	6,721.00
0210	Florida Retirement System	5100 Basic Education (K-12)	(6,050.00)
0220	Social Security	5100 Basic Education (K-12)	(3,718.00)
0231	Group Insurance - Health	5100 Basic Education (K-12)	(2,674.00)
0232	Group Insurance - Life	5100 Basic Education (K-12)	(42.64)
0233	Group Insurance - Dental	5100 Basic Education (K-12)	(306.00)
0234	Group Insurance - Other	5100 Basic Education (K-12)	4,136.64
0365	Software Subscriptions	5100 Basic Education (K-12)	150.00
0392	Shipping Charges	5100 Basic Education (K-12)	50.00
0510	Supplies	5100 Basic Education (K-12)	(22,441.71)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 9, 2019

Account	Object	Function	Increase (Decrease)
0519	Technology Supplies	5100 Basic Education (K-12)	122.29
0642	Equipment (Under \$1,000)	5100 Basic Education (K-12)	936.71
0331	Out of County Travel	6400 Instructional Staff Training Services	134.71
0997	Reserve - Projects	9890 Reserves	7,160.00
			\$ (70,792.00)

Explanation: Changes by schools & departments between objects & functions to better utilize funds, recalculate AP appropriations based on fiscal year 2018-2019 scores (Discretionary), adjust average salaries to actual, and reallocate funding between AP projects (Project 5054) by transferring to/(from) the following project(s):

....	Discretionary	\$ 69,944.00	5054 AP - Bonuses & Exams	848.00
				Total \$ 70,792.00

2168 Child Care - Riverside Elementary School

0131	Salary - Instructional	5200 Exceptional Child	\$ (699.00)
0210	Florida Retirement System	5200 Exceptional Child	(336.14)
0220	Social Security	5200 Exceptional Child	(650.88)
0231	Group Insurance - Health	5200 Exceptional Child	2,447.60
0232	Group Insurance - Life	5200 Exceptional Child	0.68
0233	Group Insurance - Dental	5200 Exceptional Child	58.60
0750	Other Personnel Services	5200 Exceptional Child	155.86
0100	Salary - Non-Instructional	9100 Community Service	7,715.68
0102	Salary - Other Compensation	9100 Community Service	1,735.96
0130	Salary - Overtime	9100 Community Service	127.52
0210	Florida Retirement System	9100 Community Service	1,196.51
0220	Social Security	9100 Community Service	599.49
0231	Group Insurance - Health	9100 Community Service	(19.40)
0232	Group Insurance - Life	9100 Community Service	(0.32)
0233	Group Insurance - Dental	9100 Community Service	(0.40)
0234	Group Insurance - Other	9100 Community Service	(3,784.00)
0510	Supplies	9100 Community Service	(21,789.40)
0730	Dues and Fees	9100 Community Service	192.75
0750	Other Personnel Services	9100 Community Service	13,048.89
			\$ -

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

2170 Child Care - Northwood Elementary School

0100	Salary - Non-Instructional	9100 Community Service	\$ 2,602.84
0130	Salary - Overtime	9100 Community Service	3,106.04
0210	Florida Retirement System	9100 Community Service	169.65
0220	Social Security	9100 Community Service	411.20
0231	Group Insurance - Health	9100 Community Service	(37.80)
0232	Group Insurance - Life	9100 Community Service	25.01
0233	Group Insurance - Dental	9100 Community Service	(0.80)
0234	Group Insurance - Other	9100 Community Service	(6,036.00)
0375	Cellular Telephone	9100 Community Service	75.00
0398	Field Trips	9100 Community Service	82.00
0510	Supplies	9100 Community Service	(1,324.00)
0519	Technology Supplies	9100 Community Service	27.98
0750	Other Personnel Services	9100 Community Service	898.88
			\$ -

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

2174 Child Care - Plew Elementary School

0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (2,518.10)
0131	Salary - Instructional	5100 Basic Education (K-12)	1,042.00
0210	Florida Retirement System	5100 Basic Education (K-12)	(370.36)
0220	Social Security	5100 Basic Education (K-12)	(112.73)
0231	Group Insurance - Health	5100 Basic Education (K-12)	(209.40)
0232	Group Insurance - Life	5100 Basic Education (K-12)	(5.35)
0233	Group Insurance - Dental	5100 Basic Education (K-12)	(42.40)
0234	Group Insurance - Other	5100 Basic Education (K-12)	(2,395.00)
0100	Salary - Non-Instructional	9100 Community Service	5,668.66
0130	Salary - Overtime	9100 Community Service	401.98
0210	Florida Retirement System	9100 Community Service	433.31
0220	Social Security	9100 Community Service	(105.48)
0231	Group Insurance - Health	9100 Community Service	12,368.53
0232	Group Insurance - Life	9100 Community Service	26.86
0233	Group Insurance - Dental	9100 Community Service	432.70
0234	Group Insurance - Other	9100 Community Service	(7,248.00)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 9, 2019

Account	Object	Function	Increase (Decrease)	
	0510	Supplies	9100 Community Service	(8,828.33)
	0519	Technology Supplies	9100 Community Service	335.38
	0730	Dues and Fees	9100 Community Service	64.25
	0750	Other Personnel Services	9100 Community Service	1,061.48
				\$ -

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

2175 Child Care - Bluewater Elementary School

	0100	Salary - Non-Instructional	9100 Community Service	\$ 3,974.12
	0210	Florida Retirement System	9100 Community Service	53.74
	0220	Social Security	9100 Community Service	1,418.83
	0231	Group Insurance - Health	9100 Community Service	2,452.07
	0232	Group Insurance - Life	9100 Community Service	24.08
	0233	Group Insurance - Dental	9100 Community Service	97.90
	0234	Group Insurance - Other	9100 Community Service	(11,326.00)
	0510	Supplies	9100 Community Service	3,305.26
				\$ -

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

2178 Child Care - Wright Elementary School

	0131	Salary - Instructional	5100 Basic Education (K-12)	\$ 159.56
	0210	Florida Retirement System	5100 Basic Education (K-12)	(412.62)
	0220	Social Security	5100 Basic Education (K-12)	(18.58)
	0231	Group Insurance - Health	5100 Basic Education (K-12)	(787.05)
	0232	Group Insurance - Life	5100 Basic Education (K-12)	(2.44)
	0233	Group Insurance - Dental	5100 Basic Education (K-12)	(35.74)
	0234	Group Insurance - Other	5100 Basic Education (K-12)	(947.00)
	0371	Telephone	7900 Operation of Plant	22.51
	0100	Salary - Non-Instructional	9100 Community Service	1,480.95
	0210	Florida Retirement System	9100 Community Service	(25.43)
	0220	Social Security	9100 Community Service	204.48
	0231	Group Insurance - Health	9100 Community Service	(37.80)
	0232	Group Insurance - Life	9100 Community Service	25.01
	0233	Group Insurance - Dental	9100 Community Service	(0.80)
	0234	Group Insurance - Other	9100 Community Service	(4,354.00)
	0510	Supplies	9100 Community Service	4,724.19
	0750	Other Personnel Services	9100 Community Service	4.76
				\$ -

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

2179 Child Care - Antioch Elementary School

	0100	Salary - Non-Instructional	9100 Community Service	\$ 1,911.76
	0210	Florida Retirement System	9100 Community Service	(124.35)
	0220	Social Security	9100 Community Service	5,248.30
	0231	Group Insurance - Health	9100 Community Service	38.80
	0232	Group Insurance - Life	9100 Community Service	(0.99)
	0233	Group Insurance - Dental	9100 Community Service	(1.20)
	0234	Group Insurance - Other	9100 Community Service	(7,342.00)
	0390	Other Purchased Service	9100 Community Service	53.00
	0510	Supplies	9100 Community Service	216.68
				\$ -

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

2181 Child Care - Bob Sikes Elementary School

	0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 872.48
	0210	Florida Retirement System	5100 Basic Education (K-12)	44.13
	0220	Social Security	5100 Basic Education (K-12)	365.06
	0232	Group Insurance - Life	5100 Basic Education (K-12)	25.65
	0234	Group Insurance - Other	5100 Basic Education (K-12)	159.75
	0100	Salary - Non-Instructional	9100 Community Service	(412.12)
	0130	Salary - Overtime	9100 Community Service	1,573.11
	0210	Florida Retirement System	9100 Community Service	474.22
	0220	Social Security	9100 Community Service	690.90
	0231	Group Insurance - Health	9100 Community Service	11,995.20
	0232	Group Insurance - Life	9100 Community Service	25.04
	0233	Group Insurance - Dental	9100 Community Service	399.20
	0234	Group Insurance - Other	9100 Community Service	(4,602.28)
	0510	Supplies	9100 Community Service	(11,610.34)
				\$ -

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

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 9, 2019

Account	Object	Function	Increase (Decrease)
<u>2909 School Maintenance</u>			
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (63,625.00)
	0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	763.11
	0370 Postage	8120 Building and Ground Maintenance	65.30
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	734.00
	0510 Supplies	8120 Building and Ground Maintenance	9,671.86
	0642 Equipment (Under \$1,000)	8120 Building and Ground Maintenance	147.87
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	39,816.60
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	12,426.26
			<u>\$ -</u>

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

3008 School Instructional Contracts - District Funded

0310 Professional & Technical Service	5200 Exceptional Child	\$ 11,025.75
---------------------------------------	------------------------	--------------

Explanation: Appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):

2095 Salary Resynching	\$ (11,025.75)
------------------------	----------------

3102 SAI - Student Assessment

0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (20,238.10)
0210 Florida Retirement System	5100 Basic Education (K-12)	(1,712.04)
0220 Social Security	5100 Basic Education (K-12)	(1,548.43)
0102 Salary - Other Compensation	6141 Testing	20,227.50
0210 Florida Retirement System	6141 Testing	1,724.62
0220 Social Security	6141 Testing	1,546.45
		<u>\$ -</u>

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

3105 Instructional Materials - Textbooks

0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 1,046.00
0510 Supplies	5100 Basic Education (K-12)	177.69
0520 Textbooks	5100 Basic Education (K-12)	(1,223.69)
		<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	\$ 1,042.50
0510 Supplies	6200 Instructional Media Services	(5.05)
0519 Technology Supplies	6200 Instructional Media Services	41.99
0610 Library Books	6200 Instructional Media Services	(1,214.60)
0644 Computer Hardware (Under \$1,000)	6200 Instructional Media Services	135.16
		<u>\$ -</u>

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

3109 Instructional Materials - Science

0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 199.00
0510 Supplies	5100 Basic Education (K-12)	(226.99)
0519 Technology Supplies	5100 Basic Education (K-12)	27.99
		<u>\$ -</u>

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

3151 SAI - ESE Extended School Year

0100 Salary - Non-Instructional	5200 Exceptional Child	\$ 694.02
0210 Florida Retirement System	5200 Exceptional Child	58.78
0220 Social Security	5200 Exceptional Child	53.09
0310 Professional & Technical Service	6130 Health Services	1,008.57
		<u>\$ 1,814.46</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	\$ (1,814.46)
--	---------------

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 2  
Board Meeting December 9, 2019

Account	Object	Function	Increase (Decrease)
<u>3161 SAI - Supplemental Academic Instruction</u>			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (56,592.00)
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	56,592.00
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(10,543.10)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(27.00)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(370.00)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	10,940.10
	0997 Reserve - Projects	9890 Reserves	(122,313.69)
			<u>\$ (122,313.69)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, appropriate unanticipated operating expenditures (Project 3151), and adjust average salaries to actual (Project 4110) by transferring to/(from) the following project(s):

3151 SAI - ESE Extended School Year	\$ 1,814.46	4110 SAI - ESOL	120,499.23
			<u>Total \$ 122,313.69</u>

4004 Chorus Equipment/Repairs/Music

0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 294.96
0510 Supplies	5100 Basic Education (K-12)	(1,087.19)
0519 Technology Supplies	5100 Basic Education (K-12)	524.00
0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	176.07
0692 Software (Under \$1,000)	5100 Basic Education (K-12)	92.16
		<u>\$ -</u>

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

4005 Band Instrument Repairs/Music

0350 Repair and Maintenance	5100 Basic Education (K-12)	\$ 8,000.00
0510 Supplies	5100 Basic Education (K-12)	(8,000.00)
0398 Field Trips	7800 Pupil Transp Services - School	(3,449.00)
0398 Field Trips	7802 Transportation - Central	3,449.00
		<u>\$ -</u>

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

4013 Insurance Claims - Other

0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 21,515.58
------------------------------------	--------------------------------------	--------------

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

9015 Fixed Charges	\$ (21,515.58)
--------------------	----------------

4016 SM - Administrative

0510 Supplies	6500 Instruction Related Technology	\$ 115.70
0519 Technology Supplies	6500 Instruction Related Technology	22.86
0560 Tires and Tubes	6500 Instruction Related Technology	(138.56)
		<u>\$ -</u>

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

4110 SAI - ESOL

0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 150,369.64
0210 Florida Retirement System	5100 Basic Education (K-12)	10,445.99
0220 Social Security	5100 Basic Education (K-12)	10,722.37
0231 Group Insurance - Health	5100 Basic Education (K-12)	(70,198.12)
0232 Group Insurance - Life	5100 Basic Education (K-12)	(51.19)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(362.60)
0234 Group Insurance - Other	5100 Basic Education (K-12)	1,597.50
0210 Florida Retirement System	6100 Pupil Personnel Services	0.34
0220 Social Security	6100 Pupil Personnel Services	0.30
0131 Salary - Instructional	6300 Instruction & Curriculum	15,762.33
0210 Florida Retirement System	6300 Instruction & Curriculum	1,008.96
0220 Social Security	6300 Instruction & Curriculum	1,067.37
0231 Group Insurance - Health	6300 Instruction & Curriculum	(13.28)
0232 Group Insurance - Life	6300 Instruction & Curriculum	(0.32)
0233 Group Insurance - Dental	6300 Instruction & Curriculum	(0.40)
0220 Social Security	6400 Instructional Staff Training Services	150.34
		<u>\$ 120,499.23</u>

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

3161 SAI - Supplemental Academic Instruction	\$ (120,499.23)
--	-----------------



Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 2  
Board Meeting December 9, 2019

Account	Object	Function	Increase (Decrease)
<u>4125 Class Size Reduction</u>			
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 14,694.79
	0131 Salary - Instructional	5100 Basic Education (K-12)	(14,694.79)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<u>4162 SAI - Student Training Program</u>			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 3,547.02
	0210 Florida Retirement System	5100 Basic Education (K-12)	306.21
	0220 Social Security	5100 Basic Education (K-12)	258.47
	0997 Reserve - Projects	9890 Reserves	(4,111.70)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<u>5006 Health Reimbursement Arrangement</u>			
	0730 Dues and Fees	7730 Staff Services	\$ 2,758.00
<i>Explanation: Appropriate HRA debit card administrative fees by transferring to/(from) the following project(s):</i>			
	.... Discretionary	\$ (2,758.00)	
<u>5007 SSTRIDE District Supplement</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (50.50)
	0730 Dues and Fees	5100 Basic Education (K-12)	50.50
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<u>5027 Administrative &amp; Guidance Summer Hours</u>			
	0102 Salary - Other Compensation	6100 Pupil Personnel Services	\$ (7,632.69)
	0210 Florida Retirement System	6100 Pupil Personnel Services	(669.63)
	0220 Social Security	6100 Pupil Personnel Services	(584.94)
	0102 Salary - Other Compensation	6120 Guidance Services	(9,079.39)
	0210 Florida Retirement System	6120 Guidance Services	(925.91)
	0220 Social Security	6120 Guidance Services	(712.10)
	0102 Salary - Other Compensation	7300 School Admin - Principal Office	5,114.44
	0210 Florida Retirement System	7300 School Admin - Principal Office	301.84
	0220 Social Security	7300 School Admin - Principal Office	387.21
			<u>\$ (13,801.17)</u>
<i>Explanation: Adjust Administrative &amp; Guidance Summer Hours based on actual expenditures by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ 13,801.17	
<u>5028 Summer Jobs - Discretionary</u>			
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	\$ 5,684.86
	0210 Florida Retirement System	5100 Basic Education (K-12)	172.99
	0220 Social Security	5100 Basic Education (K-12)	209.06
			<u>\$ 6,066.91</u>
<i>Explanation: Appropriate discretionary school summer jobs by transferring to/(from) the following project(s):</i>			
	.... Discretionary	\$ (6,066.91)	
<u>5053 AICE - Bonuses &amp; Exams</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (4,812.00)
<i>Explanation: Recalculate AICE appropriations based on fiscal year 2018-2019 scores (Discretionary) and reallocate funding between AICE projects (Project 9004) by transferring to/(from) the following project(s):</i>			
	.... Discretionary	\$ 7,699.00	
		9004 Advanced International Certificate of Education	(2,887.00)
		Total	<u>\$ 4,812.00</u>
<u>5054 AP - Bonuses &amp; Exams</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (9,852.00)
<i>Explanation: Recalculate AP appropriations based on fiscal year 2018-2019 scores (Discretionary) and reallocate funding between AP projects (Project 2154) by transferring to/(from) the following project(s):</i>			
	.... Discretionary	\$ 10,700.00	
		2154 Advanced Placement	(848.00)
		Total	<u>\$ 9,852.00</u>

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 9, 2019

Account	Object	Function	Increase (Decrease)
<u>5055 IB - Bonuses &amp; Exams</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ 646.00
<i>Explanation: Recalculate IB appropriations based on fiscal year 2018-2019 scores by transferring to/(from) the following project(s):</i>			
	.... Discretionary	\$ (646.00)	
<u>5056 IB - Academically Disadvantaged</u>			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (90.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(149.00)
	0220 Social Security	5100 Basic Education (K-12)	(7.00)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(723.00)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(4.00)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(34.00)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	1,615.00
			\$ 608.00
<i>Explanation: Recalculate IB appropriations based on fiscal year 2018-2019 scores and adjust average salaries to actual by transferring to/(from) the following project(s):</i>			
	.... Discretionary	\$ (608.00)	
<u>5061 CAPE - Aerospace/Aviation</u>			
	0365 Software Subscriptions	5300 Vocational	\$ 1,000.00
	0997 Reserve - Projects	9890 Reserves	(1,000.00)
			\$ -
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<u>5064 CAPE - Culinary</u>			
	0642 Equipment (Under \$1,000)	5300 Vocational	\$ 3,570.00
	0685 Flooring/Structural Alteration	5300 Vocational	3,890.98
	0997 Reserve - Projects	9890 Reserves	(7,460.98)
			\$ -
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<u>5065 CAPE - Drafting/Engineering</u>			
	0510 Supplies	5300 Vocational	\$ 1,806.25
	0997 Reserve - Projects	9890 Reserves	(1,806.25)
			\$ -
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<u>5066 CAPE - Electrical</u>			
	0510 Supplies	5300 Vocational	\$ 1,576.81
	0997 Reserve - Projects	9890 Reserves	(1,576.81)
			\$ -
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<u>5067 CAPE - Health Science</u>			
	0331 Out of County Travel	6400 Instructional Staff Training Services	\$ 150.00
	0997 Reserve - Projects	9890 Reserves	(150.00)
			\$ -
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<u>5068 CAPE - Information Technology</u>			
	0220 Social Security	5300 Vocational	\$ 1.45
	0365 Software Subscriptions	5300 Vocational	16,136.00
	0510 Supplies	5300 Vocational	597.29
	0519 Technology Supplies	5300 Vocational	670.51
	0642 Equipment (Under \$1,000)	5300 Vocational	2,234.62
	0643 Computer (Over \$1,000) & Tech. Infrastructure	5300 Vocational	3,169.99
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	(297.98)
	0685 Flooring/Structural Alteration	5300 Vocational	(400.76)
	0750 Other Personnel Services	5300 Vocational	100.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 9, 2019

Account	Object	Function	Increase (Decrease)
	0220 Social Security	6400 Instructional Staff Training Services	1.31
	0331 Out of County Travel	6400 Instructional Staff Training Services	260.45
	0750 Other Personnel Services	6400 Instructional Staff Training Services	90.23
	0997 Reserve - Projects	9890 Reserves	(22,563.11)
			<u>\$ -</u>

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

5072 CAPE - Automotive

	0642 Equipment (Under \$1,000)	5300 Vocational	\$ 5,000.00
	0997 Reserve - Projects	9890 Reserves	(5,000.00)
			<u>\$ -</u>

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

5075 IDEA Supplemental Support - General Fund

	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (21,829.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(1,965.00)
	0220 Social Security	5100 Basic Education (K-12)	(1,670.00)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(8,565.00)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(22.00)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(303.00)
	0100 Salary - Non-Instructional	5200 Exceptional Child	(59,282.44)
	0210 Florida Retirement System	5200 Exceptional Child	(5,335.54)
	0220 Social Security	5200 Exceptional Child	(4,535.11)
	0231 Group Insurance - Health	5200 Exceptional Child	(20,692.00)
	0232 Group Insurance - Life	5200 Exceptional Child	(54.00)
	0233 Group Insurance - Dental	5200 Exceptional Child	(732.00)
			<u>\$ (124,985.09)</u>

Explanation: Change funding of additional ESE non-gifted positions to IDEA by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 124,985.09

5095 Dual Enrollment Courses

	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ 110,234.62
	0997 Reserve - Projects	9890 Reserves	(110,234.62)
			<u>\$ -</u>

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

5110 Workforce Development

	0100 Salary - Non-Instructional	5900 Other Instruction	\$ 656.25
	0102 Salary - Other Compensation	5900 Other Instruction	1,255.81
	0131 Salary - Instructional	5900 Other Instruction	3,016.02
	0210 Florida Retirement System	5900 Other Instruction	5,191.99
	0220 Social Security	5900 Other Instruction	(851.30)
	0231 Group Insurance - Health	5900 Other Instruction	(205.39)
	0232 Group Insurance - Life	5900 Other Instruction	(14.10)
	0233 Group Insurance - Dental	5900 Other Instruction	198.39
	0642 Equipment (Under \$1,000)	5900 Other Instruction	(383.73)
	0100 Salary - Non-Instructional	7300 School Admin - Principal Office	11,294.86
	0111 Salary - Administrative Manager	7300 School Admin - Principal Office	3,163.55
	0130 Salary - Overtime	7300 School Admin - Principal Office	330.46
	0210 Florida Retirement System	7300 School Admin - Principal Office	8,038.76
	0220 Social Security	7300 School Admin - Principal Office	(4,449.58)
	0231 Group Insurance - Health	7300 School Admin - Principal Office	13,741.46
	0232 Group Insurance - Life	7300 School Admin - Principal Office	3.67
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	336.72
	0100 Salary - Non-Instructional	7900 Operation of Plant	(22,319.60)
	0210 Florida Retirement System	7900 Operation of Plant	(2,042.94)
	0220 Social Security	7900 Operation of Plant	(1,546.26)
	0231 Group Insurance - Health	7900 Operation of Plant	(9,539.21)
	0232 Group Insurance - Life	7900 Operation of Plant	(0.05)
	0233 Group Insurance - Dental	7900 Operation of Plant	(355.26)
	0234 Group Insurance - Other	7900 Operation of Plant	95.85
	0997 Reserve - Projects	9890 Reserves	(5,616.37)
			<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 9, 2019

Account	Object	Function	Increase (Decrease)
<u>5909 School Maintenance - School Control</u>			
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (3,673.00)
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	3,673.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<u>6006 Fingerprinting - Fees</u>			
	0730 Dues and Fees	7730 Staff Services	<u>\$ (12,175.00)</u>
<i>Explanation: Appropriate employee fingerprinting fees by transferring to/(from) the following project(s):</i>			
	6007 Fingerprinting - Employees	\$ 12,175.00	
<u>6007 Fingerprinting - Employees</u>			
	0730 Dues and Fees	7730 Staff Services	<u>\$ 12,175.00</u>
<i>Explanation: Appropriate employee fingerprinting fees by transferring to/(from) the following project(s):</i>			
	6006 Fingerprinting - Fees	\$ (12,175.00)	
<u>6061 CAPE Innovations - Microeconomics</u>			
	0530 Periodicals	5300 Vocational	\$ 226.00
	0997 Reserve - Projects	9890 Reserves	(226.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<u>6075 EBD Initiative</u>			
	0231 Group Insurance - Health	5200 Exceptional Child	\$ (512.50)
	0234 Group Insurance - Other	5200 Exceptional Child	512.50
	0330 In County Travel	5200 Exceptional Child	100.00
	0642 Equipment (Under \$1,000)	5200 Exceptional Child	(100.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<u>6090 Best &amp; Brightest Teacher &amp; Principal</u>			
	0394 FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	\$ 103,754.00
	0396 Distributions - Contract Schools	5100 Basic Education (K-12)	16,885.00
	0997 Reserve - Projects	9890 Reserves	(120,639.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<u>6110 Adult Education Tuition</u>			
	0102 Salary - Other Compensation	5900 Other Instruction	\$ 2,698.30
	0131 Salary - Instructional	5900 Other Instruction	(5,512.28)
	0210 Florida Retirement System	5900 Other Instruction	(560.97)
	0220 Social Security	5900 Other Instruction	1,763.96
	0231 Group Insurance - Health	5900 Other Instruction	2,129.04
	0232 Group Insurance - Life	5900 Other Instruction	0.34
	0233 Group Insurance - Dental	5900 Other Instruction	50.65
	0370 Postage	5900 Other Instruction	24.99
	0510 Supplies	5900 Other Instruction	(3,976.76)
	0100 Salary - Non-Instructional	7300 School Admin - Principal Office	(6,617.00)
	0210 Florida Retirement System	7300 School Admin - Principal Office	(803.59)
	0220 Social Security	7300 School Admin - Principal Office	(512.02)
	0231 Group Insurance - Health	7300 School Admin - Principal Office	(14,565.28)
	0232 Group Insurance - Life	7300 School Admin - Principal Office	13.33
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	277.20
	0234 Group Insurance - Other	7300 School Admin - Principal Office	159.75
	0331 Out of County Travel	7300 School Admin - Principal Office	818.50
	0997 Reserve - Projects	9890 Reserves	24,611.84
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds and adjust average salaries to actual.</i>			

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 9, 2019

Account	Object	Function	Increase (Decrease)
<u>6123 Reading Instruction</u>			
0131	Salary - Instructional	5100 Basic Education (K-12)	\$ (26,984.20)
0210	Florida Retirement System	5100 Basic Education (K-12)	(3,116.71)
0220	Social Security	5100 Basic Education (K-12)	(2,355.24)
0231	Group Insurance - Health	5100 Basic Education (K-12)	(15,514.14)
0232	Group Insurance - Life	5100 Basic Education (K-12)	2.04
0233	Group Insurance - Dental	5100 Basic Education (K-12)	15.96
0234	Group Insurance - Other	5100 Basic Education (K-12)	(0.04)
0210	Florida Retirement System	6300 Instruction & Curriculum	(0.07)
0220	Social Security	6300 Instruction & Curriculum	196.61
0330	In County Travel	6300 Instruction & Curriculum	(300.00)
0365	Software Subscriptions	6300 Instruction & Curriculum	73.00
0375	Cellular Telephone	6300 Instruction & Curriculum	(25.00)
0390	Other Purchased Service	6300 Instruction & Curriculum	(1,000.00)
0510	Supplies	6300 Instruction & Curriculum	3,781.00
0519	Technology Supplies	6300 Instruction & Curriculum	(500.00)
0750	Other Personnel Services	6300 Instruction & Curriculum	(2,000.00)
0131	Salary - Instructional	6400 Instructional Staff Training Services	(2,685.66)
0210	Florida Retirement System	6400 Instructional Staff Training Services	(4,039.17)
0220	Social Security	6400 Instructional Staff Training Services	(1,153.53)
0231	Group Insurance - Health	6400 Instructional Staff Training Services	26,411.59
0232	Group Insurance - Life	6400 Instructional Staff Training Services	(21.73)
0233	Group Insurance - Dental	6400 Instructional Staff Training Services	662.52
0234	Group Insurance - Other	6400 Instructional Staff Training Services	(0.32)
0997	Reserve - Projects	9890 Reserves	28,553.09
			<u>\$ -</u>

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

7016 Professional Development Training - GF

0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ 140.00
0210	Florida Retirement System	5100 Basic Education (K-12)	11.86
0220	Social Security	5100 Basic Education (K-12)	10.71
0210	Florida Retirement System	6400 Instructional Staff Training Services	3.41
0220	Social Security	6400 Instructional Staff Training Services	(2.32)
0390	Other Purchased Service	6400 Instructional Staff Training Services	(500.00)
0510	Supplies	6400 Instructional Staff Training Services	(1,500.00)
0642	Equipment (Under \$1,000)	6400 Instructional Staff Training Services	2,200.00
0644	Computer Hardware (Under \$1,000)	6400 Instructional Staff Training Services	(200.00)
0750	Other Personnel Services	6400 Instructional Staff Training Services	(163.66)
			<u>\$ -</u>

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

7019 Drama Program

0510	Supplies	5100 Basic Education (K-12)	\$ (3,921.12)
0641	Equipment (Over \$1,000)	5100 Basic Education (K-12)	3,225.00
0642	Equipment (Under \$1,000)	5100 Basic Education (K-12)	696.12
			<u>\$ -</u>

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

7054 AP Initiative - Set-Aside

0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ 222.54
0210	Florida Retirement System	5100 Basic Education (K-12)	18.84
0220	Social Security	5100 Basic Education (K-12)	16.21
0365	Software Subscriptions	5100 Basic Education (K-12)	1,669.00
0510	Supplies	5100 Basic Education (K-12)	(29,121.97)
0519	Technology Supplies	5100 Basic Education (K-12)	124.05
0520	Textbooks	5100 Basic Education (K-12)	10,900.00
0644	Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	660.00
0730	Dues and Fees	5100 Basic Education (K-12)	(209.67)
0331	Out of County Travel	6400 Instructional Staff Training Services	1,490.00
			<u>\$ (14,231.00)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and recalculate AP appropriations based on fiscal year 2018-2019 scores by transferring to/(from) the following project(s):

.... Discretionary \$ 14,231.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 9, 2019

Account	Object	Function	Increase (Decrease)
<b>7055 International Baccalaureate</b>			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (12,471.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(1,417.00)
	0220 Social Security	5100 Basic Education (K-12)	(954.00)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	15,024.00
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(3.00)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	416.00
	0234 Group Insurance - Other	5100 Basic Education (K-12)	1,010.00
	0510 Supplies	5100 Basic Education (K-12)	182.00
			<u>\$ 1,787.00</u>

Explanation: Recalculate IB appropriations based on fiscal year 2018-2019 scores and adjust average salaries to actual by transferring to/(from) the following project(s):

.... Discretionary \$ (1,787.00)

**7059 Innovative Program - Odyssey of the Mind**

	0331 Out of County Travel	5100 Basic Education (K-12)	\$ (500.00)
	0510 Supplies	5100 Basic Education (K-12)	250.00
	0730 Dues and Fees	5100 Basic Education (K-12)	250.00
			<u>\$ -</u>

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

**7061 CAPE Digital Tools - STEMM**

	0365 Software Subscriptions	5300 Vocational	\$ 1,000.00
	0510 Supplies	5300 Vocational	884.70
	0220 Social Security	6400 Instructional Staff Training Services	1.45
	0750 Other Personnel Services	6400 Instructional Staff Training Services	100.00
	0997 Reserve - Projects	9890 Reserves	(1,986.15)
			<u>\$ -</u>

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

**7063 CAPE - Manufacturing**

	0519 Technology Supplies	6400 Instructional Staff Training Services	\$ 118.39
	0641 Equipment (Over \$1,000)	6400 Instructional Staff Training Services	2,717.00
	0997 Reserve - Projects	9890 Reserves	(2,835.39)
			<u>\$ -</u>

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

**8105 CSR - Science Initiatives**

	0365 Software Subscriptions	6300 Instruction & Curriculum	\$ 235.40
	0510 Supplies	6300 Instruction & Curriculum	(335.40)
	0519 Technology Supplies	6300 Instruction & Curriculum	100.00
			<u>\$ -</u>

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

**8111 SAI - Best Chance**

	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 481.42
	0103 Salary - Supplements	5100 Basic Education (K-12)	1,714.00
	0131 Salary - Instructional	5100 Basic Education (K-12)	(1,714.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	40.78
	0220 Social Security	5100 Basic Education (K-12)	36.83
	0390 Other Purchased Service	5100 Basic Education (K-12)	132.00
	0510 Supplies	5100 Basic Education (K-12)	(132.00)
	0510 Supplies	7300 School Admin - Principal Office	(559.03)
			<u>\$ -</u>

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

**8113 Workforce Ed. Performance Incentive**

	0510 Supplies	5900 Other Instruction	\$ (1,250.00)
	0730 Dues and Fees	5900 Other Instruction	1,250.00
			<u>\$ -</u>

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

**Explanation of Budget Amendment as Follows:**

**Part I - General Operating Fund**

**Amendment Number 2**

**Board Meeting December 9, 2019**

Account	Object	Function	Increase (Decrease)
<u>9004 Advanced International Certificate of Education</u>			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (59,599.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(5,927.00)
	0220 Social Security	5100 Basic Education (K-12)	(4,326.00)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(3,392.00)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(23.00)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(217.00)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	3,995.00
	0510 Supplies	5100 Basic Education (K-12)	(6,023.00)
			<u>\$ (75,512.00)</u>

*Explanation: Recalculate AICE appropriations based on fiscal year 2018-2019 scores (Discretionary), adjust average salaries to actual, and reallocate funding between AICE projects (Project 5053) by transferring to/(from) the following project(s):*

.... Discretionary	\$ 72,625.00	5053 AICE - Bonuses & Exams	2,887.00
			<u>Total \$ 75,512.00</u>

9007 Career and Professional Education

0331 Out of County Travel	5300 Vocational	\$ 90.51
0393 Contracts - Nonprofessional	5300 Vocational	800.00
0510 Supplies	5300 Vocational	900.00
0641 Equipment (Over \$1,000)	5300 Vocational	5,000.00
0642 Equipment (Under \$1,000)	5300 Vocational	2,200.00
0220 Social Security	6100 Pupil Personnel Services	2.62
0750 Other Personnel Services	6100 Pupil Personnel Services	180.46
0330 In County Travel	6300 Instruction & Curriculum	1,000.00
0331 Out of County Travel	6300 Instruction & Curriculum	(607.73)
0510 Supplies	6300 Instruction & Curriculum	100.00
0642 Equipment (Under \$1,000)	6300 Instruction & Curriculum	1,500.00
0331 Out of County Travel	6400 Instructional Staff Training Services	517.22
0510 Supplies	7900 Operation of Plant	1,200.00
0685 Flooring/Structural Alteration	7900 Operation of Plant	5,300.00
0997 Reserve - Projects	9890 Reserves	(18,183.08)
		<u>\$ -</u>

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

9015 Fixed Charges

0122 Salary - Sick Leave Payoff	5100 Basic Education (K-12)	\$ (56,704.52)
0123 Salary - Annual Leave Payoff	5100 Basic Education (K-12)	(24,614.99)
0210 Florida Retirement System	5200 Exceptional Child	(1,508.51)
0220 Social Security	5200 Exceptional Child	(82.60)
0122 Salary - Sick Leave Payoff	5900 Other Instruction	15,888.32
0220 Social Security	5900 Other Instruction	7.65
0320 Insurance and Bond Premiums	7100 School Board	5,336.24
0122 Salary - Sick Leave Payoff	7300 School Admin - Principal Office	17,074.09
0220 Social Security	7300 School Admin - Principal Office	15.30
0123 Salary - Annual Leave Payoff	7730 Staff Services	1,445.14
0210 Florida Retirement System	7730 Staff Services	122.39
0220 Social Security	7730 Staff Services	29.05
0123 Salary - Annual Leave Payoff	7801 Transportation - North	23,169.85
0210 Florida Retirement System	7801 Transportation - North	1,386.12
0122 Salary - Sick Leave Payoff	7802 Transportation - Central	1,063.96
0122 Salary - Sick Leave Payoff	7900 Operation of Plant	22,678.15
0220 Social Security	7900 Operation of Plant	30.60
0320 Insurance and Bond Premiums	7900 Operation of Plant	(5,336.24)
0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	(21,515.58)
		<u>\$ (21,515.58)</u>

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

4013 Insurance Claims - Other	\$ 21,515.58
-------------------------------	--------------

9110 Mental Health Assistance

0510 Supplies	6140 Psychological Services	\$ 1,808.00
0644 Computer Hardware (Under \$1,000)	6140 Psychological Services	495.00
0649 Technology Equipment (Under \$1,000)	6140 Psychological Services	197.00
0220 Social Security	6400 Instructional Staff Training Services	43.98
0750 Other Personnel Services	6400 Instructional Staff Training Services	3,164.69

Explanation of Budget Amendment as Follows:  
 Part I - General Operating Fund  
 Amendment Number 2  
 Board Meeting December 9, 2019

Account	Object	Function	Increase (Decrease)
	0220 Social Security	7730 Staff Services	4.60
	0750 Other Personnel Services	7730 Staff Services	317.25
	0997 Reserve - Projects	9890 Reserves	(6,030.52)
			\$ -

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

9160 Lottery - School Recognition Program

	0510 Supplies	5100 Basic Education (K-12)	\$ (49.59)
	0519 Technology Supplies	5100 Basic Education (K-12)	49.59
			\$ -

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

ADOPTED BY SCHOOL BOARD:

DECEMBER 9, 2019



FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2019	INCREASE	DECREASE	BUDGET AS OF 10/31/2019	
3322	CO & DS WITHHELD FOR SBE/COBI	\$ 88,710.00	\$ 88,710.00	\$ -	\$ -	\$ 88,710.00
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	6,054,292.00	6,054,292.00	-	-	6,054,292.00
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	68,229.64	68,229.64	-	-	68,229.64
<b>TOTAL - DEBT SERVICE FUNDS</b>		<b>\$ 6,402,981.64</b>	<b>\$ 6,402,981.64</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,402,981.64</b>

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 9/30/2019	INCREASE	DECREASE	BUDGET AS OF 10/31/2019
9200		DEBT SERVICE					
	0710	REDEMPTION OF PRINCIPAL	\$ 5,947,000.00	\$ 5,947,000.00	\$ -	\$ -	\$ 5,947,000.00
	0720	INTEREST	372,214.50	372,214.50	-	-	372,214.50
	0730	DUES & FEES	11,305.00	11,305.00	-	-	11,305.00
	0733	COST OF ISSUANCE	-	-	-	-	-
	0762	PAYMENT TO REFUND BOND ESCROW	-	-	-	-	-
	0960	TRANSFERS TO INTERBUDGETARY	-	-	-	-	-
9890		RESERVES	-	-	-	-	-
	0990	FUND BALANCE UNAPPROPRIATED	4,232.50	4,232.50	-	-	4,232.50
	0998	RESERVES - DEBT SERVICE	68,229.64	68,229.64	-	-	68,229.64
		<b>TOTAL - DEBT SERVICE FUNDS</b>	<b>\$ 6,402,981.64</b>	<b>\$ 6,402,981.64</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,402,981.64</b>

Explanation of Budget Amendment as Follows:  
Part II - Debt Service Funds  
Amendment Number 2  
Board Meeting December 9, 2019

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

---

I. Revenue - Amendments Between Revenue, Appropriations & Reserves

N/A

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

DECEMBER 9, 2019

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

		<i>ESTIMATED REVENUE</i>				
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2019	INCREASE	DECREASE	BUDGET AS OF 10/31/2019	
3209	FEMA - CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -
3210	FEMA - ADMINISTRATIVE	-	-	-	-	-
3321	CO & DS DISTRIBUTED	897,511.00	897,511.00	53,201.00	-	950,712.00
3325	INTEREST ON UNDIST CO & DS	9,810.00	9,810.00	9,311.00	-	19,121.00
3341	RACING COMMISSION FUNDS	-	-	-	-	-
3379	FUEL TAX REFUND	-	-	-	-	-
3391	PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	-	-	-	-	-
3394	CAPITAL OUTLAY CHARTER SCHOOLS	-	732,473.00	-	-	732,473.00
3395	FEMA - STATE - CLAIMS MATCH	-	-	-	-	-
3396	CLASS SIZE REDUCTION/CAPITAL	-	-	-	-	-
3399	OTHER MISC. STATE REVENUE	-	-	-	-	-
3413	DISTRICT LOCAL CAPITAL IMPROVEMENT TAX	28,821,225.00	28,821,225.00	-	-	28,821,225.00
3421	TAX REDEMPTIONS	-	7,426.79	-	-	7,426.79
3431	INTEREST ON INVESTMENT	-	24,931.83	43,110.86	-	68,042.69
3448	DONATIONS	-	6,000.00	2,000.00	-	8,000.00
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	-	-	-	-	-
3497	REFUND - PRIOR YEAR EXPENDITURES	-	-	-	-	-
3610	TRANSFERS FROM GENERAL OPERATING FUND	-	-	-	-	-
3620	TRANSFERS FROM DEBT SERVICE FUND	-	-	-	-	-
3630	TRANSFERS FROM CAPITAL IMPROVEMENT FUNDS	-	-	-	-	-
3660	TRANSFERS FROM INTERBUDGETARY	-	-	-	-	-
3711	SALE - BONDS-SBE/COBI BONDS	-	-	-	-	-
3715	PROCEEDS OF REFUNDING BONDS	-	-	-	-	-
3731	SALE OF LAND	-	-	-	-	-
3732	SALE OF BUILDINGS	-	-	-	-	-
3740	PRIOR YR INSUR LOSS RECOVERY	-	-	-	-	-
3741	INSURANCE LOSS RECOVERY	-	-	-	-	-
3791	BOND PROCEEDS - PREMIUM	-	-	-	-	-
3901	RESERVE FOR ENCUMBRANCE	2,337,813.87	2,337,813.87	-	-	2,337,813.87
3909	RESERVES - CAPITAL PROJECTS	12,846,546.58	12,846,546.58	-	-	12,846,546.58
3925	FUND BALANCE - UNDESIGNATED	986,985.16	986,985.16	-	-	986,985.16
	<b>TOTAL - CAPITAL PROJECT FUNDS</b>	<b>\$ 45,899,891.61</b>	<b>\$ 46,670,723.23</b>	<b>\$ 107,622.86</b>	<b>\$ -</b>	<b>\$ 46,778,346.09</b>

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2019	INCREASE	DECREASE	BUDGET AS OF 10/31/2019	
7400		FACILITIES ACQUISITION & CONSTRUCTION				
	0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -
	0630	BUILDING & FIXED EQUIPMENT	-	-	-	-
	0631	ARCHITECTURAL DESIGN / ENGINEERING	409,937.53	334,162.53	-	6,214.92
	0632	CONTRACTOR SERVICES	-	-	-	-
	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-
	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	534,286.28	533,303.04	19,682.59	-
	0642	EQUIPMENT (UNDER \$1,000)	32,390.81	35,666.52	45,706.00	-
	0643	COMPUTER EQUIPMENT (OVER \$1,000)	343,022.14	344,852.13	-	-
	0644	COMPUTER HARDWARE (UNDER \$1,000)	-	-	11,760.00	-
	0648	TECHNOLOGY EQUIPMENT (OVER \$1,000)	-	-	-	-
	0649	TECHNOLOGY EQUIPMENT (UNDER \$1,000)	-	-	-	-
	0651	BUSES	-	-	-	-
	0652	OTHER MOTOR VEHICLES	189,177.00	189,177.00	-	-
	0660	LAND	-	-	-	-
	0671	LAND IMPROVEMENTS	-	-	-	-
	0672	NEW SIDEWALKS & RETAINING WALL	-	5,775.00	-	-
	0673	PARKING LOTS AND DRIVEWAYS - NEW	326,929.19	326,929.19	-	-
	0674	SEWAGE TREATMENT PLANT	-	-	-	-
	0675	FENCE & UNDERGROUND TANKS	1,796,458.15	2,037,458.15	-	409,725.00
	0676	OTHER PERMANENT IMPROVEMENTS	88,511.20	84,448.56	13,854.00	-
	0677	REPLACEMENT SYSTEMS	1,231,389.78	1,015,947.55	8,103.90	-
	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	835,552.84	785,552.84	-	-
	0682	HEATING/COOLING/AIR CONDITIONING	-	-	-	-
	0683	ROOFING	50,200.00	50,000.00	-	-
	0684	REPLACEMENT ROOFING & SYSTEMS	20,764,963.40	20,867,375.80	436,295.24	-
	0685	FLOORING/STRUCTURAL ALTERATION	187,656.71	187,656.71	14,065.19	-
	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	980,753.58	1,011,282.21	-	25,904.14
	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	12,737,819.00	-	-
	0920	TRANSFERS TO DEBT SERVICE FUND	6,054,292.00	6,054,292.00	-	-
	0930	TRANSFERS TO CAPITAL IMPROVEMENT FUND	-	-	-	-
	0960	TRANSFERS TO INTERBUDGETARY FUND	-	-	-	-
		<b>TOTAL - CAPITAL PROJECT FUNDS</b>	<b>\$ 45,899,891.61</b>	<b>\$ 46,670,723.23</b>	<b>\$ 549,466.92</b>	<b>\$ 441,844.06</b>
						<b>\$ 46,778,346.09</b>

Explanation of Budget Amendment as Follows:  
Part III - Capital Project Funds  
Amendment Number 2  
Board Meeting December 9, 2019

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3321	<u>CO &amp; DS Distributed</u>		<u>\$ 53,201.00</u>
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>\$ 53,201.00</u>
	<i>Explanation: To appropriate revenue for CO &amp; DS Distributed based on estimated collections.</i>		
	.... Discretionary	\$ 53,201.00	
3325	<u>Interest on Undistributed CO &amp; DS</u>		<u>\$ 9,311.00</u>
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>\$ 9,311.00</u>
	<i>Explanation: To appropriate interest on Undistributed CO &amp; DS based on estimated collections.</i>		
	.... Discretionary	\$ 9,311.00	
3431	<u>Interest on Investments</u>		<u>\$ 43,110.86</u>
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>\$ 43,110.86</u>
	<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>		
	.... Discretionary	\$ 43,110.86	
3448	<u>Donations</u>		<u>\$ 2,000.00</u>
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	<u>\$ 2,000.00</u>
	<i>Explanation: To appropriate Capital Outlay donation to Fort Walton Beach High School for turf replacement.</i>		
	2354 FWBHS - Stadium Turf Replacement	\$ 2,000.00	
<b>II. Amendments Between Appropriations &amp; Reserves</b>			
	.... <u>Discretionary</u>		
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>\$ (131,527.00)</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	0319 District Wide - HVAC Replacement	\$ 75,420.00	2395 Safety/ADA - District Wide <u>11,000.00</u>
	2386 District Department Equipment	45,107.00	Total Projects transferred to/(from) <u>\$ 131,527.00</u>
0319	<u>District Wide - HVAC Replacement</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 325,420.00</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ (75,420.00)	8389 Natural Disaster <u>(250,000.00)</u>
			Total Projects transferred to/(from) <u>\$ (325,420.00)</u>
1340	<u>Carpet - BD</u>		
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	<u>\$ 10,669.19</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (10,699.19)	
1369	<u>Athletic Equipment - BD</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 18,669.60
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	(1,858.00)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	1,858.00
			<u>\$ 18,669.60</u>
	<i>Explanation: Reallocate funds between objects within the project and transferred to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (18,669.60)	

Explanation of Budget Amendment as Follows:  
 Part III - Capital Project Funds  
 Amendment Number 2  
 Board Meeting December 9, 2019

Account	Object	Function	Increase (Decrease)
1391	<u>Computer Lab - BD</u>		
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 11,760.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (11,760.00)	
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (56,821.49)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	1340 Carpet - BD	\$ 10,669.19	2364 School Equipment - BD 599.00
	1369 Athletic Equipment - BD	18,669.60	3312 Capital Improvements - BD 4,712.00
	1391 Computer Lab - BD	11,760.00	9309 Stage Improvements - BD 10,411.70
			<i>Total Projects transferred to/(from) \$ 56,821.49</i>
2310	<u>District Wide - Minor Repair/Maint.</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 6,103.90
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(6,103.90)
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2364	<u>School Equipment - BD</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 599.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (599.00)	
2386	<u>District Department Equipment</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 45,107.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ (45,107.00)	
2395	<u>Safety/ADA - District Wide</u>		
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	\$ 11,000.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ (11,000.00)	
3312	<u>Capital Improvements - BD</u>		
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	\$ 4,712.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (4,712.00)	
3334	<u>Safety &amp; Security Building Grant</u>		
	0675 Fence & Underground Tanks	7400 Facilities Acquisition and Construction	\$ (409,725.00)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	409,725.00
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
8343	<u>Replace District Owned Portable</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ (6,214.92)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	6,214.92
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
8373	<u>District Wide - PE/Restroom/Storage</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (3,396.00)
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	3,396.00
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		

Explanation of Budget Amendment as Follows:  
 Part III - Capital Project Funds  
 Amendment Number 2  
 Board Meeting December 9, 2019

Account	Object	Function	Increase (Decrease)
8389	<u>Natural Disaster</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (250,000.00)</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	0319 District Wide - HVAC Replacement	\$ 250,000.00	
9309	<u>Stage Improvements - BD</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 1,012.99
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	9,398.71
			<u>\$ 10,411.70</u>
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (10,411.70)	
<b>ADOPTED BY SCHOOL BOARD:</b>		<b>DECEMBER 9, 2019</b>	



FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 9/30/2019	INCREASE	DECREASE	BUDGET AS OF 10/31/2019
3199	MISCELLANEOUS FEDERAL DIRECT	\$ 720,414.89	\$ 736,064.52	\$ 430,982.22	\$ -	\$ 1,167,046.74
3201	VOCATIONAL EDUCATIONAL ARTS	293,236.50	293,236.50	-	5,833.50	287,403.00
3221	ADULT GENERAL EDUCATION	12,867.46	96,267.46	-	4,281.90	91,985.56
3231	IDEA	8,557,255.29	8,557,255.29	-	956,000.29	7,601,255.00
3241	TITLE I	7,108,360.89	7,108,360.89	-	482,978.33	6,625,382.56
3242	TITLE IV	588,839.99	588,839.99	-	60,228.35	528,611.64
3251	ADULT BASIC EDUCATION	-	-	-	-	-
3274	TITLE III	187,379.91	187,379.91	-	35,678.91	151,701.00
3275	TITLE V	-	-	-	-	-
3277	TITLE II	1,317,092.93	1,317,092.93	-	245,924.76	1,071,168.17
3280	DRUG FREE SCHOOLS PROGRAM	-	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	67,855.50	67,855.50	-	7,855.50	60,000.00
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
<b>TOTAL - OTHER SPECIAL REVENUE FUNDS</b>		<b>\$ 18,853,303.36</b>	<b>\$ 18,952,352.99</b>	<b>\$ 430,982.22</b>	<b>\$ 1,798,781.54</b>	<b>\$ 17,584,553.67</b>

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2019	INCREASE	DECREASE	BUDGET AS OF 10/31/2019	
5100 BASIC EDUCATION (K-12)	\$ 6,660,889.74	\$ 6,624,280.14	\$ -	\$ 320,486.27	\$ 6,303,793.87	
5200 EXCEPTIONAL STUDENT EDUCATION	6,103,022.27	6,128,369.27	-	844,537.65	5,283,831.62	
5300 VOCATIONAL AND TECHNICAL EDUCATION	283,619.54	347,849.54	-	8,344.31	339,505.23	
5400 ADULT GENERAL EDUCATION	-	-	-	-	-	
5500 PRE-KINDERGARTEN	250,317.58	250,317.58	-	6,043.23	244,274.35	
5900 OTHER INSTRUCTION	-	-	-	-	-	
6100 PUPIL PERSONNEL SERVICES	274,638.15	254,291.15	-	35,614.74	218,676.41	
6110 ATTENDANCE AND SOCIAL WORK	268,581.00	268,581.00	-	6,808.48	261,772.52	
6120 GUIDANCE SERVICES	10,000.00	10,000.00	-	-	10,000.00	
6130 HEALTH SERVICES	1,150.00	1,150.00	-	400.00	750.00	
6140 PSYCHOLOGICAL SERVICES	222,982.00	222,982.00	-	87,837.41	135,144.59	
6150 PARENTAL INVOLVEMENT	115,013.41	123,418.01	-	43,253.06	80,164.95	
6200 INSTRUCTIONAL MEDIA SERVICE	2,664.99	2,664.99	-	1,464.99	1,200.00	
6300 INSTR & CURR DEVEL SERVICE (SUPT)	2,237,152.73	2,262,452.73	-	270,204.81	1,992,247.92	
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	1,777,942.68	1,790,847.68	-	113,756.11	1,677,091.57	
6500 INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-	
7200 GENERAL ADMINISTRATION (SUPT)	620,612.27	621,817.27	-	49,284.48	572,532.79	
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	18,533.00	21,498.00	-	7,979.00	13,519.00	
7800 PUPIL TRANSP SERVICES - SCHOOL	4,884.00	4,884.00	-	2,067.00	2,817.00	
7801 TRANSPORTATION - NORTH	500.00	500.00	-	300.00	200.00	
7802 TRANSPORTATION - CENTRAL	400.00	400.00	-	200.00	200.00	
7803 TRANSPORTATION - SOUTH	400.00	400.00	-	200.00	200.00	
7900 OPERATION OF PLANT	-	-	-	-	-	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	-	-	-	-	-	
9100 COMMUNITY SERVICE	-	15,649.63	430,982.22	-	446,631.85	
<b>TOTAL - OTHER SPECIAL REVENUE FUNDS</b>	<b>\$ 18,853,303.36</b>	<b>\$ 18,952,352.99</b>	<b>\$ 430,982.22</b>	<b>\$ 1,798,781.54</b>	<b>\$ 17,584,553.67</b>	

Explanation of Budget Amendment as Follows:  
Part IV - Other Special Revenue Funds  
Amendment Number 2  
Board Meeting December 9, 2019

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3199	<u>Miscellaneous Federal Direct</u>		\$ 430,982.22
	0790 Miscellaneous Expense	9100 Community Service	\$ 430,982.22
<i>Explanation: To appropriate revenue for Pell grant based on actual collections.</i>			
	0481 Pell Grant	9481 Pell Grant	3,048.00
			\$ 430,982.22
3201	<u>Vocational Educational Arts</u>		\$ (5,833.50)
	0331 Out of County Travel	5300 Vocational	\$ (448.00)
	0350 Repairs & Maintenance	5300 Vocational	(109.36)
	0370 Postage/Shipping/Telegram	5300 Vocational	(25.50)
	0510 Supplies	5300 Vocational	(1,653.47)
	0641 Equipment/Fixed Assets (Over \$1,000)	5300 Vocational	(60.00)
	0642 Equipment (Under \$1,000)	5300 Vocational	(1,847.41)
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	(1,333.00)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(110.35)
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(102.31)
	0791 Indirect Costs	7200 General Administration	(144.10)
			\$ (5,833.50)
<i>Explanation: To close fiscal year 2018-2019 Carl Perkins - Secondary Section 131 (Project 9422) grant per project award notification.</i>			
	9422 Carl Perkins - Secondary Education		\$ (5,833.50)
3221	<u>Adult General Education</u>		\$ (4,281.90)
	0220 FICA (Social Security & Medicare)	5300 Vocational	\$ (10.21)
	0370 Postage/Shipping/Telegram	5300 Vocational	(0.05)
	0510 Supplies	5300 Vocational	(1,040.04)
	0641 Equipment/Fixed Assets (Over \$1,000)	5300 Vocational	(49.18)
	0642 Equipment (Under \$1,000)	5300 Vocational	(3,142.40)
	0791 Indirect Costs	7200 General Administration	(40.02)
			\$ (4,281.90)
<i>Explanation: To close fiscal year 2018-2019 Carl Perkins - Postsecondary Section 132 (Project 9407) grant per project award notification.</i>			
	9407 Carl Perkins - Postsecondary Education		\$ (4,281.90)
3231	<u>IDEA</u>		\$ (956,000.29)
	0102 Salary - Other Compensation	5200 Exceptional Child	\$ (4,683.81)
	0210 Florida Retirement System	5200 Exceptional Child	(385.97)
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	(376.33)
	0310 Professional & Technical Services	5200 Exceptional Child	(75,289.63)
	0330 In County Travel	5200 Exceptional Child	(608.06)
	0331 Out of County Travel	5200 Exceptional Child	(881.30)
	0350 Repairs & Maintenance	5200 Exceptional Child	(1,000.00)
	0355 Technology - Repairs & Maintenance	5200 Exceptional Child	(200.00)
	0365 Software Subscriptions	5200 Exceptional Child	(7,000.00)
	0370 Postage/Shipping/Telegram	5200 Exceptional Child	(138.18)
	0390 Other Purchased Service	5200 Exceptional Child	(506.00)
	0510 Supplies	5200 Exceptional Child	(705,836.84)
	0519 Technology - Supplies	5200 Exceptional Child	(2,982.55)
	0530 Periodicals	5200 Exceptional Child	(200.00)
	0622 Audio Visual (Under \$1,000)	5200 Exceptional Child	(114.04)
	0641 Equipment/Fixed Assets (Over \$1,000)	5200 Exceptional Child	(11,198.86)
	0642 Equipment (Under \$1,000)	5200 Exceptional Child	(5,367.55)
	0643 Computer Hardware (Over \$1,000)/Technology - Infrastructure	5200 Exceptional Child	(2,000.00)
	0644 Computer Hardware (Under \$1,000)	5200 Exceptional Child	(10,769.24)
	0691 Software - Capitalized (Over \$1,000)	5200 Exceptional Child	(50,000.00)
	0750 Other Personnel Services	5200 Exceptional Child	(5,061.42)
	0331 Out of County Travel	6150 Parental Involvement	(200.00)
	0510 Supplies	6150 Parental Involvement	(200.00)
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	(2,405.38)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(198.68)
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(184.01)
	0330 In County Travel	6300 Instruction & Curriculum	(100.00)

Explanation of Budget Amendment as Follows:  
**Part IV - Other Special Revenue Funds**  
**Amendment Number 2**  
**Board Meeting December 9, 2019**

Account	Object	Function	Increase (Decrease)	
	0360	Lease and Rental Agreements	6300 Instruction & Curriculum	(2,000.00)
	0370	Postage/Shipping/Telegram	6300 Instruction & Curriculum	(3,730.44)
	0390	Other Purchased Service	6300 Instruction & Curriculum	(2,053.11)
	0641	Equipment/Fixed Assets (Over \$1,000)	6300 Instruction & Curriculum	(1,200.00)
	0642	Equipment (Under \$1,000)	6300 Instruction & Curriculum	(500.00)
	0643	Computer Hardware (Over \$1,000)/Technology - Infrastructure	6300 Instruction & Curriculum	(2,000.00)
	0644	Computer Hardware (Under \$1,000)	6300 Instruction & Curriculum	(1,000.00)
	0730	Dues and Fees	6300 Instruction & Curriculum	(500.00)
	0117	Workshops	6400 Instructional Staff Training Services	(13,000.00)
	0220	FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(1,205.78)
	0331	Out of County Travel	6400 Instructional Staff Training Services	(400.00)
	0750	Other Personnel Services	6400 Instructional Staff Training Services	(2,609.00)
	0791	Indirect Costs	7200 General Administration	(29,235.11)
	0117	Workshops	7730 Staff Services	(5,940.50)
	0220	FICA (Social Security & Medicare)	7730 Staff Services	(538.50)
	0750	Other Personnel Services	7730 Staff Services	(1,500.00)
	0398	Field Trips / Student Transportation	7801 Transportation - North	(300.00)
	0398	Field Trips / Student Transportation	7802 Transportation - Central	(200.00)
	0398	Field Trips / Student Transportation	7803 Transportation - South	(200.00)
				<u>\$ (956,000.29)</u>

Explanation: To close fiscal year 2018-2019 IDEA - Part B (Project 9475) and IDEA - Part B - Pre-K (Project 9476) grants per project award notifications.

9475	IDEA - Part B	\$ (942,915.24)	9476	IDEA - Part B - Pre-K	(13,085.05)
					<u>\$ (956,000.29)</u>
3241	Title I				<u>\$ (482,978.33)</u>

0102	Salary - Other Compensation	5100	Basic Education (K-12)	\$ (1,664.28)
0210	Florida Retirement System	5100	Basic Education (K-12)	(136.81)
0220	FICA (Social Security & Medicare)	5100	Basic Education (K-12)	(136.71)
0357	Support Managed - Computers	5100	Basic Education (K-12)	(300.00)
0360	Lease and Rental Agreements	5100	Basic Education (K-12)	(500.03)
0363	Seat Managed - Computers	5100	Basic Education (K-12)	(5,765.00)
0365	Software Subscriptions	5100	Basic Education (K-12)	(23,969.96)
0390	Other Purchased Service	5100	Basic Education (K-12)	(878.40)
0395	Distributions to Charter Schools (Non-FEFP)	5100	Basic Education (K-12)	(321.02)
0510	Supplies	5100	Basic Education (K-12)	(326,388.73)
0519	Technology - Supplies	5100	Basic Education (K-12)	(277.73)
0521	Textbooks - Digital - Adopted	5100	Basic Education (K-12)	(1,573.00)
0641	Equipment/Fixed Assets (Over \$1,000)	5100	Basic Education (K-12)	(276.01)
0642	Equipment (Under \$1,000)	5100	Basic Education (K-12)	(6,516.13)
0644	Computer Hardware (Under \$1,000)	5100	Basic Education (K-12)	(12,361.00)
0649	Technology Equipment (<\$1,000)	5100	Basic Education (K-12)	(1,900.60)
0730	Dues and Fees	5100	Basic Education (K-12)	(2,855.50)
0750	Other Personnel Services	5100	Basic Education (K-12)	(5,344.95)
0365	Software Subscriptions	5200	Exceptional Child	(5,217.84)
0510	Supplies	5200	Exceptional Child	(3,304.74)
0644	Computer Hardware (Under \$1,000)	5200	Exceptional Child	(3,075.01)
0750	Other Personnel Services	5500	Prekindergarten	(548.58)
0102	Salary - Other Compensation	6150	Parental Involvement	(399.63)
0210	Florida Retirement System	6150	Parental Involvement	(32.77)
0220	FICA (Social Security & Medicare)	6150	Parental Involvement	(217.71)
0370	Postage/Shipping/Telegram	6150	Parental Involvement	(605.72)
0390	Other Purchased Service	6150	Parental Involvement	(1,044.40)
0395	Distributions to Charter Schools (Non-FEFP)	6150	Parental Involvement	(63.80)
0510	Supplies	6150	Parental Involvement	(30,318.49)
0750	Other Personnel Services	6150	Parental Involvement	(2,248.38)
0365	Software Subscriptions	6200	Instructional Media Services	(1,445.00)
0610	Library Books	6200	Instructional Media Services	(19.99)
0330	In County Travel	6300	Instruction & Curriculum	(1,082.24)
0331	Out of County Travel	6300	Instruction & Curriculum	(279.34)
0357	Support Managed - Computers	6300	Instruction & Curriculum	(1,200.00)
0360	Lease and Rental Agreements	6300	Instruction & Curriculum	(2,710.91)
0365	Software Subscriptions	6300	Instruction & Curriculum	(211.00)
0370	Postage/Shipping/Telegram	6300	Instruction & Curriculum	(193.67)
0390	Other Purchased Service	6300	Instruction & Curriculum	(1,044.40)
0510	Supplies	6300	Instruction & Curriculum	(7,229.87)
0519	Technology - Supplies	6300	Instruction & Curriculum	(73.81)
0730	Dues and Fees	6300	Instruction & Curriculum	(275.00)
0117	Workshops	6400	Instructional Staff Training Services	(2,233.50)

**Explanation of Budget Amendment as Follows:**  
**Part IV - Other Special Revenue Funds**  
**Amendment Number 2**  
**Board Meeting December 9, 2019**

Account	Object	Function	Increase (Decrease)
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(170.86)
	0310 Professional & Technical Services	6400 Instructional Staff Training Services	(2,574.79)
	0331 Out of County Travel	6400 Instructional Staff Training Services	(7.18)
	0510 Supplies	6400 Instructional Staff Training Services	(2,270.54)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(4,873.49)
	0791 Indirect Costs	7200 General Administration	(16,839.81)
			<u>\$ (482,978.33)</u>

*Explanation: To close fiscal year 2018-2019 Title I - Part A (Project 9401), Title I - Homeless Set-Aside (Project 9408), and Title I - N&D (Project 9409) grants per project award notification.*

9401 Title I - Part A	\$ (479,737.91)	9409 Title I - N & D	(384.92)
9408 Title I - Part A - Homeless Set-Aside	(2,855.50)		<u>\$ (482,978.33)</u>

3242 Title IV \$ (60,228.35)

0510 Supplies	5100 Basic Education (K-12)	\$ (38,244.44)
0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	(204.00)
0510 Supplies	6300 Instruction & Curriculum	(19,376.92)
0310 Professional & Technical Services	6400 Instructional Staff Training Services	(200.00)
0791 Indirect Costs	7200 General Administration	(2,202.99)
		<u>\$ (60,228.35)</u>

*Explanation: To close fiscal year 2018-2019 Title IV - Student Support & Academic Enrichment (Project 9415) grant per project award notification.*

9415 Title IV - SS & AEG	\$ (60,228.35)
--------------------------	----------------

3274 Title III \$ (35,678.91)

0365 Software Subscriptions	5100 Basic Education (K-12)	\$ (2.65)
0510 Supplies	5100 Basic Education (K-12)	(1,773.84)
0519 Technology - Supplies	5100 Basic Education (K-12)	(273.75)
0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	(303.00)
0102 Salary - Other Compensation	6100 Pupil Personnel Services	(3,000.00)
0210 Florida Retirement System	6100 Pupil Personnel Services	(258.00)
0220 FICA (Social Security & Medicare)	6100 Pupil Personnel Services	(230.00)
0370 Postage/Shipping/Telegram	6100 Pupil Personnel Services	(145.50)
0390 Other Purchased Service	6100 Pupil Personnel Services	(2,457.65)
0102 Salary - Other Compensation	6150 Parental Involvement	(8,228.83)
0210 Florida Retirement System	6150 Parental Involvement	(690.27)
0220 FICA (Social Security & Medicare)	6150 Parental Involvement	(630.41)
0365 Software Subscriptions	6150 Parental Involvement	(1,000.00)
0510 Supplies	6150 Parental Involvement	(650.00)
0330 In County Travel	6300 Instruction & Curriculum	(500.00)
0331 Out of County Travel	6300 Instruction & Curriculum	(1,960.33)
0365 Software Subscriptions	6300 Instruction & Curriculum	(2,000.00)
0730 Dues and Fees	6300 Instruction & Curriculum	(420.00)
0310 Professional & Technical Services	6400 Instructional Staff Training Services	(6,000.00)
0365 Software Subscriptions	6400 Instructional Staff Training Services	(1,500.00)
0510 Supplies	6400 Instructional Staff Training Services	(990.44)
0622 Audio Visual (Under \$1,000)	6400 Instructional Staff Training Services	(1,500.00)
0791 Indirect Costs	7200 General Administration	(664.24)
0398 Field Trips / Student Transportation	7800 Pupil Transp Services - School	(500.00)
		<u>\$ (35,678.91)</u>

*Explanation: To close fiscal year 2018-2019 Title III - English Language Learners (Project 9418) and Title III - Immigrant Children & Youth (Project 9419) grants per project award notifications.*

9418 Title III - English Language Learners	\$ (17,881.42)	9419 Title III - Immigrant Children and Youth	(17,797.49)
			<u>\$ (35,678.91)</u>

3277 Title II \$ (245,924.76)

0102 Salary - Other Compensation	6300 Instruction & Curriculum	\$ (24,879.52)
0117 Workshops	6300 Instruction & Curriculum	(2,214.00)
0210 Florida Retirement System	6300 Instruction & Curriculum	(2,055.05)
0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(2,072.65)
0330 In County Travel	6300 Instruction & Curriculum	(15,220.00)
0331 Out of County Travel	6300 Instruction & Curriculum	(29,151.67)
0360 Lease and Rental Agreements	6300 Instruction & Curriculum	(12,609.82)
0365 Software Subscriptions	6300 Instruction & Curriculum	(5,609.25)
0370 Postage/Shipping/Telegram	6300 Instruction & Curriculum	(24.50)
0390 Other Purchased Service	6300 Instruction & Curriculum	(12,634.70)

Explanation of Budget Amendment as Follows:  
**Part IV - Other Special Revenue Funds**  
**Amendment Number 2**  
**Board Meeting December 9, 2019**

Account	Object	Function	Increase (Decrease)
	0510 Supplies	6300 Instruction & Curriculum	(54,792.32)
	0622 Audio Visual (Under \$1,000)	6300 Instruction & Curriculum	(100.00)
	0730 Dues and Fees	6300 Instruction & Curriculum	(15,175.00)
	0117 Workshops	6400 Instructional Staff Training Services	(18,326.00)
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(2,570.57)
	0310 Professional & Technical Services	6400 Instructional Staff Training Services	(1,064.00)
	0390 Other Purchased Service	6400 Instructional Staff Training Services	(124.25)
	0510 Supplies	6400 Instructional Staff Training Services	(493.28)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(37,786.00)
	0791 Indirect Costs	7200 General Administration	(9,022.18)
			<u>\$ (245,924.76)</u>

Explanation: To close fiscal year 2018-2019 Title II - Part A (Project 9405) grant per project award notification.

9405 Title II - Part A \$ (245,924.76)

Account	Object	Function	Increase (Decrease)
3299	<u>Miscellaneous Federal Through State</u>		<u>\$ (7,855.50)</u>
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (923.74)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(76.30)
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(70.67)
	0330 In County Travel	5100 Basic Education (K-12)	(1,000.00)
	0510 Supplies	5100 Basic Education (K-12)	(216.61)
	0730 Dues and Fees	5100 Basic Education (K-12)	(747.50)
	0310 Professional & Technical Services	6100 Pupil Personnel Services	(12.00)
	0310 Professional & Technical Services	6130 Health Services	(400.00)
	0510 Supplies	6150 Parental Involvement	(57.65)
	0330 In County Travel	6300 Instruction & Curriculum	(2,157.96)
	0370 Postage/Shipping/Telegram	6300 Instruction & Curriculum	(119.50)
	0390 Other Purchased Service	6300 Instruction & Curriculum	(55.66)
	0730 Dues and Fees	6300 Instruction & Curriculum	(101.00)
	0510 Supplies	6400 Instructional Staff Training Services	(61.60)
	0791 Indirect Costs	7200 General Administration	(288.31)
	0390 Other Purchased Service	7800 Pupil Transp Services - School	(1,567.00)
			<u>\$ (7,855.50)</u>

Explanation: To close fiscal year 2018-2019 Title IX - Homeless Children & Youth (Project 9412) grant per project award notification.

9412 Title IX - Homeless Children & Youth \$ (7,855.50)

**II. Amendments Between Appropriations & Reserves**

Account	Object	Function	Increase (Decrease)
0401	<u>Title I - Part A</u>		
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 24,031.41
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	6,552.91
	0131 Salary - Instructional	5100 Basic Education (K-12)	12,781.45
	0210 Florida Retirement System	5100 Basic Education (K-12)	(5,871.01)
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(1,612.96)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	2,821.25
	0232 Group Insurance - Life	5100 Basic Education (K-12)	158.59
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(745.05)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(161,158.78)
	0510 Supplies	5100 Basic Education (K-12)	140,612.78
	0519 Technology - Supplies	5100 Basic Education (K-12)	500.00
	0643 Computer Hardware (Over \$1,000)/Technology - Infrastructure	5100 Basic Education (K-12)	12,513.00
	0648 Technology Equipment (>\$1,000)	5100 Basic Education (K-12)	(4,171.00)
	0750 Other Personnel Services	5100 Basic Education (K-12)	600.00
	0100 Salary - Non-Instructional	5200 Exceptional Child	225.91
	0210 Florida Retirement System	5200 Exceptional Child	(86.51)
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	16.99
	0232 Group Insurance - Life	5200 Exceptional Child	(0.35)
	0234 Group Insurance - Other	5200 Exceptional Child	(1,165.00)
	0510 Supplies	5200 Exceptional Child	1,008.96
	0100 Salary - Non-Instructional	5500 Prekindergarten	1,304.10
	0210 Florida Retirement System	5500 Prekindergarten	(784.33)
	0220 FICA (Social Security & Medicare)	5500 Prekindergarten	(138.58)
	0231 Group Insurance - Health	5500 Prekindergarten	(5,751.90)
	0232 Group Insurance - Life	5500 Prekindergarten	(1.70)
	0233 Group Insurance - Dental	5500 Prekindergarten	(202.00)
	0234 Group Insurance - Other	5500 Prekindergarten	79.76
	0365 Software Subscriptions	6150 Parental Involvement	276.00

Explanation of Budget Amendment as Follows:  
**Part IV - Other Special Revenue Funds**  
**Amendment Number 2**  
**Board Meeting December 9, 2019**

Account	Object	Function	Increase (Decrease)
	0390 Other Purchased Service	6150 Parental Involvement	125.00
	0395 Distributions to Charter Schools (Non-FEFP)	6150 Parental Involvement	145.00
	0510 Supplies	6150 Parental Involvement	2,789.00
	0100 Salary - Non-Instructional	6300 Instruction & Curriculum	1,487.28
	0111 Salary - Administrative/Managerial	6300 Instruction & Curriculum	(1,292.19)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(587.94)
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(133.00)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(3.72)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(0.03)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(0.73)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	(0.26)
	0131 Salary - Instructional	6400 Instructional Staff Training Services	10,114.49
	0210 Florida Retirement System	6400 Instructional Staff Training Services	1,252.70
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	464.74
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	(23,518.74)
	0232 Group Insurance - Life	6400 Instructional Staff Training Services	9.27
	0233 Group Insurance - Dental	6400 Instructional Staff Training Services	(546.37)
	0234 Group Insurance - Other	6400 Instructional Staff Training Services	(27,776.41)
	0331 Out of County Travel	6400 Instructional Staff Training Services	7,500.00
	0791 Indirect Costs	7200 General Administration	8,177.97
			<u>\$ -</u>

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

0405 Title II - Part A

	0111 Salary - Administrative/Managerial	6300 Instruction & Curriculum	\$ (15,769.29)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(1,686.36)
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(1,641.46)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(0.08)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(46.90)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	(28.15)
	0365 Software Subscriptions	6300 Instruction & Curriculum	500.00
	0100 Salary - Non-Instructional	6400 Instructional Staff Training Services	(475.59)
	0131 Salary - Instructional	6400 Instructional Staff Training Services	(2,114.24)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	441.24
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	9,130.40
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	(3,857.89)
	0232 Group Insurance - Life	6400 Instructional Staff Training Services	(2.12)
	0233 Group Insurance - Dental	6400 Instructional Staff Training Services	(110.99)
	0234 Group Insurance - Other	6400 Instructional Staff Training Services	80.62
	0331 Out of County Travel	6400 Instructional Staff Training Services	22,002.25
	0510 Supplies	6400 Instructional Staff Training Services	(6,888.19)
	0519 Technology - Supplies	6400 Instructional Staff Training Services	500.00
	0791 Indirect Costs	7200 General Administration	(33.25)
			<u>\$ -</u>

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

0407 Carl Perkins - Postsecondary Education

	0510 Supplies	5300 Vocational	\$ 0.16
	0791 Indirect Costs	7200 General Administration	(0.16)
			<u>\$ -</u>

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

0412 Title IX - Homeless Children & Youth

	0510 Supplies	5100 Basic Education (K-12)	\$ (713.68)
	0730 Dues and Fees	5100 Basic Education (K-12)	(35.50)
	0100 Salary - Non-Instructional	6300 Instruction & Curriculum	202.60
	0111 Salary - Administrative/Managerial	6300 Instruction & Curriculum	(322.81)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(124.72)
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(30.48)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(0.30)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(0.12)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	(0.09)
	0791 Indirect Costs	7200 General Administration	1,025.10
			<u>\$ -</u>

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

0415 Title IV - SS & AEG

	0510 Supplies	5100 Basic Education (K-12)	\$ 87,889.53
	0131 Salary - Instructional	6140 Psychological Services	(73,094.00)
	0210 Florida Retirement System	6140 Psychological Services	(7,090.12)
	0220 FICA (Social Security & Medicare)	6140 Psychological Services	(5,896.19)

Explanation of Budget Amendment as Follows:  
Part IV - Other Special Revenue Funds  
Amendment Number 2  
Board Meeting December 9, 2019

Account	Object	Function	Increase (Decrease)
	0231 Group Insurance - Health	6140 Psychological Services	(1,587.90)
	0232 Group Insurance - Life	6140 Psychological Services	(35.20)
	0233 Group Insurance - Dental	6140 Psychological Services	(134.00)
	0791 Indirect Costs	7200 General Administration	(52.12)
			\$ -

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

0418 Title III - English Language Learners

0510 Supplies	5100 Basic Education (K-12)	\$ (0.39)
0310 Professional & Technical Services	6300 Instruction & Curriculum	1,500.00
0330 In County Travel	6300 Instruction & Curriculum	(2,500.00)
0331 Out of County Travel	6300 Instruction & Curriculum	(1,000.00)
0365 Software Subscriptions	6300 Instruction & Curriculum	2,000.00
0791 Indirect Costs	7200 General Administration	0.39
		\$ -

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

0422 Carl Perkins - Secondary Education

0510 Supplies	5300 Vocational	\$ (1,458.80)
0622 Audio Visual (Under \$1,000)	5300 Vocational	1,499.95
0791 Indirect Costs	7200 General Administration	(41.15)
		\$ -

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

0475 IDEA - Part B

0100 Salary - Non-Instructional	5200 Exceptional Child	\$ (81,176.95)
0210 Florida Retirement System	5200 Exceptional Child	(7,894.23)
0220 FICA (Social Security & Medicare)	5200 Exceptional Child	(11,379.36)
0231 Group Insurance - Health	5200 Exceptional Child	(195,019.21)
0232 Group Insurance - Life	5200 Exceptional Child	(382.39)
0233 Group Insurance - Dental	5200 Exceptional Child	(5,748.74)
0234 Group Insurance - Other	5200 Exceptional Child	2,911.00
0510 Supplies	5200 Exceptional Child	342,383.47
0131 Salary - Instructional	6100 Pupil Personnel Services	(16,448.15)
0210 Florida Retirement System	6100 Pupil Personnel Services	(1,821.06)
0220 FICA (Social Security & Medicare)	6100 Pupil Personnel Services	(1,479.10)
0231 Group Insurance - Health	6100 Pupil Personnel Services	(3,564.08)
0232 Group Insurance - Life	6100 Pupil Personnel Services	(11.18)
0233 Group Insurance - Dental	6100 Pupil Personnel Services	(160.48)
0131 Salary - Instructional	6110 Attendance and Social Work	(2,996.49)
0210 Florida Retirement System	6110 Attendance and Social Work	(1,072.31)
0220 FICA (Social Security & Medicare)	6110 Attendance and Social Work	(1,034.05)
0231 Group Insurance - Health	6110 Attendance and Social Work	70.75
0232 Group Insurance - Life	6110 Attendance and Social Work	(0.40)
0233 Group Insurance - Dental	6110 Attendance and Social Work	(1.12)
0100 Salary - Non-Instructional	6300 Instruction & Curriculum	(1,735.01)
0131 Salary - Instructional	6300 Instruction & Curriculum	(27,863.96)
0210 Florida Retirement System	6300 Instruction & Curriculum	5,125.33
0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(6,750.88)
0231 Group Insurance - Health	6300 Instruction & Curriculum	16,011.55
0232 Group Insurance - Life	6300 Instruction & Curriculum	(36.94)
0233 Group Insurance - Dental	6300 Instruction & Curriculum	74.35
0234 Group Insurance - Other	6300 Instruction & Curriculum	(0.40)
0791 Indirect Costs	7200 General Administration	0.04
		\$ -

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

0476 IDEA - Part B - Pre-K

0510 Supplies	5200 Exceptional Child	\$ 7,966.13
0131 Salary - Instructional	6100 Pupil Personnel Services	(5,102.00)
0210 Florida Retirement System	6100 Pupil Personnel Services	(645.45)
0220 FICA (Social Security & Medicare)	6100 Pupil Personnel Services	(317.97)
0231 Group Insurance - Health	6100 Pupil Personnel Services	38.60
0232 Group Insurance - Life	6100 Pupil Personnel Services	(0.32)
0233 Group Insurance - Dental	6100 Pupil Personnel Services	(0.40)
0131 Salary - Instructional	6110 Attendance and Social Work	(1,132.48)
0210 Florida Retirement System	6110 Attendance and Social Work	(287.61)
0220 FICA (Social Security & Medicare)	6110 Attendance and Social Work	(378.27)
0231 Group Insurance - Health	6110 Attendance and Social Work	23.50
0232 Group Insurance - Life	6110 Attendance and Social Work	0.28
0233 Group Insurance - Dental	6110 Attendance and Social Work	(0.28)



Explanation of Budget Amendment as Follows:  
 Part IV - Other Special Revenue Funds  
 Amendment Number 2  
 Board Meeting December 9, 2019

Account	Object	Function	Increase (Decrease)
	0100 Salary - Non-Instructional	6300 Instruction & Curriculum	(168.80)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(25.40)
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(40.37)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(4.68)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	0.14
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(0.08)
	0791 Indirect Costs	7200 General Administration	75.46
			\$ -

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

8488 DODEA - eSTEAM

	0510 Supplies	5100 Basic Education (K-12)	\$ 363.54
	0111 Salary - Administrative/Managerial	6300 Instruction & Curriculum	103.68
	0210 Florida Retirement System	6300 Instruction & Curriculum	(292.78)
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(299.92)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	127.73
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(0.02)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(2.23)
			\$ -

*Explanation: Adjust average salaries to actual.*

ADOPTED BY SCHOOL BOARD:

DECEMBER 9, 2019

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2019	INCREASE	DECREASE	BUDGET AS OF 10/31/2019
3199 MISCELLANEOUS FEDERAL DIRECT	\$ -	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00
3261 SCHOOL LUNCH REIMBURSEMENT	5,714,700.00	5,714,700.00	-	-	5,714,700.00
3262 SCHOOL BREAKFAST REIMBURSEMENT	1,323,900.00	1,323,900.00	-	-	1,323,900.00
3263 FOOD SERVICE AFTER SCHOOL SNACK REIMBURSEMENT	121,300.00	121,300.00	-	-	121,300.00
3265 USDA DONATED COMMODITIES	843,500.00	843,500.00	-	-	843,500.00
3267 SUMMER FOOD SERVICE PROGRAM	56,315.98	56,315.98	-	-	56,315.98
3268 NUTRITION EDUC & TRNG PROGRAM	-	-	-	-	-
3269 OTHER FOOD SERVICES	-	-	-	-	-
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	-	97,212.38	-	97,212.38
3338 STATE LUNCH SUPPLEMENT - FS	63,000.00	63,000.00	-	-	63,000.00
3339 STATE BREAKFAST SUPPLEMENT - FS	37,300.00	37,300.00	-	-	37,300.00
3399 OTHER MISCELLANEOUS REVENUE	-	-	-	-	-
3431 INTEREST ON INVESTMENT	-	-	-	-	-
3448 DONATIONS	-	-	-	-	-
3451 STUDENT MEALS	3,677,900.00	3,677,900.00	-	-	3,677,900.00
3456 OTHER FOOD SALES	-	-	-	-	-
3457 CATERING	1,604.11	3,562.02	2,611.89	-	6,173.91
3459 SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-
3460 ONLINE CREDIT CARD FEES	9,236.81	20,236.20	14,216.01	-	34,452.21
3465 PURCHASED - OTHER POSITIONS	-	-	-	-	-
3466 PURCHASED OTHER POS - EXTERNAL	-	-	-	-	-
3485 RESTITUTION PAYMENTS - OTHER	-	96.15	-	-	96.15
3490 MISCELLANEOUS REVENUE	-	-	-	-	-
3496 SOFT DRINK COMMISSIONS	12,000.00	12,000.00	-	-	12,000.00
3497 REFUND-PRIOR YEAR EXPENDITURES	-	-	-	-	-
3610 TRANSFERS FROM GENERAL OPERATING FUNDS	-	-	-	-	-
3901 RESERVE FOR ENCUMBRANCE	349,436.00	349,436.00	-	-	349,436.00
3902 RESERVE FOR INVENTORY	487,646.87	487,646.87	-	-	487,646.87
3905 RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	365,202.55	365,202.55	-	-	365,202.55
3925 FUND BALANCE - UNDESIGNATED	4,096,464.78	4,096,464.78	-	-	4,096,464.78
3999 TRANSFERS FROM BANK TO BANK	-	-	-	-	-
<b>TOTAL - FOOD SERVICE FUND</b>	<b>\$ 17,159,507.10</b>	<b>\$ 17,173,560.55</b>	<b>\$ 114,040.28</b>	<b>\$ -</b>	<b>\$ 17,287,600.83</b>

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2019	INCREASE	DECREASE	BUDGET AS OF 10/31/2019		
0100 SALARY - NON-INSTRUCTIONAL	\$ 972,816.00	\$ 975,585.98	\$ -	\$ -	\$ 975,585.98		
0102 SALARY - OTHER COMPENSATION	-	1,260.19	-	-	1,260.19		
0103 SALARY - SUPPLEMENTS	3,120.00	3,120.00	-	-	3,120.00		
0111 SALARY - ADMINISTRATIVE/MANAGERIAL	657,793.00	658,540.62	-	-	658,540.62		
0117 WORKSHOPS	4,328.30	4,328.30	312.00	-	4,640.30		
0121 SALARY - RETIREMENT BONUS	-	-	-	-	-		
0122 SALARY - SICK LEAVE PAYOFF	5,101.89	5,101.89	-	-	5,101.89		
0123 SALARY - ANNUAL LEAVE PAYOFF	-	-	-	-	-		
0130 SALARY - OVERTIME	1,260.19	-	1,066.65	-	1,066.65		
0161 SALARY - PROFESSIONAL/TECHNICAL	110,392.00	115,973.57	-	-	115,973.57		
0210 FLORIDA RETIREMENT SYSTEM	157,737.43	158,508.12	90.37	-	158,598.49		
0220 FICA (SOCIAL SECURITY)	135,142.34	135,838.43	105.52	-	135,943.95		
0231 GROUP INSURANCE - HEALTH & HOSPITAL	609,742.00	609,742.00	-	-	609,742.00		
0232 GROUP INSURANCE - LIFE	1,622.00	1,622.00	-	-	1,622.00		
0233 GROUP INSURANCE - DENTAL	23,000.00	23,000.00	-	-	23,000.00		
0234 GROUP INSURANCE - OTHER	1,120.00	1,120.00	-	-	1,120.00		
0310 PROFESSIONAL & TECHNICAL SERVICES	3,581,492.77	3,569,952.85	-	-	3,569,952.85		
0330 IN COUNTY TRAVEL	4,500.00	4,500.00	-	-	4,500.00		
0331 OUT OF COUNTY TRAVEL	4,050.00	4,050.00	-	-	4,050.00		
0350 REPAIR AND MAINTENANCE	146,782.60	132,963.60	-	-	132,963.60		
0354 MAINTENANCE / VEHICLE REPAIR	5,300.00	5,300.00	-	-	5,300.00		
0356 INSPECTION/REPAIR FIRE EXTINGUISHER	-	-	-	-	-		
0357 SUPPORT MANAGED - COMPUTERS	-	-	-	-	-		
0360 LEASE AND RENTAL AGREEMENTS	5,116.46	5,116.46	-	-	5,116.46		
0363 SEAT MANAGED - COMPUTERS	80,000.00	80,000.00	-	-	80,000.00		
0365 SOFTWARE SUBSCRIPTIONS	693.40	693.40	-	-	693.40		
0370 POSTAGE	4,000.00	4,000.00	-	-	4,000.00		
0371 TELEPHONE	13,500.00	13,500.00	-	-	13,500.00		
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	7,000.00	7,000.00	-	-	7,000.00		
0393 CONTRACTS - NONPROFESSIONAL SERVICE	12,151.55	12,151.55	-	-	12,151.55		
0399 OTHER TECHNOLOGY PURCHASE SERVICE	-	-	-	-	-		
0410 NATURAL GAS	3,000.00	3,000.00	-	-	3,000.00		
0430 ELECTRICITY	72,000.00	72,000.00	-	-	72,000.00		
0450 GASOLINE	6,000.00	6,973.97	-	-	6,973.97		
0460 DIESEL FUEL	6,000.00	6,000.00	-	-	6,000.00		
0510 SUPPLIES	210,668.84	213,626.75	1,171.63	-	214,798.38		
0519 TECHNOLOGY SUPPLIES	3,180.98	2,581.03	1,440.26	-	4,021.29		
0550 REPAIR PARTS	-	260.00	-	-	260.00		
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	843,551.00	843,551.00	-	-	843,551.00		
0610 LIBRARY BOOKS	-	-	-	-	-		
0641 EQUIPMENT/FIXED ASSET (OVER \$1,000)	725,314.39	723,233.59	-	37,518.73	685,714.86		
0642 EQUIPMENT (UNDER \$1,000)	19,273.52	21,354.32	567.16	-	21,921.48		
0643 COMPUTER HARDWARE (OVER \$1,000)	-	-	-	-	-		
0644 COMPUTER HARDWARE (UNDER \$1,000)	-	599.95	599.95	-	1,199.90		
0652 OTHER MOTOR VEHICLES	88,910.00	88,910.00	133,564.00	-	222,474.00		
0676 OTHER PERMANENT IMPROVEMENTS	10,374.00	10,374.00	-	-	10,374.00		
0681 FIRE/SPRINKLER/ELECT/WATER SYSTEMS	-	-	-	-	-		
0682 HEATING/COOLING/AIR CONDITIO	-	-	-	-	-		
0684 REPLACEMENT ROOFING & SYSTEMS	82,541.63	96,100.63	-	-	96,100.63		
0685 FLOORING/STRUCTURAL ALTERATION	-	-	-	-	-		
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	9,236.81	20,236.20	14,216.01	-	34,452.21		
0732 MOTOR VEHICLE TAGS AND FEES	-	-	-	-	-		
0750 OTHER PERSONNEL SERVICES (TEMP)	39,788.57	39,788.57	-	-	39,788.57		
0791 INDIRECT COST	271,400.00	271,400.00	-	-	271,400.00		
0990 FUND BALANCE UNAPPROPRIATED	7,603,405.59	7,603,501.74	-	1,574.54	7,601,927.20		
0991 RESERVES - INVENTORY	487,646.87	487,646.87	-	-	487,646.87		
0997 RESERVES - PROJECTS	94,224.42	94,224.42	-	-	94,224.42		
<b>TOTAL - FOOD SERVICE FUND</b>	<b>\$ 17,159,507.10</b>	<b>\$ 17,173,560.55</b>	<b>\$ 153,133.55</b>	<b>\$ 39,093.27</b>	<b>\$ 17,287,600.83</b>		

Explanation of Budget Amendment as Follows:  
Part IV - School Food Service Fund  
Amendment Number 2  
Board Meeting December 9, 2019

Account	Object	Function	(Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3299	<u>Miscellaneous Federal Through State</u>		\$ 97,212.38
	0641 Equipment (Over \$1,000)	7600 Food Service (Schools)	\$ 97,212.38
<i>Explanation: To appropriate National School Lunch Program Equipment Assistance Grant per award notification.</i>			
	0511 NSLP Equipment Asst. Grant		\$ 97,212.38
3457	<u>Catering</u>		\$ 2,611.89
	0510 Supplies	7610 Food Service - Departments	\$ 2,611.89
<i>Explanation: To appropriate revenue for Catering based on actual collections.</i>			
	7502 Catering		\$ 2,611.89
3460	<u>On-Line Credit Card Fees</u>		\$ 14,216.01
	0731 On-Line Credit Card Fees	7610 Food Service - Departments	\$ 14,216.01
<i>Explanation: To appropriate revenue for On-Line Credit Card Fees based on actual collections.</i>			
	3510 SFS Contract Exclusions		\$ 14,216.01
<b>II. Amendments Between Appropriations &amp; Reserves</b>			
....	<u>Discretionary</u>		
	0117 Workshops	7600 Food Service (Schools)	\$ 312.00
	0130 Salary - Overtime	7600 Food Service (Schools)	1,066.65
	0210 Florida Retirement System	7600 Food Service (Schools)	90.37
	0220 Social Security	7600 Food Service (Schools)	105.52
	0310 Professional & Technical Service	7600 Food Service (Schools)	801,377.69
	0330 In County Travel	7600 Food Service (Schools)	387.30
	0371 Telephone	7600 Food Service (Schools)	32.65
	0510 Supplies	7600 Food Service (Schools)	495.85
	0310 Professional & Technical Service	7610 Food Service - Departments	(801,377.69)
	0330 In County Travel	7610 Food Service - Departments	(387.30)
	0371 Telephone	7610 Food Service - Departments	(32.65)
	0510 Supplies	7610 Food Service - Departments	(1,936.11)
	0519 Technology-Related Supplies	7610 Food Service - Departments	1,440.26
	0791 Indirect Costs	7610 Food Service - Departments	(2,758.03)
	0990 Fund Balance - Unappropriated	9890 Reserves	(1,574.54)
			\$ (2,758.03)
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
	3510 SFS Contract Exclusions		\$ 2,758.03
3510	<u>SFS Contract Exclusions</u>		
	0641 Equipment (Over \$1,000)	7600 Food Service (Schools)	\$ 20,188.42
	0642 Equipment (Under \$1,000)	7600 Food Service (Schools)	567.16
	0641 Equipment (Over \$1,000)	7610 Food Service - Departments	(154,919.53)
	0644 Computer Hardware (Under \$1,000)	7610 Food Service - Departments	599.95
	0652 Other Motor Vehicles	7610 Food Service - Departments	133,564.00
	0791 Indirect Costs	7610 Food Service - Departments	2,758.03
			\$ 2,758.03
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
....	<u>Discretionary</u>		\$ (2,758.03)

ADOPTED BY SCHOOL BOARD:

DECEMBER 9, 2019