

November 6, 2018, Regular Board Meeting

Title

8. ADOPTION OF BUDGET RESOLUTIONS SEPTEMBER 2018

Recommendation

That the Duval County School Board adopt the following Budget Resolutions:

- General Fund - Budget Resolution No. 1
- Food Service Fund - Budget Resolution No. 1
- Special Revenue Fund - Other Fund - Budget Resolution No. 1
- Special Revenue Fund Miscellaneous - Budget Resolution No. 1
- Capital Project Fund - Budget Resolution No. 1
- Internal Service Fund - Budget Resolution No. 1
- Trust Fiduciary Fund - Budget Resolution No. 1
- Debt Service Fund - Budget Resolution No. 1
- Enterprise Service Fund - Budget Resolution No. 1

Description

The Budget Amendments are in accordance with Florida Statutes 1011.05 and 1011.06, State Board of Education Rule 6A-1.006 and School Board Policy 7.12 are submitted for the month of September 30, 2018. See Attachment.

Gap Analysis

Without the approval of the budget amendments, the district's financial statements would not reflect current and accurate information and the district would not be in compliance with Florida Statutes.

Previous Outcomes

Budget resolutions have been presented to the Board for approval at regular intervals to ensure accurate and timely financial reporting.

Expected Outcomes

Approval of budget resolutions ensure the district continual effort to maintain best practices for generating accurate financial statements as required by Florida Statutes and for all stakeholders.

Strategic Plan Goal

Ensure Effective, Equitable, & Efficient Use of Resources Aligned to Improved Student Outcomes.

Financial Impact

Budget Amendments (See Explanation).

Contact

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Ronald Fagan, Executive Director, Financial Services, 904-390-2922

Anthony Cobb, Director, Budget Services, 904-390-2406

Attachments

1. 01 Resolution 1819 .

General Fund Resolution No. 1 FY 2018-2019

1. Decrease revenue for Federal Impact Funds (3121) by \$200,000.00 and decrease appropriations by like amount for correction to revenue code. No negative impact on schools or programs.
2. Increase revenue for Miscellaneous Federal Through State (3299) by \$200,000.00 and increase in appropriations by a like amount for correction to revenue code. No negative impact on schools or programs.
3. Decrease revenue for Miscellaneous State Revenue (3399) by \$12,846.60 and decrease appropriations by like amount for 2017-2018 accruals to Schools of Hope grant. No negative impact on schools or programs.

4. Increase revenue for Gifts, Grants, and Bequests (3440) by \$11,144.71 and increase in appropriations by a like amount for the following:

Receipt of funds for Friends of Landon Middle	\$ 10,789.52
Receipt of funds for Reading Celebration donations	\$ 355.19

No negative impact on schools or programs.

5. Increase revenue for Other Schools, Courses, and Class Fees (3479) by \$34,930.00 and increase in appropriations by a like amount for the receipt of Community Education revenue for September 2018. No negative impact on schools or programs.

6. Increase revenue for Miscellaneous Local Sources (3490) by \$7,077.21 and increase in appropriations by a like amount for the following:

Receipt of funds for Building Utilization	\$ 2,283.71
Receipt of funds for musical instrument repairs	\$ 1,595.13
Receipt of funds for scrap metal	\$ 198.37
Receipt of funds for High School Acceleration Programs from the College Board	\$ 3,000.00

No negative impact on schools or programs.

7. Increase revenue for Restricted Fund Balance (2720) by \$26,784.37 due to various 2017-2018 accruals. No negative impact on schools or programs.
8. Decrease revenue for Assigned Fund Balance (2740) by \$26,854.34 due to various 2017-2018 accruals. No negative impact on schools or programs.
9. Decrease revenue for Unassigned Fund Balance (2750) by \$560,345.42 due to various 2017-2018 accruals. No negative impact on schools or programs.

Food Service Fund Resolution No. 1 FY 2018-2019

1. Increase beginning fund balance (2740) by \$80,369.07 and an increase in appropriations by like amount for prior year accruals. No negative impact on schools or programs.

Special Revenue-Other Fund Resolution No. 1 FY 2018-2019

1. Increase revenue for Miscellaneous Federal Direct (3199) by \$2,155,244.51 and increase appropriations by a like amount for the following:

Receipt of GEAR UP BELIEF: Building Engaged Learner to Increase Expectations for the Future Grant	\$ 2,039,080.00
Receipt of Duval AWARE 4: All Mental Health Awareness Training Grant	\$ 118,667.00
Various 2017-2018 accruals	\$ (2,502.49)

No negative impact on schools or programs.

2. Decrease revenue for Vocational Education Acts (3201) by \$1,069.37 and decrease appropriations by a like amount for various 2017-2018 accruals. No negative impact on schools or programs.
3. Decrease revenue for Teacher and Principal Training and Recruiting – Title II Part A, (3225) by \$13,247.36 and decrease appropriations by a like amount for various 2017-2018 accruals. No negative impact on schools or programs.
4. Decrease revenue for Individuals with Disabilities Education Act (IDEA) by \$2,289.12 and decrease appropriations by a like amount for various 2017-2018 accruals. No negative impact on schools or programs.
5. Decrease revenue for Elementary and Secondary Education Act, Title I (3240) by \$242,763.60 and decrease appropriations by like amount for the following:

Correction to Elementary and Secondary Education Act, Title I to match to award.	\$ (177,253.42)
Various 2017-2018 accruals	\$ (144,696.18)
Receipt of Title I Part A Unified School Improvement Waverly Academy	\$ 49,186.00

No negative impact on schools or programs.

6. Increase revenue for Language Instruction – Title III (3241) by \$44,370.70 and increase appropriations by like amount for the following:

Receipt of Title III: Supplementary Instructional Support Leader for English Language Learners	\$ 70,000.00
Correction to 2017-2018 revenue for Title III Supplementary Instructional Support for English Language Learners.	\$ (26,629.30)

No negative impact on schools or programs.

7. Increase revenue for Twenty-First Century Schools – Title IV (3242) by \$3,275,476.8 and increase appropriations by like amount for the following:

Receipt of Title IV Student Support and Academic Enrichment Grant	\$ 3,122,713.60
Correct revenue new code for Twenty – First Century School Duval Charter of Arlington.	\$ 179,709.80
Various 2017-2018 accruals.	\$ (1,078.71)

No negative impact on schools or programs.

8. Decrease revenue for Miscellaneous Federal Through State (3299) by \$153,706.57 and decrease appropriations by a like amount for the following:

Various 2017-2018 accruals	\$ (25,867.84)
Correct revenue new code for Twenty – First Century School Duval Charter of Arlington.	\$ 179,709.80

No negative impact on schools or programs.

Special Revenue Fund Miscellaneous Resolution No. 01 2018-2019

1. Increase revenue for Transfers from General Funds (3610) by \$1,749.54 and increase appropriations by like amount for the following:

Receipt of FDLRS Part B Preschool, General Revenue Grant	\$ 1,728.00
Various 2017-2018 accruals	\$ 21.54

No negative impact on schools or programs.

Capital Project Fund Resolution No. 1 FY 2018-2019

1. Decrease in restricted beginning fund balance (2720) by \$2,072,587.27 and a decrease in appropriations by like amount for prior year accruals. No negative impact on schools or programs.

Internal Service Fund Resolution No. 1 FY 2018-2019

1. Increase in Beginning Net Position (2780) by \$163.87 for prior year accruals. No negative impact on schools or programs.

Trust Fiduciary Fund Resolution No. 1 FY 2018-2019

1. No negative impact on schools or programs.

Debt Service Fund Resolution No. 1 FY 2018-2019

1. No negative impact on schools or programs.

Enterprise Service Fund Resolution No. 01 2018-2019

1. No negative impact on schools or programs.

DUVAL COUNTY PUBLIC SCHOOLS
RESOLUTION TO AMEND
GENERAL FUND
DISTRICT SCHOOL BUDGET
FISCAL YEAR 2018-2019

RESOLUTION NO. 1
As of September 30, 2018

ADOPTED BY BOARD
November 6, 2018

ESTIMATED REVENUE			
Account Description	PRESENT BUDGET	INCREASE/ (DECREASE)	REVISED BUDGET
TOTAL REVENUE	1,089,345,868.62	(520,110.07)	1,088,825,758.55
TRANSFERS & BALANCES			
Federal:			
3121 - Federal Impact Funds	200,000.00	(200,000.00)	-
3191 - R.O.T.C	1,000,000.00	-	1,000,000.00
3199 - Miscellaneous Federal Direct	-	-	-
Federal through State:			
3202 - Medicaid	9,695,402.34	-	9,695,402.34
3280 - Federal through Local	192,707.49	-	192,707.49
3299 - Miscellaneous Federal Through State	-	200,000.00	200,000.00
State:			
3310 - Florida Education Finance Program (FEFP)	478,086,608.00	-	478,086,608.00
3323 - CO & DS Withheld for Administrative Expense	-	-	-
3334 - Florida Teacher's Lead Program	-	-	-
3335 - Diagnostic and Learning Resource Centers	-	-	-
3336 - Instructional Materials	-	-	-
3341 - Racing Commission Funds	445,000.00	-	445,000.00
3342 - State Forest Funds	-	-	-
3343 - State License Tax	250,000.00	-	250,000.00
3344 - District Discretionary Lottery Funds	231,450.00	-	231,450.00
3354 - Transportation	-	-	-
3355 - Class Size Reduction	144,803,175.00	-	144,803,175.00
3361 - School Recognition Funds	7,687,884.00	-	7,687,884.00
3363 - Excellent Teaching	-	-	-
3371 - Voluntary Prekindergarten Program	2,600,000.00	-	2,600,000.00
3376 - Teacher Training	-	-	-
3378- Full Service Schools	-	-	-
3399 - Miscellaneous State Revenue	4,093,167.72	(12,846.60)	4,080,321.12
Local:			
3411 - District School Taxes	318,157,451.00	-	318,157,451.00
3421 - Tax Redemptions	-	-	-
3424 - Tuition	-	-	-
3425 - Rent	-	-	-
3431 - Interest on Investments	2,250,000.00	-	2,250,000.00
3433 - Net Increase (Decrease) in Fair Market Value of Investments	-	-	-
3440 - Gifts, Grants, and Bequests	139,165.68	11,144.71	150,310.39
3471 - Preschool Program Fees	495,889.10	-	495,889.10
3473 - School-Age Child Care Fees	9,900,976.74	-	9,900,976.74
3479 - Other Schools, Courses, and Class Fees	3,118,273.38	34,930.00	3,153,203.38
3490 - Miscellaneous Local Sources	11,470,858.00	7,077.21	11,477,935.21
Other Financing Sources:			
3620 - Transfers from Debt Service Funds	-	-	-
3630 - Transfers from Capital Project Funds	29,323,811.00	-	29,323,811.00
3640 - Transfers from Special Revenue Funds	4,170,474.45	-	4,170,474.45
3670 - Transfers from Internal Service Funds	-	-	-
3680 - Transfers from Trust Funds	-	-	-
3733 - Sale of Equipment	-	-	-
3741 - Insurance Loss Recovery	-	-	-
3742 - Other Loss Recovery	-	-	-
Beginning Fund Balances:			
2710 - Nonspendable	3,209,971.32	-	3,209,971.32
2720 - Restricted	15,144,475.37	26,784.37	15,171,259.74
2730 - Committed	-	-	-
2740 - Assigned	14,883,487.22	(26,854.34)	14,856,632.88
2750 - Unassigned	27,795,640.81	(560,345.42)	27,235,295.39

GENERAL FUND

APPROPRIATIONS

FUNCTION CLASSIFICATION	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 - Instruction*	683,739,989.04	7,258,296.47	5,966,705.13	685,031,580.38
6100 - Student Support Services	52,007,391.88	424,415.31	173,956.11	52,257,851.08
6200 - Instructional Media Services	5,253,202.21	30,973.84	22,072.63	5,262,103.42
6300 - Instruction & Curriculum Development Services*	17,079,560.48	6,057.80	2,173,909.09	14,911,709.19
6400 - Instructional Staff Training Serv	7,488,643.72	180,978.70	146,630.97	7,522,991.45
6500 - Instruction Related Technology	13,061,006.18	-	-	13,061,006.18
7100 - Board	3,295,039.54	-	-	3,295,039.54
7200 - General Administration	2,346,237.23	22,000.00	2,681.92	2,365,555.31
7300 - School Administration	60,539,137.90	34,815.53	13,333.97	60,560,619.46
7400 - Facilities Acquisition & Construction*	6,619,185.03	576,577.67	-	7,195,762.70
7500 - Fiscal Services	6,983,420.59	11,162.03	11,095.57	6,983,487.05
7700 - Central Services	20,472,990.87	46.34	7,577.01	20,465,460.20
7800 - Student Transportation Services	63,085,097.72	-	2,979.00	63,082,118.72
7900 - Operation of Plant	72,727,306.48	179,619.54	170,577.83	72,736,348.19
8100 - Maintenance of Plant	29,127,263.74	198.37	-	29,127,462.11
8200 - Administrative Technology Services	10,463,858.32	71,199.00	71,199.00	10,463,858.32
9100 - Community Services	1,962,062.65	-	387.82	1,961,674.83
9200 - Debt Service	-	-	-	-
9700 - Transfers	40,387.88	1,730.00	-	42,117.88
9800 - Fund Balances*	33,054,087.16	-	555,074.62	32,499,012.54
Totals	1,089,345,868.62			1,088,825,758.55
TOTAL REVISIONS		8,798,070.60	9,318,180.67	
NET INCREASE/DECREASE		(520,110.07)		

ADOPTED BY BOARD: 43,410.00

CERTIFIED CORRECT: _____

EXPLANATION FOR CHANGES TO LINE ITEMS OVER \$500,000

***Changes in Instruction (Function 5000)**

Increases:

2018-19 Tutoring Allocation	1,310,000.88	
iReady Reading & Math	3,104,875.00	
Achieve 3000	2,002,154.00	
2018-19 Math Student Workbooks	534,994.85	
Various transfers for small amounts	306,271.74	
	<u>7,258,296.47</u>	No negative impact

Decreases:

2018-19 Tutoring Allocation	1,310,000.88	
iReady Reading & Math	1,256,508.46	
Achieve 3000	1,981,476.00	
Kelly Services Substitute Contract	399,176.89	
Mainspring Contract Services for Hospital Homebound	164,565.00	
Florida Teacher Lead payments	148,950.00	
Fall Count adjustments	579,933.00	
Various transfers for small amounts	126,094.90	
	<u>5,966,705.13</u>	No negative impact

***Changes in Instruction & Curriculum Development Services (Function 6300)**

Decreases:

iReady Reading & Math	1,848,366.54	
Achieve 3000	325,542.55	
	<u>2,173,909.09</u>	No negative impact

***Changes in Facilities Acquisition & Construction (Function 7400)**

Increases:

Charter School Capital Outlay for September	547,261.00	
Various transfers for small amounts	29,316.67	
	<u>576,577.67</u>	No negative impact

***Changes in Fund Balances (Function 9800)**

Decreases:

Prior Year Accruals	555,074.62	
	<u>555,074.62</u>	No negative impact

FUNCTION/OBJECT	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 - Instruction				
100 - Salaries	334,880,950.89	-	753,988.02	334,126,962.87
200- Employee Benefits	123,785,836.56	-	94,625.41	123,691,211.15
300 - Purchased Services	150,890,998.41	7,246,989.59	-	158,137,988.00
400 - Energy Services	9,015.02	-	-	9,015.02
500 - Materials and Supplies	71,803,162.63	-	5,117,705.22	66,685,457.41
600 - Capital Outlay	2,060,712.00	-	386.48	2,060,325.52
700 - Other Expenses	309,313.53	11,306.88	-	320,620.41
SUB	683,739,989.04	7,258,296.47	5,966,705.13	685,031,580.38

6100 - Student Support Services

100 - Salaries	31,745,061.74	182,785.75	-	31,927,847.49
200- Employee Benefits	11,605,496.66	76,548.56	-	11,682,045.22
300 - Purchased Services	2,918,910.16	-	71,903.90	2,847,006.26
400 - Energy Services	27,754.57	-	-	27,754.57
500 - Materials and Supplies	5,572,115.07	-	101,414.96	5,470,700.11
600 - Capital Outlay	102,979.29	-	637.25	102,342.04
700 - Other Expenses	35,074.39	165,081.00	-	200,155.39
SUB	52,007,391.88	424,415.31	173,956.11	52,257,851.08

6200 - Instructional Media Services

100 - Salaries	3,716,795.00	-	21,989.32	3,694,805.68
200- Employee Benefits	1,373,944.34	-	-	1,373,944.34
300 - Purchased Services	6,161.93	20,184.32	-	26,346.25
500 - Materials and Supplies	117,481.54	-	83.31	117,398.23
600 - Capital Outlay	38,819.40	10,789.52	-	49,608.92
700 - Other Expenses	-	-	-	-
SUB	5,253,202.21	30,973.84	22,072.63	5,262,103.42

6300 - Instruction and Curriculum Development Services

100 - Salaries	7,408,554.90	-	55,907.15	7,352,647.75
200- Employee Benefits	2,822,536.99	-	13,100.36	2,809,436.63
300 - Purchased Services	3,568,720.40	-	530,868.99	3,037,851.41
400 - Energy Services	4,335.34	-	-	4,335.34
500 - Materials and Supplies	3,234,507.43	-	1,574,032.59	1,660,474.84
600 - Capital Outlay	15,321.93	-	-	15,321.93
700 - Other Expenses	25,583.49	6,057.80	-	31,641.29
SUB	17,079,560.48	6,057.80	2,173,909.09	14,911,709.19

6400 - Instructional Staff Training Services

100 - Salaries	1,702,062.00	136,443.05	-	1,838,505.05
200- Employee Benefits	629,755.59	39,645.66	-	669,401.25
300 - Purchased Services	4,589,969.92	-	6,809.11	4,583,160.81
500 - Materials and Supplies	542,807.37	-	139,821.86	402,985.51
600 - Capital Outlay	3,849.33	-	-	3,849.33
700 - Other Expenses	20,199.51	4,889.99	-	25,089.50
SUB	7,488,643.72	180,978.70	146,630.97	7,522,991.45

6500 - Instruction Related Technology

100 - Salaries	6,971,766.00	-	-	6,971,766.00
200- Employee Benefits	2,587,132.00	-	-	2,587,132.00
300 - Purchased Services	2,845,683.97	-	-	2,845,683.97
400 - Energy Services	-	-	-	-
500 - Materials and Supplies	506,684.21	-	-	506,684.21
600 - Capital Outlay	146,380.00	-	-	146,380.00
700 - Other Expenses	3,360.00	-	-	3,360.00
SUB	13,061,006.18	-	-	13,061,006.18

7100 - Board

100 - Salaries	617,127.00	-	-	617,127.00
200- Employee Benefits	228,957.00	-	-	228,957.00
300 - Purchased Services	2,233,099.45	-	-	2,233,099.45
400 - Energy Services	427.37	-	-	427.37
500 - Materials and Supplies	11,364.72	-	-	11,364.72
600 - Capital Outlay	-	-	-	-
700 - Other Expenses	204,064.00	-	-	204,064.00
SUB	3,295,039.54	-	-	3,295,039.54

7200 - General Administration

100 - Salaries	1,193,152.57	-	-	1,193,152.57
200- Employee Benefits	442,398.17	-	-	442,398.17
300 - Purchased Services	104,781.89	22,000.00	-	126,781.89
400 - Energy Services	5,935.70	-	-	5,935.70
500 - Materials and Supplies	553,065.70	-	2,681.92	550,383.78
600 - Capital Outlay	1,873.20	-	-	1,873.20
700 - Other Expenses	45,030.00	-	-	45,030.00
SUB	2,346,237.23	22,000.00	2,681.92	2,365,555.31

7300 - School Administration

100 - Salaries	43,282,439.42	11,838.04	-	43,294,277.46
200- Employee Benefits	16,049,807.25	5,308.48	-	16,055,115.73
300 - Purchased Services	495,319.75	15,557.52	-	510,877.27
500 - Materials and Supplies	554,789.71	-	2,399.14	552,390.57
600 - Capital Outlay	155,548.91	-	10,934.83	144,614.08
700 - Other Expenses	1,232.86	2,111.49	-	3,344.35
SUB	60,539,137.90	34,815.53	13,333.97	60,560,619.46

7400 - Facilities Acquisition and Construction

100 - Salaries	689,777.00	-	-	689,777.00
200- Employee Benefits	255,908.00	-	-	255,908.00
300 - Purchased Services	1,154,683.25	560,421.00	-	1,715,104.25
500 - Materials and Supplies	5,979.71	-	-	5,979.71
600 - Capital Outlay	4,512,087.07	16,156.67	-	4,528,243.74
700 - Other Expenses	750.00	-	-	750.00
SUB	6,619,185.03	576,577.67	-	7,195,762.70

7500 - Fiscal Services

100 - Salaries	3,851,023.88	7,877.93	-	3,858,901.81
200- Employee Benefits	1,426,287.43	1,284.10	-	1,427,571.53
300 - Purchased Services	580,763.40	-	3,133.00	577,630.40
500 - Materials and Supplies	921,084.32	-	7,962.57	913,121.75
600 - Capital Outlay	5,065.94	2,000.00	-	7,065.94
700 - Other Expenses	199,195.62	-	-	199,195.62
SUB	6,983,420.59	11,162.03	11,095.57	6,983,487.05

7700 - Central Services

100 - Salaries	8,627,669.66	-	-	8,627,669.66
200- Employee Benefits	3,807,107.65	-	-	3,807,107.65
300 - Purchased Services	5,632,806.54	-	3,076.39	5,629,730.15
400 - Energy Services	127,404.30	-	-	127,404.30
500 - Materials and Supplies	1,863,901.39	-	4,500.62	1,859,400.77
600 - Capital Outlay	21,090.62	-	-	21,090.62
700 - Other Expenses	393,010.71	46.34	-	393,057.05
SUB	20,472,990.87	46.34	7,577.01	20,465,460.20

7800 - Student Transportation Services

100 - Salaries	992,039.00	-	-	992,039.00
200- Employee Benefits	368,047.00	-	-	368,047.00
300 - Purchased Services	58,309,322.89	-	1,000.00	58,308,322.89
400 - Energy Services	3,394,100.74	-	-	3,394,100.74
500 - Materials and Supplies	17,591.17	-	1,979.00	15,612.17
600 - Capital Outlay	2,940.00	-	-	2,940.00
700 - Other Expenses	1,056.92	-	-	1,056.92
SUB	63,085,097.72	-	2,979.00	63,082,118.72

7900 - Operation of Plant

100 - Salaries	11,539,759.89	-	161,170.00	11,378,589.89
200 - Employee Benefits	4,385,502.22	679.00	-	4,386,181.22
300 - Purchased Services	36,798,986.96	166,128.75	-	36,965,115.71
400 - Energy Services	17,422,561.43	-	-	17,422,561.43
500 - Materials and Supplies	1,679,527.35	12,811.79	-	1,692,339.14
600 - Capital Outlay	736,518.63	-	9,407.83	727,110.80
700 - Other Expenses	164,450.00	-	-	164,450.00
SUB	72,727,306.48	179,619.54	170,577.83	72,736,348.19

8100 - Maintenance of Plant

100 - Salaries	13,239,175.48	-	-	13,239,175.48
200 - Employee Benefits	4,875,326.12	-	-	4,875,326.12
300 - Purchased Services	5,613,870.90	-	-	5,613,870.90
400 - Energy Services	339,393.75	-	-	339,393.75
500 - Materials and Supplies	4,979,663.14	198.37	-	4,979,861.51
600 - Capital Outlay	44,834.35	-	-	44,834.35
700 - Other Expenses	35,000.00	-	-	35,000.00
SUB	29,127,263.74	198.37	-	29,127,462.11

8200 - Administrative Technology Services

100 - Salaries	2,641,523.00	-	-	2,641,523.00
200 - Employee Benefits	979,611.00	-	-	979,611.00
300 - Purchased Services	4,231,295.42	71,049.00	-	4,302,344.42
400 - Energy Services	47,738.36	-	-	47,738.36
500 - Materials and Supplies	54,814.31	-	-	54,814.31
600 - Capital Outlay	2,411,611.23	-	71,199.00	2,340,412.23
700 - Other Expenses	97,265.00	150.00	-	97,415.00
SUB	10,463,858.32	71,199.00	71,199.00	10,463,858.32

9100 - Community Services

100 - Salaries	581,478.80	-	-	581,478.80
200 - Employee Benefits	212,220.25	-	-	212,220.25
300 - Purchased Services	921,792.79	-	-	921,792.79
400 - Energy Services	-	-	-	-
500 - Materials and Supplies	178,036.93	-	387.82	177,649.11
600 - Capital Outlay	26,533.88	-	-	26,533.88
700 - Other Expenses	42,000.00	-	-	42,000.00
SUB	1,962,062.65	-	387.82	1,961,674.83

9200 - Debt Service

700 - Other Expenses	-	-	-	-
900 - Transfer to Debt	-	-	-	-
SUB	-	-	-	-

9700 - Transfers

900 - Transfers	40,387.88	1,730.00	-	42,117.88
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9800 - Ending Fund Balances

9710 - Nonspendable	3,209,971.32	-	-	3,209,971.32
9740 - Assigned Fund Balance	-	-	-	-
9750 - Unassigned Fund Balance	29,844,115.84	-	555,074.62	29,289,041.22
SUB	33,054,087.16	-	555,074.62	32,499,012.54
TOTAL	1,089,345,868.62	8,798,070.60	9,318,180.67	1,088,825,758.55
NET INCREASE/DECREASE		(520,110.07)		

Fund Balance as a Percent of Revenue	0.03
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DUVAL COUNTY PUBLIC SCHOOLS
RESOLUTION TO AMEND
FOOD SERVICE
DISTRICT SCHOOL BUDGET
FISCAL YEAR 2018-2019

RESOLUTION NO. 1
as of September 30, 2018

ADOPTED BY BOARD
November 6, 2018

Account Description	ESTIMATED REVENUE		
	PRESENT BUDGET	INCREASE/ (DECREASE)	REVISED BUDGET
TOTAL REVENUE	76,477,614.80	80,369.07	76,557,983.87
TRANSFERS & BALANCES			
Federal:			
3261- Lunch Reimbursement	35,000,000.00	-	35,000,000.00
3262 - Breakfast Reimbursement	15,000,000.00	-	15,000,000.00
3263 - School Snack Reimbursement	1,000,000.00	-	1,000,000.00
3264 - Child Care Food Program	-	-	-
3265 - USDA Donated Commodities	3,242,408.00	-	3,242,408.00
3267 - Summer Food Program	1,100,000.00	-	1,100,000.00
3268 - Nutrition Ed & Training	751,690.44	-	751,690.44
3280 - Federal Thru Local	2,400,000.00	-	2,400,000.00
State:			
3337 - Breakfast Supplement	469,945.00	-	469,945.00
3338 - Lunch Supplement	427,061.00	-	427,061.00
3390 - Misc State Revenue	-	-	-
Local:			
3430 - Interest	120,000.00	-	120,000.00
3450 - Food Service	4,565,000.00	-	4,565,000.00
3490 - Misc Local Revenue	200,000.00	-	200,000.00
Local:			
3610 - Transfers from General	-	-	-
Beginning Fund Balances:			
2710 - Nonspendable	1,276,379.22	-	1,276,379.22
2740 - Assigned	10,925,131.14	80,369.07	11,005,500.21

FOOD SERVICES

FUNCTION CLASSIFICATION	APPROPRIATIONS			
	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7600 - Food Services	60,984,080.09	-	120,801.85	60,863,278.24
9700 - Transfers	4,170,474.45	-	-	4,170,474.45
9800 - Fund Balances	11,323,060.26	201,170.92	-	11,524,231.18
Totals	76,477,614.80	201,170.92	120,801.85	76,557,983.87
TOTAL REVISIONS		201,170.92	120,801.85	
NET INCREASE/DECREASE		80,369.07	-	

ADOPTED BY BOARD: November 6, 2018

CERTIFIED CORRECT: _____

EXPLANATION FOR CHANGES TO LINE ITEMS OVER \$500,000

No changes.

FUNCTION/OBJECT	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7600 - Food Services				
100 - Salaries	1,549,463.64	-	-	1,549,463.64
200 - Benefits	631,582.17	-	-	631,582.17
300 - Purchased Services	49,581,637.22	-	116,412.03	49,465,225.19
400 - Energy Services	810,525.29	-	4,330.98	806,194.31
500 - Materials & Supplies	3,911,255.66	-	58.84	3,911,196.82
600 - Capital Outlay	1,302,615.11	-	-	1,302,615.11
700- Other Expenses	3,197,001.00	-	-	3,197,001.00
SUB	60,984,080.09	-	120,801.85	60,863,278.24
9700 - Transfers				
900 - Transfers	4,170,474.45	-	-	4,170,474.45
9000 - Ending Fund Balances				
9710 - Inventory	1,276,379.22	-	-	1,276,379.22
9741 - Special revenue Fund Balance	10,046,681.04	201,170.92	-	10,247,851.96
SUB	11,323,060.26	201,170.92	-	11,524,231.18
TOTAL	76,477,614.80	201,170.92	120,801.85	76,557,983.87
NET INCREASE/DECREASE		80,369.07	-	

DUVAL COUNTY PUBLIC SCHOOLS
RESOLUTION TO AMEND
SPECIAL REVENUE OTHER
DISTRICT SCHOOL BUDGET
FISCAL YEAR 2018-19

RESOLUTION NO. 01
as of September 30, 2018

ADOPTED BY BOARD
November 6, 2018

ESTIMATED REVENUE			
Account Description	PRESENT BUDGET	INCREASE/ (DECREASE)	REVISED BUDGET
TOTAL REVENUE	107,403,295.43	5,032,016.04	112,435,311.47
TRANSFERS & BALANCES			
Federal:			
3199 - Miscellaneous Federal Direct	2,569,175.37	2,155,244.51	4,724,419.88
Federal Through State:		-	
3201 - Vocational Education Acts	1,594,190.66	(1,069.37)	1,593,121.29
3202 - Medicaid	-	-	-
3220 - Workforce Investment Act	-	-	-
3225 - Teacher and Principal Training and Recruiting - Title II, Part A	2,669,068.62	(13,247.36)	2,655,821.26
3226 - Math and Science Partnerships - Title II, Part B	-	-	-
3227 - Drug Free Schools	-	-	-
3230 - Individuals with Disabilities Education Act (IDEA)	41,954,028.01	(2,289.12)	41,951,738.89
3240 - Elementary and Secondary Education Act, Title I	56,539,657.99	(272,763.60)	56,266,894.39
3241 - Language Instruction - Title III	815,569.28	44,370.70	859,939.98
3242 - Twenty-First Century Schools - Title IV	-	3,275,476.85	3,275,476.85
3260 - School Lunch Act	-	-	-
3270 - Elementary and Secondary Act (ESEA), Title IV	-	-	-
3280 - Federal Thru Local	-	-	-
3292 - Transition for Refugee	-	-	-
3293 - Emergency Immigrant	-	-	-
3299 - Miscellaneous Federal Through State	1,261,605.50	(153,706.57)	1,107,898.93
Other Financing Sources:			
3610 - Transfers from General Funds	-	-	-

SPECIAL REVENUE OTHER APPROPRIATIONS				
FUNCTION CLASSIFICATION	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 - Instruction*	43,638,640.53	2,450,649.74	1,241.32	46,088,048.95
6100 - Student Support Services*	22,321,520.76	2,475,769.66	-	24,797,290.42
6200 - Instructional Media Services	834,718.84	50,866.45	-	885,585.29
6300 - Instruction and Curriculum Development Services*	14,003,814.65	21,441.63	1,011,055.16	13,014,201.12
6400 - Instructional Staff Training Svcs*	21,001,142.63	1,093,281.13	-	22,094,423.76
6500 - Instruction Related Technology	65,289.15	9,950.00	-	75,239.15
7100 - Board	-	-	-	-
7200 - General Administration	2,861,261.40	134,022.98	-	2,995,284.38
7300 - School Administration	4,137.83	14,921.14	270.93	18,788.04
7400 - Facilities Acquisition & Construction	-	-	-	-
7700 - Central Services	44,817.96	-	-	44,817.96
7800 - Student Transportation Services	2,386,436.33	-	211,419.28	2,175,017.05
7900 - Operation of Plant	148,555.52	-	-	148,555.52
9100 - Community Services	92,959.83	5,100.00	-	98,059.83
9700 - Transfers	-	-	-	-
Totals	107,403,295.43			112,435,311.47
TOTAL REVISIONS		6,256,002.73	1,223,986.69	
NET INCREASE/DECREASE		5,032,016.04	-	

ADOPTED BY BOARD: 11/06/2018

CERTIFIED CORRECT: _____

EXPLANATION FOR CHANGES TO LINE ITEMS OVER \$500,000

***Changes in Instruction (Function 5100)**

Increases:

Receipt of Title I Part A Unified School Improvement	49,186.00
Receipt of Title IV Student Support and Academic Enrichment Grant	2,401,463.74
	<u>2,450,649.74</u>

***Changes in Student Support Services (Function 6100)**

Increases:

Receipt of Gear Up Building Engaged Learners to Increase Expectations for the Future	1,664,545.56
Title I Part A, United Way Achievers for Life Contract	443,365.15
Receipt of Title IV Student Support and Academic Enrichment Grant	254,250.95
Receipt of Duval Aware 4 All Mental Health Awareness Training Grant	113,608.00
	<u>2,475,769.66</u>

***Changes in Instruction and Curriculum Development Services (Function 6300)**

Decreases:

Title IV Professional Development McGraw Hill School Education, LLC Contract	112,500.00
Title IV Acaletics Contract	225,500.00
Title IV McGraw Hill materials for corrective reading	385,892.58
Title IV Pearson Education, Inc Contract	285,800.00
Various transfer in small amounts	1,362.58
	<u>1,011,055.16</u>

***Changes in Instruction Staff Training Svcs (Function 6400)**

Increases:

Receipt of Title IV Student Support and Academic Enrichment Grant	539,046.47
Title I Early Return Student Enrichment Student Differentiated Professional Developme	220,589.04
Title IV Professional Development McGraw Hill School Education, LLC Contract	112,500.00
Various transfers in small amounts	221,145.62
	<u>1,093,281.13</u>

FUNCTION/OBJECT	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 - Instruction				
100 - Salaries	21,885,464.76	537,043.34	-	22,422,508.10
200- Employee Benefits	10,423,198.74	282,379.51	-	10,705,578.25
300 - Purchased Services	8,351,143.69	1,218,803.23	-	9,569,946.92
400 - Energy Services	14,650.16	-	26.32	14,623.84
500 - Materials and Supplies	835,456.89	214,697.40	-	1,050,154.29
600 - Capital Outlay	2,029,066.60	197,726.26	-	2,226,792.86
700 - Other Expenses	99,659.69	-	1,215.00	98,444.69
SUB	43,638,640.53	2,450,649.74	1,241.32	46,088,048.95
6100 - Student Support Services				
100 - Salaries	11,186,907.96	866,677.56	-	12,053,585.52
200- Employee Benefits	4,326,783.02	334,947.96	-	4,661,730.98
300 - Purchased Services	5,516,627.71	1,125,272.50	-	6,641,900.21
500 - Materials and Supplies	554,320.16	135,828.10	-	690,148.26
600 - Capital Outlay	723,794.33	13,043.54	-	736,837.87
700 - Other Expenses	13,087.58	-	-	13,087.58
SUB	22,321,520.76	2,475,769.66	-	24,797,290.42
6200 - Instructional Media Services				
100 - Salaries	564,794.15	36,598.00	-	601,392.15
200- Employee Benefits	244,121.53	13,579.00	-	257,700.53
300 - Purchased Services	18,901.28	689.45	-	19,590.73
500 - Materials and Supplies	6,901.88	-	-	6,901.88
600 - Capital Outlay	-	-	-	-
700 - Other Expenses	-	-	-	-
SUB	834,718.84	50,866.45	-	885,585.29

6300 - Instruction and Curriculum Development Services

100 - Salaries	6,876,648.15	-	56,071.35	6,820,576.80
200- Employee Benefits	2,919,722.15	-	20,325.02	2,899,397.13
300 - Purchased Services	688,826.97	21,441.63	-	710,268.60
500 - Materials and Supplies	3,480,128.33	-	934,658.79	2,545,469.54
600 - Capital Outlay	36,469.21	-	-	36,469.21
700 - Other Expenses	2,019.84	-	-	2,019.84
SUB	14,003,814.65	21,441.63	1,011,055.16	13,014,201.12

6400 - Instructional Staff Training Services

100 - Salaries	12,704,555.19	312,470.81	-	13,017,026.00
200- Employee Benefits	5,093,287.09	65,471.39	-	5,158,758.48
300 - Purchased Services	2,415,397.15	669,995.01	-	3,085,392.16
500 - Materials and Supplies	772,677.88	45,343.92	-	818,021.80
600 - Capital Outlay	15,016.32	-	-	15,016.32
700 - Other Expenses	209.00	-	-	209.00
SUB	21,001,142.63	1,093,281.13	-	22,094,423.76

6500 - Instruction Related Technology

100 - Salaries	47,209.00	-	-	47,209.00
200- Employee Benefits	18,080.15	-	-	18,080.15
300 - Purchased Services	-	-	-	-
500 - Materials and Supplies	-	-	-	-
600 - Capital Outlay	-	9,950.00	-	9,950.00
700 - Other Expenses	-	-	-	-
SUB	65,289.15	9,950.00	-	75,239.15

7100 - Board

100 - Salaries	-	-	-	-
200- Employee Benefits	-	-	-	-
300 - Purchased Services	-	-	-	-
500 - Materials and Supplies	-	-	-	-
600 - Capital Outlay	-	-	-	-
700 - Other Expenses	-	-	-	-
SUB	-	-	-	-

7200 - General Administration

100 - Salaries	-	-	-	-
200- Employee Benefits	-	-	-	-
300 - Purchased Services	-	-	-	-
500 - Materials and Supplies	-	-	-	-
600 - Capital Outlay	-	-	-	-
700 - Other Expenses	2,861,261.40	134,022.98	-	2,995,284.38
SUB	2,861,261.40	134,022.98	-	2,995,284.38

7300 - School Administration

100 - Salaries	2,720.00	10,883.40	-	13,603.40
200- Employee Benefits	739.30	4,037.74	-	4,777.04
300 - Purchased Services	678.53	-	270.93	407.60
500 - Materials and Supplies	-	-	-	-
600 - Capital Outlay	-	-	-	-
700 - Other Expenses	-	-	-	-
SUB	4,137.83	14,921.14	270.93	18,788.04

7400 - Facilities Acquisition and Construction

100 - Salaries	-	-	-	-
200- Employee Benefits	-	-	-	-
300 - Purchased Services	-	-	-	-
500 - Materials and Supplies	-	-	-	-
600 - Capital Outlay	-	-	-	-
700 - Other Expenses	-	-	-	-
SUB	-	-	-	-

7700 - Central Services

100 - Salaries	-	-	-	-
200- Employee Benefits	89.18	-	-	89.18
300 - Purchased Services	44,728.78	-	-	44,728.78
500 - Materials and Supplies	-	-	-	-
600 - Capital Outlay	-	-	-	-
700 - Other Expenses	-	-	-	-
SUB	44,817.96	-	-	44,817.96

7800 - Student Transportation Services

100 - Salaries	141,698.10	-	-	141,698.10
200- Employee Benefits	51,076.00	-	-	51,076.00
300 - Purchased Services	2,193,662.23	-	211,419.28	1,982,242.95
400 - Energy Services	-	-	-	-
500 - Materials and Supplies	-	-	-	-
600 - Capital Outlay	-	-	-	-
700 - Other Expenses	-	-	-	-
SUB	2,386,436.33	-	211,419.28	2,175,017.05

7900 - Operation of Plant

100 - Salaries	-	-	-	-
200- Employee Benefits	-	-	-	-
300 - Purchased Services	148,555.52	-	-	148,555.52
500 - Materials and Supplies	-	-	-	-
600 - Capital Outlay	-	-	-	-
700 - Other Expenses	-	-	-	-
SUB	148,555.52	-	-	148,555.52

9100 - Community Services

100 - Salaries	59,719.00	-	-	59,719.00
200- Employee Benefits	22,738.81	-	-	22,738.81
300 - Purchased Services	7,925.00	-	-	7,925.00
500 - Materials and Supplies	2,577.02	5,100.00	-	7,677.02
600 - Capital Outlay	-	-	-	-
700 - Other Expenses	-	-	-	-
SUB	92,959.83	5,100.00	-	98,059.83

9700 - Transfers

900 - Transfers	-	-	-	-
TOTAL	107,403,295.43	6,256,002.73	1,223,986.69	112,435,311.47
NET INCREASE/DECREASE		5,032,016.04	-	

DUVAL COUNTY PUBLIC SCHOOLS
RESOLUTION TO AMEND
SPECIAL REVENUE FUND MISCELLANEOUS
DISTRICT SCHOOL BUDGET
FISCAL YEAR 2018-2019

RESOLUTION NO. 1
as of September 30, 2018

ADOPTED BY BOARD
November 6, 2018

ESTIMATED REVENUE			
Account Description	PRESENT BUDGET	INCREASE/ (DECREASE)	REVISED BUDGET
TOTAL REVENUE	40,387.88	1,749.54	42,137.42
TRANSFERS & BALANCES			
Federal Through State and Local:			
3214 - Race to the Top	-	-	-
3269 - Other Food Services	-	-	-
3293 - Emergency Immigrant	-	-	-
3294 - Miscellaneous Federal Through State	-	-	-
Other Financing Sources:			
3610 - Transfers from General Funds	40,387.88	1,749.54	42,137.42

SPECIAL REVENUE OTHER APPROPRIATIONS				
FUNCTION CLASSIFICATION	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 - Instruction	-	-	-	-
6100 - Student Personnel Services	5,169.70	2.62	-	5,172.32
6200 - Instructional Media Services	-	-	-	-
6300 - Instruction & Curriculum Development Svcs	-	-	-	-
6400 - Instructional Staff Training Svcs	35,218.18	1,792.34	45.42	36,965.10
6500 - Instruction Related Technology	-	-	-	-
7200 - General Administration	-	-	-	-
7300 - School Administration	-	-	-	-
7400 - Facilities Acquisition & Construction	-	-	-	-
7700 - Central Services	-	-	-	-
7800 - Student Transportation Services	-	-	-	-
7900 - Operation of Plant	-	-	-	-
8200 - Administrative Technology Services	-	-	-	-
9100 - Community Services	-	-	-	-
9700 - Transfers	-	-	-	-
Totals	40,387.88			42,137.42
TOTAL REVISIONS		1,794.96	45.42	
NET INCREASE/DECREASE		1,749.54		

ADOPTED BY BOARD: 11/06/2018

CERTIFIED CORRECT: _____

EXPLANATION FOR CHANGES TO LINE ITEMS OVER \$500,000

No changes.

FUNCTION/OBJECT	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
6100 - Student Support Services				
100 - Salaries	3,522.24	-	-	3,522.24
200- Employee Benefits	1,647.46	2.62	-	1,650.08
300 - Purchased Services	-	-	-	-
500 - Materials and Supplies	-	-	-	-
600 - Capital Outlay	-	-	-	-
700 - Other Expenses	-	-	-	-
SUB	5,169.70	2.62	-	5,172.32
6400 - Instructional Staff Training Services				
100 - Salaries	24,906.32	1,790.34	-	26,696.66
200- Employee Benefits	9,412.26	-	45.42	9,366.84
300 - Purchased Services	-	-	-	-
500 - Materials and Supplies	899.60	2.00	-	901.60
600 - Capital Outlay	-	-	-	-
700 - Other Expenses	-	-	-	-
SUB	35,218.18	1,792.34	45.42	36,965.10
9700 - Transfers				
900 - Transfers	-	-	-	-
TOTAL	40,387.88	1,794.96	45.42	42,137.42
NET INCREASE/DECREASE		1,749.54		

DUVAL COUNTY PUBLIC SCHOOLS
RESOLUTION TO AMEND
CAPITAL OUTLAY
DISTRICT SCHOOL BUDGET
FISCAL YEAR 2018-2019

RESOLUTION NO. 1
as of September 30, 2018

ADOPTED BY BOARD
November 6, 2018

ESTIMATED REVENUE			
Account Description	PRESENT BUDGET	INCREASE/ (DECREASE)	REVISED BUDGET
TOTAL REVENUE	151,427,140.70	(2,072,587.27)	149,354,553.43
TRANSFERS & BALANCES			
State:			
3321 - CO & DS Distributed	2,000,000.00	-	2,000,000.00
3391 - Public Education Capital Outlay (PECO)	2,680,272.00	-	2,680,272.00
3396 - Class Size Reduction/Capital Outlay	-	-	-
3397 - Charter School Capital Outlay Funding	2,471,613.00	-	2,471,613.00
3399 - Miscellaneous State Revenue	380,203.00	-	380,203.00
Local:			
3413 - District Local Capital Improvement Tax	99,569,408.91	-	99,569,408.91
3421 - Tax Redemptions	-	-	-
3431 - Interest on Investments	650,000.00	-	650,000.00
3432 - Gain on Sale of Investment	-	-	-
3433 - Net Increase(Decrease)FMV.	-	-	-
3495 - Other Miscellaneous Local Sources	-	-	-
3497 - Refund Prior Yr Exp	-	-	-
Other Financing Sources:			
3610 - Transfers from General Fund	-	-	-
3620 - Transfers from Debt Service	-	-	-
3724 - Capital Lease Agreements	-	-	-
3731 - Sale of Land	-	-	-
3732 - Sale of Building	-	-	-
3742 - Other Loss Recovery	-	-	-
3750 - Proceeds of Certificates of Participation	-	-	-
Beginning Fund Balances:			
2710 - Reserved for State Required Carryover Programs	-	-	-
2720 - Restricted Fund Balance	43,675,643.79	(2,072,587.27)	41,603,056.52
2743 - Assigned/Reserved for Encumbrances	-	-	-
2769 - Undesignated Fund Balance	-	-	-

CAPITAL FUNDS APPROPRIATIONS				
FUNCTION CLASSIFICATION	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 - Facilities Acquisition & Construction*	84,937,961.64	-	2,072,587.27	82,865,374.37
9200 - Debt Services/Other expenses	-	-	-	-
9700 - Transfers	58,480,152.41	-	-	58,480,152.41
9800 - Fund Balances	8,009,026.65	-	-	8,009,026.65
TOTAL	151,427,140.70	-	-	149,354,553.43
TOTAL REVISIONS	-	-	2,072,587.27	-
NET INCREASE/DECREASE	-	-	(2,072,587.27)	-

ADOPTED BY BOARD 11/06/2018

CERTIFIED CORRECT: _____

EXPLANATION FOR CHANGES TO LINE ITEMS OVER \$500,000

***Changes in Facilities Acquisition and Construction (7400)**

Decreases:

Prior Year Accruals

2,072,587.27

2,072,587.27 No negative impact

CAPITAL FUNDS

FUNCTION/OBJECT	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 - Facilities Acquisition and Construction				
610 - Library Books	-	-	-	-
620 - Audio-Visual Materials	-	-	-	-
630 - Buildings and Fixed Equipment	4,822,577.67	-	22,577.67	4,800,000.00
640 - Furniture, Fixtures and Equipment	23,773,710.41	-	22,453.78	23,751,256.63
650 - Motor Vehicles	1,997,475.00	-	-	1,997,475.00
660 - Land	803,817.12	-	1,000.00	802,817.12
670 - Improvements Other Than Buildings	4,822,516.32	-	403,054.68	4,419,461.64
680 - Remodeling and Renovations	46,816,747.71	-	1,068,691.06	45,748,056.65
690- Computer Software	1,901,117.41	-	554,810.08	1,346,307.33
SUB	84,937,961.64	-	2,072,587.27	82,865,374.37
9200- Debt Services/Other expenses				
730- Fees	-	-	-	-
9700 - Transfers				
900 - Transfers	58,480,152.41	-	-	58,480,152.41
2700 - Ending Fund Balances				
2724 - Restricted Local Sales Tax & others	246,431.22	-	-	246,431.22
2726 - Restricted Capital Projects	7,762,595.43	-	-	7,762,595.43
SUB	8,009,026.65	-	-	8,009,026.65
TOTAL	151,427,140.70	-	2,072,587.27	149,354,553.43
NET INCREASE/DECREASE			(2,072,587.27)	

DUVAL COUNTY PUBLIC SCHOOLS
 RESOLUTION TO AMEND
 INTERNAL SERVICE
 DISTRICT SCHOOL BUDGET
 FISCAL YEAR 2018-2019

RESOLUTION NO. 1
 As of September 30, 2018

ADOPTED BY BOARD
 November 6, 2018

ESTIMATED REVENUE			
Account Description	PRESENT BUDGET	INCREASE/ (DECREASE)	REVISED BUDGET
TOTAL REVENUE	250,713,294.85	163.87	250,713,458.72
TRANSFERS & BALANCES			
Local:			
3431 - Interest on Investments	1,213,000.00	-	1,213,000.00
3433 - Net Incr/ (Decr) in the Fair Value of Investments	-	-	-
3440 - Gifts	-	-	-
3481 - Charges for Services	359,231.00	-	359,231.00
3484 - Premium Revenue	139,320,000.00	-	139,320,000.00
3495 - Other Miscellaneous Local	-	-	-
3497 - Refund of Prior Year Expenditures	-	-	-
3741 - Insurance Loss Recovery	-	-	-
Other Financing Sources:			
3610 - Transfers from General	-	-	-
3650 - Interfund Transfers	-	-	-
Beginning Net Position:			
2780 - Net Position	109,821,063.85	163.87	109,821,227.72
2791 - Net Assets, Unrestricted	-	-	-

INTERNAL SERVICES				
APPROPRIATIONS				
FUNCTION CLASSIFICATION	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7700 - Central Services	160,092,496.08	-	208.00	160,092,288.08
9700 - Transfers	-	-	-	-
9800 - Fund Balances	90,620,798.77	371.87	-	90,621,170.64
TOTAL	250,713,294.85			250,713,458.72
TOTAL REVISIONS		371.87	208.00	
NET INCREASE/DECREASE			163.87	

ADOPTED BY BOARD: 11/06/2018

CERTIFIED CORRECT: _____

EXPLANATION FOR CHANGES TO LINE ITEMS OVER \$500,000

No changes.

INTERNAL SERVICES

FUNCTION/OBJECT	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7700 - Central Services				
100 - Salaries	608,248.59	-	-	608,248.59
200 - Benefits	276,234.47	-	-	276,234.47
300 - Purchased Services	23,719,995.47	-	-	23,719,995.47
400 - Energy Services	-	-	-	-
500 - Materials & Supplies	133,456.59	-	-	133,456.59
600 - Capital Outlay	153.31	-	-	153.31
700- Other Expenses	135,354,407.65	-	208.00	135,354,199.65
SUB-TOTAL	160,092,496.08	-	208.00	160,092,288.08
9700 - Transfers				
910 - Transfers to General Fund	-	-	-	-
950 - Interfund Transfers	-	-	-	-
SUB-TOTAL	-	-	-	-
9800 - Ending Net Position				
9780 - Net Position	90,620,798.77	371.87	-	90,621,170.64
9791 - Net Assets, Unrestricted	-	-	-	-
SUB-TOTAL	90,620,798.77	371.87	-	90,621,170.64
TOTAL	250,713,294.85	371.87	208.00	250,713,458.72
NET INCREASE/DECREASE			163.87	

DUVAL COUNTY PUBLIC SCHOOLS
 RESOLUTION TO AMEND
 TRUST FIDUCIARY FUNDS
 DISTRICT SCHOOL BUDGET
 FISCAL YEAR 2018-2019

RESOLUTION NO. 1
 as of September 30, 2018

ADOPTED BY BOARD
 November 6, 2018

ESTIMATED REVENUE			
Account Description (Fund 85003)	PRESENT BUDGET	INCREASE/ (DECREASE)	REVISED BUDGET
TOTAL REVENUE	44,143.00	(499.58)	43,643.42
TRANSFERS & BALANCES			
Other Financing Sources:			
3431 - Interest on Investment	-	-	-
3495 - Other Miscellaneous Local	-	-	-
3497 - Refund of Prior Year Expenditures	-	-	-
3640 - Transfers from Special Revenue Funds	-	-	-
Beginning Net Position:			
2780 - Net Assets, Restricted	44,143.00	(499.58)	43,643.42

FIDUCIARY FUNDS APPROPRIATIONS				
FUNCTION CLASSIFICATION	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
6100 - Pupil Personnel Services	44,143.00	-	499.58	43,643.42
7500 - Fiscal Services	-	-	-	-
9800 - Fund Balances	-	-	-	-
TOTAL	44,143.00			43,643.42
TOTAL REVISIONS		-	499.58	
NET INCREASE/DECREASE		(499.58)		

ADOPTED BY BOARD: 11/06/2018

CERTIFIED CORRECT: _____

EXPLANATION FOR CHANGES TO LINE ITEMS OVER \$500,000

No changes.

6100 - Pupil Personnel Services

700- Other Expenses	44,143.00	-	499.58	43,643.42
SUB	44,143.00	-	499.58	43,643.42

7500 - Fiscal Services

700- Other Expenses	-	-	-	
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2700 - Ending Net Position

2763 - Net Position	-	-	-	-
SUB	-	-	-	-
TOTAL	44,143.00	-	499.58	43,643.42
NET INCREASE/DECREASE		(499.58)		

DUVAL COUNTY PUBLIC SCHOOLS
 RESOLUTION TO AMEND
 DEBT SERVICE
 DISTRICT SCHOOL BUDGET
 FISCAL YEAR 2018-2019

RESOLUTION NO. 1
 as of September 30, 2018

ADOPTED BY BOARD
 November 6, 2018

ESTIMATED REVENUE			
Account Description	PRESENT BUDGET	INCREASE/ (DECREASE)	REVISED BUDGET
TOTAL REVENUE	88,243,709.58	-	88,243,709.58
TRANSFERS & BALANCES			
Federal Direct:			
3199 - Miscellaneous Federal Direct	2,645,253.88	-	2,645,253.88
State:			
3322 - CO & DS Withheld for SBE/COBI Bonds	118,137.56	-	118,137.56
3326 - SBE/COBI Bond Interest	-	-	-
Local:			
3412 - District I & S Taxes	-		-
3421 - Tax Redemptions	-		-
3431 - Interest on Investments	183,556.30	-	183,556.30
3432- Gain on Sale of Investments	-		-
Other Financing Sources:			
3610 - Transfers from General Fund	-		-
3630 - Transfers from Capital Project Funds	29,156,341.41	-	29,156,341.41
3650 - Interfund Transfers	-		-
3750- Proceeds of COPS	-	-	-
3792- Premium on Refunding Bonds	-	-	-
Beginning Fund Balances:			
2710 - Reserved for State Required Carryover Programs	-	-	-
2720 - Reserved for Encumbrances	-	-	-
2725 - Restricted Debt	56,140,420.43	-	56,140,420.43
2730 - Reserved for Inventory	-	-	-
2763 - Designated Fund Balance	-	-	-
2769 - Undesignated Fund Balance	-	-	-

DEBT SERVICE				
APPROPRIATIONS				
FUNCTION CLASSIFICATION	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
9200 - Debt Service	23,829,527.58	170,000.00	-	23,999,527.58
9700 - Transfers	-	-	-	-
9800 - Fund Balances	64,414,182.00	-	170,000.00	64,244,182.00
	88,243,709.58			88,243,709.58
TOTAL REVISIONS		170,000.00	170,000.00	
NET INCREASE/DECREASE		-		

ADOPTED BY BOARD: 11/06/2018

CERTIFIED CORRECT: _____

EXPLANATION FOR CHANGES TO LINE ITEMS OVER \$500,000

No changes.

FUNCTION CLASSIFICATION	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
9200 - Debt Service				
710 - Redemption of Principal	10,053,759.00	170,000.00	-	10,223,759.00
720 - Interest	13,721,541.02	-	-	13,721,541.02
730 - Dues and Fees	54,227.56	-	-	54,227.56
760 - Payments to Refunded Bond	-	-	-	-
SUB-TOTAL	23,829,527.58	170,000.00	-	23,999,527.58
9700 - Transfers				
900 - Transfers		-	-	
2700 - Ending Fund Balances				
2763 - Designated Fund Balance	64,414,182.00	-	170,000.00	64,244,182.00
2769 - Undesignated	-	-	-	-
SUB-TOTAL	64,414,182.00	-	170,000.00	64,244,182.00
TOTAL	88,243,709.58	170,000.00	170,000.00	88,243,709.58
NET INCREASE/DECREASE		-		

DUVAL COUNTY PUBLIC SCHOOLS
RESOLUTION TO AMEND
ENTERPRISE FUNDS
DISTRICT SCHOOL BUDGET
FISCAL YEAR 2018-2019

RESOLUTION NO. 1
as of September 30, 2018

ADOPTED BY BOARD
November 6, 2018

ESTIMATED REVENUE			
Account Description	PRESENT BUDGET	INCREASE/ (DECREASE)	REVISED BUDGET
TOTAL REVENUE	1,091,391.80	-	1,091,391.80
TRANSFERS & BALANCES			
Other Financing Sources:			
3431 - Interest on Investment	-	-	
3495 - Other Miscellaneous Local	1,091,391.80	-	1,091,391.80
3497 - Refund of Prior Year Expenditures	-	-	-
3640 - Transfers from Special Revenue Funds	-	-	-
Beginning Net Position:			
2780 - Net Assets, Restricted	-	-	-

ENTERPRISE FUNDS APPROPRIATIONS				
FUNCTION CLASSIFICATION	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7500 - Fiscal Services	1,091,391.80	68,550.00	68,550.00	1,091,391.80
9800 - Fund Balances	-	-	-	-
TOTAL	1,091,391.80			1,091,391.80
TOTAL REVISIONS		68,550.00	68,550.00	
NET INCREASE/DECREASE		-	-	

ADOPTED BY BOARD: 11/06/2018

CERTIFIED CORRECT: _____

EXPLANATION FOR CHANGES TO LINE ITEMS OVER \$500,000

No changes.

FUNCTION/OBJECT	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7500 - Fiscal Services				
100 - Salaries	177,226.98	-	50,000.00	127,226.98
200 - Benefits	72,853.41	-	18,550.00	54,303.41
300 - Purchase Services	840,169.88	68,550.00	-	908,719.88
400 - Energy Services	466.78	-	-	466.78
500 - Material and Supplies	492.48	-	-	492.48
700 - Other Expenses	182.27	-	-	182.27
SUB	1,091,391.80	68,550.00	68,550.00	1,091,391.80
2700 - Ending Net Position				
2780 - Net Position	-	-	-	-
SUB	-	-	-	-
TOTAL	1,091,391.80	68,550.00	68,550.00	1,091,391.80
NET INCREASE/DECREASE		-	-	

November 6, 2018, Regular Board Meeting

Title

3. MONTHLY FINANCIAL STATEMENTS

Recommendation

That the Duval County School Board accept for use and consideration the Superintendent's Combined Monthly Financial Statements for the months ending July 31, 2018 and August 31, 2018.

Description

The Financial Statements, in accordance with the SBE Rules 6A-1.0008, as submitted for the use and consideration of the Board for the combined months ending July 31, 2018 and August 31, 2018.

Gap Analysis

The district combines the July and August Monthly Financial Reports due to time required in July and August to close the previous year's books (recognize accruals) and to prepare the previous year's Annual Financial Report to be submitted to the State.

Previous Outcomes

It has been a past (normal) practice for the district to provide a combined July/August Monthly Financial Report.

Expected Outcomes

The Combined Monthly Financial Statements are provided to meet the stewardship responsibilities of the district for reporting and accountability of the district's finances.

Strategic Plan Goal

Ensure Effective, Equitable, & Efficient Use of Resources Aligned to Improved Student Outcomes.

Financial Impact

This report reflects the year to date results of operations.

Contact

Michelle Begley, Chief Financial Officer, 904-390-2972
Ronald Fagan, Executive Director, Financial Services, 904-390-2922
Anthony Cobb, Director, Budget Services, 904-390-2406

Attachments

None