



Agenda Item Details

Meeting	Jul 13, 2020 - Regular Meeting
Category	8. Consent Agenda
Subject	8.10 Budget Amendment #9 - 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	Jun 22, 2020
Absolute Date	Jun 22, 2020
Fiscal Impact	Yes
Dollar Amount	1,281,762.63
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #9 - 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 May 2020:

General Fund	\$ 396,917.61
Debt Service Funds	0.00
Capital Projects Funds	26,254.71
Other Special Revenue Funds - Federal	589,046.96
Other Special Revenue Funds - Food Service	269,543.35
Total - All Funds	\$1,281,762.63

[!BA 09 - May 2020.pdf \(1,228 KB\)](#)

Administrative Content

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

Motion & Voting

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

Motion by Dewey Destin, second by Linda Evanchyk.

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 #9

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 4/30/2020	INCREASE	DECREASE	BUDGET AS OF 5/31/2020	
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	-	1,490.00	-	-	1,490.00
3203	MEDICAID REIMBURSEMENT	400,000.00	400,000.00	-	-	400,000.00
3209	FEMA CLAIMS	-	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	-	1,273,208.00	121.20	-	1,273,329.20
3301	CLASS SIZE REDUCTION	34,576,308.00	34,790,584.00	-	-	34,790,584.00
3309	WORKFORCE ED. CAREER PROGRAM EXPANSION	-	-	-	-	-
3310	FLORIDA EDUCATION FINANCE PROGRAM	74,741,369.00	71,834,674.00	-	-	71,834,674.00
3311	SAFE SCHOOLS	1,952,701.00	1,954,633.00	-	-	1,954,633.00
3312	SUPPLEMENTAL ACADEMIC INSTRUCTION	8,889,029.00	8,923,553.00	-	-	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	1,458,975.00	-	-	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	-	75,000.00	-	-	75,000.00
3318	DJJ SUPPLEMENTAL ALLOCATION	257,038.00	202,307.00	-	-	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	271,341.00	-	-	271,341.00
3335	TEACHER CLASSROOM SUPPLY ASSISTANCE	612,382.00	612,382.00	-	-	612,382.00
3336	INSTRUCTIONAL MATERIALS	2,629,466.00	2,687,299.00	-	-	2,687,299.00
3343	STATE LICENSE TAX	40,000.00	40,000.00	-	-	40,000.00
3344	DISCRETIONARY LOTTERY	108,693.00	32,251.00	-	-	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	869,274.00	-	-	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	289,401.00	1,752.00	-	291,153.00
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	39,045.93	2,800.00	-	41,845.93
3426	COURSE FEES - ADULT EDUCATION	310,000.00	659,127.92	110,036.96	-	769,164.88
3427	CAPITAL IMPROVEMENT FEES - ADULT EDUCATION	15,246.00	32,416.45	5,411.95	-	37,828.40
3429	TECHNOLOGY FEES - ADULT EDUCATION	15,246.00	32,416.45	5,411.95	-	37,828.40
3431	INTEREST ON INVESTMENTS	560,000.00	560,000.00	250,000.00	-	810,000.00
3434	COMMUNITY EDUCATION ENRICHMENT PROGRAM	-	1,800.00	-	-	1,800.00
3448	DONATIONS	2,660.00	46,352.55	124.20	-	46,476.75
3462	PURCHASED CUSTODIAL SERVICE	-	3,570.44	-	-	3,570.44
3463	BOB SIKES CHILD CARE	184,000.00	120,214.26	-	518.00	119,696.26
3465	PURCHASED POSITIONS - OTHER	147,723.95	418,798.43	16,049.58	-	434,848.01
3466	PURCHASED OTHER POSITIONS - EXTERNAL	199,628.49	212,752.47	-	27,046.98	185,705.49
3467	PURCHASED - SCHOOLS - OTHER	49,317.06	156,382.10	-	-	156,382.10
3468	RIVERSIDE CHILD CARE	172,000.00	129,682.50	-	195.00	129,487.50
3469	ANTIOCH CHILD CARE	182,000.00	153,920.00	-	-	153,920.00
3470	NORTHWOOD CHILD CARE	137,000.00	121,890.50	-	-	121,890.50
3474	PROF. DEVELOP. CERTIFICATION PROGRAM FEES	-	-	-	-	-
3475	BLUEWATER CHILD CARE	384,000.00	299,267.00	-	-	299,267.00
3477	PLEW CHILD CARE	283,000.00	246,479.94	-	1,181.00	245,298.94
3478	WRIGHT CHILD CARE	112,000.00	103,683.15	-	-	103,683.15
3480	PUBLIC INFORMATION REQUESTS	-	2,963.25	-	-	2,963.25
3484	FINANCIAL AID FEES	30,492.00	64,832.98	10,823.96	-	75,656.94
3485	RESTITUTION PAYMENTS - OTHER	-	-	-	-	-

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 4/30/2020	INCREASE	DECREASE	BUDGET AS OF 5/31/2020	
3487	CERTIFICATE FEES - SUBSTITUTES	5,805.00	19,185.00	2,475.00	-	21,660.00
3488	FINGERPRINT PROGRAM	15,000.00	26,043.00	758.00	-	26,801.00
3489	CERTIFICATE FEES	30,000.00	30,000.00	2,395.00	-	32,395.00
3490	MISCELLANEOUS REVENUE	156,587.10	241,380.00	3,725.13	-	245,105.13
3491	E-RATE REFUNDS	-	-	-	-	-
3492	TRANSPORTATION - SCHOOL ACTIVITIES	350,000.00	223,715.29	-	-	223,715.29
3493	SALE OF JUNK	573.00	28,506.40	576.00	-	29,082.40
3494	FEDERAL INDIRECT COST REIMBURSEMENT	300,000.00	300,000.00	-	-	300,000.00
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	1,040.00	16,556.04	4,298.34	-	20,854.38
3497	REFUND - PRIOR YEAR EXPENDITURES	249.43	106,028.95	-	-	106,028.95
3499	SFS - INDIRECT COST	200,000.00	200,000.00	-	-	200,000.00
3630	TRANSFER FROM CAPITAL IMPROVEMENT FUNDS	12,005,346.00	12,761,799.00	-	-	12,761,799.00
3740	PRIOR YEAR INSURANCE LOSS RECOVERY	10,659.74	14,128.61	-	-	14,128.61
3741	INSURANCE LOSS RECOVERY	2,631.28	13,781.21	856.34	-	14,637.55
3746	HEALTH REIMBURSEMENT ARRANGEMENT	2,068.00	61,388.80	8,242.98	-	69,631.78
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	\$ 322,537,370.22	\$ 425,858.59	\$ 28,940.98	\$ 322,934,287.83

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 4/30/2020	INCREASE	DECREASE	BUDGET AS OF 5/31/2020
5100 BASIC EDUCATION (K-12)	\$ 151,799,183.78	\$ 153,310,284.94	\$ -	\$ 42,265.09	\$ 153,268,019.85
5101 CHARTER SCHOOL FEDERAL IMPACT	85,883.00	128,156.00	11,774.00	-	139,930.00
5200 EXCEPTIONAL CHILD	26,925,871.01	27,127,843.82	-	1,909.55	27,125,934.27
5300 VOCATIONAL AND TECHNICAL EDUCATION	5,482,166.13	6,122,338.92	50,602.34	-	6,172,941.26
5500 PREKINDERGARTEN	450,333.72	479,812.01	-	-	479,812.01
5900 OTHER INSTRUCTION	2,296,997.52	2,731,342.87	79,885.39	-	2,811,228.26
6100 PUPIL PERSONNEL SERVICES	1,210,989.08	1,737,401.28	3,195.67	-	1,740,596.95
6110 ATTENDANCE AND SOCIAL WORK	463,075.00	492,672.19	12,920.56	-	505,592.75
6120 GUIDANCE SERVICES	4,838,019.21	4,816,396.88	-	637.95	4,815,758.93
6130 HEALTH SERVICES	1,171,397.74	1,322,080.20	7,000.00	-	1,329,080.20
6140 PSYCHOLOGICAL SERVICES	1,819,306.98	1,910,092.42	-	1,916.00	1,908,176.42
6141 TESTING	131,215.00	154,832.61	-	-	154,832.61
6150 PARENTAL INVOLVEMENT	200.00	1,126.00	-	-	1,126.00
6200 INSTRUCTIONAL MEDIA SERVICE	1,768,457.77	1,818,059.94	442.72	-	1,818,502.66
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	3,581,250.93	3,594,295.02	812.48	-	3,595,107.50
6400 INSTR STAFF TRAINING SERVICES	2,532,230.78	2,648,356.33	17,237.40	-	2,665,593.73
6500 INSTRUCTIONAL RELATED TECHNOLOGY	695,756.24	748,487.05	-	-	748,487.05
7100 SCHOOL BOARD	1,299,482.83	1,284,823.79	43,343.48	-	1,328,167.27
7200 GENERAL ADMINISTRATION (SUPT)	477,724.25	485,084.03	9,075.28	-	494,159.31
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	20,521,455.18	21,273,380.81	79,264.47	-	21,352,645.28
7400 FACILITIES ACQUISITION & CONSTRUCTION	929,256.69	965,818.70	11,461.93	-	977,280.63
7500 FISCAL SERVICES (FINANCE DEPT)	2,649,450.80	2,746,835.49	-	10,203.63	2,736,631.86
7600 FOOD SERVICE (SCHOOLS)	-	45,762.49	-	-	45,762.49
7610 FOOD SERVICE - DEPARTMENT	-	25,548.50	-	-	25,548.50
7700 CENTRAL SERVICES	-	-	-	-	-
7710 PLAN, RESEARCH, DEVELOP, & EVALUATE	5,800.00	5,800.00	-	-	5,800.00
7720 INFORMATION SERVICES	211,316.48	263,853.50	-	-	263,853.50
7730 STAFF SERVICES	5,787,175.89	5,952,043.42	22,661.79	-	5,974,705.21
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	887,266.27	913,284.47	5,641.00	-	918,925.47
7800 PUPIL TRANSP SERVICES - SCHOOL	756,913.62	753,345.78	1,050.43	-	754,396.21
7801 TRANSPORTATION - NORTH	5,674,378.51	5,406,713.95	2,068.84	-	5,408,782.79
7802 TRANSPORTATION - CENTRAL	3,022,927.85	3,064,030.22	2,943.24	-	3,066,973.46
7803 TRANSPORTATION - SOUTH	4,682,493.55	4,626,685.02	1,478.93	-	4,628,163.95
7900 OPERATION OF PLANT	21,054,242.21	21,589,920.49	161,314.36	-	21,751,234.85
8100 MAINTENANCE ADMINISTRATION	4,407,250.48	4,477,942.75	10,183.00	-	4,488,125.75
8120 BUILDING AND GROUND MAINTENANCE	3,309,074.98	3,299,356.72	25,679.92	-	3,325,036.64
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	3,167,268.40	3,173,336.38	25,955.72	-	3,199,292.10
9100 COMMUNITY SERVICE	2,019,275.28	1,871,888.31	10,253.05	-	1,882,141.36
9700 TRANSFER FUNDS	-	-	-	-	-
9890 RESERVES	35,558,066.84	31,168,336.92	-	142,396.17	31,025,940.75
TOTAL - GENERAL FUND	\$ 321,673,154.00	\$ 322,537,370.22	\$ 596,246.00	\$ 199,328.39	\$ 322,934,287.83

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 9
Board Meeting July 13, 2020

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3299	<u>Miscellaneous Federal Through State</u>		\$ 121.20
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 121.20
	<i>Explanation: To appropriate Federal Forest Funds based on actual collections.</i>		
	.... Discretionary	\$ 121.20	
3399	<u>Other Miscellaneous State Revenue</u>		\$ 1,752.00
	0790 Miscellaneous Expense	9100 Community Service	\$ 1,752.00
	<i>Explanation: To appropriate revenue for adult State scholarships based on actual collections.</i>		
	5085 Adult State Scholarships	\$ 1,752.00	
3425	<u>Rent/Use Of Facility</u>		\$ 2,800.00
	0430 Electricity	7900 Operation of Plant	\$ 2,200.00
	0987 Reserve Schools/Departments	9890 Reserves	600.00
	<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>		
	.... Discretionary	\$ 600.00	
		5099 School Utilities	2,200.00
			Total \$ 2,800.00
3426	<u>Course Fees - Adult Education</u>		\$ 110,036.96
	0510 Supplies	5900 Other Instruction	\$ 99,033.00
	0990 Fund Balance - Unappropriated	9890 Reserves	11,003.96
	<i>Explanation: To appropriate revenue for adult education course fees based on actual collections.</i>		
	.... Discretionary	\$ 11,003.96	
		6110 Adult Education Tuition	99,033.00
			Total \$ 110,036.96
3427	<u>Capital Improvement Fees - Adult Education</u>		\$ 5,411.95
	0641 Equipment (Over \$1,000)	5900 Other Instruction	\$ 5,411.95
	<i>Explanation: To appropriate revenue for adult education capital improvement fees based on actual collections.</i>		
	6035 Adult Capital Improvement Fees	\$ 5,411.95	
3429	<u>Technology Fees - Adult Education</u>		\$ 5,411.95
	0510 Supplies	5900 Other Instruction	\$ 5,411.95
	<i>Explanation: To appropriate revenue for adult education technology fees based on actual collections.</i>		
	2016 Adult Technology Fees	\$ 5,411.95	
3431	<u>Interest on Investments</u>		\$ 250,000.00
	0997 Reserve - Projects	9890 Reserves	\$ 250,000.00
	<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>		
	2095 Salary Resynching	\$ 250,000.00	
3448	<u>Donations</u>		\$ 124.20
	0370 Postage	7300 School Admin - Principal Office	\$ 124.20
	<i>Explanation: To appropriate donations for Kenwood Elementary School based on actual collections.</i>		
	.... Discretionary	\$ 124.20	

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 9
Board Meeting July 13, 2020

Account	Object	Function	Increase (Decrease)
3463	<u>Bob Sikes Child Care</u>		\$ (518.00)
	0510 Supplies	9100 Community Service	\$ (518.00)
	<i>Explanation: To adjust estimated revenue for Bob Sikes Child Care based on actual collections.</i>		
	2181 Child Care - Bob Sikes Elementary School	\$ (518.00)	
3465	<u>Purchased Positions - Other</u>		\$ 16,049.58
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 3,531.38
	0103 Salary - Supplements	5100 Basic Education (K-12)	3,688.30
	0131 Salary - Instructional	5100 Basic Education (K-12)	4,163.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	964.10
	0220 Social Security	5100 Basic Education (K-12)	869.15
	0231 Group Insurance - Health	5100 Basic Education (K-12)	2,014.30
	0232 Group Insurance - Life	5100 Basic Education (K-12)	4.28
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	66.60
	0102 Salary - Other Compensation	7300 School Admin - Principal Office	645.00
	0210 Florida Retirement System	7300 School Admin - Principal Office	54.63
	0220 Social Security	7300 School Admin - Principal Office	48.84
			\$ 16,049.58
	<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	\$ 16,049.58	
3466	<u>Purchased Positions/Other - External</u>		\$ (27,046.98)
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 2,583.53
	0131 Salary - Instructional	5100 Basic Education (K-12)	(15,711.70)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(1,659.74)
	0220 Social Security	5100 Basic Education (K-12)	(1,006.64)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(12,019.60)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(7.07)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(400.40)
	0750 Other Personnel Services	5100 Basic Education (K-12)	648.04
	0331 Out of County Travel	6400 Instructional Staff Training Services	526.60
			\$ (27,046.98)
	<i>Explanation: To adjust 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	\$ (27,046.98)	
3468	<u>Riverside Child Care</u>		\$ (195.00)
	0510 Supplies	9100 Community Service	\$ (195.00)
	<i>Explanation: To adjust estimated revenue for Riverside Child Care based on actual collections.</i>		
	2168 Child Care - Riverside Elementary School	\$ (195.00)	
3477	<u>Plew Child Care</u>		\$ (1,181.00)
	0510 Supplies	9100 Community Service	\$ (1,181.00)
	<i>Explanation: To adjust estimated revenue for Plew Child Care based on actual collections.</i>		
	2174 Child Care - Plew Elementary School	\$ (1,181.00)	
3484	<u>Financial Aid Fees</u>		\$ 10,823.96
	0790 Miscellaneous Expense	9100 Community Service	\$ 10,823.96
	<i>Explanation: To appropriate revenue for Financial Aid Fees based on actual collections.</i>		
	3005 Financial Aid Trust Fund	\$ 10,823.96	

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Amendment Number 9
 Board Meeting July 13, 2020

Account	Object	Function	Increase (Decrease)
3487	<u>Certificate Fees - Substitutes</u>		\$ 2,475.00
	0730 Dues and Fees	7730 Staff Services	\$ 2,475.00
	<i>Explanation: To appropriate revenue for Certification Fees - Substitutes based on actual collections.</i>		
	2088 Certification	\$ 2,475.00	
3488	<u>Fingerprint Program</u>		\$ 758.00
	0730 Dues and Fees	7730 Staff Services	\$ 758.00
	<i>Explanation: To appropriate revenue for Fingerprint Program based on actual collections.</i>		
	6006 Fingerprinting - Fees	\$ 758.00	
3489	<u>Certificate Fees</u>		\$ 2,395.00
	0730 Dues and Fees	7730 Staff Services	\$ 2,395.00
	<i>Explanation: To appropriate revenue for Certificate Fees - Teachers based on actual collections.</i>		
	2088 Certification	\$ 2,395.00	
3490	<u>Miscellaneous Revenue</u>		\$ 3,725.13
	0460 Diesel Fuel	7800 Pupil Transp Services - School	\$ 143.43
	0510 Supplies	7802 Transportation - Central	82.74
	0510 Supplies	7803 Transportation - South	37.19
	0990 Fund Balance - Unappropriated	9890 Reserves	3,461.77
			\$ 3,725.13
	<i>Explanation: To appropriate revenue for dealer's tax credit allowance (\$2,479.62), record requests from State of Florida (\$158.00), Scribbles Transcript System (\$824.15), fuel reimbursements (\$143.43), and vending commissions (\$119.93) based on actual collections.</i>		
	.... Discretionary	\$ 3,461.77	3032 Vending Commission - Transportation - Central 82.74
	2093 Fuel System Repairs	143.43	3033 Vending Commission - Transportation - South 37.19
			Total \$ 3,725.13
3493	<u>Sale of Junk</u>		\$ 576.00
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 576.00
	<i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i>		
	.... Discretionary	\$ 576.00	
3495	<u>Transportation - Repairs Dept./Other</u>		\$ 4,298.34
	0550 Repair Parts	7801 Transportation - North	\$ 4,298.34
	<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>		
	.... Discretionary	\$ 4,298.34	
3741	<u>Insurance Loss Recovery</u>		\$ 856.34
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 856.34
	<i>Explanation: To appropriate revenue from insurance loss recovery based on actual collections.</i>		
	4011 Insurance Claims - Equipment	\$ 468.96	4012 387.38
			Total \$ 856.34
3746	<u>Health Reimbursement Arrangement</u>		\$ 8,242.98
	0310 Professional & Technical Service	7730 Staff Services	\$ 8,242.98
	<i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.</i>		
	5006 Health Reimbursement Arrangement	\$ 8,242.98	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 9

Board Meeting July 13, 2020

Account	Object	Function	Increase (Decrease)
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II. Amendments Between Appropriations & Reserves

.... Discretionary

5100	Basic Education (K-12)	\$	69,280.70
5101	Charter School - Federal Impact		11,774.00
5200	Exceptional Child		3,134.29
5300	Vocational		122.33
6100	Pupil Personnel Services		1,200.00
6200	Instructional Media Services		442.72
6400	Instructional Staff Training Services		1,664.95
7200	General Administration		10,285.00
7300	School Admin - Principal Office		31,550.29
7400	Facilities Acquisition and Construction		11,461.93
7730	Staff Services		24.99
7800	Pupil Transp Services - School		981.00
7801	Transportation - North		(2,736.75)
7803	Transportation - South		138.00
7900	Operation of Plant		2,696.56
8100	Maintenance Administration		(1,100.00)
9890	Reserves		(224,915.74)
		\$	<u>(83,995.73)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual (Project 0023), appropriate unanticipated operating expenditures (Project 2095), appropriate HRA debit card administrative fees (Project 5006), and appropriate additional CAPE WFE earned per 4th FEFP (Project 9007) by transferring to/(from) the following project(s):

0023	Itinerant - Speech	\$	(822.27)	5006	Health Reimbursement Arrangement	2,523.00
2095	Salary Resynching		(51,887.00)	9007	Career and Professional Education	134,182.00
				Total	\$	<u>83,995.73</u>

0002 Lottery - School Advisory Council

0510	Supplies	5100	Basic Education (K-12)	\$	(606.00)
0519	Technology Supplies	5100	Basic Education (K-12)		606.00
				\$	<u>-</u>

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

0022 EBD Alternative Placement

0103	Salary - Supplements	5200	Exceptional Child	\$	3,015.00
0131	Salary - Instructional	5200	Exceptional Child		(3,015.00)
				\$	<u>-</u>

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

0023 Itinerant - Speech

0103	Salary - Supplements	5200	Exceptional Child	\$	(822.27)
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Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):

....	Discretionary	\$	822.27
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0099 COVID-19 Response

0310	Professional & Technical Service	5100	Basic Education (K-12)	\$	28,170.00
0390	Other Purchased Service	5100	Basic Education (K-12)		3,000.00
0510	Supplies	6130	Health Services		7,000.00
0370	Postage	7500	Fiscal Services		1,855.76
0510	Supplies	7730	Staff Services		79.99
0510	Supplies	7900	Operation of Plant		136,812.51
0220	Social Security	8200	Administrative Technology Services		31.32
0750	Other Personnel Services	8200	Administrative Technology Services		2,159.85
				\$	<u>179,109.43</u>

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

2095	Salary Resynching	\$	(179,109.43)
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0127 SAI - Summer Intensive Studies

0997	Reserve - Projects	9890	Reserves	\$	500,000.00
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Explanation: Appropriate Summer Intensive Studies by transferring to/(from) the following project(s):

3161	SAI - Supplemental Academic Instruction	\$	(500,000.00)
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Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

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Account	Object	Function	Increase (Decrease)
<u>0132 VPK - Year Long Program</u>			
	0370 Postage	5500 Prekindergarten	\$ (44.50)
	0390 Other Purchased Service	5500 Prekindergarten	44.50
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
<u>0160 Lottery - School Recognition</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (500.00)
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	500.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
<u>0170 Youth Mental Health First Aid Training Grant</u>			
	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	(381.53)
	0510 Supplies	6400 Instructional Staff Training Services	129.71
	0750 Other Personnel Services	6400 Instructional Staff Training Services	64.61
	0220 Social Security	7730 Staff Services	1.86
	0750 Other Personnel Services	7730 Staff Services	128.40
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
<u>1004 AICE - Set-Aside</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (10,433.00)
	0519 Technology Supplies	5100 Basic Education (K-12)	2,000.00
	0676 Other Permanent Improvements	5100 Basic Education (K-12)	8,433.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
<u>1084 Medicaid Reimbursement</u>			
	0331 Out of County Travel	7500 Fiscal Services	\$ (995.00)
	0365 Software Subscriptions	7500 Fiscal Services	995.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
<u>2004 Itinerant - Visually Impaired</u>			
	0310 Professional & Technical Service	5200 Exceptional Child	\$ (4,546.44)
	0365 Software Subscriptions	5200 Exceptional Child	246.44
	0510 Supplies	5200 Exceptional Child	(151.59)
	0519 Technology Supplies	5200 Exceptional Child	151.59
	0641 Equipment (Over \$1,000)	5200 Exceptional Child	4,300.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
<u>2011 Custodial Services</u>			
	0100 Salary - Non-Instructional	7900 Operation of Plant	\$ (1,072.16)
	0130 Salary - Overtime	7900 Operation of Plant	905.28
	0750 Other Personnel Services	7900 Operation of Plant	166.88
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
<u>2013 Peer Evaluators</u>			
	0510 Supplies	6400 Instructional Staff Training Services	\$ (32.28)
	0519 Technology Supplies	6400 Instructional Staff Training Services	32.28
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
<u>2019 Itinerant Teachers - OT/PT</u>			
	0310 Professional & Technical Service	5200 Exceptional Child	\$ (400.00)
	0330 In County Travel	5200 Exceptional Child	(793.32)
	0510 Supplies	5200 Exceptional Child	1,950.66
	0642 Equipment (Under \$1,000)	5200 Exceptional Child	(757.34)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
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Account	Object	Function	Increase (Decrease)
2027 Itinerant - School Psychologists			
0102	Salary - Other Compensation	6140 Psychological Services	\$ (3,014.12)
0210	Florida Retirement System	6140 Psychological Services	(255.30)
0220	Social Security	6140 Psychological Services	(230.58)
0365	Software Subscriptions	6140 Psychological Services	(2,682.75)
0370	Postage	6140 Psychological Services	(250.00)
0510	Supplies	6140 Psychological Services	6,851.85
0519	Technology Supplies	6140 Psychological Services	(12.10)
0730	Dues and Fees	6140 Psychological Services	(407.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2086 SAI - Teenage Parenting Program			
0330	In County Travel	6100 Pupil Personnel Services	\$ (132.26)
0390	Other Purchased Service	6100 Pupil Personnel Services	(110.00)
0510	Supplies	6100 Pupil Personnel Services	242.26
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2088 Certification			
0730	Dues and Fees	7730 Staff Services	\$ (3,900.00)
<i>Explanation: Appropriate employee fingerprinting fees by transferring to/(from) the following project(s):</i>			
6006	Fingerprinting - Fees	\$ 400.00	6007 Fingerprinting - Employees
			<u>3,500.00</u>
			<u>Total \$ 3,900.00</u>
2095 Salary Resynching			
0131	Salary - Instructional	5100 Basic Education (K-12)	\$ 15,414.85
0210	Florida Retirement System	5100 Basic Education (K-12)	1,305.64
0220	Social Security	5100 Basic Education (K-12)	1,179.23
0997	Reserve - Projects	9890 Reserves	(250,000.00)
			<u>\$ (232,100.28)</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):</i>			
....	Discretionary	\$ 51,887.00	5027 Administrative & Guidance Summer Hours
0099	COVID-19 Response	179,109.43	
			<u>1,103.85</u>
			<u>Total \$ 232,100.28</u>
2099 Stadium & Athletic Field Maintenance			
0510	Supplies	8120 Building and Ground Maintenance	\$ 2,600.00
0540	Oil	8120 Building and Ground Maintenance	(1,300.00)
0677	Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	(1,300.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2154 Advanced Placement			
0360	Lease and Rental Agreements	5100 Basic Education (K-12)	\$ (3,229.00)
0365	Software Subscriptions	5100 Basic Education (K-12)	(362.98)
0390	Other Purchased Service	5100 Basic Education (K-12)	(222.45)
0519	Technology Supplies	5100 Basic Education (K-12)	(381.59)
0520	Textbooks	5100 Basic Education (K-12)	13,000.00
0610	Library Books	5100 Basic Education (K-12)	(44.51)
0641	Equipment (Over \$1,000)	5100 Basic Education (K-12)	(1,481.28)
0642	Equipment (Under \$1,000)	5100 Basic Education (K-12)	(574.03)
0644	Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	(142.52)
0648	Technology Equipment (Over \$1,000)	5100 Basic Education (K-12)	(100.00)
0730	Dues and Fees	5100 Basic Education (K-12)	(300.00)
0390	Other Purchased Service	5200 Exceptional Child	(500.00)
0684	Replacement Roofing & Systems	5300 Vocational	(1,041.32)
0331	Out of County Travel	6400 Instructional Staff Training Services	(842.04)
0399	Other Technology Purchased Services	7300 School Admin - Principal Office	(3,778.28)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2174 Child Care - Plew Elementary School			
0100	Salary - Non-Instructional	9100 Community Service	\$ (18,783.00)
0130	Salary - Overtime	9100 Community Service	12.70
0210	Florida Retirement System	9100 Community Service	(1,689.92)

Explanation of Budget Amendment as Follows:

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Account	Object	Function	Increase (Decrease)
	0220 Social Security	9100 Community Service	(1,436.03)
	0510 Supplies	9100 Community Service	21,896.25
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2178	<u>Child Care - Wright Elementary School</u>		
	0371 Telephone	7900 Operation of Plant	\$ 22.51
	0130 Salary - Overtime	9100 Community Service	10.47
	0210 Florida Retirement System	9100 Community Service	0.89
	0220 Social Security	9100 Community Service	1.17
	0510 Supplies	9100 Community Service	(60.72)
	0750 Other Personnel Services	9100 Community Service	25.68
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2181	<u>Child Care - Bob Sikes Elementary School</u>		
	0310 Professional & Technical Service	9100 Community Service	\$ (518.00)
	0510 Supplies	9100 Community Service	518.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2909	<u>School Maintenance</u>		
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (32,530.67)
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	100.00
	0510 Supplies	8120 Building and Ground Maintenance	22,664.93
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	4,642.86
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	5,722.88
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	(600.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3057	<u>Innovative Program - Academic Team</u>		
	0210 Florida Retirement System	5100 Basic Education (K-12)	\$ 21.96
	0510 Supplies	5100 Basic Education (K-12)	(21.96)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3101	<u>Lottery - Discretionary</u>		
	0394 FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	\$ 1.00
	0396 Distributions - Contract Schools	5100 Basic Education (K-12)	(3.00)
	0997 Reserve - Projects	9890 Reserves	2.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3105	<u>Instructional Materials - Textbooks</u>		
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 1,200.00
	0394 FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	(1,185.00)
	0396 Distributions - Contract Schools	5100 Basic Education (K-12)	(444.00)
	0510 Supplies	5100 Basic Education (K-12)	52,121.00
	0520 Textbooks	5100 Basic Education (K-12)	(53,981.00)
	0520 Textbooks	5200 Exceptional Child	660.00
	0997 Reserve - Projects	9890 Reserves	1,629.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3107	<u>Safe Schools</u>		
	0394 FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	\$ 181.00
	0396 Distributions - Contract Schools	5100 Basic Education (K-12)	(253.00)
	0997 Reserve - Projects	9890 Reserves	72.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

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Board Meeting July 13, 2020

Account	Object	Function	Increase (Decrease)
3161 SAI - Supplemental Academic Instruction			
0394	FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	\$ 504.00
0396	Distributions - Contract Schools	5100 Basic Education (K-12)	(1,195.00)
0997	Reserve - Projects	9890 Reserves	(503,261.74)
			<u>\$ (503,952.74)</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and appropriate Summer Intensive Studies (Project 0127) and additional Plan of Care (Project 6113) by transferring to/(from) the following project(s):</i>			
0127	SAI - Summer Intensive Studies	\$ 500,000.00	6113 SAI - Plan of Care
			3,952.74
			<u>Total \$ 503,952.74</u>
3162 SAI - Attendance Officers			
0375	Cellular Telephone	6110 Attendance and Social Work	\$ 200.00
0450	Gasoline	6110 Attendance and Social Work	(200.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3180 Teachers Classroom Supply Assistance Pgm.			
0394	FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	\$ 102.00
0396	Distributions - Contract Schools	5100 Basic Education (K-12)	(75.00)
0997	Reserve - Projects	9890 Reserves	(27.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4004 Chorus Program			
0365	Software Subscriptions	5100 Basic Education (K-12)	\$ 21.00
0510	Supplies	5100 Basic Education (K-12)	(374.25)
0398	Field Trips	7801 Transportation - North	353.25
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4005 Band Program			
0350	Repair and Maintenance	5100 Basic Education (K-12)	\$ 2,623.93
0510	Supplies	5100 Basic Education (K-12)	(4,504.83)
0519	Technology Supplies	5100 Basic Education (K-12)	64.00
0641	Equipment (Over \$1,000)	5100 Basic Education (K-12)	(1,785.00)
0643	Computer (Over \$1,000) & Tech. Infrastructure	5100 Basic Education (K-12)	(1,061.00)
0730	Dues and Fees	5100 Basic Education (K-12)	1,976.40
0398	Field Trips	7800 Pupil Transp Services - School	(74.00)
0398	Field Trips	7802 Transportation - Central	2,760.50
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4016 SM - Administrative			
0450	Gasoline	6500 Instruction Related Technology	\$ 1,135.00
0560	Tires and Tubes	6500 Instruction Related Technology	(161.00)
0644	Computer Hardware (Under \$1,000)	6500 Instruction Related Technology	(974.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4110 SAI - ESOL			
0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ (13,100.00)
0210	Florida Retirement System	5100 Basic Education (K-12)	(515.07)
0220	Social Security	5100 Basic Education (K-12)	(1,299.56)
0510	Supplies	6300 Instruction & Curriculum	812.48
0117	Workshops	6400 Instructional Staff Training Services	13,100.00
0220	Social Security	6400 Instructional Staff Training Services	1,002.15
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4125 Class Size Reduction			
0107	Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 16,694.62
0131	Salary - Instructional	5100 Basic Education (K-12)	(16,694.62)
0394	FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	3,043.00
0396	Distributions - Contract Schools	5100 Basic Education (K-12)	244.00
0997	Reserve - Projects	9890 Reserves	(3,287.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:

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Account	Object	Function	Increase (Decrease)
4162 SAI - Student Training Program			
0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ 236.43
0210	Florida Retirement System	5100 Basic Education (K-12)	20.03
0220	Social Security	5100 Basic Education (K-12)	17.83
0997	Reserve - Projects	9890 Reserves	(274.29)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5006 Health Reimbursement Arrangement			
0730	Dues and Fees	7730 Staff Services	\$ 2,523.00
<i>Explanation: Appropriate HRA debit card administrative fees by transferring to/(from) the following project(s):</i>			
....	Discretionary	\$ (2,523.00)	
5007 SSTRIDE District Supplement			
0510	Supplies	5100 Basic Education (K-12)	\$ (154.00)
0398	Field Trips	7801 Transportation - North	154.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5027 Administrative & Guidance Summer Hours			
0102	Salary - Other Compensation	6120 Guidance Services	\$ (549.39)
0210	Florida Retirement System	6120 Guidance Services	(46.53)
0220	Social Security	6120 Guidance Services	(42.03)
0102	Salary - Other Compensation	7300 School Admin - Principal Office	1,500.00
0210	Florida Retirement System	7300 School Admin - Principal Office	127.05
0220	Social Security	7300 School Admin - Principal Office	114.75
			<u>\$ 1,103.85</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):</i>			
2095	Salary Resynching	\$ (1,103.85)	
5061 CAPE - Aerospace/Aviation			
0997	Reserve - Projects	9890 Reserves	\$ 1,359.00
<i>Explanation: Appropriate additional WFTE earned per 4th FEFP by transferring to/(from) the following project(s):</i>			
9007	Career and Professional Education	\$ (1,359.00)	
5064 CAPE - Culinary			
0997	Reserve - Projects	9890 Reserves	\$ 95,840.00
<i>Explanation: Appropriate additional WFTE earned per 4th FEFP by transferring to/(from) the following project(s):</i>			
9007	Career and Professional Education	\$ (95,840.00)	
5065 CAPE - Drafting/Engineering			
0730	Dues and Fees	5300 Vocational	\$ 3,200.00
0997	Reserve - Projects	9890 Reserves	74,968.00
			<u>\$ 78,168.00</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and appropriate additional WFTE earned per 4th FEFP by transferring to/(from) the following project(s):</i>			
9007	Career and Professional Education	\$ (78,168.00)	
5066 CAPE - Electrical			
0997	Reserve - Projects	9890 Reserves	\$ 1,020.00
<i>Explanation: Appropriate additional WFTE earned per 4th FEFP by transferring to/(from) the following project(s):</i>			
9007	Career and Professional Education	\$ (1,020.00)	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

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Account	Object	Function	Increase (Decrease)
5067 CAPE - Health Science			
	0365 Software Subscriptions	5300 Vocational	\$ 2,655.00
	0510 Supplies	5300 Vocational	615.03
	0730 Dues and Fees	5300 Vocational	2,200.00
	0997 Reserve - Projects	9890 Reserves	14,920.97
			<u>\$ 20,391.00</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and appropriate additional WFTE earned per 4th FEFP by transferring to/(from) the following project(s):</i>			
	9007 Career and Professional Education	\$ (20,391.00)	
5068 CAPE - Information Technology			
	0220 Social Security	5300 Vocational	\$ 1.31
	0357 Support Managed Computers	5300 Vocational	6,441.00
	0365 Software Subscriptions	5300 Vocational	1,830.00
	0366 Software Apps - Tablets	5300 Vocational	79.99
	0997 Reserve - Projects	9890 Reserves	810,708.70
			<u>\$ 819,061.00</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and appropriate additional WFTE earned per 4th FEFP by transferring to/(from) the following project(s):</i>			
	9007 Career and Professional Education	\$ (819,061.00)	
5069 CAPE - Robotics			
	0997 Reserve - Projects	9890 Reserves	\$ 3,399.00
<i>Explanation: Appropriate additional WFTE earned per 4th FEFP by transferring to/(from) the following project(s):</i>			
	9007 Career and Professional Education	\$ (3,399.00)	
5072 CAPE - Automotive			
	0641 Equipment (Over \$1,000)	5300 Vocational	\$ 19,999.00
	0997 Reserve - Projects	9890 Reserves	30,300.00
			<u>\$ 50,299.00</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and appropriate additional WFTE earned per 4th FEFP by transferring to/(from) the following project(s):</i>			
	9007 Career and Professional Education	\$ (50,299.00)	
5099 School Utilities			
	0381 Water and Sewage	7900 Operation of Plant	\$ 5,000.00
	0382 Garbage	7900 Operation of Plant	(3,000.00)
	0410 Natural Gas	7900 Operation of Plant	4,000.00
	0430 Electricity	7900 Operation of Plant	(6,000.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5120 CSR - Secondary Intensive Math			
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 5,627.96
	0131 Salary - Instructional	5100 Basic Education (K-12)	(5,627.96)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5150 Digital Classrooms - Plan Required			
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ (8,596.00)
	0399 Other Technology Purchased Services	5100 Basic Education (K-12)	0.06
	0684 Replacement Roofing & Systems	5100 Basic Education (K-12)	8,595.94
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5909 School Maintenance - School Control			
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (33,517.57)
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	17,339.06
	0510 Supplies	8120 Building and Ground Maintenance	2,179.30

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 9

Board Meeting July 13, 2020

Account	Object	Function	Increase (Decrease)
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	4,692.00
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	9,307.21
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6006	<u>Fingerprinting - Fees</u>		
	0730 Dues and Fees	7730 Staff Services	<u>\$ 400.00</u>
	<i>Explanation: Appropriate employee fingerprinting fees by transferring to/(from) the following project(s):</i>		
	2088 Certification	\$ (400.00)	
6007	<u>Fingerprinting - Employees</u>		
	0730 Dues and Fees	7730 Staff Services	<u>\$ 3,500.00</u>
	<i>Explanation: Appropriate employee fingerprinting fees by transferring to/(from) the following project(s):</i>		
	2088 Certification	\$ (3,500.00)	
6013	<u>County Honors Banquet - Other</u>		
	0370 Postage	5100 Basic Education (K-12)	\$ 200.00
	0390 Other Purchased Service	5100 Basic Education (K-12)	(1,150.00)
	0393 Contracts - Nonprofessional	5100 Basic Education (K-12)	(1,890.00)
	0510 Supplies	5100 Basic Education (K-12)	2,840.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6035	<u>Adult Capital Improvement Fees</u>		
	0393 Contracts - Nonprofessional	5900 Other Instruction	\$ (786.51)
	0641 Equipment (Over \$1,000)	5900 Other Instruction	(28,035.00)
	0510 Supplies	7300 School Admin - Principal Office	6,035.00
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	22,786.51
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6060	<u>CAPE Digital Tools - IT</u>		
	0997 Reserve - Projects	9890 Reserves	<u>\$ 3,399.00</u>
	<i>Explanation: Appropriate additional WFTE earned per 4th FEFP by transferring to/(from) the following project(s):</i>		
	9007 Career and Professional Education	\$ (3,399.00)	
6075	<u>EBD Initiative</u>		
	0220 Social Security	6400 Instructional Staff Training Services	\$ (103.90)
	0365 Software Subscriptions	6400 Instructional Staff Training Services	1,564.15
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(1,460.25)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6110	<u>Adult Education Tuition</u>		
	0310 Professional & Technical Service	5900 Other Instruction	\$ 15,000.00
	0390 Other Purchased Service	5900 Other Instruction	1,146.80
	0510 Supplies	5900 Other Instruction	(17,296.80)
	0642 Equipment (Under \$1,000)	7300 School Admin - Principal Office	150.00
	0730 Dues and Fees	7300 School Admin - Principal Office	1,000.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6113	<u>SAI - Plan of Care</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 3,471.41
	0210 Florida Retirement System	5100 Basic Education (K-12)	239.25
	0220 Social Security	5100 Basic Education (K-12)	242.08
			<u>\$ 3,952.74</u>
	<i>Explanation: Appropriate additional Plan of Care by transferring to/(from) the following project(s):</i>		
	3161 SAI - Supplemental Academic Instruction	\$ (3,952.74)	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 9

Board Meeting July 13, 2020

Account	Object	Function	Increase (Decrease)
6123 Reading Instruction			
0394	FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	\$ 82.00
0396	Distributions - Contract Schools	5100 Basic Education (K-12)	(180.00)
0997	Reserve - Projects	9890 Reserves	98.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7002 School Advisory Council			
0310	Professional & Technical Service	5100 Basic Education (K-12)	\$ 415.74
0510	Supplies	5100 Basic Education (K-12)	(415.74)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7016 Professional Development Training - GF			
0331	Out of County Travel	6400 Instructional Staff Training Services	\$ (219.98)
0644	Computer Hardware (Under \$1,000)	6400 Instructional Staff Training Services	219.98
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7020 Purchased Positions/Other - External			
0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ (0.02)
0210	Florida Retirement System	5100 Basic Education (K-12)	(8.18)
0220	Social Security	5100 Basic Education (K-12)	8.20
0102	Salary - Other Compensation	7900 Operation of Plant	0.01
0210	Florida Retirement System	7900 Operation of Plant	0.01
0220	Social Security	7900 Operation of Plant	(0.02)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7054 AP Initiative - Set-Aside			
0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ 389.44
0210	Florida Retirement System	5100 Basic Education (K-12)	33.02
0220	Social Security	5100 Basic Education (K-12)	29.79
0331	Out of County Travel	5100 Basic Education (K-12)	(1,700.00)
0365	Software Subscriptions	5100 Basic Education (K-12)	823.22
0370	Postage	5100 Basic Education (K-12)	(1,700.00)
0398	Field Trips	5100 Basic Education (K-12)	(100.00)
0510	Supplies	5100 Basic Education (K-12)	624.53
0519	Technology Supplies	5100 Basic Education (K-12)	1,500.00
0398	Field Trips	7802 Transportation - Central	100.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7061 CAPE Digital Tools - STEM			
0997	Reserve - Projects	9890 Reserves	\$ 34,326.00
<i>Explanation: Appropriate additional WFTE earned per 4th FEFP by transferring to/(from) the following project(s):</i>			
9007	Career and Professional Education	\$ (34,326.00)	
7062 CAPE Digital Tools - Manufacturing			
0997	Reserve - Projects	9890 Reserves	\$ 3,144.00
<i>Explanation: Appropriate additional WFTE earned per 4th FEFP by transferring to/(from) the following project(s):</i>			
9007	Career and Professional Education	\$ (3,144.00)	
7063 CAPE - Manufacturing			
0997	Reserve - Projects	9890 Reserves	\$ 28,209.00
<i>Explanation: Appropriate additional WFTE earned per 4th FEFP by transferring to/(from) the following project(s):</i>			
9007	Career and Professional Education	\$ (28,209.00)	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 9

Board Meeting July 13, 2020

Account	Object	Function	Increase (Decrease)
8002 Lottery - School Advisory Council			
0310	Professional & Technical Service	5100 Basic Education (K-12)	\$ 541.76
0510	Supplies	5100 Basic Education (K-12)	(541.76)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8107 CSR - Math Initiatives			
0510	Supplies	6300 Instruction & Curriculum	\$ (266.00)
0730	Dues and Fees	6300 Instruction & Curriculum	266.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8110 DJJ Supplemental Allocation			
0396	Distributions - Contract Schools	5100 Basic Education (K-12)	\$ (5,494.00)
0997	Reserve - Projects	9890 Reserves	5,494.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8150 Digital Classrooms			
0394	FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	\$ 42.00
0396	Distributions - Contract Schools	5100 Basic Education (K-12)	(33.00)
0997	Reserve - Projects	9890 Reserves	(9.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
9002 Lottery - School Advisory Council			
0510	Supplies	5100 Basic Education (K-12)	\$ (500.00)
0641	Equipment (Over \$1,000)	5100 Basic Education (K-12)	500.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
9004 Advanced International Certificate of Education			
0331	Out of County Travel	5100 Basic Education (K-12)	\$ (305.25)
0360	Lease and Rental Agreements	5100 Basic Education (K-12)	(1,962.00)
0365	Software Subscriptions	5100 Basic Education (K-12)	(104.41)
0370	Postage	5100 Basic Education (K-12)	(174.66)
0520	Textbooks	5100 Basic Education (K-12)	8,355.83
0641	Equipment (Over \$1,000)	5100 Basic Education (K-12)	(5,809.51)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
9007 Career and Professional Education			
0641	Equipment (Over \$1,000)	5300 Vocational	\$ 14,500.00
0685	Flooring/Structural Alteration	7900 Operation of Plant	16,400.00
0994	Reserve - FTE/Schools	9890 Reserves	(1,090,423.00)
0997	Reserve - Projects	9890 Reserves	55,090.00
			<u>\$ (1,004,433.00)</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and appropriate additional WFTE earned per 4th FEFP by transferring to/(from) the following project(s):</i>			
....	Discretionary	\$ (134,182.00)	5069 CAPE - Robotics 3,399.00
5061	CAPE - Aerospace/Aviation	1,359.00	5072 CAPE - Automotive 50,299.00
5064	CAPE - Culinary	95,840.00	6060 CAPE Digital Tools - IT 3,399.00
5065	CAPE - Drafting/Engineering	78,168.00	7061 CAPE Digital Tools - STEM 34,326.00
5066	CAPE - Electrical	1,020.00	7062 CAPE Digital Tools - Manufacturing 3,144.00
5067	CAPE - Health Science	20,391.00	7063 CAPE - Manufacturing 28,209.00
5068	CAPE - Information Technology	819,061.00	<u>Total \$ 1,004,433.00</u>
9015 Fixed Charges			
0121	Salary Retirement Bonus	5100 Basic Education (K-12)	\$ (4,232.38)
0122	Salary - Sick Leave Payoff	5100 Basic Education (K-12)	(100,342.23)
0123	Salary - Annual Leave Payoff	5100 Basic Education (K-12)	(30,565.72)
0210	Florida Retirement System	5200 Exceptional Child	(2,642.89)
0220	Social Security	5200 Exceptional Child	(1,738.68)
0123	Salary - Annual Leave Payoff	6100 Pupil Personnel Services	1,723.72
0210	Florida Retirement System	6100 Pupil Personnel Services	146.02
0220	Social Security	6100 Pupil Personnel Services	125.93

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 9

Board Meeting July 13, 2020

Account	Object	Function	Increase (Decrease)
0123	Salary - Annual Leave Payoff	6110 Attendance and Social Work	11,152.28
0210	Florida Retirement System	6110 Attendance and Social Work	944.63
0220	Social Security	6110 Attendance and Social Work	823.65
0310	Professional & Technical Service	7100 School Board	80,500.00
0313	Attorney Fees	7100 School Board	(50,190.00)
0320	Insurance and Bond Premiums	7100 School Board	5,336.24
0730	Dues and Fees	7100 School Board	7,697.24
0310	Professional & Technical Service	7200 General Administration	(1,209.72)
0122	Salary - Sick Leave Payoff	7300 School Admin - Principal Office	27,953.06
0123	Salary - Annual Leave Payoff	7300 School Admin - Principal Office	11,282.85
0210	Florida Retirement System	7300 School Admin - Principal Office	955.61
0220	Social Security	7300 School Admin - Principal Office	291.75
0365	Software Subscriptions	7300 School Admin - Principal Office	1,209.72
0122	Salary - Sick Leave Payoff	7500 Fiscal Services	17,089.01
0310	Professional & Technical Service	7500 Fiscal Services	(30,310.00)
0730	Dues and Fees	7500 Fiscal Services	1,161.60
0122	Salary - Sick Leave Payoff	7730 Staff Services	6,024.92
0220	Social Security	7730 Staff Services	7.65
0122	Salary - Sick Leave Payoff	7760 Internal Service	6,141.00
0210	Florida Retirement System	7760 Internal Service	(500.00)
0122	Salary - Sick Leave Payoff	7803 Transportation - South	2,156.58
0210	Florida Retirement System	7803 Transportation - South	(852.84)
0122	Salary - Sick Leave Payoff	7900 Operation of Plant	6,887.83
0123	Salary - Annual Leave Payoff	7900 Operation of Plant	1,381.94
0210	Florida Retirement System	7900 Operation of Plant	171.00
0220	Social Security	7900 Operation of Plant	78.25
0320	Insurance and Bond Premiums	7900 Operation of Plant	(5,336.24)
0122	Salary - Sick Leave Payoff	8100 Maintenance Administration	11,283.00
0121	Salary Retirement Bonus	8120 Building and Ground Maintenance	4,232.38
0122	Salary - Sick Leave Payoff	8120 Building and Ground Maintenance	1,134.35
0123	Salary - Annual Leave Payoff	8120 Building and Ground Maintenance	5,024.93
0210	Florida Retirement System	8120 Building and Ground Maintenance	425.63
0220	Social Security	8120 Building and Ground Maintenance	78.62
0742	Insurance Claims Current Year	8120 Building and Ground Maintenance	(8,858.84)
0123	Salary - Annual Leave Payoff	8200 Administrative Technology Services	21,672.48
0210	Florida Retirement System	8200 Administrative Technology Services	1,759.24
0220	Social Security	8200 Administrative Technology Services	332.83
0210	Florida Retirement System	9100 Community Service	(406.40)
			\$ -

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)	\$ 55.00
0396	Distributions - Contract Schools	5100 Basic Education (K-12)	(115.00)
0510	Supplies	6140 Psychological Services	(1,916.00)
0365	Software Subscriptions	6400 Instructional Staff Training Services	1,916.00
0997	Reserve - Projects	9890 Reserves	60.00
			\$ -

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

9160 Lottery - School Recognition Program

0510	Supplies	5100 Basic Education (K-12)	\$ (228.96)
0642	Equipment (Under \$1,000)	5100 Basic Education (K-12)	129.96
0644	Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	99.00
			\$ -

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

ADOPTED BY SCHOOL BOARD:

JULY 13, 2020

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 4/30/2020	INCREASE	DECREASE	BUDGET AS OF 5/31/2020	
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 4/30/2020	INCREASE	DECREASE	BUDGET AS OF 5/31/2020
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 9
Board Meeting July 13, 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:

JULY 13, 2020

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 4/30/2020	INCREASE	DECREASE	BUDGET AS OF 5/31/2020
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	-	554,387.00	-	554,387.00
3413	DISTRICT LOCAL CAPITAL IMPROVEMENT TAX	28,821,225.00	28,821,225.00	-	28,821,225.00
3421	TAX REDEMPTIONS	-	17,266.95	13,884.10	31,151.05
3431	INTEREST ON INVESTMENT	-	214,934.37	10,370.61	225,304.98
3448	DONATIONS	-	18,000.00	2,000.00	20,000.00
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	\$ 47,499,464.93	\$ 26,254.71	\$ 47,525,719.64

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 4/30/2020	INCREASE	DECREASE	BUDGET AS OF 5/31/2020		
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	479,182.20	16,003.51	495,185.71	
	0642	EQUIPMENT (UNDER \$1,000)	32,390.81	329,303.25	1,199.96	330,503.21	
	0643	COMPUTER EQUIPMENT (OVER \$1,000)	343,022.14	369,852.13	-	8,188.75	
	0644	COMPUTER HARDWARE (UNDER \$1,000)	-	45,246.84	8,097.75	-	
	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	188,552.00	-	188,552.00	
	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	2,020,599.81	500,000.00	2,520,599.81	
	0676	OTHER PERMANENT IMPROVEMENTS	88,511.20	98,302.56	-	98,302.56	
	0677	REPLACEMENT SYSTEMS	1,231,389.78	1,034,051.45	178,314.00	1,212,365.45	
	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	835,552.84	790,310.18	-	790,310.18	
	0682	HEATING/COOLING/AIR CONDITIONING	-	-	-	-	
	0683	ROOFING	50,200.00	50,000.00	-	50,000.00	
	0684	REPLACEMENT ROOFING & SYSTEMS	20,764,963.40	21,330,924.66	-	782,134.65	
	0685	FLOORING/STRUCTURAL ALTERATION	187,656.71	254,554.64	54,201.43	-	
	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	961,819.41	58,761.46	1,020,580.87	
	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	12,761,799.00	-	12,761,799.00	
	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	\$ 47,499,464.93	\$ 816,578.11	\$ 790,323.40	\$ 47,525,719.64

Explanation of Budget Amendment as Follows:
 Part III - Capital Project Funds
 Amendment Number 9
 Board Meeting July 13, 2020

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3421	<u>Tax Redemptions</u>		\$ 13,884.10
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 13,884.10
	<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>		
	.... Discretionary	\$ 13,884.10	
3431	<u>Interest on Investments</u>		\$ 10,370.61
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 10,370.61
	<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>		
	.... Discretionary	\$ 10,370.61	
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	\$ 34,506.75
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2386 District Department Equipment	\$ 1,811.25	3368 Kenwood Café Roof - P6/TO8
			(36,318.00)
			Total \$ (34,506.75)
1340	<u>Carpet - BD</u>		
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	\$ 6,721.97
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (6,721.97)	
1391	<u>Computer Lab - BD</u>		
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 8,097.75
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (8,097.75)	
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (73,677.85)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	1340 Carpet - BD	\$ 6,721.97	2364 School Equipment - BD 15,693.00
	1391 Computer Lab - BD	8,097.75	3312 Capital Improvements - BD (3,582.33)
	2347 Flooring - BD	47,479.46	6318 Fence - BD (732.00)
			Total \$ 73,677.85
2347	<u>Flooring - BD</u>		
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	\$ 47,479.46
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (47,479.46)	
2364	<u>School Equipment - BD</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 10,693.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	5,000.00
			\$ 15,693.00

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 9
Board Meeting July 13, 2020

Account	Object	Function	Increase (Decrease)
<i>Explanation: Reallocate funds between objects within the project, and close project by transferring to/(from) the following project(s):</i>			
	2303 Board Projects	\$ (15,693.00)	
2386	<u>District Department Equipment</u>		
	0643 Computer Hardware (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 1,811.25
<i>Explanation: Transfers to/(from) the following project(s):</i>			
	.... Discretionary	\$ (1,811.25)	
2393	<u>Band Instrument Replacement</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 8,800.04
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	1,199.96
	0643 Computer Hardware (Over \$1,000)	7400 Facilities Acquisition and Construction	(10,000.00)
			\$ -
<i>Explanation: Reallocate funds between objects within the project.</i>			
2395	<u>Safety/ADA - District Wide</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 2,046.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(2,046.00)
			\$ -
<i>Explanation: Reallocate funds between objects within the project.</i>			
3312	<u>Capital Improvements - BD</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (3,489.53)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(92.80)
			\$ (3,582.33)
<i>Explanation: Reallocate funds between objects within the project, and close project by transferring to/(from) the following project(s):</i>			
	2303 Board Projects	\$ 3,582.33	
3328	<u>Security Upgrades - Phase I - P6/TO2</u>		
	0675 Fence & Underground Tanks	7400 Facilities Acquisition and Construction	\$ 500,000.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(500,000.00)
			\$ -
<i>Explanation: Reallocate funds between objects within the project.</i>			
3365	<u>Choctaw - T&M STADIUM P6/TO5</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 175,000.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(175,000.00)
			\$ -
<i>Explanation: Reallocate funds between objects within the project.</i>			
3368	<u>Kenwood Café Roof - P6/TO8</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (36,318.00)
<i>Explanation: Transfers to/(from) the following project(s):</i>			
	.... Discretionary	\$ 36,318.00	
6318	<u>Fence - BD</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ (732.00)
<i>Explanation: Project closed by transfers to/(from) the following project(s):</i>			
	2303 Board Projects	\$ 732.00	
ADOPTED BY SCHOOL BOARD:		JULY 13, 2020	

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 4/30/2020	INCREASE	DECREASE	BUDGET AS OF 5/31/2020	
3199 MISCELLANEOUS FEDERAL DIRECT	\$ 720,414.89	\$ 1,431,192.84	\$ 573,314.22	\$ -	\$ 2,004,507.06	
3201 VOCATIONAL EDUCATIONAL ARTS	293,236.50	309,281.00	-	-	309,281.00	
3221 ADULT GENERAL EDUCATION	12,867.46	98,434.56	-	-	98,434.56	
3231 IDEA	8,557,255.29	7,602,005.00	-	-	7,602,005.00	
3241 TITLE I	7,108,360.89	6,801,611.97	-	-	6,801,611.97	
3242 TITLE IV	588,839.99	528,611.64	15,732.74	-	544,344.38	
3251 ADULT BASIC EDUCATION	-	-	-	-	-	
3274 TITLE III	187,379.91	176,673.48	-	-	176,673.48	
3275 TITLE V	-	-	-	-	-	
3277 TITLE II	1,317,092.93	1,078,071.93	-	-	1,078,071.93	
3280 DRUG FREE SCHOOLS PROGRAM	-	-	-	-	-	
3299 MISCELLANEOUS FEDERAL THROUGH STATE	67,855.50	91,209.00	-	-	91,209.00	
3490 MISCELLANEOUS REVENUE	-	-	-	-	-	
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 18,853,303.36	\$ 18,117,091.42	\$ 589,046.96	\$ -	\$ 18,706,138.38	

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 4/30/2020	INCREASE	DECREASE	BUDGET AS OF 5/31/2020	
5100 BASIC EDUCATION (K-12)	\$ 6,660,889.74	\$ 6,389,459.91	\$ 38,745.09	\$ -	\$ 6,428,205.00	
5200 EXCEPTIONAL STUDENT EDUCATION	6,103,022.27	5,236,721.43	-	4,335.85	5,232,385.58	
5300 VOCATIONAL AND TECHNICAL EDUCATION	283,619.54	367,972.57	3,154.67	-	371,127.24	
5400 ADULT GENERAL EDUCATION	-	-	-	-	-	
5500 PRE-KINDERGARTEN	250,317.58	243,436.93	-	-	243,436.93	
5900 OTHER INSTRUCTION	-	-	-	-	-	
6100 PUPIL PERSONNEL SERVICES	274,638.15	207,905.63	-	3,154.67	204,750.96	
6110 ATTENDANCE AND SOCIAL WORK	268,581.00	261,161.22	-	-	261,161.22	
6120 GUIDANCE SERVICES	10,000.00	110,606.88	-	-	110,606.88	
6130 HEALTH SERVICES	1,150.00	750.00	-	-	750.00	
6140 PSYCHOLOGICAL SERVICES	222,982.00	158,804.88	-	-	158,804.88	
6150 PARENTAL INVOLVEMENT	115,013.41	84,293.81	435.13	-	84,728.94	
6200 INSTRUCTIONAL MEDIA SERVICE	2,664.99	3,200.00	-	-	3,200.00	
6300 INSTR & CURR DEVEL SERVICE (SUPT)	2,237,152.73	2,061,539.09	5,039.73	-	2,066,578.82	
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	1,777,942.68	1,719,418.50	-	24,151.36	1,695,267.14	
6500 INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-	
7200 GENERAL ADMINISTRATION (SUPT)	620,612.27	574,970.15	-	-	574,970.15	
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	16,146.47	-	-	16,146.47	
7800 PUPIL TRANSP SERVICES - SCHOOL	4,884.00	3,826.00	-	-	3,826.00	
7801 TRANSPORTATION - NORTH	500.00	200.00	-	-	200.00	
7802 TRANSPORTATION - CENTRAL	400.00	700.00	-	-	700.00	
7803 TRANSPORTATION - SOUTH	400.00	200.00	-	-	200.00	
7900 OPERATION OF PLANT	-	-	-	-	-	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	-	-	-	-	-	
9100 COMMUNITY SERVICE	-	675,777.95	573,314.22	-	1,249,092.17	
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 18,853,303.36	\$ 18,117,091.42	\$ 620,688.84	\$ 31,641.88	\$ 18,706,138.38	

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 9
Board Meeting July 13, 2020

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3199	<u>Miscellaneous Federal Direct</u>		\$ 573,314.22
	0790 Miscellaneous Expense	9100 Community Service	\$ 573,314.22
<i>Explanation: To appropriate revenue for Pell grant and CARES Act for Adult Education based on actual collections.</i>			
	0481 Pell Grant	\$ 376,649.22	0483 CARES Act - Adult Education
			196,665.00
			\$ 573,314.22
3242	<u>Title IV</u>		\$ 15,732.74
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	\$ 15,732.74
<i>Explanation: To appropriate Title IV (Project 9415) roll forward increase per project award notification.</i>			
	0415 Title IV - SS & AEG	\$ 15,732.74	
II. Amendments Between Appropriations & Reserves			
0401	<u>Title I - Part A</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 1,446.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	(847.00)
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(636.16)
	0365 Software Subscriptions	5100 Basic Education (K-12)	2,000.00
	0510 Supplies	5100 Basic Education (K-12)	(9,070.06)
	0519 Technology - Supplies	5100 Basic Education (K-12)	1,000.00
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	5,000.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	(1,927.91)
	0102 Salary - Other Compensation	6150 Parental Involvement	374.73
	0210 Florida Retirement System	6150 Parental Involvement	31.74
	0220 FICA (Social Security & Medicare)	6150 Parental Involvement	28.66
	0390 Other Purchased Service	6150 Parental Involvement	1,551.88
	0510 Supplies	6150 Parental Involvement	(1,551.88)
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	37.16
	0750 Other Personnel Services	6400 Instructional Staff Training Services	2,562.84
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
0405	<u>Title II - Part A</u>		
	0331 Out of County Travel	6400 Instructional Staff Training Services	\$ (200.00)
	0365 Software Subscriptions	6400 Instructional Staff Training Services	200.00
			\$ -
<i>Explanation: Changes by schools & departments between objects to better utilize funds.</i>			
0407	<u>Carl Perkins - Postsecondary Education</u>		
	0510 Supplies	5300 Vocational	\$ 3,154.67
	0102 Salary - Other Compensation	6100 Pupil Personnel Services	1,589.16
	0210 Florida Retirement System	6100 Pupil Personnel Services	134.60
	0220 FICA (Social Security & Medicare)	6100 Pupil Personnel Services	121.57
	0310 Professional & Technical Services	6100 Pupil Personnel Services	(5,000.00)
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
0415	<u>Title IV - SS & AEG</u>		
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ (10,971.19)
	0510 Supplies	5100 Basic Education (K-12)	(86,889.84)
	0519 Technology - Supplies	5100 Basic Education (K-12)	8,452.15
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	115,456.36
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(78.16)
	0319 Technology - Professional & Technical Services	6400 Instructional Staff Training Services	(20,700.00)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(5,269.32)
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 9
Board Meeting July 13, 2020

Account	Object	Function	Increase (Decrease)
0422 <u>Carl Perkins - Secondary Education</u>			
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	\$ 606.88
	0210 Florida Retirement System	6300 Instruction & Curriculum	51.00
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	46.00
	0330 In County Travel	6400 Instructional Staff Training Services	(703.88)
			<u>\$ -</u>

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

0475 <u>IDEA - Part B</u>			
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ 271.00
	0210 Florida Retirement System	5200 Exceptional Child	24.00
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	21.00
	0231 Group Insurance - Health	5200 Exceptional Child	6,164.00
	0233 Group Insurance - Dental	5200 Exceptional Child	204.00
	0234 Group Insurance - Other	5200 Exceptional Child	(81.00)
	0331 Out of County Travel	5200 Exceptional Child	(1,004.90)
	0510 Supplies	5200 Exceptional Child	(9,933.95)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(2.00)
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(849.06)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	4,036.09
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	145.92
	0331 Out of County Travel	6300 Instruction & Curriculum	1,004.90
			<u>\$ -</u>

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

9489 <u>AFRL MD - Engineers for America</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (8,000.00)
	0648 Technology Equipment (>\$1,000)	5100 Basic Education (K-12)	8,000.00
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

JULY 13, 2020

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 4/30/2020	INCREASE	DECREASE	BUDGET AS OF 5/31/2020	
3199 MISCELLANEOUS FEDERAL DIRECT	\$ -	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	
3261 SCHOOL LUNCH REIMBURSEMENT	5,714,700.00	5,714,700.00	-	732,875.00	4,981,825.00	
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	217,085.98	269,485.00	-	486,570.98	
3268 NUTRITION EDUC & TRNG PROGRAM	-	-	-	-	-	
3269 OTHER FOOD SERVICES	-	-	-	-	-	
3287 COVID19 SFS SCHLYR REIMB PRGM	-	-	732,875.00	-	732,875.00	
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	-	21,692.97	-	-	21,692.97	
3451 STUDENT MEALS	3,677,900.00	3,677,900.00	-	-	3,677,900.00	
3456 OTHER FOOD SALES	-	-	-	-	-	
3457 CATERING	1,604.11	9,297.07	-	-	9,297.07	
3459 SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-	
3460 ONLINE CREDIT CARD FEES	9,236.81	85,081.53	58.35	-	85,139.88	
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	
TOTAL - FOOD SERVICE FUND	\$ 17,159,507.10	\$ 17,523,943.37	\$ 1,002,418.35	\$ 732,875.00	\$ 17,793,486.72	

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 4/30/2020	INCREASE	DECREASE	BUDGET AS OF 5/31/2020		
0100 SALARY - NON-INSTRUCTIONAL	\$ 972,816.00	\$ 944,568.88	\$ 36,161.62	\$ -	\$ 980,730.50		
0102 SALARY - OTHER COMPENSATION	-	2,379.24	1,386.20	-	3,765.44		
0103 SALARY - SUPPLEMENTS	3,120.00	3,120.00	99.77	-	3,219.77		
0111 SALARY - ADMINISTRATIVE/MANAGERIAL	657,793.00	658,637.89	13,888.49	-	672,526.38		
0117 WORKSHOPS	4,328.30	5,693.30	234.00	-	5,927.30		
0121 SALARY - RETIREMENT BONUS	-	2,448.59	-	-	2,448.59		
0122 SALARY - SICK LEAVE PAYOFF	5,101.89	19,598.69	-	-	19,598.69		
0123 SALARY - ANNUAL LEAVE PAYOFF	-	549.43	-	-	549.43		
0130 SALARY - OVERTIME	1,260.19	9,304.79	1,313.00	-	10,617.79		
0161 SALARY - PROFESSIONAL/TECHNICAL	110,392.00	110,064.00	2,430.27	-	112,494.27		
0210 FLORIDA RETIREMENT SYSTEM	157,737.43	169,262.62	7,554.45	-	176,817.07		
0220 FICA (SOCIAL SECURITY)	135,142.34	133,435.43	5,301.49	-	138,736.92		
0231 GROUP INSURANCE - HEALTH & HOSPITAL	609,742.00	627,579.51	14,047.15	-	641,626.66		
0232 GROUP INSURANCE - LIFE	1,622.00	1,557.00	35.09	-	1,592.09		
0233 GROUP INSURANCE - DENTAL	23,000.00	23,590.00	502.00	-	24,092.00		
0234 GROUP INSURANCE - OTHER	1,120.00	958.47	14.40	-	972.87		
0310 PROFESSIONAL & TECHNICAL SERVICES	3,581,492.77	7,128,675.28	147,308.78	-	7,275,984.06		
0330 IN COUNTY TRAVEL	4,500.00	4,407.12	-	-	4,407.12		
0331 OUT OF COUNTY TRAVEL	4,050.00	4,142.88	-	-	4,142.88		
0350 REPAIR AND MAINTENANCE	146,782.60	123,166.58	-	8,642.06	114,524.52		
0354 MAINTENANCE / VEHICLE REPAIR	5,300.00	11,991.32	246.94	-	12,238.26		
0356 INSPECTION/REPAIR FIRE EXTINGUISHER	-	-	-	-	-		
0357 SUPPORT MANAGED - COMPUTERS	-	-	-	-	-		
0360 LEASE AND RENTAL AGREEMENTS	5,116.46	5,216.46	174.00	-	5,390.46		
0363 SEAT MANAGED - COMPUTERS	80,000.00	80,000.00	-	-	80,000.00		
0365 SOFTWARE SUBSCRIPTIONS	693.40	3,283.40	995.00	-	4,278.40		
0370 POSTAGE	4,000.00	4,000.00	-	-	4,000.00		
0371 TELEPHONE	13,500.00	13,500.00	-	4.26	13,495.74		
0372 TELEPHONE MAINTENANCE	-	-	-	-	-		
0373 TELEPHONE LONG DISTANCE	250.00	250.00	-	-	250.00		
0375 CELLULAR TELEPHONE	3,050.00	3,050.00	47.50	-	3,097.50		
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	7,250.00	2,660.50	-	9,910.50		
0393 CONTRACTS - NONPROFESSIONAL SERVICE	12,151.55	16,867.25	4,695.60	-	21,562.85		
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	7,563.97	410.00	-	7,973.97		
0460 DIESEL FUEL	6,000.00	6,540.00	460.00	-	7,000.00		
0510 SUPPLIES	210,668.84	228,386.65	-	150,886.04	77,500.61		
0519 TECHNOLOGY SUPPLIES	3,180.98	9,886.74	107.12	-	9,993.86		
0550 REPAIR PARTS	-	4,166.54	-	-	4,166.54		
0560 TIRES AND TUBES	-	-	-	-	-		
0570 FOOD	978.55	978.55	-	978.55	-		
0572 MILK PURCHASES	250.00	250.00	-	250.00	-		
0573 FOOD - BREAD	250.00	250.00	-	250.00	-		
0576 FOOD - PRODUCE	250.00	250.00	-	250.00	-		
0580 COMMODITIES	843,551.00	843,551.00	-	-	843,551.00		
0641 EQUIPMENT/FIXED ASSET (OVER \$1,000)	725,314.39	676,633.12	-	-	676,633.12		
0642 EQUIPMENT (UNDER \$1,000)	19,273.52	24,738.77	-	-	24,738.77		
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	193,762.14	-	416,236.14		
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	194,768.55	2,704.52	-	197,473.07		
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	85,081.53	58.35	-	85,139.88		
0732 MOTOR VEHICLE TAGS AND FEES	-	480.70	-	-	480.70		
0750 OTHER PERSONNEL SERVICES (TEMP)	39,788.57	49,099.57	14,573.00	-	63,672.57		
0791 INDIRECT COST	271,400.00	271,400.00	-	-	271,400.00		
0990 FUND BALANCE UNAPPROPRIATED	7,603,405.59	4,080,160.37	-	19,863.01	4,060,297.36		
0991 RESERVES - INVENTORY	487,646.87	487,646.87	-	-	487,646.87		
0997 RESERVES - PROJECTS	94,224.42	94,224.42	-	504.11	93,720.31		
TOTAL - FOOD SERVICE FUND	\$ 17,159,507.10	\$ 17,523,943.37	\$ 451,171.38	\$ 181,628.03	\$ 17,793,486.72		

Explanation of Budget Amendment as Follows:
Part IV - School Food Service Fund
Amendment Number 9
Board Meeting July 13, 2020

Account	Object	Function	(Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3261	<u>School Lunch Reimbursement</u>		\$ (732,875.00)
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ (732,875.00)
	<i>Explanation: To adjust estimated revenue for School Lunch Reimbursement.</i>		
	.... Discretionary		\$ (732,875.00)
3267	<u>Summer Food Service Program</u>		\$ 269,485.00
	0100 Salary - Non-Instructional	7610 Food Service - Departments	\$ 16,587.00
	0111 Salary - Administrative Manager	7610 Food Service - Departments	273.00
	0210 Florida Retirement System	7610 Food Service - Departments	3,684.00
	0220 Social Security	7610 Food Service - Departments	2,405.00
	0310 Professional & Technical Service	7610 Food Service - Departments	205,135.00
	0360 Lease and Rental Agreements	7610 Food Service - Departments	174.00
	0390 Other Purchased Service	7610 Food Service - Departments	1,750.00
	0450 Gasoline	7610 Food Service - Departments	410.00
	0460 Diesel Fuel	7610 Food Service - Departments	460.00
	0510 Supplies	7610 Food Service - Departments	24,034.00
	0750 Other Personnel Services	7610 Food Service - Departments	14,573.00
			\$ 269,485.00
	<i>Explanation: To appropriate estimated revenue for Summer Food Service Program.</i>		
	0501 Summer Feeding		\$ 269,485.00
3287	<u>COVID-19 SFS YR Reimbursement Program</u>		\$ 732,875.00
	0310 Professional & Technical Service	7610 Food Service - Departments	\$ 732,875.00
	<i>Explanation: To appropriate estimated School Food Service School Year COVID-19 revenue.</i>		
	0599 SFS School Year COVID-19		\$ 732,875.00
3460	<u>On-Line Credit Card Fees</u>		\$ 58.35
	0731 On-Line Credit Card Fees	7610 Food Service - Departments	\$ 58.35
	<i>Explanation: To appropriate revenue for On-Line Credit Card Fees based on actual collections.</i>		
	3510 SFS Contract Exclusions		\$ 58.35
II. Amendments Between Appropriations & Reserves			
	.... Discretionary		
	0100 Salary - Non-Instructional	7600 Food Service (Schools)	\$ (26,326.17)
	0102 Salary - Other Compensation	7600 Food Service (Schools)	1,093.16
	0111 Salary - Administrative Manager	7600 Food Service (Schools)	(14,806.41)
	0117 Workshops	7600 Food Service (Schools)	117.00
	0130 Salary - Overtime	7600 Food Service (Schools)	1,268.95
	0210 Florida Retirement System	7600 Food Service (Schools)	(3,903.65)
	0220 Social Security	7600 Food Service (Schools)	(2,828.65)
	0231 Group Insurance - Health	7600 Food Service (Schools)	(18,889.33)
	0232 Group Insurance - Life	7600 Food Service (Schools)	(48.39)
	0233 Group Insurance - Dental	7600 Food Service (Schools)	(736.98)
	0234 Group Insurance - Other	7600 Food Service (Schools)	(35.34)
	0330 In County Travel	7600 Food Service (Schools)	295.36
	0371 Telephone	7600 Food Service (Schools)	32.95
	0510 Supplies	7600 Food Service (Schools)	(19.54)
	0100 Salary - Non-Instructional	7610 Food Service - Departments	(13,719.30)
	0103 Salary - Supplements	7610 Food Service - Departments	(244.25)
	0111 Salary - Administrative Manager	7610 Food Service - Departments	(3,152.77)
	0130 Salary - Overtime	7610 Food Service - Departments	44.05
	0161 Salary - Professional/Technical	7610 Food Service - Departments	(9,660.10)
	0210 Florida Retirement System	7610 Food Service - Departments	(2,457.53)
	0220 Social Security	7610 Food Service - Departments	(1,990.79)
	0231 Group Insurance - Health	7610 Food Service - Departments	(5,217.53)
	0232 Group Insurance - Life	7610 Food Service - Departments	(15.24)
	0233 Group Insurance - Dental	7610 Food Service - Departments	(203.48)
	0234 Group Insurance - Other	7610 Food Service - Departments	(12.48)

Explanation of Budget Amendment as Follows:
Part IV - School Food Service Fund
Amendment Number 9
Board Meeting July 13, 2020

Account	Object	Function	(Decrease)
	0330 In County Travel	7610 Food Service - Departments	(295.36)
	0371 Telephone	7610 Food Service - Departments	(37.21)
	0375 Cellular Telephone	7610 Food Service - Departments	(150.24)
	0510 Supplies	7610 Food Service - Departments	19.54
	0519 Technology-Related Supplies	7610 Food Service - Departments	107.12
	0791 Indirect Costs	7610 Food Service - Departments	(2,176.47)
	0990 Fund Balance - Unappropriated	9890 Reserves	(19,863.01)
			<u>\$ (123,812.09)</u>

Explanation: Changes between objects & functions to better utilize funds and appropriation of excluded expenditure(s) per contract by transferring to/(from) the following project(s):

0099 COVID - 19	\$ 121,635.62	3510 SFS Contract Exclusions	\$ 2,176.47
			<u>123,812.09</u>

0099 COVID - 19

0100 Salary - Non-Instructional	7600 Food Service (Schools)	\$ 26,326.17
0102 Salary - Other Compensation	7600 Food Service (Schools)	195.03
0111 Salary - Administrative Manager	7600 Food Service (Schools)	14,806.41
0210 Florida Retirement System	7600 Food Service (Schools)	4,120.25
0220 Social Security	7600 Food Service (Schools)	3,033.21
0231 Group Insurance - Health	7600 Food Service (Schools)	18,889.33
0232 Group Insurance - Life	7600 Food Service (Schools)	48.39
0233 Group Insurance - Dental	7600 Food Service (Schools)	736.98
0234 Group Insurance - Other	7600 Food Service (Schools)	35.34
0100 Salary - Non-Instructional	7610 Food Service - Departments	13,719.30
0103 Salary - Supplements	7610 Food Service - Departments	244.25
0111 Salary - Administrative Manager	7610 Food Service - Departments	3,152.77
0161 Salary - Professional/Technical	7610 Food Service - Departments	9,660.10
0210 Florida Retirement System	7610 Food Service - Departments	2,461.26
0220 Social Security	7610 Food Service - Departments	1,994.16
0231 Group Insurance - Health	7610 Food Service - Departments	5,217.53
0232 Group Insurance - Life	7610 Food Service - Departments	15.24
0233 Group Insurance - Dental	7610 Food Service - Departments	203.48
0234 Group Insurance - Other	7610 Food Service - Departments	12.48
0375 Cellular Telephone	7610 Food Service - Departments	154.50
0510 Supplies	7610 Food Service - Departments	16,609.44
		<u>\$ 121,635.62</u>

Explanation: Changes between objects & functions within the project and transfers to/(from) the following project(s):

.... Discretionary	\$ (121,635.62)
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0599 SFS School Year COVID-19

0100 Salary - Non-Instructional	7600 Food Service (Schools)	\$ 15,363.99
0102 Salary - Other Compensation	7600 Food Service (Schools)	98.01
0111 Salary - Administrative Manager	7600 Food Service (Schools)	12,327.75
0117 Workshops	7600 Food Service (Schools)	117.00
0210 Florida Retirement System	7600 Food Service (Schools)	2,891.11
0220 Social Security	7600 Food Service (Schools)	2,088.09
0231 Group Insurance - Health	7600 Food Service (Schools)	12,626.63
0232 Group Insurance - Life	7600 Food Service (Schools)	30.45
0233 Group Insurance - Dental	7600 Food Service (Schools)	442.26
0234 Group Insurance - Other	7600 Food Service (Schools)	9.30
0100 Salary - Non-Instructional	7610 Food Service - Departments	4,210.63
0103 Salary - Supplements	7610 Food Service - Departments	99.77
0111 Salary - Administrative Manager	7610 Food Service - Departments	1,287.74
0161 Salary - Professional/Technical	7610 Food Service - Departments	2,430.27
0210 Florida Retirement System	7610 Food Service - Departments	759.01
0220 Social Security	7610 Food Service - Departments	600.47
0231 Group Insurance - Health	7610 Food Service - Departments	1,420.52
0232 Group Insurance - Life	7610 Food Service - Departments	4.64
0233 Group Insurance - Dental	7610 Food Service - Departments	59.74
0234 Group Insurance - Other	7610 Food Service - Departments	5.10
0310 Professional & Technical Service	7610 Food Service - Departments	(57,826.22)
0375 Cellular Telephone	7610 Food Service - Departments	43.24
0390 Other Purchased Service	7610 Food Service - Departments	910.50
		<u>\$ -</u>

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

3510 SFS Contract Exclusions

0393 Contracts - Nonprofessional	7600 Food Service (Schools)	\$ 4,695.60
0684 Replacement Roofing & Systems	7600 Food Service (Schools)	2,704.52
0350 Repair and Maintenance	7610 Food Service - Departments	(8,642.06)

Explanation of Budget Amendment as Follows:
 Part IV - School Food Service Fund
 Amendment Number 9
 Board Meeting July 13, 2020

Account	Object	Function	(Decrease)
	0354 Maintenance Vehicle Repair	7610 Food Service - Departments	246.94
	0365 Software Subscriptions	7610 Food Service - Departments	995.00
	0791 Indirect Costs	7610 Food Service - Departments	2,176.47
			<u>2,176.47</u>
			<u>\$ 2,176.47</u>

Explanation: Changes between objects & functions within the project and transfers to/(from) the following project(s):

.... Discretionary \$ (2,176.47)

7502 Catering

0510 Supplies	7610 Food Service - Departments	\$ (191,529.48)
0570 Food	7610 Food Service - Departments	(978.55)
0572 Milk Purchases	7610 Food Service - Departments	(250.00)
0573 Food - Bread	7610 Food Service - Departments	(250.00)
0576 Food - Produce	7610 Food Service - Departments	(250.00)
0652 Other Motor Vehicles	7610 Food Service - Departments	193,762.14
0997 Reserve - Projects	9890 Reserves	(504.11)
		<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

JULY 13, 2020