



Agenda Item Details

Meeting	Feb 24, 2020 - Regular Meeting
Category	8. Consent Agenda
Subject	8.4 Budget Amendment #5 - 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	Feb 24, 2020
Absolute Date	Feb 24, 2020
Fiscal Impact	Yes
Dollar Amount	-2,588,043.00
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #5 - 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 January 2020:

General Fund	\$(2,632,974.46)
Debt Service Funds	0.00
Capital Projects Funds	16,388.45
Other Special Revenue Funds - Federal	750.00
Other Special Revenue Funds - Food Service	27,793.01
Total - All Funds	\$(2,588,043.00)

[!BA 05 - Jan 2020.pdf \(1,617 KB\)](#)

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 Diane Kelley.

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 #5

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2019	INCREASE	DECREASE	BUDGET AS OF 1/31/2019	
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	214,276.00	-	34,790,584.00
3309	WORKFORCE ED. CAREER PROGRAM EXPANSION	-	-	-	-	-
3310	FLORIDA EDUCATION FINANCE PROGRAM	74,741,369.00	74,741,369.00	-	2,906,695.00	71,834,674.00
3311	SAFE SCHOOLS	1,952,701.00	1,952,701.00	1,932.00	-	1,954,633.00
3312	SUPPLEMENTAL ACADEMIC INSTRUCTION	8,889,029.00	8,889,029.00	34,524.00	-	8,923,553.00
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	4,466.00	-	1,458,975.00
3315	WORKFORCE DEVELOPMENT	2,223,670.00	2,223,670.00	-	-	2,223,670.00
3316	SPECIAL TEACHER COMPENSATION	-	-	-	-	-
3317	WORKFORCE EDUCATION PERFORMANCE INCENTIVE	-	38,826.00	-	-	38,826.00
3318	DJJ SUPPLEMENTAL ALLOCATION	257,038.00	257,038.00	-	54,731.00	202,307.00
3319	VIRTUAL EDUCATION CONTRIBUTION	-	-	-	-	-
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	172.00	-	271,341.00
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	57,833.00	-	2,687,299.00
3343	STATE LICENSE TAX	40,000.00	40,000.00	-	-	40,000.00
3344	DISCRETIONARY LOTTERY	108,693.00	108,693.00	-	76,442.00	32,251.00
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	3,561.00	-	869,274.00
3359	FEDERALLY CONNECTED STUDENT SUPPLEMENT	2,695,609.00	2,695,609.00	-	-	2,695,609.00
3362	SCHOOL RECOGNITION	1,915,808.00	2,285,924.00	-	-	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	287,184.90	-	-	287,184.90
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
3421	TAX REDEMPTIONS	120,000.00	120,000.00	-	-	120,000.00
3425	RENT/USE OF FACILITY	6,051.00	14,976.00	10,030.82	-	25,006.82
3426	COURSE FEES - ADULT EDUCATION	310,000.00	416,499.29	18,420.89	-	434,920.18
3427	CAPITAL IMPROVEMENT FEES - ADULT EDUCATION	15,246.00	20,483.90	905.94	-	21,389.84
3429	TECHNOLOGY FEES - ADULT EDUCATION	15,246.00	20,483.90	905.94	-	21,389.84
3431	INTEREST ON INVESTMENTS	560,000.00	560,000.00	-	-	560,000.00
3434	COMMUNITY EDUCATION ENRICHMENT PROGRAM	-	-	750.00	-	750.00
3448	DONATIONS	2,660.00	18,532.00	26,337.00	-	44,869.00
3462	PURCHASED CUSTODIAL SERVICE	-	1,569.10	556.68	-	2,125.78
3463	BOB SIKES CHILD CARE	184,000.00	184,000.00	-	-	184,000.00
3465	PURCHASED POSITIONS - OTHER	147,723.95	368,258.90	9,358.25	-	377,617.15
3466	PURCHASED OTHER POSITIONS - EXTERNAL	199,628.49	211,879.86	270.69	-	212,150.55
3467	PURCHASED - SCHOOLS - OTHER	49,317.06	147,634.56	3,945.23	-	151,579.79
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
3474	PROF. DEVELOP. CERTIFICATION PROGRAM FEES	-	-	-	-	-
3475	BLUEWATER CHILD CARE	384,000.00	384,000.00	-	-	384,000.00
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	-	212.95	2,106.92	-	2,319.87
3484	FINANCIAL AID FEES	30,492.00	40,967.84	1,811.90	-	42,779.74
3485	RESTITUTION PAYMENTS - OTHER	-	-	-	-	-

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2019	INCREASE	DECREASE	BUDGET AS OF 1/31/2019	
3487	CERTIFICATE FEES - SUBSTITUTES	5,805.00	13,510.00	3,200.00	-	16,710.00
3488	FINGERPRINT PROGRAM	15,000.00	25,000.00	-	-	25,000.00
3489	CERTIFICATE FEES	30,000.00	30,000.00	-	-	30,000.00
3490	MISCELLANEOUS REVENUE	156,587.10	207,069.65	2,322.88	-	209,392.53
3491	E-RATE REFUNDS	-	-	-	-	-
3492	TRANSPORTATION - SCHOOL ACTIVITIES	350,000.00	350,000.00	-	-	350,000.00
3493	SALE OF JUNK	573.00	7,790.35	4,491.00	-	12,281.35
3494	FEDERAL INDIRECT COST REIMBURSEMENT	300,000.00	300,000.00	-	-	300,000.00
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	1,040.00	6,901.36	735.03	-	7,636.39
3497	REFUND - PRIOR YEAR EXPENDITURES	249.43	48,969.44	1,567.68	-	50,537.12
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	13,470.38	-	-	13,470.38
3741	INSURANCE LOSS RECOVERY	2,631.28	11,897.90	-	-	11,897.90
3746	HEALTH REIMBURSEMENT ARRANGEMENT	2,068.00	37,622.47	412.69	-	38,035.16
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
TOTAL - GENERAL FUND		\$ 321,673,154.00	\$ 323,763,161.35	\$ 404,893.54	\$ 3,037,868.00	\$ 321,130,186.89

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2019	INCREASE	DECREASE	BUDGET AS OF 1/31/2019
5100 BASIC EDUCATION (K-12)	\$ 151,799,183.78	\$ 153,814,348.90	\$ -	\$ 3,912,972.13	\$ 149,901,376.77
5101 CHARTER SCHOOL FEDERAL IMPACT	85,883.00	85,883.00	-	-	85,883.00
5200 EXCEPTIONAL CHILD	26,925,871.01	27,146,758.40	-	739,698.18	26,407,060.22
5300 VOCATIONAL AND TECHNICAL EDUCATION	5,482,166.13	5,980,578.37	-	65,429.70	5,915,148.67
5500 PREKINDERGARTEN	450,333.72	474,223.71	4,180.35	-	478,404.06
5900 OTHER INSTRUCTION	2,296,997.52	2,466,881.27	-	25,728.79	2,441,152.48
6100 PUPIL PERSONNEL SERVICES	1,210,989.08	1,267,346.17	178,630.30	-	1,445,976.47
6110 ATTENDANCE AND SOCIAL WORK	463,075.00	467,445.99	11,726.22	-	479,172.21
6120 GUIDANCE SERVICES	4,838,019.21	4,861,664.50	-	122,609.67	4,739,054.83
6130 HEALTH SERVICES	1,171,397.74	1,326,013.24	-	1,551.34	1,324,461.90
6140 PSYCHOLOGICAL SERVICES	1,819,306.98	1,870,955.90	11,327.48	-	1,882,283.38
6141 TESTING	131,215.00	154,439.00	1,992.61	-	156,431.61
6150 PARENTAL INVOLVEMENT	200.00	1,126.00	-	-	1,126.00
6200 INSTRUCTIONAL MEDIA SERVICE	1,768,457.77	1,786,594.13	33,119.67	-	1,819,713.80
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	3,581,250.93	3,625,978.34	19,383.29	-	3,645,361.63
6400 INSTR STAFF TRAINING SERVICES	2,532,230.78	2,599,964.45	-	13,926.86	2,586,037.59
6500 INSTRUCTIONAL RELATED TECHNOLOGY	695,756.24	696,362.44	1,951.16	-	698,313.60
7100 SCHOOL BOARD	1,299,482.83	1,293,639.07	-	9,278.57	1,284,360.50
7200 GENERAL ADMINISTRATION (SUPT)	477,724.25	478,192.77	10,841.26	-	489,034.03
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	20,521,455.18	20,810,531.31	398,499.20	-	21,209,030.51
7400 FACILITIES ACQUISITION & CONSTRUCTION	929,256.69	965,903.15	-	7,780.87	958,122.28
7500 FISCAL SERVICES (FINANCE DEPT)	2,649,450.80	2,643,577.56	74,301.10	-	2,717,878.66
7600 FOOD SERVICE (SCHOOLS)	-	36,030.81	8,578.61	-	44,609.42
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	268,589.63	-	1,227.13	267,362.50
7730 STAFF SERVICES	5,787,175.89	5,874,001.42	63,685.74	-	5,937,687.16
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	887,266.27	909,513.27	10,517.20	-	920,030.47
7800 PUPIL TRANSP SERVICES - SCHOOL	756,913.62	754,843.02	-	11,959.39	742,883.63
7801 TRANSPORTATION - NORTH	5,674,378.51	5,751,432.30	-	282,577.11	5,468,855.19
7802 TRANSPORTATION - CENTRAL	3,022,927.85	3,045,517.81	30,162.09	-	3,075,679.90
7803 TRANSPORTATION - SOUTH	4,682,493.55	4,708,286.67	-	45,023.04	4,663,263.63
7900 OPERATION OF PLANT	21,054,242.21	21,265,740.94	165,328.34	-	21,431,069.28
8100 MAINTENANCE ADMINISTRATION	4,407,250.48	4,404,612.18	81,600.16	-	4,486,212.34
8120 BUILDING AND GROUND MAINTENANCE	3,309,074.98	3,325,783.17	-	31,294.15	3,294,489.02
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	3,167,268.40	3,167,268.40	23,485.98	-	3,190,754.38
9100 COMMUNITY SERVICE	2,019,275.28	2,103,426.29	18,534.79	-	2,121,961.08
9700 TRANSFER FUNDS	-	-	-	-	-
9890 RESERVES	35,558,066.84	33,323,907.77	1,490,236.92	-	34,814,144.69
TOTAL - GENERAL FUND	\$ 321,673,154.00	\$ 323,763,161.35	\$ 2,638,082.47	\$ 5,271,056.93	\$ 321,130,186.89

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting February 24, 2020

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3301	<u>Class Size Reduction</u>		\$ 214,276.00
	0997 Reserve - Projects	9890 Reserves	\$ 214,276.00
	<i>Explanation: To appropriate revenue for Florida Education Finance Program based on 3rd FEFP Calculation received from DOE for fiscal year 2019-2020.</i>		
	4125 Class Size Reduction	\$ 214,276.00	
3310	<u>Florida Education Finance Program</u>		\$ (2,906,695.00)
	0994 Reserve - FTE/Schools	9890 Reserves	\$ (2,906,695.00)
	<i>Explanation: To adjust revenue for Florida Education Finance Program based on 3rd FEFP Calculation received from DOE for fiscal year 2019-2020 - Prior Year Adjustment (-\$178,055.00); McKay Scholarships & Family Empowerment Scholarships (-\$2,728,640.00).</i>		
	.... Discretionary	\$ (2,906,695.00)	
3311	<u>Safe Schools</u>		\$ 1,932.00
	0997 Reserve - Projects	9890 Reserves	\$ 1,932.00
	<i>Explanation: To appropriate revenue for Florida Education Finance Program based on 3rd FEFP Calculation received from DOE for fiscal year 2019-2020.</i>		
	3107 Safe Schools	\$ 1,932.00	
3312	<u>Supplemental Academic Instruction</u>		\$ 34,524.00
	0997 Reserve - Projects	9890 Reserves	\$ 34,524.00
	<i>Explanation: To appropriate revenue for Florida Education Finance Program based on 3rd FEFP Calculation received from DOE for fiscal year 2019-2020.</i>		
	3161 SAI - Supplemental Academic Instruction	\$ 34,524.00	
3314	<u>Reading Instruction</u>		\$ 4,466.00
	0997 Reserve - Projects	9890 Reserves	\$ 4,466.00
	<i>Explanation: To appropriate revenue for Florida Education Finance Program based on 3rd FEFP Calculation received from DOE for fiscal year 2019-2020.</i>		
	6123 Reading Instruction	\$ 4,466.00	
3318	<u>DJJ Supplemental Allocation</u>		\$ (54,731.00)
	0997 Reserve - Projects	9890 Reserves	\$ (54,731.00)
	<i>Explanation: To adjust revenue for Florida Education Finance Program based on 3rd FEFP Calculation received from DOE for fiscal year 2019-2020.</i>		
	8110 DJJ Supplemental Allocation	\$ (54,731.00)	
3334	<u>Digital Classrooms</u>		\$ 172.00
	0997 Reserve - Projects	9890 Reserves	\$ 172.00
	<i>Explanation: To appropriate revenue for Florida Education Finance Program based on 3rd FEFP Calculation received from DOE for fiscal year 2019-2020.</i>		
	8150 Digital Classrooms	\$ 172.00	
3336	<u>Instructional Materials</u>		\$ 57,833.00
	0997 Reserve - Projects	9890 Reserves	\$ 57,833.00
	<i>Explanation: To appropriate revenue for Florida Education Finance Program based on 3rd FEFP Calculation received from DOE for fiscal year 2019-2020.</i>		
	3105 Instructional Materials - Textbooks	\$ 52,689.00	3109 Instructional Materials - Science 831.00
	3106 Instructional Materials - Media	3,042.00	3110 Instructional Materials - ESE Digital Apps 1,271.00
			Total \$ 57,833.00

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting February 24, 2020

Account	Object	Function	Increase (Decrease)
3344	<u>Discretionary Lottery</u>		\$ (76,442.00)
	0997 Reserve - Projects	9890 Reserves	\$ (76,442.00)
	<i>Explanation: To adjust revenue for Florida Education Finance Program based on 3rd FEFP Calculation received from DOE for fiscal year 2019-2020.</i>		
	3101 Lottery - Discretionary	\$ (76,442.00)	
3357	<u>Mental Health Assistance Allocation</u>		\$ 3,561.00
	0997 Reserve - Projects	9890 Reserves	\$ 3,561.00
	<i>Explanation: To appropriate revenue for Florida Education Finance Program based on 3rd FEFP Calculation received from DOE for fiscal year 2019-2020.</i>		
	9110 Mental Health Assistance	\$ 3,561.00	
3425	<u>Rent/Use Of Facility</u>		\$ 10,030.82
	0430 Electricity	7900 Operation of Plant	\$ 7,058.49
	0987 Reserve Schools/Departments	9890 Reserves	2,972.33
			\$ 10,030.82
	<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>		
	.... Discretionary	\$ 2,972.33	5099 School Utilities
			7,058.49
			Total \$ 10,030.82
3426	<u>Course Fees - Adult Education</u>		\$ 18,420.89
	0510 Supplies	5900 Other Instruction	\$ 16,579.00
	0990 Fund Balance - Unappropriated	9890 Reserves	1,841.89
			\$ 18,420.89
	<i>Explanation: To appropriate revenue for adult education course fees based on actual collections.</i>		
	.... Discretionary	\$ 1,841.89	6110 Adult Education Tuition
			16,579.00
			Total \$ 18,420.89
3427	<u>Capital Improvement Fees - Adult Education</u>		\$ 905.94
	0641 Equipment (Over \$1,000)	5900 Other Instruction	\$ 905.94
	<i>Explanation: To appropriate revenue for adult education capital improvement fees based on actual collections.</i>		
	6035 Adult Capital Improvement Fees	\$ 905.94	
3429	<u>Technology Fees - Adult Education</u>		\$ 905.94
	0510 Supplies	5900 Other Instruction	\$ 905.94
	<i>Explanation: To appropriate revenue for adult education technology fees based on actual collections.</i>		
	2016 Adult Technology Fees	\$ 905.94	
3434	<u>Community Education Enrichment Program</u>		\$ 750.00
	0102 Salary - Other Compensation	9100 Community Service	\$ 516.71
	0210 Florida Retirement System	9100 Community Service	43.76
	0220 Social Security	9100 Community Service	39.53
	0360 Lease and Rental Agreements	9100 Community Service	150.00
			\$ 750.00
	<i>Explanation: To appropriate revenue for Community Education Enrichment Program based on actual collections.</i>		
	2166 Community Education Enrichment	\$ 750.00	
3448	<u>Donations</u>		\$ 26,337.00
	0510 Supplies	7730 Staff Services	\$ 26,337.00
	<i>Explanation: To appropriate donations for Teacher of the Year Banquet based on actual collections.</i>		
	6027 Donations/Tickets - TOY Banquet	\$ 26,337.00	

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting February 24, 2020

Account	Object	Function	Increase (Decrease)
3462	<u>Purchased Custodial Services</u>		\$ 556.68
	0102 Salary - Other Compensation	7900 Operation of Plant	\$ 479.40
	0210 Florida Retirement System	7900 Operation of Plant	40.60
	0220 Social Security	7900 Operation of Plant	36.68
			\$ 556.68
<i>Explanation: To appropriate revenue received from schools or outside organizations to fund custodial services based on actual collections.</i>			
	2011 Custodial Services	7020 Purchased Positions/Other - External	1,948.07
	2051 Purchased - Other Positions		177.71
		Total	\$ 556.68
3465	<u>Purchased Positions - Other</u>		\$ 9,358.25
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 3,367.30
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	2,712.88
	0210 Florida Retirement System	5100 Basic Education (K-12)	523.09
	0220 Social Security	5100 Basic Education (K-12)	461.67
	0102 Salary - Other Compensation	7300 School Admin - Principal Office	1,825.00
	0210 Florida Retirement System	7300 School Admin - Principal Office	154.55
	0220 Social Security	7300 School Admin - Principal Office	133.77
	0102 Salary - Other Compensation	7900 Operation of Plant	155.00
	0210 Florida Retirement System	7900 Operation of Plant	13.13
	0220 Social Security	7900 Operation of Plant	11.86
			\$ 9,358.25
<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		\$ 9,358.25
3466	<u>Purchased Positions/Other - External</u>		\$ 270.69
	0220 Social Security	5100 Basic Education (K-12)	\$ 3.87
	0750 Other Personnel Services	5100 Basic Education (K-12)	266.82
			\$ 270.69
<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		\$ 270.69
3467	<u>Purchased - Schools - Other</u>		\$ 3,945.23
	0355 Technology Repairs & Maintenance	5100 Basic Education (K-12)	\$ 65.00
	0519 Technology Supplies	5100 Basic Education (K-12)	215.00
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	3,538.00
	0460 Diesel Fuel	7900 Operation of Plant	127.23
			\$ 3,945.23
<i>Explanation: To appropriate internal funds received from schools to reimburse operating expenditures based on actual collections.</i>			
	8001 Purchased - Schools - Other		\$ 3,945.23
3480	<u>Public Information Requests</u>		\$ 2,106.92
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 2,106.92
<i>Explanation: To appropriate revenue received for public information requests based on actual collections.</i>			
	.... Discretionary		\$ 2,106.92
3484	<u>Financial Aid Fees</u>		\$ 1,811.90
	0790 Miscellaneous Expense	9100 Community Service	\$ 1,811.90
<i>Explanation: To appropriate revenue for Financial Aid Fees based on actual collections.</i>			
	3005 Financial Aid Trust Fund		\$ 1,811.90
3487	<u>Certificate Fees - Substitutes</u>		\$ 3,200.00
	0730 Dues and Fees	7730 Staff Services	\$ 3,200.00
<i>Explanation: To appropriate revenue for Certification Fees - Substitutes based on actual collections.</i>			
	2088 Certification		\$ 3,200.00

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting February 24, 2020

Account	Object	Function	Increase (Decrease)
3490	<u>Miscellaneous Revenue</u>		\$ 2,322.88
	0510 Supplies	7730 Staff Services	\$ 20.00
	0460 Diesel Fuel	7800 Pupil Transp Services - School	934.13
	0510 Supplies	7801 Transportation - North	110.93
	0510 Supplies	7802 Transportation - Central	29.54
	0510 Supplies	7803 Transportation - South	204.65
	0987 Reserve Schools/Departments	9890 Reserves	14.00
	0990 Fund Balance - Unappropriated	9890 Reserves	1,009.63
			<u>\$ 2,322.88</u>
	<i>Explanation: To appropriate revenue for record requests from State of Florida (\$136.00), Scribbles transcript system (\$887.63), fuel reimbursement (\$934.13), vending commission (\$345.12), and worthless check fees (\$20.00) based on actual collections.</i>		
	.... Discretionary	\$ 1,023.63	3032 Vending Commission - Transportation - Central 29.54
	2093 Fuel System Repairs	934.13	3033 Vending Commission - Transportation - South 204.65
	3031 Vending Commission - Transportation - North	110.93	4027 E.R. - Retirement Lunch 20.00
			Total <u>\$ 2,322.88</u>
3493	<u>Sale of Junk</u>		\$ 4,491.00
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 4,491.00
	<i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i>		
	.... Discretionary	\$ 4,491.00	
3495	<u>Transportation - Repairs Dept./Other</u>		\$ 735.03
	0550 Repair Parts	7801 Transportation - North	\$ 35.03
	0550 Repair Parts	7802 Transportation - Central	700.00
			<u>\$ 735.03</u>
	<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>		
	.... Discretionary	\$ 735.03	
3497	<u>Refund - Prior Year Expenditures</u>		\$ 1,567.68
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 1,567.68
	<i>Explanation: To appropriate refund of a prior year expenditure based on actual collections.</i>		
	.... Discretionary	\$ 1,567.68	
3746	<u>Health Reimbursement Arrangement</u>		\$ 412.69
	0310 Professional & Technical Service	7730 Staff Services	\$ 412.69
	<i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.</i>		
	5006 Health Reimbursement Arrangement	\$ 412.69	

II. Amendments Between Appropriations & Reserves

.... Discretionary

5100 Basic Education (K-12)	\$ (2,370,129.18)
5200 Exceptional Child	(536,163.05)
5300 Vocational	(112,348.87)
6100 Pupil Personnel Services	177,668.00
6120 Guidance Services	(128,998.97)
6130 Health Services	(2,485.48)
6140 Psychological Services	49.93
6141 Testing	1,992.61
6200 Instructional Media Services	24,121.50
6300 Instruction & Curriculum	16,718.31
6400 Instructional Staff Training Services	2,400.10
7100 School Board	(17,380.15)
7200 General Administration	10,841.26
7300 School Admin - Principal Office	272,012.86
7400 Facilities Acquisition and Construction	(7,780.87)
7500 Fiscal Services	72,129.62
7720 Information Services	(1,227.13)
7730 Staff Services	21,384.60
7760 Internal Service	10,517.20

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 24, 2020

Account	Object	Function	Increase (Decrease)
		7800 Pupil Transp Services - School	(12,893.52)
		7801 Transportation - North	(292,796.60)
		7802 Transportation - Central	17,104.74
		7803 Transportation - South	(45,300.19)
		7900 Operation of Plant	25,783.71
		8100 Maintenance Administration	49,333.02
		8200 Administrative Technology Services	23,485.98
		9890 Reserves	2,605,900.06
			<u>\$ (196,060.51)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual (Project 2095), convert a portion of Speech contract to District employees (Project 3008), and appropriate HRA debit card administrative fees (Project 5006) by transferring to/(from) the following project(s):

2095 Salary Resynching	\$ 264,271.51	5006 Health Reimbursement Arrangement	2,789.00
3008 School Instructional Contracts - District Funded	(71,000.00)	Total	<u>\$ 196,060.51</u>

0002 Lottery - School Advisory Council

0510 Supplies		5100 Basic Education (K-12)	\$ 30,498.00
0510 Supplies		5200 Exceptional Child	223.00
			<u>\$ 30,721.00</u>

Explanation: Appropriate Lottery - School Advisory Council based on 3rd FEFP Calculation received from DOE for fiscal year 2019-2020 by transferring to/(from) the following project(s):

3101 Lottery - Discretionary	\$ (30,721.00)		
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0011 Utilities/Custodial - Other District Facilities

0100 Salary - Non-Instructional		7900 Operation of Plant	\$ (5,334.99)
0210 Florida Retirement System		7900 Operation of Plant	(486.21)
0220 Social Security		7900 Operation of Plant	(393.03)
0232 Group Insurance - Life		7900 Operation of Plant	(12.16)
			<u>\$ (6,226.39)</u>

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

2095 Salary Resynching	\$ 6,226.39		
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0075 ESE Initiative - State Review

0131 Salary - Instructional		5200 Exceptional Child	\$ (57,365.45)
0210 Florida Retirement System		5200 Exceptional Child	(7,324.84)
0220 Social Security		5200 Exceptional Child	(5,267.66)
0231 Group Insurance - Health		5200 Exceptional Child	2,228.02
0232 Group Insurance - Life		5200 Exceptional Child	(5.40)
0233 Group Insurance - Dental		5200 Exceptional Child	(183.72)
0234 Group Insurance - Other		5200 Exceptional Child	(66.55)
0131 Salary - Instructional		6110 Attendance and Social Work	(1,358.20)
0210 Florida Retirement System		6110 Attendance and Social Work	(165.86)
0220 Social Security		6110 Attendance and Social Work	(104.99)
0231 Group Insurance - Health		6110 Attendance and Social Work	(971.90)
0232 Group Insurance - Life		6110 Attendance and Social Work	(1.72)
0233 Group Insurance - Dental		6110 Attendance and Social Work	(29.40)
0131 Salary - Instructional		6300 Instruction & Curriculum	2,826.00
0210 Florida Retirement System		6300 Instruction & Curriculum	(363.07)
0220 Social Security		6300 Instruction & Curriculum	213.36
0231 Group Insurance - Health		6300 Instruction & Curriculum	(12,176.60)
0232 Group Insurance - Life		6300 Instruction & Curriculum	(0.64)
0233 Group Insurance - Dental		6300 Instruction & Curriculum	(400.40)
0131 Salary - Instructional		6400 Instructional Staff Training Services	(13,747.00)
0210 Florida Retirement System		6400 Instructional Staff Training Services	(1,790.14)
0220 Social Security		6400 Instructional Staff Training Services	(1,423.87)
0231 Group Insurance - Health		6400 Instructional Staff Training Services	(11,875.38)
0232 Group Insurance - Life		6400 Instructional Staff Training Services	(4.92)
0233 Group Insurance - Dental		6400 Instructional Staff Training Services	(467.00)
0234 Group Insurance - Other		6400 Instructional Staff Training Services	(106.48)
			<u>\$ (109,933.81)</u>

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

2095 Salary Resynching	\$ 109,933.81		
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Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting February 24, 2020

Account	Object	Function	Increase (Decrease)
<u>0120 SAI - Secondary Intensive Reading</u>			
0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (30,754.50)
0131	Salary - Instructional	5100 Basic Education (K-12)	46,769.67
0210	Florida Retirement System	5100 Basic Education (K-12)	2,070.97
0220	Social Security	5100 Basic Education (K-12)	(8,410.27)
0231	Group Insurance - Health	5100 Basic Education (K-12)	(6,221.25)
0232	Group Insurance - Life	5100 Basic Education (K-12)	13.94
0233	Group Insurance - Dental	5100 Basic Education (K-12)	(1,139.81)
0234	Group Insurance - Other	5100 Basic Education (K-12)	285.55
			<u>\$ 2,614.30</u>

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

3161 SAI - Supplemental Academic Instruction \$ (2,614.30)

0132 VPK - Year Long Program

0100	Salary - Non-Instructional	5500 Prekindergarten	\$ (2,912.06)
0210	Florida Retirement System	5500 Prekindergarten	(226.71)
0220	Social Security	5500 Prekindergarten	(262.76)
0231	Group Insurance - Health	5500 Prekindergarten	3,899.90
0232	Group Insurance - Life	5500 Prekindergarten	(2.30)
0233	Group Insurance - Dental	5500 Prekindergarten	138.40
0234	Group Insurance - Other	5500 Prekindergarten	(0.04)
0510	Supplies	7300 School Admin - Principal Office	(634.43)
			<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)	\$ 191,443.60
0220	Social Security	5100 Basic Education (K-12)	14,645.76
0510	Supplies	5100 Basic Education (K-12)	3,151.36
0105	Salary - Bonus	5200 Exceptional Child	38,916.53
0220	Social Security	5200 Exceptional Child	2,977.18
0105	Salary - Bonus	5300 Vocational	5,669.76
0220	Social Security	5300 Vocational	433.74
0105	Salary - Bonus	5500 Prekindergarten	3,293.93
0220	Social Security	5500 Prekindergarten	251.99
0105	Salary - Bonus	6100 Pupil Personnel Services	893.93
0220	Social Security	6100 Pupil Personnel Services	68.39
0105	Salary - Bonus	6110 Attendance and Social Work	72.80
0220	Social Security	6110 Attendance and Social Work	5.57
0105	Salary - Bonus	6120 Guidance Services	5,935.24
0220	Social Security	6120 Guidance Services	454.06
0105	Salary - Bonus	6130 Health Services	2,884.92
0220	Social Security	6130 Health Services	220.70
0105	Salary - Bonus	6140 Psychological Services	865.38
0220	Social Security	6140 Psychological Services	66.20
0105	Salary - Bonus	6200 Instructional Media Services	2,724.62
0220	Social Security	6200 Instructional Media Services	208.44
0105	Salary - Bonus	6300 Instruction & Curriculum	6,856.88
0220	Social Security	6300 Instruction & Curriculum	524.54
0105	Salary - Bonus	6400 Instructional Staff Training Services	2,610.38
0220	Social Security	6400 Instructional Staff Training Services	199.69
0105	Salary - Bonus	7300 School Admin - Principal Office	26,873.60
0220	Social Security	7300 School Admin - Principal Office	2,055.87
0105	Salary - Bonus	7600 Food Service (Schools)	7,968.97
0220	Social Security	7600 Food Service (Schools)	609.64
0105	Salary - Bonus	7801 Transportation - North	339.74
0220	Social Security	7801 Transportation - North	26.01
0105	Salary - Bonus	7900 Operation of Plant	14,661.18
0220	Social Security	7900 Operation of Plant	1,121.58
0105	Salary - Bonus	8100 Maintenance Administration	800.00
0220	Social Security	8100 Maintenance Administration	61.20
0105	Salary - Bonus	9100 Community Service	3,638.29
0220	Social Security	9100 Community Service	278.33
0997	Reserve - Projects	9890 Reserves	(343,810.00)
			<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 5

Board Meeting February 24, 2020

Account	Object	Function	Increase (Decrease)
0170 Youth Mental Health First Aid Training Grant			
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	\$ 52.50
	0210 Florida Retirement System	6400 Instructional Staff Training Services	4.45
	0220 Social Security	6400 Instructional Staff Training Services	(6.29)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(179.40)
	0220 Social Security	7730 Staff Services	1.84
	0750 Other Personnel Services	7730 Staff Services	126.90
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
1004 AICE - Set-Aside			
	0510 Supplies	5100 Basic Education (K-12)	\$ (600.00)
	0331 Out of County Travel	6400 Instructional Staff Training Services	600.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
1084 Medicaid Reimbursement			
	0310 Professional & Technical Service	6130 Health Services	\$ (2,171.48)
	0161 Salary - Professional/Technical	7500 Fiscal Services	2,272.00
	0210 Florida Retirement System	7500 Fiscal Services	(64.02)
	0220 Social Security	7500 Fiscal Services	156.92
	0231 Group Insurance - Health	7500 Fiscal Services	(192.70)
	0232 Group Insurance - Life	7500 Fiscal Services	(0.32)
	0233 Group Insurance - Dental	7500 Fiscal Services	(0.40)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.</i>			
2004 Itinerant - Visually Impaired			
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ 3,027.95
	0131 Salary - Instructional	5200 Exceptional Child	1,208.00
	0210 Florida Retirement System	5200 Exceptional Child	(201.83)
	0220 Social Security	5200 Exceptional Child	316.66
	0231 Group Insurance - Health	5200 Exceptional Child	(287.20)
	0232 Group Insurance - Life	5200 Exceptional Child	(0.99)
	0233 Group Insurance - Dental	5200 Exceptional Child	(0.80)
	0234 Group Insurance - Other	5200 Exceptional Child	(0.25)
			<u>\$ 4,061.54</u>
<i>Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (4,061.54)	
2008 Itinerant Teachers - Hearing Impaired			
	0131 Salary - Instructional	5200 Exceptional Child	\$ (3,069.00)
	0210 Florida Retirement System	5200 Exceptional Child	(782.75)
	0220 Social Security	5200 Exceptional Child	(229.64)
	0231 Group Insurance - Health	5200 Exceptional Child	(2,248.32)
	0232 Group Insurance - Life	5200 Exceptional Child	(0.64)
	0233 Group Insurance - Dental	5200 Exceptional Child	(0.80)
	0330 In County Travel	5200 Exceptional Child	500.00
	0331 Out of County Travel	5200 Exceptional Child	(500.00)
			<u>\$ (6,331.15)</u>
<i>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):</i>			
	2095 Salary Resynching	\$ 6,331.15	
2011 Custodial Services			
	0100 Salary - Non-Instructional	7900 Operation of Plant	\$ (11,262.31)
	0103 Salary - Supplements	7900 Operation of Plant	1,278.00
	0111 Salary - Administrative Manager	7900 Operation of Plant	1,701.00
	0130 Salary - Overtime	7900 Operation of Plant	4,051.94
	0210 Florida Retirement System	7900 Operation of Plant	7,575.74
	0220 Social Security	7900 Operation of Plant	705.68
	0231 Group Insurance - Health	7900 Operation of Plant	117,424.97
	0232 Group Insurance - Life	7900 Operation of Plant	1,361.03
	0233 Group Insurance - Dental	7900 Operation of Plant	2,811.06
	0234 Group Insurance - Other	7900 Operation of Plant	(180.13)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 24, 2020

Account	Object	Function	Increase (Decrease)
	0393 Contracts - Nonprofessional	7900 Operation of Plant	(508.72)
	0540 Oil	7900 Operation of Plant	37.62
	0642 Equipment (Under \$1,000)	7900 Operation of Plant	471.10
	0750 Other Personnel Services	7900 Operation of Plant	1,877.40
			\$ 127,344.38

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 \$ (127,334.38)

2013 Peer Evaluators

0131 Salary - Instructional	6400 Instructional Staff Training Services	\$ 10,273.40
0210 Florida Retirement System	6400 Instructional Staff Training Services	(748.23)
0220 Social Security	6400 Instructional Staff Training Services	126.72
0231 Group Insurance - Health	6400 Instructional Staff Training Services	7,810.04
0232 Group Insurance - Life	6400 Instructional Staff Training Services	(0.98)
0233 Group Insurance - Dental	6400 Instructional Staff Training Services	(1.76)
0234 Group Insurance - Other	6400 Instructional Staff Training Services	(107.32)
		\$ 17,351.87

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

2095 Salary Resynching \$ (17,351.87)

2017 Itinerant Teachers - Adaptive P. E.

0131 Salary - Instructional	5200 Exceptional Child	\$ 3,643.00
0210 Florida Retirement System	5200 Exceptional Child	(333.56)
0220 Social Security	5200 Exceptional Child	137.38
0231 Group Insurance - Health	5200 Exceptional Child	(143.60)
0232 Group Insurance - Life	5200 Exceptional Child	(0.64)
0233 Group Insurance - Dental	5200 Exceptional Child	(0.40)
0234 Group Insurance - Other	5200 Exceptional Child	(0.28)
		\$ 3,301.90

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

2095 Salary Resynching \$ (3,301.90)

2018 Itinerant Teachers - Autistic

0131 Salary - Instructional	5200 Exceptional Child	\$ 8,337.13
0210 Florida Retirement System	5200 Exceptional Child	863.91
0220 Social Security	5200 Exceptional Child	664.68
0231 Group Insurance - Health	5200 Exceptional Child	789.93
0232 Group Insurance - Life	5200 Exceptional Child	0.82
0233 Group Insurance - Dental	5200 Exceptional Child	24.90
		\$ 10,681.37

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

2095 Salary Resynching \$ (10,681.37)

2019 Itinerant Teachers - OT/PT

0131 Salary - Instructional	5200 Exceptional Child	\$ 6,572.00
0210 Florida Retirement System	5200 Exceptional Child	(288.56)
0220 Social Security	5200 Exceptional Child	(687.71)
0231 Group Insurance - Health	5200 Exceptional Child	(924.12)
0232 Group Insurance - Life	5200 Exceptional Child	(1.28)
0233 Group Insurance - Dental	5200 Exceptional Child	(1.60)
		\$ 4,668.73

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

2095 Salary Resynching \$ (4,668.73)

2027 Itinerant - School Psychologists

0100 Salary - Non-Instructional	6140 Psychological Services	\$ 459.60
0131 Salary - Instructional	6140 Psychological Services	(10,797.45)
0210 Florida Retirement System	6140 Psychological Services	(264.26)
0220 Social Security	6140 Psychological Services	930.35

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 24, 2020

Account	Object	Function	Increase (Decrease)
	0231 Group Insurance - Health	6140 Psychological Services	10,271.03
	0232 Group Insurance - Life	6140 Psychological Services	(4.88)
	0233 Group Insurance - Dental	6140 Psychological Services	229.94
	0234 Group Insurance - Other	6140 Psychological Services	(17,457.84)
			<u>\$ (16,633.51)</u>

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

2095 Salary Resynching \$ 16,633.51

2031 District Transfers

0100 Salary - Non-Instructional	7300 School Admin - Principal Office	\$ 2,316.12
0111 Salary - Administrative Manager	7300 School Admin - Principal Office	1,200.53
0210 Florida Retirement System	7300 School Admin - Principal Office	(152.33)
0220 Social Security	7300 School Admin - Principal Office	(126.63)
0231 Group Insurance - Health	7300 School Admin - Principal Office	2,524.36
0232 Group Insurance - Life	7300 School Admin - Principal Office	3.44
0233 Group Insurance - Dental	7300 School Admin - Principal Office	(31.28)
0234 Group Insurance - Other	7300 School Admin - Principal Office	17.63
		<u>\$ 5,751.84</u>

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

2095 Salary Resynching \$ (5,751.84)

2045 ROTC

0210 Florida Retirement System	5100 Basic Education (K-12)	\$ (0.35)
0220 Social Security	5100 Basic Education (K-12)	(4.80)
0231 Group Insurance - Health	5100 Basic Education (K-12)	(2,969.49)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(86.50)
0234 Group Insurance - Other	5100 Basic Education (K-12)	(0.04)
0997 Reserve - Projects	9890 Reserves	3,061.18
		<u>\$ -</u>

Explanation: Adjust average salaries to actual.

2086 SAI - Teenage Parenting Program

0131 Salary - Instructional	6140 Psychological Services	\$ 996.51
0210 Florida Retirement System	6140 Psychological Services	(107.00)
0220 Social Security	6140 Psychological Services	46.81
0231 Group Insurance - Health	6140 Psychological Services	99.18
0232 Group Insurance - Life	6140 Psychological Services	(0.16)
0233 Group Insurance - Dental	6140 Psychological Services	(0.20)
		<u>\$ 1,035.14</u>

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

3161 SAI - Supplemental Academic Instruction \$ (1,035.14)

2088 Certification

0100 Salary - Non-Instructional	6400 Instructional Staff Training Services	\$ 167.00
0210 Florida Retirement System	6400 Instructional Staff Training Services	(65.25)
0220 Social Security	6400 Instructional Staff Training Services	11.03
0231 Group Insurance - Health	6400 Instructional Staff Training Services	(96.88)
0232 Group Insurance - Life	6400 Instructional Staff Training Services	(0.16)
0233 Group Insurance - Dental	6400 Instructional Staff Training Services	(0.20)
0510 Supplies	6400 Instructional Staff Training Services	(15.54)
0510 Supplies	7730 Staff Services	(429.28)
0644 Computer Hardware (Under \$1,000)	7730 Staff Services	429.28
		<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 5

Board Meeting February 24, 2020

Account	Object	Function	Increase (Decrease)
<u>2095 Salary Resynching</u>			
0131	Salary - Instructional	5100 Basic Education (K-12)	\$ 198,481.53
0210	Florida Retirement System	5100 Basic Education (K-12)	16,811.39
0220	Social Security	5100 Basic Education (K-12)	15,183.83
0997	Reserve - Projects	9890 Reserves	(140,820.25)
			<u>\$ 89,656.50</u>

Explanation: Changes between objects & functions to better utilize funds, adjust average salaries to actual (Discretionary, Projects 0011, 0075, 2004, 2008, 2011, 2013, 2017, 2018, 2019, 2027, 2031, 2099, 4016, 4021, 5012, 5060, & 6075), convert speech position to contract (Project 3008), appropriate Teacher of the Year Banquet (Project 4025), appropriate Education Staff Professionals Brunch (Project 4026), change funding of some non-gifted ESE positions to IDEA and adjust salaries to actual (Project 5075), appropriate dual enrollment course fees (Project 5095), and appropriate additional allocation to Drama Program (Project 7019) by transferring to/(from) the following project(s):

....	Discretionary	\$ (264,271.51)	2099 Stadium & Athletic Field Maintenance	(31,294.15)
0011	Utilities/Custodial - Other District Facilities	(6,226.39)	3008 School Instructional Contracts - District Funded	23,616.00
0075	ESE Initiative - State Review	(109,933.81)	4016 SM - Administrative	2,013.18
2004	Itinerant - Visually Impaired	4,061.54	4021 Itinerant - Social Workers	2,928.01
2008	Itinerant Teachers - Hearing Impaired	(6,331.15)	4025 E.R. - Teacher of the Year	3,510.00
2011	Custodial Services	127,344.38	4026 E.R. - Ed. Staff Professionals Brunch	3,840.00
2013	Peer Evaluators	17,351.87	5012 Itinerant - Staffing Specialist	(25,204.18)
2017	Itinerant Teachers - Adaptive P. E.	3,301.90	5060 Best Chance - General Fund	(3,821.92)
2018	Itinerant Teachers - Autistic	10,681.37	5075 IDEA Supplemental Support - General Fund	(181,674.80)
2019	Itinerant Teachers - OT/PT	4,668.73	5095 Dual Enrollment Courses	308,211.22
2027	Itinerant - School Psychologists	(16,633.51)	6075 EBD Initiative	18,454.88
2031	District Transfers	5,751.84	7019 Drama Program	20,000.00
			<u>Total</u>	<u>\$ (89,656.50)</u>

2099 Stadium & Athletic Field Maintenance

0100	Salary - Non-Instructional	8120 Building and Ground Maintenance	\$ (14,385.75)
0210	Florida Retirement System	8120 Building and Ground Maintenance	(1,774.73)
0220	Social Security	8120 Building and Ground Maintenance	(1,100.92)
0231	Group Insurance - Health	8120 Building and Ground Maintenance	(13,569.15)
0232	Group Insurance - Life	8120 Building and Ground Maintenance	(29.10)
0233	Group Insurance - Dental	8120 Building and Ground Maintenance	(434.50)
			<u>\$ (31,294.15)</u>

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

2095	Salary Resynching	\$ 31,294.15
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2154 Advanced Placement

0131	Salary - Instructional	5100 Basic Education (K-12)	\$ (428.44)
0210	Florida Retirement System	5100 Basic Education (K-12)	(139.51)
0220	Social Security	5100 Basic Education (K-12)	(967.50)
0231	Group Insurance - Health	5100 Basic Education (K-12)	1,763.70
0232	Group Insurance - Life	5100 Basic Education (K-12)	1.32
0233	Group Insurance - Dental	5100 Basic Education (K-12)	(32.84)
0234	Group Insurance - Other	5100 Basic Education (K-12)	(182.23)
0390	Other Purchased Service	5100 Basic Education (K-12)	5,000.00
0510	Supplies	5100 Basic Education (K-12)	(6,674.50)
0610	Library Books	5100 Basic Education (K-12)	19,000.00
0641	Equipment (Over \$1,000)	5100 Basic Education (K-12)	(19,000.00)
0644	Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	660.00
0750	Other Personnel Services	5100 Basic Education (K-12)	1,000.00
			<u>\$ -</u>

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

2168 Child Care - Riverside Elementary School

0131	Salary - Instructional	5200 Exceptional Child	\$ (452.82)
0210	Florida Retirement System	5200 Exceptional Child	(38.37)
0220	Social Security	5200 Exceptional Child	(60.73)
0231	Group Insurance - Health	5200 Exceptional Child	(100.88)
0232	Group Insurance - Life	5200 Exceptional Child	(0.23)
0233	Group Insurance - Dental	5200 Exceptional Child	(3.51)
0100	Salary - Non-Instructional	9100 Community Service	(137.64)
0210	Florida Retirement System	9100 Community Service	62.79
0220	Social Security	9100 Community Service	832.81
0231	Group Insurance - Health	9100 Community Service	(173.30)
0510	Supplies	9100 Community Service	71.88
			<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 5

Board Meeting February 24, 2020

Account	Object	Function	Increase (Decrease)
2170 Child Care - Northwood Elementary School			
0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 2,886.00
0210	Florida Retirement System	5100 Basic Education (K-12)	260.00
0220	Social Security	5100 Basic Education (K-12)	220.00
0100	Salary - Non-Instructional	9100 Community Service	(81.74)
0130	Salary - Overtime	9100 Community Service	13.11
0210	Florida Retirement System	9100 Community Service	(5.81)
0220	Social Security	9100 Community Service	(3.49)
0231	Group Insurance - Health	9100 Community Service	(347.60)
0375	Cellular Telephone	9100 Community Service	37.50
0510	Supplies	9100 Community Service	(3,144.89)
0750	Other Personnel Services	9100 Community Service	166.92
			<u>\$ -</u>

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)	\$ (85.96)
0210	Florida Retirement System	5100 Basic Education (K-12)	(7.29)
0220	Social Security	5100 Basic Education (K-12)	(6.55)
0231	Group Insurance - Health	5100 Basic Education (K-12)	(440.38)
0232	Group Insurance - Life	5100 Basic Education (K-12)	21.40
0350	Repair and Maintenance	7900 Operation of Plant	343.01
0100	Salary - Non-Instructional	9100 Community Service	3,102.23
0130	Salary - Overtime	9100 Community Service	24.40
0210	Florida Retirement System	9100 Community Service	328.61
0220	Social Security	9100 Community Service	196.71
0231	Group Insurance - Health	9100 Community Service	(12,217.65)
0232	Group Insurance - Life	9100 Community Service	(26.00)
0233	Group Insurance - Dental	9100 Community Service	(400.00)
0234	Group Insurance - Other	9100 Community Service	(277.00)
0510	Supplies	9100 Community Service	7,811.79
0750	Other Personnel Services	9100 Community Service	1,632.68
			<u>\$ -</u>

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

2175 Child Care - Bluewater Elementary School			
0360	Lease and Rental Agreements	5100 Basic Education (K-12)	\$ (806.47)
0210	Florida Retirement System	9100 Community Service	0.03
0220	Social Security	9100 Community Service	(342.96)
0231	Group Insurance - Health	9100 Community Service	(864.51)
0360	Lease and Rental Agreements	9100 Community Service	806.47
0510	Supplies	9100 Community Service	1,207.44
			<u>\$ -</u>

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)	\$ (8,754.16)
0210	Florida Retirement System	5100 Basic Education (K-12)	(456.97)
0220	Social Security	5100 Basic Education (K-12)	(645.82)
0231	Group Insurance - Health	5100 Basic Education (K-12)	(3,915.96)
0232	Group Insurance - Life	5100 Basic Education (K-12)	(8.22)
0233	Group Insurance - Dental	5100 Basic Education (K-12)	(127.91)
0371	Telephone	7900 Operation of Plant	45.02
0100	Salary - Non-Instructional	9100 Community Service	41.00
0130	Salary - Overtime	9100 Community Service	29.63
0210	Florida Retirement System	9100 Community Service	5.99
0220	Social Security	9100 Community Service	5.77
0231	Group Insurance - Health	9100 Community Service	(347.60)
0510	Supplies	9100 Community Service	14,103.55
0750	Other Personnel Services	9100 Community Service	25.68
			<u>\$ -</u>

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

2179 Child Care - Antioch Elementary School			
0390	Other Purchased Service	7300 School Admin - Principal Office	\$ 80.50
0210	Florida Retirement System	9100 Community Service	106.47

Explanation of Budget Amendment as Follows:

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Account	Object	Function	Increase (Decrease)	
	0220	Social Security	9100 Community Service	(17.74)
	0231	Group Insurance - Health	9100 Community Service	(567.78)
	0510	Supplies	9100 Community Service	398.55
<u>\$ -</u>				

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

	0210	Florida Retirement System	5100 Basic Education (K-12)	\$ 0.01
	0220	Social Security	5100 Basic Education (K-12)	0.02
	0100	Salary - Non-Instructional	9100 Community Service	4,646.40
	0210	Florida Retirement System	9100 Community Service	432.92
	0220	Social Security	9100 Community Service	352.87
	0231	Group Insurance - Health	9100 Community Service	(347.60)
	0330	In County Travel	9100 Community Service	200.00
	0510	Supplies	9100 Community Service	(5,652.70)
	0750	Other Personnel Services	9100 Community Service	368.08
<u>\$ -</u>				

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

2909 School Maintenance

	0350	Repair and Maintenance	8120 Building and Ground Maintenance	\$ (23,674.75)
	0510	Supplies	8120 Building and Ground Maintenance	27,596.60
	0684	Replacement Roofing & Systems	8120 Building and Ground Maintenance	(3,921.85)
<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	\$ (47,384.00)
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Explanation: Conversions between speech contracts and District employees by transferring to/(from) the following project(s):

....	Discretionary	\$ 71,000.00	2095 Salary Resynching	(23,616.00)
				Total \$ <u>47,384.00</u>

3058 Innovative Program - Science Fair

	0331	Out of County Travel	5100 Basic Education (K-12)	\$ (30.00)
	0510	Supplies	5100 Basic Education (K-12)	30.00
<u>\$ -</u>				

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

3101 Lottery - Discretionary

	0394	FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	\$ (3,192.00)
	0396	Distributions - Contract Schools	5100 Basic Education (K-12)	(1,248.00)
	0997	Reserve - Projects	9890 Reserves	(26,281.00)
<u>\$ (30,721.00)</u>				

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and appropriate Lottery - School Advisory Council based on 3rd FEFP Calculation received from DOE for fiscal year 2019-2020 by transferring to/(from) the following project(s):

0002	Lottery - School Advisory Council	\$ 30,721.00
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3102 SAI - Student Assessment

	0102	Salary - Other Compensation	6141 Testing	\$ (3.69)
	0210	Florida Retirement System	6141 Testing	4.73
	0220	Social Security	6141 Testing	(1.04)
	0330	In County Travel	6141 Testing	(100.00)
	0365	Software Subscriptions	6141 Testing	173.22
	0393	Contracts - Nonprofessional	6141 Testing	400.00
	0510	Supplies	6141 Testing	(173.22)
	0644	Computer Hardware (Under \$1,000)	6141 Testing	(200.00)
	0730	Dues and Fees	6141 Testing	(100.00)
<u>\$ -</u>				

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

3105 Instructional Materials - Textbooks

	0394	FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	\$ (9,243.00)
	0396	Distributions - Contract Schools	5100 Basic Education (K-12)	(20,193.00)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 24, 2020

Account	Object	Function	Increase (Decrease)
	0510 Supplies	5100 Basic Education (K-12)	1,599.63
	0520 Textbooks	5100 Basic Education (K-12)	(1,599.63)
	0997 Reserve - Projects	9890 Reserves	29,436.00
			<u>\$ -</u>

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

3106 Instructional Materials - Media

	0510 Supplies	6200 Instructional Media Services	\$ 704.40
	0530 Periodicals	6200 Instructional Media Services	97.00
	0610 Library Books	6200 Instructional Media Services	(801.40)
			<u>\$ -</u>

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

3107 Safe Schools

	0394 FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	\$ (4,007.00)
	0396 Distributions - Contract Schools	5100 Basic Education (K-12)	(15,190.00)
	0997 Reserve - Projects	9890 Reserves	19,197.00
			<u>\$ -</u>

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

3109 Instructional Materials - Science

	0510 Supplies	5100 Basic Education (K-12)	\$ (695.90)
	0519 Technology Supplies	5100 Basic Education (K-12)	35.90
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	660.00
			<u>\$ -</u>

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

3110 Instructional Materials - ESE Digital Apps

	0365 Software Subscriptions	5200 Exceptional Child	\$ 2,293.72
	0366 Software Apps - Tablets	5200 Exceptional Child	(20.06)
	0997 Reserve - Projects	9890 Reserves	(2,273.66)
			<u>\$ -</u>

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

3161 SAI - Supplemental Academic Instruction

	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (201,240.94)
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	5,440.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	(16,802.57)
	0220 Social Security	5100 Basic Education (K-12)	(16,619.92)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(84,192.65)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(87.93)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(2,562.48)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(10,926.81)
	0394 FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	(17,184.00)
	0396 Distributions - Contract Schools	5100 Basic Education (K-12)	(69,018.00)
	0210 Florida Retirement System	5300 Vocational	(111.08)
	0220 Social Security	5300 Vocational	0.40
	0231 Group Insurance - Health	5300 Vocational	(3,850.00)
	0232 Group Insurance - Life	5300 Vocational	(10.00)
	0233 Group Insurance - Dental	5300 Vocational	(136.00)
	0111 Salary - Administrative Manager	6300 Instruction & Curriculum	2,741.00
	0210 Florida Retirement System	6300 Instruction & Curriculum	(252.20)
	0220 Social Security	6300 Instruction & Curriculum	151.38
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(192.70)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(0.32)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(0.40)
	0997 Reserve - Projects	9890 Reserves	334,844.76
			<u>\$ (80,010.46)</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):

0120 SAI - Secondary Intensive Reading	\$ 2,614.30	4110 SAI - ESOL	34,385.69
2086 SAI - Teenage Parenting Program	1,035.14	8111 SAI - Best Chance	30,574.28
3162 SAI - Attendance Officers	11,401.05		
		Total	<u>\$ 80,010.46</u>

3162 SAI - Attendance Officers

	0131 Salary - Instructional	6110 Attendance and Social Work	\$ 3,691.00
	0210 Florida Retirement System	6110 Attendance and Social Work	(338.94)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 24, 2020

Account	Object	Function	Increase (Decrease)
	0220 Social Security	6110 Attendance and Social Work	(701.71)
	0231 Group Insurance - Health	6110 Attendance and Social Work	8,485.10
	0233 Group Insurance - Dental	6110 Attendance and Social Work	265.60
	0550 Repair Parts	6110 Attendance and Social Work	(50.00)
	0560 Tires and Tubes	6110 Attendance and Social Work	50.00
			<u>\$ 11,401.05</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 \$ (11,401.05)

3180 Teachers Classroom Supply Assistance Pgm.

	0394 FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	\$ (1,281.00)
	0396 Distributions - Contract Schools	5100 Basic Education (K-12)	(335.00)
	0997 Reserve - Projects	9890 Reserves	1,616.00
			<u>\$ -</u>

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

4004 Chorus Equipment/Repairs/Music

	0510 Supplies	5100 Basic Education (K-12)	\$ (72.50)
	0398 Field Trips	7803 Transportation - South	72.50
			<u>\$ -</u>

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

4005 Band Instrument Repairs/Music

	0510 Supplies	5100 Basic Education (K-12)	\$ (7,702.00)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	7,702.00
			<u>\$ -</u>

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

4016 SM - Administrative

	0111 Salary - Administrative Manager	6500 Instruction Related Technology	\$ 2,205.00
	0210 Florida Retirement System	6500 Instruction Related Technology	(201.44)
	0220 Social Security	6500 Instruction Related Technology	203.04
	0231 Group Insurance - Health	6500 Instruction Related Technology	(192.70)
	0232 Group Insurance - Life	6500 Instruction Related Technology	(0.32)
	0233 Group Insurance - Dental	6500 Instruction Related Technology	(0.40)
	0354 Maintenance Vehicle Repair	6500 Instruction Related Technology	639.98
	0519 Technology Supplies	6500 Instruction Related Technology	27.43
	0644 Computer Hardware (Under \$1,000)	6500 Instruction Related Technology	(267.41)
	0692 Software (Under \$1,000)	6500 Instruction Related Technology	(400.00)
			<u>\$ 2,013.18</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 \$ (2,013.18)

4021 Itinerant - Social Workers

	0131 Salary - Instructional	6110 Attendance and Social Work	\$ 2,949.91
	0210 Florida Retirement System	6110 Attendance and Social Work	(360.75)
	0220 Social Security	6110 Attendance and Social Work	(427.06)
	0231 Group Insurance - Health	6110 Attendance and Social Work	767.71
	0232 Group Insurance - Life	6110 Attendance and Social Work	(0.80)
	0233 Group Insurance - Dental	6110 Attendance and Social Work	(1.00)
			<u>\$ 2,928.01</u>

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

2095 Salary Resynching \$ (2,928.01)

4025 E.R. - Teacher of the Year

	0510 Supplies	7730 Staff Services	\$ 3,510.00
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Explanation: Appropriate Teacher of the Year Banquet by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (3,510.00)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

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Account	Object	Function	Increase (Decrease)
4026	<u>E.R. - Ed. Staff Professionals Brunch</u>		
	0360 Lease and Rental Agreements	7730 Staff Services	\$ 415.00
	0510 Supplies	7730 Staff Services	3,425.00
			<u>\$ 3,840.00</u>

Explanation: Appropriate Education Staff Professionals Brunch by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (3,840.00)

4110 SAI - ESOL

0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 7,925.39
0210 Florida Retirement System	5100 Basic Education (K-12)	739.94
0220 Social Security	5100 Basic Education (K-12)	546.12
0231 Group Insurance - Health	5100 Basic Education (K-12)	24,616.38
0232 Group Insurance - Life	5100 Basic Education (K-12)	38.65
0233 Group Insurance - Dental	5100 Basic Education (K-12)	976.20
0234 Group Insurance - Other	5100 Basic Education (K-12)	(213.00)
0210 Florida Retirement System	6100 Pupil Personnel Services	(0.01)
0220 Social Security	6100 Pupil Personnel Services	(0.01)
0210 Florida Retirement System	6300 Instruction & Curriculum	(0.02)
0220 Social Security	6300 Instruction & Curriculum	(19.36)
0231 Group Insurance - Health	6300 Instruction & Curriculum	(216.75)
0220 Social Security	6400 Instructional Staff Training Services	(7.84)
		<u>\$ 34,385.69</u>

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

3161 SAI - Supplemental Academic Instruction \$ (34,385.69)

4125 Class Size Reduction

0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 10,277.66
0131 Salary - Instructional	5100 Basic Education (K-12)	(919,291.38)
0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	3,120.00
0210 Florida Retirement System	5100 Basic Education (K-12)	(99,539.53)
0220 Social Security	5100 Basic Education (K-12)	(114,346.22)
0231 Group Insurance - Health	5100 Basic Education (K-12)	(305,764.75)
0232 Group Insurance - Life	5100 Basic Education (K-12)	(77.26)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(8,784.47)
0234 Group Insurance - Other	5100 Basic Education (K-12)	161.22
0394 FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	(50,969.00)
0396 Distributions - Contract Schools	5100 Basic Education (K-12)	(286,538.00)
0131 Salary - Instructional	5300 Vocational	4,689.24
0210 Florida Retirement System	5300 Vocational	(432.94)
0220 Social Security	5300 Vocational	(533.48)
0231 Group Insurance - Health	5300 Vocational	9,414.32
0232 Group Insurance - Life	5300 Vocational	2.08
0233 Group Insurance - Dental	5300 Vocational	175.81
0997 Reserve - Projects	9890 Reserves	1,737,104.51
		<u>\$ (21,332.19)</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):

5120 CSR - Secondary Intensive Math \$ 19,626.95 8105 CSR - Science Initiatives 1,705.24
Total \$ 21,332.19

4162 SAI - Student Training Program

0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 4,383.18
0210 Florida Retirement System	5100 Basic Education (K-12)	373.18
0220 Social Security	5100 Basic Education (K-12)	325.49
0997 Reserve - Projects	9890 Reserves	(5,081.85)
		<u>\$ -</u>

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

5006 Health Reimbursement Arrangement

0730 Dues and Fees	7730 Staff Services	\$ 2,789.00
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Explanation: Appropriate HRA debit card administrative fees by transferring to/(from) the following project(s):

.... Discretionary \$ (2,789.00)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 24, 2020

Account	Object	Function	Increase (Decrease)
5012 Itinerant - Staffing Specialist			
	0131 Salary - Instructional	6300 Instruction & Curriculum	\$ (17,110.31)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(1,779.35)
	0220 Social Security	6300 Instruction & Curriculum	(2,841.78)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(3,320.48)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(10.93)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(141.29)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	(0.04)
			<u>\$ (25,204.18)</u>

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

2095 Salary Resynching \$ 25,204.18

5053 AICE - Bonuses & Exams

	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 24,975.00
	0220 Social Security	5100 Basic Education (K-12)	1,714.45
	0510 Supplies	5100 Basic Education (K-12)	(26,689.45)
			<u>\$ -</u>

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

5054 AP - Bonuses & Exams

	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 68,100.00
	0220 Social Security	5100 Basic Education (K-12)	4,940.45
	0510 Supplies	5100 Basic Education (K-12)	(73,040.45)
			<u>\$ -</u>

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

5056 IB - Academically Disadvantaged

	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (0.09)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(0.33)
	0220 Social Security	5100 Basic Education (K-12)	(46.67)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(23.70)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(0.01)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(0.13)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	70.93
			<u>\$ -</u>

Explanation: Adjust average salaries to actual.

5060 Best Chance - General Fund

	0100 Salary - Non-Instructional	7300 School Admin - Principal Office	\$ 1,022.00
	0111 Salary - Administrative Manager	7300 School Admin - Principal Office	1,412.12
	0210 Florida Retirement System	7300 School Admin - Principal Office	102.27
	0220 Social Security	7300 School Admin - Principal Office	53.33
	0231 Group Insurance - Health	7300 School Admin - Principal Office	(6,210.76)
	0232 Group Insurance - Life	7300 School Admin - Principal Office	(0.48)
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	(200.40)
			<u>\$ (3,821.92)</u>

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

2095 Salary Resynching \$ 3,821.92

5063 CAPE - Construction

	0641 Equipment (Over \$1,000)	5300 Vocational	\$ 2,701.39
	0997 Reserve - Projects	9890 Reserves	(2,701.39)
			<u>\$ -</u>

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

5065 CAPE - Drafting/Engineering

	0644 Computer Hardware (Under \$1,000)	5300 Vocational	\$ 660.00
	0997 Reserve - Projects	9890 Reserves	(660.00)
			<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 5

Board Meeting February 24, 2020

Account	Object	Function	Increase (Decrease)
5066 CAPE - Electrical			
	0331 Out of County Travel	5300 Vocational	\$ 225.00
	0393 Contracts - Nonprofessional	5300 Vocational	7.17
	0997 Reserve - Projects	9890 Reserves	(232.17)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5067 CAPE - Health Science			
	0510 Supplies	5300 Vocational	\$ 433.00
	0997 Reserve - Projects	9890 Reserves	(433.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5068 CAPE - Information Technology			
	0220 Social Security	5300 Vocational	\$ 17.30
	0350 Repair and Maintenance	5300 Vocational	387.00
	0360 Lease and Rental Agreements	5300 Vocational	735.98
	0365 Software Subscriptions	5300 Vocational	18,865.04
	0510 Supplies	5300 Vocational	(872.98)
	0519 Technology Supplies	5300 Vocational	1,376.26
	0692 Software (Under \$1,000)	5300 Vocational	(245.35)
	0750 Other Personnel Services	5300 Vocational	1,193.51
	0997 Reserve - Projects	9890 Reserves	(21,456.76)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5075 IDEA Supplemental Support - General Fund			
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ (97,612.00)
	0131 Salary - Instructional	5200 Exceptional Child	(19,148.85)
	0210 Florida Retirement System	5200 Exceptional Child	(10,938.16)
	0220 Social Security	5200 Exceptional Child	(9,812.74)
	0231 Group Insurance - Health	5200 Exceptional Child	(42,202.08)
	0232 Group Insurance - Life	5200 Exceptional Child	(96.10)
	0233 Group Insurance - Dental	5200 Exceptional Child	(1,616.37)
	0234 Group Insurance - Other	5200 Exceptional Child	(248.50)
			<u>\$ (181,674.80)</u>
<i>Explanation: Change funding of some ESE non-gifted positions to IDEA and adjust average salaries to actual by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching		\$ 181,674.80
5090 Special Stipends (Hard to Fill/Title I/Nat'l Bd)			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (1,054.07)
	0210 Florida Retirement System	5100 Basic Education (K-12)	2,003.92
	0220 Social Security	5100 Basic Education (K-12)	(949.85)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5095 Dual Enrollment Courses			
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ 308,211.22
<i>Explanation: Appropriate dual enrollment course fees by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching		\$ (308,211.22)
5110 Workforce Development			
	0100 Salary - Non-Instructional	5900 Other Instruction	\$ 130.50
	0102 Salary - Other Compensation	5900 Other Instruction	1,165.50
	0131 Salary - Instructional	5900 Other Instruction	(24,991.55)
	0210 Florida Retirement System	5900 Other Instruction	(1,909.56)
	0220 Social Security	5900 Other Instruction	(1,701.66)
	0231 Group Insurance - Health	5900 Other Instruction	(15,365.06)
	0232 Group Insurance - Life	5900 Other Instruction	(4.62)
	0233 Group Insurance - Dental	5900 Other Instruction	(400.00)
	0641 Equipment (Over \$1,000)	5900 Other Instruction	(297.40)
	0100 Salary - Non-Instructional	7300 School Admin - Principal Office	116.62
	0111 Salary - Administrative Manager	7300 School Admin - Principal Office	3,231.72

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting February 24, 2020

Account	Object	Function	Increase (Decrease)
	0130 Salary - Overtime	7300 School Admin - Principal Office	785.30
	0210 Florida Retirement System	7300 School Admin - Principal Office	(813.18)
	0220 Social Security	7300 School Admin - Principal Office	5,419.01
	0231 Group Insurance - Health	7300 School Admin - Principal Office	(1,296.12)
	0232 Group Insurance - Life	7300 School Admin - Principal Office	1.30
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	1.55
	0360 Lease and Rental Agreements	7300 School Admin - Principal Office	6,726.96
	0510 Supplies	7300 School Admin - Principal Office	297.40
	0100 Salary - Non-Instructional	7900 Operation of Plant	(13.64)
	0210 Florida Retirement System	7900 Operation of Plant	(60.62)
	0220 Social Security	7900 Operation of Plant	(54.78)
	0231 Group Insurance - Health	7900 Operation of Plant	(103.78)
	0232 Group Insurance - Life	7900 Operation of Plant	2.52
	0997 Reserve - Projects	9890 Reserves	29,133.59
			\$ -

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

5120 CSR - Secondary Intensive Math

	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 9,332.20
	0210 Florida Retirement System	5100 Basic Education (K-12)	134.25
	0220 Social Security	5100 Basic Education (K-12)	(3,164.91)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	13,547.97
	0232 Group Insurance - Life	5100 Basic Education (K-12)	2.17
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(104.94)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(119.79)
			\$ 19,626.95

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

4125 Class Size Reduction \$ (19,626.95)

6013 County Honors Banquet - Other

	0393 Contracts - Nonprofessional	5100 Basic Education (K-12)	\$ 450.00
	0510 Supplies	5100 Basic Education (K-12)	(450.00)
			\$ -

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

6061 CAPE Innovations - Microeconomics

	0365 Software Subscriptions	5300 Vocational	\$ 1,125.00
	0997 Reserve - Projects	9890 Reserves	(1,125.00)
			\$ -

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

6075 EBD Initiative

	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ 32,209.29
	0131 Salary - Instructional	5200 Exceptional Child	9,629.78
	0210 Florida Retirement System	5200 Exceptional Child	2,229.44
	0220 Social Security	5200 Exceptional Child	4,118.41
	0231 Group Insurance - Health	5200 Exceptional Child	(29,537.20)
	0232 Group Insurance - Life	5200 Exceptional Child	32.71
	0233 Group Insurance - Dental	5200 Exceptional Child	(330.74)
	0234 Group Insurance - Other	5200 Exceptional Child	(21.44)
	0131 Salary - Instructional	6110 Attendance and Social Work	131.00
	0210 Florida Retirement System	6110 Attendance and Social Work	(189.11)
	0220 Social Security	6110 Attendance and Social Work	9.57
	0232 Group Insurance - Life	6110 Attendance and Social Work	(0.32)
	0234 Group Insurance - Other	6110 Attendance and Social Work	(0.28)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	0.01
	0220 Social Security	6400 Instructional Staff Training Services	183.47
	0220 Social Security	7730 Staff Services	(9.71)
			\$ 18,454.88

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

2095 Salary Resynching \$ (18,454.88)

6110 Adult Education Tuition

	0102 Salary - Other Compensation	5900 Other Instruction	\$ 1,131.25
	0210 Florida Retirement System	5900 Other Instruction	(132.68)
	0220 Social Security	5900 Other Instruction	(272.50)
	0231 Group Insurance - Health	5900 Other Instruction	(158.27)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 24, 2020

Account	Object	Function	Increase (Decrease)
	0233 Group Insurance - Dental	5900 Other Instruction	(0.01)
	0510 Supplies	5900 Other Instruction	(1,313.61)
	0220 Social Security	7300 School Admin - Principal Office	0.02
	0997 Reserve - Projects	9890 Reserves	745.80
			\$ -

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

6123 Reading Instruction

0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 2,177.99
0210 Florida Retirement System	5100 Basic Education (K-12)	165.56
0220 Social Security	5100 Basic Education (K-12)	169.16
0231 Group Insurance - Health	5100 Basic Education (K-12)	4,780.74
0233 Group Insurance - Dental	5100 Basic Education (K-12)	159.84
0234 Group Insurance - Other	5100 Basic Education (K-12)	0.01
0394 FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	(2,590.00)
0396 Distributions - Contract Schools	5100 Basic Education (K-12)	(707.00)
0220 Social Security	6300 Instruction & Curriculum	(130.73)
0131 Salary - Instructional	6400 Instructional Staff Training Services	(0.07)
0210 Florida Retirement System	6400 Instructional Staff Training Services	(0.41)
0220 Social Security	6400 Instructional Staff Training Services	(52.99)
0231 Group Insurance - Health	6400 Instructional Staff Training Services	(9,670.48)
0232 Group Insurance - Life	6400 Instructional Staff Training Services	0.11
0233 Group Insurance - Dental	6400 Instructional Staff Training Services	(243.72)
0234 Group Insurance - Other	6400 Instructional Staff Training Services	0.02
0997 Reserve - Projects	9890 Reserves	5,941.97
		\$ -

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	6400 Instructional Staff Training Services	\$ 52.50
0210 Florida Retirement System	6400 Instructional Staff Training Services	4.43
0220 Social Security	6400 Instructional Staff Training Services	3.07
0750 Other Personnel Services	6400 Instructional Staff Training Services	(60.00)
		\$ -

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

7019 Drama Program

0510 Supplies	5100 Basic Education (K-12)	\$ 20,000.00
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Explanation: Appropriate additional allocation to Drama Program by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (20,000.00)

7020 Purchased Positions/Other - External

0210 Florida Retirement System	5100 Basic Education (K-12)	\$ 8.18
0220 Social Security	5100 Basic Education (K-12)	(8.18)
		\$ -

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)	\$ 203.99
0210 Florida Retirement System	5100 Basic Education (K-12)	17.26
0220 Social Security	5100 Basic Education (K-12)	15.37
0365 Software Subscriptions	5100 Basic Education (K-12)	2,520.00
0510 Supplies	5100 Basic Education (K-12)	(5,715.10)
0519 Technology Supplies	5100 Basic Education (K-12)	900.00
0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	500.00
0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	1,429.00
0331 Out of County Travel	6400 Instructional Staff Training Services	129.48
		\$ -

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

7055 International Baccalaureate

0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (0.05)
0210 Florida Retirement System	5100 Basic Education (K-12)	0.59
0220 Social Security	5100 Basic Education (K-12)	(323.30)
0231 Group Insurance - Health	5100 Basic Education (K-12)	(4,274.22)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 24, 2020

Account	Object	Function	Increase (Decrease)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(0.47)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(133.05)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	4,730.50
			<u>\$ -</u>
<i>Explanation: Adjust average salaries to actual.</i>			
7059 <u>Innovative Program - Odyssey of the Mind</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (25.00)
	0730 Dues and Fees	5100 Basic Education (K-12)	25.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7063 <u>CAPE - Manufacturing</u>			
	0365 Software Subscriptions	5300 Vocational	\$ 2,899.00
	0331 Out of County Travel	6400 Instructional Staff Training Services	700.00
	0997 Reserve - Projects	9890 Reserves	(3,599.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8001 <u>Purchased - Schools - Other</u>			
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	\$ (11,082.64)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	11,082.64
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8105 <u>CSR - Science Initiatives</u>			
	0111 Salary - Administrative Manager	6300 Instruction & Curriculum	\$ 1,467.52
	0210 Florida Retirement System	6300 Instruction & Curriculum	(312.83)
	0220 Social Security	6300 Instruction & Curriculum	(243.17)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	794.52
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(0.42)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(0.38)
			<u>\$ 1,705.24</u>
<i>Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):</i>			
	4125 Class Size Reduction	\$ (1,705.24)	
8110 <u>DJJ Supplemental Allocation</u>			
	0396 Distributions - Contract Schools	5100 Basic Education (K-12)	\$ (2,714.00)
	0997 Reserve - Projects	9890 Reserves	2,714.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8111 <u>SAI - Best Chance</u>			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 19,286.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	1,519.51
	0220 Social Security	5100 Basic Education (K-12)	1,480.21
	0231 Group Insurance - Health	5100 Basic Education (K-12)	7,770.00
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(1.28)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(1.60)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(107.04)
	0100 Salary - Non-Instructional	5200 Exceptional Child	699.26
	0210 Florida Retirement System	5200 Exceptional Child	25.33
	0220 Social Security	5200 Exceptional Child	48.22
	0231 Group Insurance - Health	5200 Exceptional Child	(143.58)
	0232 Group Insurance - Life	5200 Exceptional Child	(0.35)
	0233 Group Insurance - Dental	5200 Exceptional Child	(0.40)
			<u>\$ 30,574.28</u>
<i>Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):</i>			
	3161 SAI - Supplemental Academic Instruction	\$ (30,574.28)	
8150 <u>Digital Classrooms</u>			
	0394 FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	\$ (560.00)
	0396 Distributions - Contract Schools	5100 Basic Education (K-12)	(148.00)
	0220 Social Security	6400 Instructional Staff Training Services	805.99
	0111 Salary - Administrative Manager	6500 Instruction Related Technology	2,550.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 24, 2020

Account	Object	Function	Increase (Decrease)
	0131 Salary - Instructional	6500 Instruction Related Technology	(1,339.00)
	0210 Florida Retirement System	6500 Instruction Related Technology	(838.28)
	0220 Social Security	6500 Instruction Related Technology	(240.32)
	0231 Group Insurance - Health	6500 Instruction Related Technology	(192.70)
	0232 Group Insurance - Life	6500 Instruction Related Technology	(0.64)
	0233 Group Insurance - Dental	6500 Instruction Related Technology	(0.80)
	0234 Group Insurance - Other	6500 Instruction Related Technology	(0.28)
	0997 Reserve - Projects	9890 Reserves	(35.97)
			\$ -

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

8160 Lottery - School Recognition Program

	0510 Supplies	5100 Basic Education (K-12)	\$ (399.05)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	399.05
			\$ -

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

9002 Lottery - School Advisory Council

	0510 Supplies	5100 Basic Education (K-12)	\$ (2,138.00)
	0610 Library Books	6200 Instructional Media Services	2,138.00
			\$ -

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

9004 Advanced International Certificate of Education

	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 2,203.32
	0210 Florida Retirement System	5100 Basic Education (K-12)	183.92
	0220 Social Security	5100 Basic Education (K-12)	(211.93)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(1,449.05)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	2.32
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(52.43)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(676.15)
	0310 Professional & Technical Service	5100 Basic Education (K-12)	2,500.00
	0365 Software Subscriptions	5100 Basic Education (K-12)	900.00
	0510 Supplies	5100 Basic Education (K-12)	(3,400.00)
			\$ -

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

9007 Career and Professional Education

	0365 Software Subscriptions	5300 Vocational	\$ 2,100.00
	0111 Salary - Administrative Manager	6300 Instruction & Curriculum	312.64
	0131 Salary - Instructional	6300 Instruction & Curriculum	(2,549.17)
	0210 Florida Retirement System	6300 Instruction & Curriculum	145.42
	0220 Social Security	6300 Instruction & Curriculum	(235.94)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(584.25)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(0.61)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(16.56)
	0997 Reserve - Projects	9890 Reserves	828.47
			\$ -

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

9015 Fixed Charges

	0122 Salary - Sick Leave Payoff	5100 Basic Education (K-12)	\$ (137,299.38)
	0123 Salary - Annual Leave Payoff	5100 Basic Education (K-12)	(37,522.04)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(4,198.44)
	0220 Social Security	5100 Basic Education (K-12)	(1,654.86)
	0739 Health Care Reform Fees	5100 Basic Education (K-12)	(4,494.34)
	0122 Salary - Sick Leave Payoff	5200 Exceptional Child	14,434.32
	0122 Salary - Sick Leave Payoff	6200 Instructional Media Services	3,669.47
	0122 Salary - Sick Leave Payoff	6300 Instruction & Curriculum	8,596.57
	0123 Salary - Annual Leave Payoff	6300 Instruction & Curriculum	18,200.22
	0210 Florida Retirement System	6300 Instruction & Curriculum	2,657.30
	0220 Social Security	6300 Instruction & Curriculum	78.33
	0320 Insurance and Bond Premiums	7100 School Board	5,436.24
	0730 Dues and Fees	7100 School Board	2,665.34
	0122 Salary - Sick Leave Payoff	7300 School Admin - Principal Office	65,297.16
	0123 Salary - Annual Leave Payoff	7300 School Admin - Principal Office	12,156.77
	0210 Florida Retirement System	7300 School Admin - Principal Office	1,010.73
	0220 Social Security	7300 School Admin - Principal Office	1,132.32
	0730 Dues and Fees	7730 Staff Services	1,829.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 24, 2020

Account	Object	Function	Increase (Decrease)
0122	Salary - Sick Leave Payoff	7801 Transportation - North	9,707.78
0122	Salary - Sick Leave Payoff	7802 Transportation - Central	8,845.85
0123	Salary - Annual Leave Payoff	7802 Transportation - Central	2,800.54
0210	Florida Retirement System	7802 Transportation - Central	237.21
0220	Social Security	7802 Transportation - Central	444.21
0320	Insurance and Bond Premiums	7900 Operation of Plant	(5,436.24)
0122	Salary - Sick Leave Payoff	8100 Maintenance Administration	26,748.23
0123	Salary - Annual Leave Payoff	8100 Maintenance Administration	4,364.51
0210	Florida Retirement System	8100 Maintenance Administration	293.20
			\$ -

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

9110 Mental Health Assistance

0394	FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	\$ (1,665.00)
0396	Distributions - Contract Schools	5100 Basic Education (K-12)	(459.00)
0131	Salary - Instructional	6140 Psychological Services	25,538.32
0210	Florida Retirement System	6140 Psychological Services	1,176.80
0220	Social Security	6140 Psychological Services	1,563.56
0231	Group Insurance - Health	6140 Psychological Services	(2,265.86)
0232	Group Insurance - Life	6140 Psychological Services	(6.32)
0233	Group Insurance - Dental	6140 Psychological Services	(61.60)
0234	Group Insurance - Other	6140 Psychological Services	(0.56)
0220	Social Security	6400 Instructional Staff Training Services	611.06
0220	Social Security	7730 Staff Services	244.42
0997	Reserve - Projects	9890 Reserves	(24,675.82)
			\$ -

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

9121 Print Shop

0100	Salary - Non-Instructional	7760 Internal Service	\$ (615.00)
0111	Salary - Administrative Manager	7760 Internal Service	(1,299.50)
0210	Florida Retirement System	7760 Internal Service	(593.26)
0220	Social Security	7760 Internal Service	(50.76)
0231	Group Insurance - Health	7760 Internal Service	(289.58)
0232	Group Insurance - Life	7760 Internal Service	(0.48)
0233	Group Insurance - Dental	7760 Internal Service	(0.60)
0510	Supplies	7760 Internal Service	2,849.18
			\$ -

Explanation: Adjust average salaries to actual.

9160 Lottery - School Recognition Program

0510	Supplies	5100 Basic Education (K-12)	\$ (2,171.79)
0519	Technology Supplies	5100 Basic Education (K-12)	51.76
0644	Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	957.00
0750	Other Personnel Services	5100 Basic Education (K-12)	905.39
0510	Supplies	6200 Instructional Media Services	257.64
			\$ -

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

ADOPTED BY SCHOOL BOARD:

FEBRUARY 24, 2020

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2019	INCREASE	DECREASE	BUDGET AS OF 1/31/2020
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
TOTAL - DEBT SERVICE FUNDS	\$ 6,402,981.64	\$ 6,402,981.64	\$ -	\$ -	\$ 6,402,981.64

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 12/31/2019	INCREASE	DECREASE	BUDGET AS OF 1/31/2020
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
		TOTAL - DEBT SERVICE FUNDS	\$ 6,402,981.64	\$ 6,402,981.64	\$ -	\$ -	\$ 6,402,981.64

Explanation of Budget Amendment as Follows:

Part II - Debt Service Funds

Amendment Number 5

Board Meeting February 24, 2020

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

N/A

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

FEBRUARY 24, 2020

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2019	INCREASE	DECREASE	BUDGET AS OF 1/31/2020
3209	FEMA - CLAIMS	\$ -	\$ -	\$ -	\$ -
3210	FEMA - ADMINISTRATIVE	-	-	-	-
3321	CO & DS DISTRIBUTED	897,511.00	950,712.00	-	950,712.00
3325	INTEREST ON UNDIST CO & DS	9,810.00	19,121.00	-	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	-	10,298.05	3,251.38	13,549.43
3431	INTEREST ON INVESTMENT	-	80,553.83	11,137.07	91,690.90
3448	DONATIONS	-	10,000.00	2,000.00	12,000.00
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
	TOTAL - CAPITAL PROJECT FUNDS	\$ 45,899,891.61	\$ 46,795,728.49	\$ 16,388.45	\$ 46,812,116.94

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2019	INCREASE	DECREASE	BUDGET AS OF 1/31/2020		
7400		FACILITIES ACQUISITION & CONSTRUCTION					
	0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -	
	0630	BUILDING & FIXED EQUIPMENT	-	-	-	-	
	0631	ARCHITECTURAL DESIGN / ENGINEERING	409,937.53	327,947.61	-	327,947.61	
	0632	CONTRACTOR SERVICES	-	-	-	-	
	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-	
	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	534,286.28	487,999.20	440.59	488,439.79	
	0642	EQUIPMENT (UNDER \$1,000)	32,390.81	316,327.82	854.56	317,182.38	
	0643	COMPUTER EQUIPMENT (OVER \$1,000)	343,022.14	359,852.13	-	359,852.13	
	0644	COMPUTER HARDWARE (UNDER \$1,000)	-	11,760.00	19,556.40	31,316.40	
	0648	TECHNOLOGY EQUIPMENT (OVER \$1,000)	-	-	-	-	
	0649	TECHNOLOGY EQUIPMENT (UNDER \$1,000)	-	-	998.00	998.00	
	0651	BUSES	-	-	-	-	
	0652	OTHER MOTOR VEHICLES	189,177.00	189,177.00	-	189,177.00	
	0660	LAND	-	-	-	-	
	0671	LAND IMPROVEMENTS	-	-	-	-	
	0672	NEW SIDEWALKS & RETAINING WALL	-	5,775.00	-	5,775.00	
	0673	PARKING LOTS AND DRIVEWAYS - NEW	326,929.19	326,929.19	-	326,929.19	
	0674	SEWAGE TREATMENT PLANT	-	-	-	-	
	0675	FENCE & UNDERGROUND TANKS	1,796,458.15	1,640,192.81	-	1,640,192.81	
	0676	OTHER PERMANENT IMPROVEMENTS	88,511.20	98,302.56	-	98,302.56	
	0677	REPLACEMENT SYSTEMS	1,231,389.78	1,026,051.45	2,000.00	1,028,051.45	
	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	835,552.84	765,310.18	-	765,310.18	
	0682	HEATING/COOLING/AIR CONDITIONING	-	-	-	-	
	0683	ROOFING	50,200.00	50,000.00	-	50,000.00	
	0684	REPLACEMENT ROOFING & SYSTEMS	20,764,963.40	20,996,382.64	-	45,175.79	
	0685	FLOORING/STRUCTURAL ALTERATION	187,656.71	199,987.61	7,453.29	207,440.90	
	0691	SOFTWARE (OVER \$1,000)	69,025.00	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	1,132,597.29	30,261.40	1,162,858.69	
	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	-	12,737,819.00	
	0920	TRANSFERS TO DEBT SERVICE FUND	6,054,292.00	6,054,292.00	-	6,054,292.00	
	0930	TRANSFERS TO CAPITAL IMPROVEMENT FUND	-	-	-	-	
	0960	TRANSFERS TO INTERBUDGETARY FUND	-	-	-	-	
		TOTAL - CAPITAL PROJECT FUNDS	\$ 45,899,891.61	\$ 46,795,728.49	\$ 61,564.24	\$ 45,175.79	\$ 46,812,116.94

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 5
Board Meeting February 24, 2020

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3421	<u>Tax Redemptions</u>		\$ 3,251.38
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 3,251.38
	<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>		
	.... Discretionary	\$ 3,251.38	
3431	<u>Interest on Investments</u>		\$ 11,137.07
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 11,137.07
	<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>		
	.... Discretionary	\$ 11,137.07	
3448	<u>Donations</u>		\$ 2,000.00
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 2,000.00
	<i>Explanation: To appropriate Capital Outlay donation to Fort Walton Beach High School for turf replacement.</i>		
	2354 FWBHS - Stadium Turf Replacement	\$ 2,000.00	
II. Amendments Between Appropriations & Reserves			
	.... <u>Discretionary</u>		
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 15,872.95
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	3309 Niceville Roofing P/6TO1	\$ (23,972.95) 3364 Longwood-F&G-P6/T07	8,100.00
			Total \$ (15,872.95)
1321	<u>Surveillance Equipment - BD</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 8,693.03
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (8,693.03)	
1340	<u>Carpet - BD</u>		
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	\$ 5,922.45
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (5,922.45)	
1391	<u>Computer Lab - BD</u>		
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 19,556.40
	0649 Technology Equipment (Under\$1,000)	7400 Facilities Acquisition and Construction	998.00
			\$ 20,554.40
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (20,554.40)	
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (38,308.03)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	1340 Carpet - BD	\$ 5,922.45	1321 Surveillance Equipment - BD 8,693.03
	1391 Computer Lab - BD	20,554.40	3312 Capital Improvements - BD 3,138.15
			Total \$ 38,308.03

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 5
Board Meeting February 24, 2020

Account	Object	Function	Increase (Decrease)
2383	<u>Plew ES - Self Help Front Office - P5/TO16</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (145.59)
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	145.59
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2393	<u>Band Instrument Replacement</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (301.66)
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	301.66
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		
3309	<u>Niceville Roofing P/6TO1</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (440,092.95)</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ 23,972.95	8342 Project Contingency
	3316 Niceville-Roof-ODP-P6/TO1	323,441.00	
			<u>92,679.00</u>
			<u>Total \$ 440,092.95</u>
3312	<u>Capital Improvements - BD</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 1,200.00
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	552.90
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	1,385.25
			<u>\$ 3,138.15</u>
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (3,138.15)	
3316	<u>Niceville-Roof-ODP-P6/TO1</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 323,441.00</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	3309 Niceville Roofing P/6TO1	\$ (323,441.00)	
3364	<u>Longwood-F&G-P6/TO7</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 8,100.00</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ (8,100.00)	
4325	<u>Stadium Repairs-District Wide</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (457.75)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	457.75
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		
8342	<u>Project Contingency</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 92,679.00</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	3309 Niceville Roofing P/6TO1	\$ (92,679.00)	
ADOPTED BY SCHOOL BOARD:		FEBRUARY 24, 2020	

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 12/31/2019	INCREASE	DECREASE	BUDGET AS OF 1/31/2020
3199	MISCELLANEOUS FEDERAL DIRECT	\$ 720,414.89	\$ 1,264,203.24	\$ -	\$ -	\$ 1,264,203.24
3201	VOCATIONAL EDUCATIONAL ARTS	293,236.50	287,403.00	-	-	287,403.00
3221	ADULT GENERAL EDUCATION	12,867.46	91,985.56	-	-	91,985.56
3231	IDEA	8,557,255.29	7,601,255.00	750.00	-	7,602,005.00
3241	TITLE I	7,108,360.89	6,823,115.56	-	-	6,823,115.56
3242	TITLE IV	588,839.99	528,611.64	-	-	528,611.64
3251	ADULT BASIC EDUCATION	-	-	-	-	-
3274	TITLE III	187,379.91	151,701.00	-	-	151,701.00
3275	TITLE V	-	-	-	-	-
3277	TITLE II	1,317,092.93	1,071,168.17	-	-	1,071,168.17
3280	DRUG FREE SCHOOLS PROGRAM	-	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	67,855.50	60,000.00	-	-	60,000.00
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
TOTAL - OTHER SPECIAL REVENUE FUNDS		\$ 18,853,303.36	\$ 17,879,443.17	\$ 750.00	\$ -	\$ 17,880,193.17

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2019	INCREASE	DECREASE	BUDGET AS OF 1/31/2020	
5100 BASIC EDUCATION (K-12)	\$ 6,660,889.74	\$ 6,387,045.42	\$ -	\$ 22,562.86	\$ 6,364,482.56	
5200 EXCEPTIONAL STUDENT EDUCATION	6,103,022.27	5,283,831.62	40,475.09	-	5,324,306.71	
5300 VOCATIONAL AND TECHNICAL EDUCATION	283,619.54	339,505.23	-	-	339,505.23	
5400 ADULT GENERAL EDUCATION	-	-	-	-	-	
5500 PRE-KINDERGARTEN	250,317.58	244,274.35	-	837.42	243,436.93	
5900 OTHER INSTRUCTION	-	-	-	-	-	
6100 PUPIL PERSONNEL SERVICES	274,638.15	218,676.41	-	27,252.51	191,423.90	
6110 ATTENDANCE AND SOCIAL WORK	268,581.00	261,772.52	-	611.30	261,161.22	
6120 GUIDANCE SERVICES	10,000.00	110,606.00	-	-	110,606.00	
6130 HEALTH SERVICES	1,150.00	750.00	-	-	750.00	
6140 PSYCHOLOGICAL SERVICES	222,982.00	135,144.59	23,660.29	-	158,804.88	
6150 PARENTAL INVOLVEMENT	115,013.41	80,195.95	-	-	80,195.95	
6200 INSTRUCTIONAL MEDIA SERVICE	2,664.99	1,200.00	-	-	1,200.00	
6300 INSTR & CURR DEVEL SERVICE (SUPT)	2,237,152.73	2,001,961.42	-	11,985.78	1,989,975.64	
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	1,777,942.68	1,675,719.05	-	1,299.51	1,674,419.54	
6500 INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-	
7200 GENERAL ADMINISTRATION (SUPT)	620,612.27	576,366.79	-	-	576,366.79	
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	15,188.47	914.00	-	16,102.47	
7800 PUPIL TRANSP SERVICES - SCHOOL	4,884.00	2,817.00	250.00	-	3,067.00	
7801 TRANSPORTATION - NORTH	500.00	200.00	-	-	200.00	
7802 TRANSPORTATION - CENTRAL	400.00	200.00	-	-	200.00	
7803 TRANSPORTATION - SOUTH	400.00	200.00	-	-	200.00	
7900 OPERATION OF PLANT	-	-	-	-	-	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	-	-	-	-	-	
9100 COMMUNITY SERVICE	-	543,788.35	-	-	543,788.35	
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 18,853,303.36	\$ 17,879,443.17	\$ 65,299.38	\$ 64,549.38	\$ 17,880,193.17	

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 5
Board Meeting February 24, 2020

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3231	<u>IDEA</u>		\$ 750.00
	0331 Out of County Travel	6300 Instruction & Curriculum	\$ 250.00
	0390 Other Purchased Service	6300 Instruction & Curriculum	100.00
	0510 Supplies	6300 Instruction & Curriculum	150.00
	0398 Field Trips / Student Transportation	7800 Pupil Transp Services - School	250.00
			<u>\$ 750.00</u>

Explanation: To appropriate Project 10 Connect grant per project award notification.

0438 Project 10 Connect \$ 750.00

II. Amendments Between Appropriations & Reserves

0401 Title I - Part A

0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (64.31)
0107 Salary - Extended Substitute	5100 Basic Education (K-12)	2,366.33
0131 Salary - Instructional	5100 Basic Education (K-12)	(16,429.19)
0210 Florida Retirement System	5100 Basic Education (K-12)	5,047.61
0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(1,273.01)
0231 Group Insurance - Health	5100 Basic Education (K-12)	(8,624.83)
0232 Group Insurance - Life	5100 Basic Education (K-12)	73.88
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(274.86)
0234 Group Insurance - Other	5100 Basic Education (K-12)	(1,208.13)
0510 Supplies	5100 Basic Education (K-12)	21,123.32
0519 Technology - Supplies	5100 Basic Education (K-12)	1,808.62
0210 Florida Retirement System	5200 Exceptional Child	0.01
0510 Supplies	5200 Exceptional Child	(0.01)
0100 Salary - Non-Instructional	5500 Prekindergarten	0.20
0210 Florida Retirement System	5500 Prekindergarten	0.08
0220 FICA (Social Security & Medicare)	5500 Prekindergarten	(0.28)
0231 Group Insurance - Health	5500 Prekindergarten	(771.06)
0232 Group Insurance - Life	5500 Prekindergarten	0.20
0233 Group Insurance - Dental	5500 Prekindergarten	(66.60)
0234 Group Insurance - Other	5500 Prekindergarten	0.04
0111 Salary - Administrative/Managerial	6300 Instruction & Curriculum	0.02
0210 Florida Retirement System	6300 Instruction & Curriculum	0.01
0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(6.92)
0231 Group Insurance - Health	6300 Instruction & Curriculum	(36.82)
0232 Group Insurance - Life	6300 Instruction & Curriculum	(0.01)
0233 Group Insurance - Dental	6300 Instruction & Curriculum	0.01
0131 Salary - Instructional	6400 Instructional Staff Training Services	0.07
0210 Florida Retirement System	6400 Instructional Staff Training Services	0.06
0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(82.31)
0231 Group Insurance - Health	6400 Instructional Staff Training Services	(1,559.68)
0232 Group Insurance - Life	6400 Instructional Staff Training Services	0.11
0233 Group Insurance - Dental	6400 Instructional Staff Training Services	(22.59)
0234 Group Insurance - Other	6400 Instructional Staff Training Services	0.04
0331 Out of County Travel	6400 Instructional Staff Training Services	(914.00)
0331 Out of County Travel	7730 Staff Services	914.00
		<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	\$ (0.57)
0210 Florida Retirement System	6300 Instruction & Curriculum	(0.04)
0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	383.32
0232 Group Insurance - Life	6300 Instruction & Curriculum	(0.01)
0234 Group Insurance - Other	6300 Instruction & Curriculum	0.01
0365 Software Subscriptions	6300 Instruction & Curriculum	(213.50)
0131 Salary - Instructional	6400 Instructional Staff Training Services	0.01
0210 Florida Retirement System	6400 Instructional Staff Training Services	0.18
0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(70.48)
0231 Group Insurance - Health	6400 Instructional Staff Training Services	(820.94)
0232 Group Insurance - Life	6400 Instructional Staff Training Services	(0.24)
0233 Group Insurance - Dental	6400 Instructional Staff Training Services	(0.09)
0234 Group Insurance - Other	6400 Instructional Staff Training Services	(0.06)
0365 Software Subscriptions	6400 Instructional Staff Training Services	213.50
0510 Supplies	6400 Instructional Staff Training Services	508.91
		<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 5
Board Meeting February 24, 2020

Account	Object	Function	Increase (Decrease)
0412 Title IX - Homeless Children & Youth			
	0510 Supplies	5100 Basic Education (K-12)	\$ 117.00
	0730 Dues and Fees	5100 Basic Education (K-12)	(117.00)
	0111 Salary - Administrative/Managerial	6300 Instruction & Curriculum	(0.02)
	0210 Florida Retirement System	6300 Instruction & Curriculum	0.03
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	0.01
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(0.01)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	(0.01)
			<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)	\$ (25,108.29)
	0131 Salary - Instructional	6140 Psychological Services	20,737.91
	0210 Florida Retirement System	6140 Psychological Services	1,756.51
	0220 FICA (Social Security & Medicare)	6140 Psychological Services	1,575.07
	0231 Group Insurance - Health	6140 Psychological Services	(409.20)
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	23.00
	0750 Other Personnel Services	6400 Instructional Staff Training Services	1,425.00
			<u>\$ -</u>

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

0422 Carl Perkins - Secondary Education			
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	\$ (500.00)
	0649 Technology Equipment (<\$1,000)	5300 Vocational	500.00
			<u>\$ -</u>

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

0475 IDEA - Part B			
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ (7,045.96)
	0210 Florida Retirement System	5200 Exceptional Child	(2,459.61)
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	(850.69)
	0231 Group Insurance - Health	5200 Exceptional Child	65,151.07
	0232 Group Insurance - Life	5200 Exceptional Child	431.76
	0233 Group Insurance - Dental	5200 Exceptional Child	3,254.57
	0234 Group Insurance - Other	5200 Exceptional Child	(172.57)
	0330 In County Travel	5200 Exceptional Child	800.00
	0370 Postage/Shipping/Telegram	5200 Exceptional Child	60.00
	0510 Supplies	5200 Exceptional Child	(39,411.94)
	0131 Salary - Instructional	6100 Pupil Personnel Services	(4,670.04)
	0210 Florida Retirement System	6100 Pupil Personnel Services	(260.85)
	0220 FICA (Social Security & Medicare)	6100 Pupil Personnel Services	(221.20)
	0231 Group Insurance - Health	6100 Pupil Personnel Services	(1,537.84)
	0232 Group Insurance - Life	6100 Pupil Personnel Services	(2.11)
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	(42.40)
	0131 Salary - Instructional	6110 Attendance and Social Work	0.03
	0210 Florida Retirement System	6110 Attendance and Social Work	0.02
	0220 FICA (Social Security & Medicare)	6110 Attendance and Social Work	65.19
	0231 Group Insurance - Health	6110 Attendance and Social Work	(516.96)
	0232 Group Insurance - Life	6110 Attendance and Social Work	(0.01)
	0233 Group Insurance - Dental	6110 Attendance and Social Work	(0.01)
	0131 Salary - Instructional	6300 Instruction & Curriculum	(2,361.54)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(54.62)
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	554.18
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(10,588.64)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(2.66)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(117.18)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	0.01
			<u>\$ -</u>

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	\$ 20,718.46
	0131 Salary - Instructional	6100 Pupil Personnel Services	(17,480.89)
	0210 Florida Retirement System	6100 Pupil Personnel Services	(1,532.25)
	0220 FICA (Social Security & Medicare)	6100 Pupil Personnel Services	(1,454.01)
	0231 Group Insurance - Health	6100 Pupil Personnel Services	(57.40)
	0232 Group Insurance - Life	6100 Pupil Personnel Services	0.88
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	5.60
	0131 Salary - Instructional	6110 Attendance and Social Work	0.03
	0210 Florida Retirement System	6110 Attendance and Social Work	0.03

Explanation of Budget Amendment as Follows:
 Part IV - Other Special Revenue Funds
 Amendment Number 5
 Board Meeting February 24, 2020

Account	Object	Function	Increase (Decrease)
	0220 FICA (Social Security & Medicare)	6110 Attendance and Social Work	(2.58)
	0231 Group Insurance - Health	6110 Attendance and Social Work	(157.06)
	0232 Group Insurance - Life	6110 Attendance and Social Work	0.01
	0233 Group Insurance - Dental	6110 Attendance and Social Work	0.01
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(6.58)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(34.26)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	0.01
			<u>\$ -</u>

Explanation: Adjust average salaries to actual.

8488 DODEA - eSTEAM

	0210 Florida Retirement System	6300 Instruction & Curriculum	\$ (0.02)
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	18.32
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(25.64)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	0.01
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	0.02
	0510 Supplies	6300 Instruction & Curriculum	7.31
			<u>\$ -</u>

Explanation: Adjust average salaries to actual.

ADOPTED BY SCHOOL BOARD:

FEBRUARY 24, 2020

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2019	INCREASE	DECREASE	BUDGET AS OF 1/31/2020
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	-	3,440.40	16,983.17	-	20,423.57
3451 STUDENT MEALS	3,677,900.00	3,677,900.00	-	-	3,677,900.00
3456 OTHER FOOD SALES	-	-	-	-	-
3457 CATERING	1,604.11	8,648.84	486.32	-	9,135.16
3459 SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-
3460 ONLINE CREDIT CARD FEES	9,236.81	55,186.62	10,323.52	-	65,510.14
3465 PURCHASED - OTHER POSITIONS	-	-	-	-	-
3466 PURCHASED OTHER POS - EXTERNAL	-	-	-	-	-
3485 RESTITUTION PAYMENTS - OTHER	-	96.15	-	-	96.15
3490 MISCELLANEOUS REVENUE	-	87.16	-	-	87.16
3496 SOFT DRINK COMMISSIONS	12,000.00	12,000.00	-	-	12,000.00
3497 REFUND-PRIOR YEAR EXPENDITURES	-	39.93	-	-	39.93
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	-	-	-	-	-
TOTAL - FOOD SERVICE FUND	\$ 17,159,507.10	\$ 17,314,377.66	\$ 27,793.01	\$ -	\$ 17,342,170.67

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 12/31/2019	INCREASE	DECREASE	BUDGET AS OF 1/31/2020	
0100	SALARY - NON-INSTRUCTIONAL	\$ 972,816.00	\$ 975,585.98	\$ -	\$ 36,122.10	\$ -	\$ 939,463.88
0102	SALARY - OTHER COMPENSATION	-	1,260.19	289.79	-	-	1,549.98
0103	SALARY - SUPPLEMENTS	3,120.00	3,120.00	-	-	-	3,120.00
0111	SALARY - ADMINISTRATIVE/MANAGERIAL	657,793.00	658,540.62	-	14,940.73	-	643,599.89
0117	WORKSHOPS	4,328.30	5,407.30	-	-	-	5,407.30
0121	SALARY - RETIREMENT BONUS	-	-	-	-	-	-
0122	SALARY - SICK LEAVE PAYOFF	5,101.89	5,101.89	631.71	-	-	5,733.60
0123	SALARY - ANNUAL LEAVE PAYOFF	-	549.43	-	-	-	549.43
0130	SALARY - OVERTIME	1,260.19	1,939.99	2,288.32	-	-	4,228.31
0161	SALARY - PROFESSIONAL/TECHNICAL	110,392.00	115,973.57	-	5,909.57	-	110,064.00
0210	FLORIDA RETIREMENT SYSTEM	157,737.43	158,672.50	8,151.90	-	-	166,824.40
0220	FICA (SOCIAL SECURITY)	135,142.34	136,069.45	-	5,360.67	-	130,708.78
0231	GROUP INSURANCE - HEALTH & HOSPITAL	609,742.00	609,742.00	17,837.51	-	-	627,579.51
0232	GROUP INSURANCE - LIFE	1,622.00	1,622.00	-	65.00	-	1,557.00
0233	GROUP INSURANCE - DENTAL	23,000.00	23,000.00	590.00	-	-	23,590.00
0234	GROUP INSURANCE - OTHER	1,120.00	1,120.00	-	161.53	-	958.47
0310	PROFESSIONAL & TECHNICAL SERVICES	3,581,492.77	3,570,040.01	53,964.54	-	-	3,624,004.55
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	129,349.54	-	3,260.59	-	126,088.95
0354	MAINTENANCE / VEHICLE REPAIR	5,300.00	8,914.06	396.49	-	-	9,310.55
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	15,927.55	939.70	-	-	16,867.25
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	219,311.25	8.67	-	-	219,319.92
0519	TECHNOLOGY SUPPLIES	3,180.98	6,315.44	218.52	-	-	6,533.96
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
0641	EQUIPMENT/FIXED ASSET (OVER \$1,000)	725,314.39	685,624.87	-	-	-	685,624.87
0642	EQUIPMENT (UNDER \$1,000)	19,273.52	21,921.48	-	-	-	21,921.48
0643	COMPUTER HARDWARE (OVER \$1,000)	-	-	-	-	-	-
0644	COMPUTER HARDWARE (UNDER \$1,000)	-	1,289.89	-	-	-	1,289.89
0652	OTHER MOTOR VEHICLES	88,910.00	222,474.00	-	-	-	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	176,100.63	-	-	-	176,100.63
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	55,186.62	10,323.52	-	-	65,510.14
0732	MOTOR VEHICLE TAGS AND FEES	-	-	239.10	-	-	239.10
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	7,514,910.16	-	2,266.57	-	7,512,643.59
0991	RESERVES - INVENTORY	487,646.87	487,646.87	-	-	-	487,646.87
0997	RESERVES - PROJECTS	94,224.42	94,224.42	-	-	-	94,224.42
TOTAL - FOOD SERVICE FUND		\$ 17,159,507.10	\$ 17,314,377.66	\$ 95,879.77	\$ 68,086.76	\$ -	\$ 17,342,170.67

Explanation of Budget Amendment as Follows:
Part IV - School Food Service Fund
Amendment Number 5
Board Meeting February 24, 2020

Account	Object	Function	(Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3448	<u>Donations</u>		\$ 16,983.17
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 16,983.17
<i>Explanation: To appropriate donations for unpaid Student Meals based on actual collections.</i>			
	.... Discretionary		\$ 16,983.17
3457	<u>Catering</u>		\$ 486.32
	0510 Supplies	7610 Food Service - Departments	\$ 486.32
<i>Explanation: To appropriate revenue for Catering based on actual collections.</i>			
	7502 Catering		\$ 486.32
3460	<u>On-Line Credit Card Fees</u>		\$ 10,323.52
	0731 On-Line Credit Card Fees	7610 Food Service - Departments	\$ 10,323.52
<i>Explanation: To appropriate revenue for On-Line Credit Card Fees based on actual collections.</i>			
	3510 SFS Contract Exclusions		\$ 10,323.52
II. Amendments Between Appropriations & Reserves			
....	<u>Discretionary</u>		
0100	Salary - Non-Instructional	7600 Food Service (Schools)	\$ (31,745.74)
0102	Salary - Other Compensation	7600 Food Service (Schools)	289.79
0111	Salary - Administrative Manager	7600 Food Service (Schools)	(14,195.11)
0130	Salary - Overtime	7600 Food Service (Schools)	2,233.38
0210	Florida Retirement System	7600 Food Service (Schools)	8,793.32
0220	Social Security	7600 Food Service (Schools)	(5,478.67)
0231	Group Insurance - Health	7600 Food Service (Schools)	4,618.96
0232	Group Insurance - Life	7600 Food Service (Schools)	(62.82)
0233	Group Insurance - Dental	7600 Food Service (Schools)	141.60
0234	Group Insurance - Other	7600 Food Service (Schools)	(161.25)
0310	Professional & Technical Service	7600 Food Service (Schools)	493,889.19
0330	In County Travel	7600 Food Service (Schools)	517.59
0371	Telephone	7600 Food Service (Schools)	32.50
0393	Contracts - Nonprofessional	7600 Food Service (Schools)	927.70
0510	Supplies	7600 Food Service (Schools)	245.59
0100	Salary - Non-Instructional	7610 Food Service - Departments	(3,505.36)
0111	Salary - Administrative Manager	7610 Food Service - Departments	(749.62)
0122	Salary - Sick Leave Payoff	7610 Food Service - Departments	631.71
0130	Salary - Overtime	7610 Food Service - Departments	54.94
0161	Salary - Professional/Technical	7610 Food Service - Departments	(5,909.57)
0210	Florida Retirement System	7610 Food Service - Departments	231.39
0220	Social Security	7610 Food Service - Departments	717.93
0231	Group Insurance - Health	7610 Food Service - Departments	(625.25)
0232	Group Insurance - Life	7610 Food Service - Departments	(1.54)
0233	Group Insurance - Dental	7610 Food Service - Departments	16.10
0234	Group Insurance - Other	7610 Food Service - Departments	(0.28)
0310	Professional & Technical Service	7610 Food Service - Departments	(443,682.26)
0330	In County Travel	7610 Food Service - Departments	(517.59)
0371	Telephone	7610 Food Service - Departments	(32.50)
0393	Contracts - Nonprofessional	7610 Food Service - Departments	12.00
0510	Supplies	7610 Food Service - Departments	409.37
0519	Technology-Related Supplies	7610 Food Service - Departments	218.52
0791	Indirect Costs	7610 Food Service - Departments	(926.52)
0990	Fund Balance - Unappropriated	9890 Reserves	(19,249.74)
			\$ (12,862.24)
<i>Explanation: Changes between objects & functions to better utilize funds, adjust average salaries to actual, and appropriation of excluded expenditure(s) per contract:</i>			
	3510 SFS Contract Exclusions		\$ 12,862.24

Explanation of Budget Amendment as Follows:

Part IV - School Food Service Fund

Amendment Number 5

Board Meeting February 24, 2020

Account	Object	Function	(Decrease)
3510 <u>SFS Contract Exclusions</u>			
	0100 Salary - Non-Instructional	7610 Food Service - Departments	\$ (871.00)
	0111 Salary - Administrative Manager	7610 Food Service - Departments	4.00
	0210 Florida Retirement System	7610 Food Service - Departments	(872.81)
	0220 Social Security	7610 Food Service - Departments	(599.93)
	0231 Group Insurance - Health	7610 Food Service - Departments	13,843.80
	0232 Group Insurance - Life	7610 Food Service - Departments	(0.64)
	0233 Group Insurance - Dental	7610 Food Service - Departments	432.30
	0310 Professional & Technical Service	7610 Food Service - Departments	2,625.00
	0350 Repair and Maintenance	7610 Food Service - Departments	(3,260.59)
	0354 Maintenance Vehicle Repair	7610 Food Service - Departments	396.49
	0732 Motor Vehicle Tags and Fees	7610 Food Service - Departments	239.10
	0791 Indirect Costs	7610 Food Service - Departments	926.52
			<u>\$ 12,862.24</u>

Explanation: Changes between objects to better utilize funds, adjust average salaries to actual, and appropriation of excluded expenditure(s) per contract:

.... Discretionary \$ (12,862.24)

7502 Catering

	0310 Professional & Technical Service	7610 Food Service - Departments	\$ 1,132.61
	0510 Supplies	7610 Food Service - Departments	(1,132.61)
			<u>\$ -</u>

Explanation: Changes between objects to better utilize funds.

ADOPTED BY SCHOOL BOARD:

FEBRUARY 24, 2020