



Agenda Item Details

Meeting	Oct 26, 2020 - Regular Meeting
Category	8. Consent Agenda
Subject	8.9 Budget Amendment #1 - Fiscal Year 2020-2021 presented by Rita R. Scallan, Chief Financial Officer, and recommended by the Superintendent for approval.
Access	Public
Type	Action (Consent)
Preferred Date	Oct 26, 2020
Absolute Date	Oct 26, 2020
Fiscal Impact	Yes
Dollar Amount	1,202,726.68
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #1 - Fiscal Year 2020-2021

Public Content

On September 21, 2020, the School Board adopted the budget for fiscal year 2020-2021. 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 September 2020:

General Fund	\$1,107,868.42
Debt Service Funds	0.00
Capital Project Funds	897,565.66
Other Special Revenue Funds - Federal	(1,019,539.77)
Other Special Revenue Funds - Food Service	216,832.37
Total - All Funds	\$1,202,726.68

[!BA 01 - Sept 2020.pdf \(1,437 KB\)](#)

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 Linda Evanchyk, second by Diane Kelley.

Final Resolution: Motion Carries

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



School District of Okaloosa County

Fiscal Year 2020-2021

BUDGET AMENDMENT #1

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2020	INCREASE	DECREASE	BUDGET AS OF 9/30/2020
3121 PL 81-874, FEDERAL IMPACT, CURRENT OPERATIONS	\$ 2,387,077.00	\$ 2,387,077.00	\$ -	\$ -	\$ 2,387,077.00
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	750,000.00	750,000.00	-	-	750,000.00
3193 DOD SECTION 363 PL 106-398	-	-	44,415.83	-	44,415.83
3199 MISCELLANEOUS FEDERAL DIRECT	-	-	300.00	-	300.00
3203 MEDICAID REIMBURSEMENT	425,000.00	425,000.00	-	-	425,000.00
3209 FEMA CLAIMS	-	-	-	-	-
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
3301 CLASS SIZE REDUCTION	35,508,958.00	35,508,958.00	-	-	35,508,958.00
3309 WORKFORCE ED. CAREER PROGRAM EXPANSION	-	-	-	-	-
3310 FLORIDA EDUCATION FINANCE PROGRAM	80,569,552.00	80,569,552.00	-	-	80,569,552.00
3311 SAFE SCHOOLS	1,935,742.00	1,935,742.00	-	-	1,935,742.00
3312 SUPPLEMENTAL ACADEMIC INSTRUCTION	9,077,565.00	9,077,565.00	-	-	9,077,565.00
3313 ESE GUARANTEE	14,112,739.00	14,112,739.00	-	-	14,112,739.00
3314 READING INSTRUCTION	1,472,559.00	1,472,559.00	-	-	1,472,559.00
3315 WORKFORCE DEVELOPMENT	2,223,670.00	2,223,670.00	-	-	2,223,670.00
3316 SPECIAL TEACHER COMPENSATION	-	-	-	-	-
3317 WORKFORCE EDUCATION PERFORMANCE INCENTIVE	-	-	-	-	-
3318 DJJ SUPPLEMENTAL ALLOCATION	201,840.00	201,840.00	-	-	201,840.00
3319 VIRTUAL EDUCATION CONTRIBUTION	-	-	-	-	-
3320 TEACHER SALARY INCREASE ALLOCATION	5,587,122.00	5,587,122.00	-	-	5,587,122.00
3323 CO & DS WITHHELD FOR ADMINISTRATIVE EXPENSE	16,000.00	16,000.00	-	-	16,000.00
3334 DIGITAL CLASSROOMS	108,024.00	108,024.00	-	-	108,024.00
3335 TEACHER CLASSROOM SUPPLY ASSISTANCE	620,650.00	620,650.00	-	-	620,650.00
3336 INSTRUCTIONAL MATERIALS	2,762,033.00	2,762,033.00	-	-	2,762,033.00
3343 STATE LICENSE TAX	40,000.00	40,000.00	-	-	40,000.00
3344 DISCRETIONARY LOTTERY	-	-	-	-	-
3349 INTANGIBLE PROPERTY TAX	-	-	-	-	-
3354 TRANSPORTATION	6,722,599.00	6,722,599.00	-	-	6,722,599.00
3357 MENTAL HEALTH ASSISTANCE	1,162,629.00	1,162,629.00	-	-	1,162,629.00
3359 FEDERALLY CONNECTED STUDENT SUPPLEMENT	2,774,161.00	2,774,161.00	-	-	2,774,161.00
3362 SCHOOL RECOGNITION	-	-	-	-	-
3366 BEST & BRIGHTEST	-	-	-	-	-
3370 VOLUNTARY PREKINDERGARTEN PROGRAM - SUMMER	-	-	-	-	-
3371 VOLUNTARY PREKINDERGARTEN PROGRAM	413,800.00	413,800.00	-	-	413,800.00
3379 FUEL TAX REFUND (OLD OBJECT NUMBER)	-	-	-	-	-
3395 FEMA - STATE - CLAIMS MATCH	-	-	-	-	-
3399 OTHER MISCELLANEOUS STATE REVENUE	49,553.06	49,553.06	10,632.51	-	60,185.57
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	25,452.00	25,452.00	-	-	25,452.00
3411 DISTRICT SCHOOL TAXES	92,333,773.00	92,333,773.00	-	-	92,333,773.00
3421 TAX REDEMPTIONS	120,000.00	120,000.00	-	-	120,000.00
3425 RENT/USE OF FACILITY	-	-	4,125.00	-	4,125.00
3426 COURSE FEES - ADULT EDUCATION	310,000.00	310,000.00	-	-	310,000.00
3427 CAPITAL IMPROVEMENT FEES - ADULT EDUCATION	-	-	15,246.00	-	15,246.00
3429 TECHNOLOGY FEES - ADULT EDUCATION	-	-	15,246.00	-	15,246.00
3431 INTEREST ON INVESTMENTS	560,000.00	560,000.00	-	-	560,000.00
3434 COMMUNITY EDUCATION ENRICHMENT PROGRAM	-	-	-	-	-
3448 DONATIONS	-	-	-	-	-
3462 PURCHASED CUSTODIAL SERVICE	-	-	-	-	-
3463 BOB SIKES CHILD CARE	176,000.00	176,000.00	-	-	176,000.00
3465 PURCHASED POSITIONS - OTHER	53,063.38	53,063.38	102,987.47	-	156,050.85
3466 PURCHASED OTHER POSITIONS - EXTERNAL	224,844.00	224,844.00	9,642.87	-	234,486.87
3467 PURCHASED - SCHOOLS - OTHER	-	-	23,173.86	-	23,173.86
3468 RIVERSIDE CHILD CARE	-	-	-	-	-
3469 ANTIOCH CHILD CARE	191,000.00	191,000.00	-	-	191,000.00
3470 NORTHWOOD CHILD CARE	154,000.00	154,000.00	-	-	154,000.00
3474 PROF. DEVELOP. CERTIFICATION PROGRAM FEES	-	-	-	-	-
3475 BLUEWATER CHILD CARE	408,000.00	408,000.00	-	-	408,000.00
3477 PLEW CHILD CARE	313,000.00	313,000.00	-	-	313,000.00
3478 WRIGHT CHILD CARE	126,000.00	126,000.00	-	-	126,000.00
3480 PUBLIC INFORMATION REQUESTS	-	-	62.05	-	62.05
3484 FINANCIAL AID FEES	-	-	30,492.00	-	30,492.00
3485 RESTITUTION PAYMENTS - OTHER	-	-	-	-	-

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2020	INCREASE	DECREASE	BUDGET AS OF 9/30/2020	
3487	CERTIFICATE FEES - SUBSTITUTES	-	-	10,000.00	-	10,000.00
3488	FINGERPRINT PROGRAM	-	-	20,000.00	-	20,000.00
3489	CERTIFICATE FEES	30,000.00	30,000.00	-	-	30,000.00
3490	MISCELLANEOUS REVENUE	-	-	19,684.11	-	19,684.11
3491	E-RATE REFUNDS	-	-	-	-	-
3492	TRANSPORTATION - SCHOOL ACTIVITIES	350,000.00	350,000.00	-	-	350,000.00
3493	SALE OF JUNK	-	-	880.19	-	880.19
3494	FEDERAL INDIRECT COST REIMBURSEMENT	300,000.00	300,000.00	-	-	300,000.00
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	-	-	1,787.41	-	1,787.41
3497	REFUND - PRIOR YEAR EXPENDITURES	-	-	8,161.26	-	8,161.26
3498	FUEL TAX REFUND (NEW OBJECT NUMBER)	-	-	20,000.00	-	20,000.00
3499	SFS - INDIRECT COST	200,000.00	200,000.00	-	-	200,000.00
3630	TRANSFER FROM CAPITAL IMPROVEMENT FUNDS	12,005,346.00	12,005,346.00	760,920.00	-	12,766,266.00
3740	PRIOR YEAR INSURANCE LOSS RECOVERY	-	-	-	-	-
3741	INSURANCE LOSS RECOVERY	-	-	3,273.47	-	3,273.47
3746	HEALTH REIMBURSEMENT ARRANGEMENT	-	-	6,838.39	-	6,838.39
3901	RESERVE FOR ENCUMBRANCE	1,117,940.92	1,117,940.92	-	-	1,117,940.92
3902	RESERVE FOR INVENTORY	89,420.17	89,420.17	-	-	89,420.17
3903	RESERVE - CARRYOVER SCHOOL BUDGETS	894,201.00	894,201.00	-	-	894,201.00
3904	RESERVE - CATEGORICAL PROJECT CARRYOVER	8,881,294.95	8,881,294.95	-	-	8,881,294.95
3905	RESERVE - NON-CATEGORICAL PROJECT CARRYOVER	27,049,043.78	27,049,043.78	-	-	27,049,043.78
3907	RESERVE - RETIREMENT	200,000.00	200,000.00	-	-	200,000.00
3910	RESERVE - CLAIMS LIABILITY	3,469,000.00	3,469,000.00	-	-	3,469,000.00
3911	RESERVE - FTE	2,600,000.00	2,600,000.00	-	-	2,600,000.00
3913	RESERVE - CONTINGENCY	1,511,792.00	1,511,792.00	-	-	1,511,792.00
3925	FUND BALANCE - UNDESIGNATED	12,340,058.24	12,340,058.24	-	-	12,340,058.24
TOTAL - GENERAL FUND		\$ 335,609,502.50	\$ 335,609,502.50	\$ 1,107,868.42	\$ -	\$ 336,717,370.92

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2020	INCREASE	DECREASE	BUDGET AS OF 9/30/2020
5100 BASIC EDUCATION (K-12)	\$ 151,651,831.75	\$ 151,651,831.75	\$ -	\$ 451,962.45	\$ 151,199,869.30
5101 CHARTER SCHOOL FEDERAL IMPACT	80,595.00	80,595.00	-	-	80,595.00
5200 EXCEPTIONAL CHILD	31,772,627.38	31,772,627.38	27,013.69	-	31,799,641.07
5300 VOCATIONAL AND TECHNICAL EDUCATION	5,155,382.27	5,155,382.27	222,465.64	-	5,377,847.91
5500 PREKINDERGARTEN	470,050.33	470,050.33	-	-	470,050.33
5900 OTHER INSTRUCTION	2,524,507.80	2,524,507.80	26,803.43	-	2,551,311.23
6100 PUPIL PERSONNEL SERVICES	1,506,280.54	1,506,280.54	33,477.27	-	1,539,757.81
6110 ATTENDANCE AND SOCIAL WORK	538,119.00	538,119.00	7,722.75	-	545,841.75
6120 GUIDANCE SERVICES	4,942,146.12	4,942,146.12	8,004.18	-	4,950,150.30
6130 HEALTH SERVICES	1,220,717.25	1,220,717.25	6,472.80	-	1,227,190.05
6140 PSYCHOLOGICAL SERVICES	2,171,013.00	2,171,013.00	18,438.28	-	2,189,451.28
6141 TESTING	132,009.00	132,009.00	-	-	132,009.00
6150 PARENTAL INVOLVEMENT	200.00	200.00	-	-	200.00
6200 INSTRUCTIONAL MEDIA SERVICE	1,834,692.30	1,834,692.30	1,189.12	-	1,835,881.42
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	3,477,996.65	3,477,996.65	10,025.89	-	3,488,022.54
6400 INSTR STAFF TRAINING SERVICES	2,155,069.95	2,155,069.95	17,871.77	-	2,172,941.72
6500 INSTRUCTIONAL RELATED TECHNOLOGY	594,783.50	594,783.50	-	-	594,783.50
7100 SCHOOL BOARD	1,448,390.20	1,448,390.20	-	3,000.00	1,445,390.20
7200 GENERAL ADMINISTRATION (SUPT)	380,433.00	380,433.00	-	-	380,433.00
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	21,195,557.12	21,195,557.12	46,687.47	-	21,242,244.59
7400 FACILITIES ACQUISITION & CONSTRUCTION	889,942.68	889,942.68	856,678.00	-	1,746,620.68
7500 FISCAL SERVICES (FINANCE DEPT)	2,726,721.19	2,726,721.19	6,691.09	-	2,733,412.28
7600 FOOD SERVICE (SCHOOLS)	-	-	-	-	-
7610 FOOD SERVICE - DEPARTMENT	-	-	-	-	-
7700 CENTRAL SERVICES	-	-	-	-	-
7710 PLAN, RESEARCH, DEVELOP, & EVALUATE	7,841.00	7,841.00	-	-	7,841.00
7720 INFORMATION SERVICES	232,049.00	232,049.00	-	-	232,049.00
7730 STAFF SERVICES	6,787,094.50	6,787,094.50	44,037.07	-	6,831,131.57
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	912,600.08	912,600.08	-	-	912,600.08
7800 PUPIL TRANSP SERVICES - SCHOOL	678,550.35	678,550.35	1,325.53	-	679,875.88
7801 TRANSPORTATION - NORTH	5,873,049.80	5,873,049.80	36,361.05	-	5,909,410.85
7802 TRANSPORTATION - CENTRAL	3,165,467.38	3,165,467.38	13,436.67	-	3,178,904.05
7803 TRANSPORTATION - SOUTH	4,889,619.85	4,889,619.85	-	5,359.23	4,884,260.62
7900 OPERATION OF PLANT	25,412,037.18	25,412,037.18	19,622.35	-	25,431,659.53
8100 MAINTENANCE ADMINISTRATION	4,376,012.46	4,376,012.46	29,711.45	-	4,405,723.91
8120 BUILDING AND GROUND MAINTENANCE	3,166,926.33	3,166,926.33	3,572.42	-	3,170,498.75
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	3,221,438.99	3,221,438.99	1,104.47	-	3,222,543.46
9100 COMMUNITY SERVICE	1,887,589.29	1,887,589.29	33,077.45	-	1,920,666.74
9700 TRANSFER FUNDS	-	-	-	-	-
9890 RESERVES	38,130,160.26	38,130,160.26	96,400.26	-	38,226,560.52
TOTAL - GENERAL FUND	\$ 335,609,502.50	\$ 335,609,502.50	\$ 1,568,190.10	\$ 460,321.68	\$ 336,717,370.92

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 26, 2020

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3193	<u>DOD Section 363 PL 106-398</u>		\$ 44,415.83
	0997 Reserve - Projects	9890 Reserves	\$ 44,415.83
	<i>Explanation: To appropriate Impact Aid revenue received from the Department of Defense based on fiscal year 2018-2019 eligible expenditures made on behalf of Students with Severe Disabilities.</i>		
	3027 Impact Aid - Severe Disabilities	\$ 44,415.83	
3199	<u>Miscellaneous Federal Direct</u>		\$ 300.00
	0790 Miscellaneous Expense	9100 Community Service	\$ 300.00
	<i>Explanation: To appropriate estimated revenue for Pell administrative fees based on actual collections.</i>		
	8001 Purchased - Schools - Other	\$ 300.00	
3399	<u>Other Miscellaneous State Revenue</u>		\$ 10,632.51
	0790 Miscellaneous Expense	9100 Community Service	\$ 10,632.51
	<i>Explanation: To appropriate revenue for Florida Student Assistance Grant - Career Education (\$7,794.00) and Bright Futures Scholarships (\$2,838.51) based on actual collections.</i>		
	3124 FSAG - CE	\$ 7,794.00	
		9124 Bright Futures Scholarships	2,838.51
		Total	\$ 10,632.51
3425	<u>Rent/Use Of Facility</u>		\$ 4,125.00
	0430 Electricity	7900 Operation of Plant	\$ 4,035.00
	0987 Reserve Schools/Departments	9890 Reserves	90.00
			\$ 4,125.00
	<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>		
	.... Discretionary	\$ 90.00	
		5099 School Utilities	4,035.00
		Total	\$ 4,125.00
3427	<u>Capital Improvement Fees - Adult Education</u>		\$ 15,246.00
	0641 Equipment (Over \$1,000)	5900 Other Instruction	\$ 15,246.00
	<i>Explanation: To appropriate estimated revenue for adult education capital improvement fees based on actual collections.</i>		
	6035 Adult Capital Improvement Fees	\$ 15,246.00	
3429	<u>Technology Fees - Adult Education</u>		\$ 15,246.00
	0510 Supplies	5900 Other Instruction	\$ 15,246.00
	<i>Explanation: To appropriate estimated revenue for adult education technology fees based on actual collections.</i>		
	2016 Adult Technology Fees	\$ 15,246.00	
3465	<u>Purchased Positions - Other</u>		\$ 102,987.47
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 177.82
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	731.40
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	87,973.55
	0210 Florida Retirement System	5100 Basic Education (K-12)	8,197.22
	0220 Social Security	5100 Basic Education (K-12)	5,907.48
			\$ 102,987.47
	<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	\$ 102,987.47	

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 1
Board Meeting October 26, 2020

Account	Object	Function	Increase (Decrease)
3466	<u>Purchased Positions/Other - External</u>		\$ 9,642.87
	0117 Workshops	5200 Exceptional Child	\$ 8,957.61
	0220 Social Security	5200 Exceptional Child	685.26
			<u>\$ 9,642.87</u>
	<i>Explanation: To appropriate revenue received from outside sources to reimburse positions, substitutes, teaching stipends, workshop salaries, other compensation and/or operating expenditures based on actual collections.</i>		
	7020 Purchased Positions/Other - External	\$ 9,642.87	
3467	<u>Purchased - Schools - Other</u>		\$ 23,173.86
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 4,795.00
	0510 Supplies	5100 Basic Education (K-12)	11,020.86
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	299.00
	0390 Other Purchased Service	5200 Exceptional Child	321.00
	0310 Professional & Technical Service	6130 Health Services	6,414.00
	0390 Other Purchased Service	7300 School Admin - Principal Office	324.00
			<u>\$ 23,173.86</u>
	<i>Explanation: To appropriate funds received from schools to pay nurse health services buy-up option (\$6,414.00) and reimburse operating expenditures (\$16,759.86) based on actual collections.</i>		
	2050 Purchased School Nurses	\$ 6,414.00	8001 Purchased - Schools - Other
			16,759.86
			Total \$ <u>23,173.86</u>
3480	<u>Public Information Requests</u>		\$ 62.05
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 62.05
	<i>Explanation: To appropriate revenue received for public information requests based on actual collections.</i>		
	.... Discretionary	\$ 62.05	
3484	<u>Financial Aid Fees</u>		\$ 30,492.00
	0790 Miscellaneous Expense	9100 Community Service	\$ 30,492.00
	<i>Explanation: To appropriate estimated revenue for Financial Aid Fees based on actual collections.</i>		
	3005 Financial Aid Trust Fund	\$ 30,492.00	
3487	<u>Certificate Fees - Substitutes</u>		\$ 10,000.00
	0730 Dues and Fees	7730 Staff Services	\$ 10,000.00
	<i>Explanation: To appropriate estimated revenue for Certification Fees - Substitutes based on actual collections.</i>		
	2088 Certification	\$ 10,000.00	
3488	<u>Fingerprint Program</u>		\$ 20,000.00
	0730 Dues and Fees	7730 Staff Services	\$ 20,000.00
	<i>Explanation: To appropriate estimated revenue for Fingerprint Program based on actual collections.</i>		
	6006 Fingerprinting - Fees	\$ 20,000.00	
3490	<u>Miscellaneous Revenue</u>		\$ 19,684.11
	0510 Supplies	7730 Staff Services	\$ 440.00
	0460 Diesel Fuel	7800 Pupil Transp Services - School	1,325.53
	0510 Supplies	7801 Transportation - North	149.45
	0510 Supplies	7802 Transportation - Central	15.43
	0510 Supplies	7803 Transportation - South	134.27
	0510 Supplies	8100 Maintenance Administration	14.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 26, 2020

Account	Object	Function	Increase (Decrease)
0987	Reserve Schools/Departments	9890 Reserves	14.00
0990	Fund Balance - Unappropriated	9890 Reserves	17,591.43
			<u>\$ 19,684.11</u>
<i>Explanation: To appropriate revenue for dealer's tax credit allowance (\$2,285.48), record requests from State of Florida (\$388.00), Scribbles Transcript System (\$760.45), Prudential dividends (\$13,821.50), chromebook reimbursement (\$350.00), fuel reimbursements (\$1,325.53), vending commissions (\$313.15), worthless check fees (\$70.00), and parapro testing fees (\$370.00) based on actual collections.</i>			
....	Discretionary	\$ 17,605.43	3032 Vending Commission - Transportation - Central 15.43
1020	Maintenance - Vending Commission	14.00	3033 Vending Commission - Transportation - South 134.27
2093	Fuel System Repairs	1,325.53	4027 E.R. - Retirement Lunch 70.00
3031	Vending Commission - Transportation - North	149.45	5020 Parapro Testing Fees 370.00
			Total <u>\$ 19,684.11</u>
3493	<u>Sale of Junk</u>		<u>\$ 880.19</u>
0990	Fund Balance - Unappropriated	9890 Reserves	<u>\$ 880.19</u>
<i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i>			
....	Discretionary	\$ 880.19	
3495	<u>Transportation - Repairs Dept./Other</u>		<u>\$ 1,787.41</u>
0550	Repair Parts	7802 Transportation - Central	<u>\$ 1,787.41</u>
<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>			
....	Discretionary	\$ 1,787.41	
3497	<u>Refund - Prior Year Expenditures</u>		<u>\$ 8,161.26</u>
0691	Software (Over \$1,000)	7500 Fiscal Services	\$ 5,843.09
0987	Reserve Schools/Departments	9890 Reserves	390.31
0990	Fund Balance - Unappropriated	9890 Reserves	1,927.86
			<u>\$ 8,161.26</u>
<i>Explanation: To appropriate refund of a prior year expenditure based on actual collections.</i>			
....	Discretionary	\$ 2,318.17	9015 Fixed Charges 5,843.09
			Total <u>\$ 8,161.26</u>
3498	<u>Fuel Tax Refund</u>		<u>\$ 20,000.00</u>
0677	Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	<u>\$ 20,000.00</u>
<i>Explanation: To appropriate revenue for Fuel Tax Refund based on actual collections.</i>			
2192	Paving Countywide	\$ 20,000.00	
3630	<u>Transfer from Capital Improvement Funds</u>		<u>\$ 760,920.00</u>
0796	Charter School State Capital Outlay	7400 Facilities Acquisition and Construction	<u>\$ 760,920.00</u>
<i>Explanation: To appropriate Charter School Capital Outlay transfer from Capital Improvement Funds.</i>			
2052	Capital Outlay Charter Schools	\$ 760,920.00	
3741	<u>Insurance Loss Recovery</u>		<u>\$ 3,273.47</u>
0742	Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ 3,273.47</u>
<i>Explanation: To appropriate revenue from insurance loss recovery based on actual collections.</i>			
9015	Fixed Charges	\$ 3,273.47	
3746	<u>Health Reimbursement Arrangement</u>		<u>\$ 6,838.39</u>
0310	Professional & Technical Service	7730 Staff Services	<u>\$ 6,838.39</u>
<i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.</i>			
5006	Health Reimbursement Arrangement	\$ 6,838.39	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 26, 2020

Account	Object	Function	Increase (Decrease)
II. Amendments Between Appropriations & Reserves			
....	<u>Discretionary</u>		
		5100 Basic Education (K-12)	\$ (160,582.62)
		5200 Exceptional Child	85,692.16
		5300 Vocational	77,606.29
		6100 Pupil Personnel Services	1,286.00
		6130 Health Services	58.80
		6200 Instructional Media Services	1,189.12
		6400 Instructional Staff Training Services	39.95
		7100 School Board	(3,000.00)
		7300 School Admin - Principal Office	41,582.24
		7900 Operation of Plant	5,319.78
		8120 Building and Ground Maintenance	298.95
		9890 Reserves	(55,827.49)
			<u>\$ (6,336.82)</u>

Explanation: Changes by schools & departments between objects & function to better utilize funds, appropriate unanticipated operating budget expenditures (Project 2095), appropriate HRA debit card administrative fees (Project 5006), and appropriate discretionary school summer jobs by transferring to/(from) the following project(s):

2095 Salary Resynching	\$ (1,286.00)	5028 Summer Jobs - Discretionary	2,181.82
5006 Health Reimbursement Arrangement	5,441.00		<u>Total \$ 6,336.82</u>

0023 Itinerant - Speech

0103 Salary - Supplements		5200 Exceptional Child	\$ 58,902.80
0131 Salary - Instructional		5200 Exceptional Child	(58,902.80)
0310 Professional & Technical Service		5200 Exceptional Child	14,548.50
			<u>\$ 14,548.50</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and appropriate unanticipated operating budget expenditures by transferring to/(from) the following project(s):

2095 Salary Resynching	\$ (14,548.50)
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0030 Roofing Warranties

0310 Professional & Technical Service		7400 Facilities Acquisition and Construction	\$ 75,758.00
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Explanation: Appropriate unanticipated operating budget expenditures by transferring to/(from) the following project(s):

2095 Salary Resynching	\$ (75,758.00)
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0099 COVID-19 Response

0100 Salary - Non-Instructional		5100 Basic Education (K-12)	\$ 11,500.00
0102 Salary - Other Compensation		5100 Basic Education (K-12)	523.44
0210 Florida Retirement System		5100 Basic Education (K-12)	1,298.94
0220 Social Security		5100 Basic Education (K-12)	1,198.55
0231 Group Insurance - Health		5100 Basic Education (K-12)	378.79
0232 Group Insurance - Life		5100 Basic Education (K-12)	1.99
0233 Group Insurance - Dental		5100 Basic Education (K-12)	12.88
0234 Group Insurance - Other		5100 Basic Education (K-12)	46.35
0365 Software Subscriptions		5100 Basic Education (K-12)	185,000.00
0390 Other Purchased Service		5100 Basic Education (K-12)	963.75
0510 Supplies		5100 Basic Education (K-12)	1,605.79
0750 Other Personnel Services		5100 Basic Education (K-12)	19,012.61
0220 Social Security		5200 Exceptional Child	19.63
0750 Other Personnel Services		5200 Exceptional Child	1,353.45
0102 Salary - Other Compensation		6120 Guidance Services	706.14
0210 Florida Retirement System		6120 Guidance Services	70.64
0220 Social Security		6120 Guidance Services	53.32
0102 Salary - Other Compensation		7300 School Admin - Principal Office	1,042.29
0210 Florida Retirement System		7300 School Admin - Principal Office	104.25
0220 Social Security		7300 School Admin - Principal Office	78.63
0390 Other Purchased Service		7500 Fiscal Services	848.00
0210 Florida Retirement System		7801 Transportation - North	646.67
0220 Social Security		7801 Transportation - North	501.42
0398 Field Trips		7801 Transportation - North	28,509.11
0750 Other Personnel Services		7801 Transportation - North	6,554.40
0100 Salary - Non-Instructional		7802 Transportation - Central	1,059.00
0210 Florida Retirement System		7802 Transportation - Central	756.68
0220 Social Security		7802 Transportation - Central	532.66

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 26, 2020

Account	Object	Function	Increase (Decrease)
	0750 Other Personnel Services	7802 Transportation - Central	5,903.82
	0210 Florida Retirement System	7803 Transportation - South	597.38
	0220 Social Security	7803 Transportation - South	456.98
	0750 Other Personnel Services	7803 Transportation - South	5,973.71
	0210 Florida Retirement System	8200 Administrative Technology Services	93.88
	0220 Social Security	8200 Administrative Technology Services	71.81
	0750 Other Personnel Services	8200 Administrative Technology Services	938.78
			<u>\$ 278,415.74</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and appropriate unanticipated operating budget expenditures by transferring to/(from) the following project(s):</i>			
2095	Salary Resynching	\$ (278,415.74)	
1190 <u>Teacher Salary Increase Allocation</u>			
	0394 FEPD Distributions - Charter Schools	5100 Basic Education (K-12)	\$ 215,523.00
	0396 Distributions - Contract Schools	5100 Basic Education (K-12)	(215,523.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2011 <u>Custodial Services</u>			
	0100 Salary - Non-Instructional	7900 Operation of Plant	\$ (804.60)
	0750 Other Personnel Services	7900 Operation of Plant	804.60
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2019 <u>Itinerant Teachers - OT/PT</u>			
	0310 Professional & Technical Service	5200 Exceptional Child	\$ (800.00)
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	800.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2031 <u>District Transfers</u>			
	0100 Salary - Non-Instructional	9100 Community Service	\$ (4,787.64)
	0210 Florida Retirement System	9100 Community Service	(478.77)
	0220 Social Security	9100 Community Service	(365.36)
	0231 Group Insurance - Health	9100 Community Service	(1,785.48)
	0232 Group Insurance - Life	9100 Community Service	(3.79)
	0233 Group Insurance - Dental	9100 Community Service	(59.03)
	0997 Reserve - Projects	9890 Reserves	7,480.07
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2045 <u>ROTC</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (39.99)
	0519 Technology Supplies	5100 Basic Education (K-12)	39.99
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2095 <u>Salary Resynching</u>			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (473,302.37)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(47,330.24)
	0220 Social Security	5100 Basic Education (K-12)	(36,207.63)
			<u>\$ (556,840.24)</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):</i>			
.....	Discretionary	\$ 1,286.00	3058 Innovative Program - Science Fair 28,760.00
0023	Itinerant - Speech	14,548.50	5014 Archery Implementation (599.00)
0030	Roofing Warranties	75,758.00	5075 IDEA Supplemental Support - General Fund 135,891.00
0099	COVID-19 Response	278,415.74	5080 Materials & Supplies Stipend 22,780.00
			Total <u>\$ 556,840.24</u>
2154 <u>Advanced Placement</u>			
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 751.04
	0510 Supplies	5100 Basic Education (K-12)	(3,720.89)
	0519 Technology Supplies	5100 Basic Education (K-12)	748.86

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 26, 2020

Account	Object	Function	Increase (Decrease)
	0520 Textbooks	5100 Basic Education (K-12)	521.00
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	1,699.99
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2166	<u>Community Education Enrichment</u>		
	0430 Electricity	7900 Operation of Plant	\$ 544.48
	0360 Lease and Rental Agreements	9100 Community Service	(544.48)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2170	<u>Child Care - Northwood Elementary School</u>		
	0220 Social Security	9100 Community Service	\$ 1.74
	0510 Supplies	9100 Community Service	(121.62)
	0750 Other Personnel Services	9100 Community Service	119.88
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2174	<u>Child Care - Plew Elementary School</u>		
	0371 Telephone	7900 Operation of Plant	\$ 300.00
	0100 Salary - Non-Instructional	9100 Community Service	777.24
	0130 Salary - Overtime	9100 Community Service	2,048.06
	0210 Florida Retirement System	9100 Community Service	282.52
	0220 Social Security	9100 Community Service	253.51
	0510 Supplies	9100 Community Service	(6,545.02)
	0519 Technology Supplies	9100 Community Service	178.18
	0730 Dues and Fees	9100 Community Service	128.50
	0750 Other Personnel Services	9100 Community Service	2,577.01
			<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
	0220 Social Security	9100 Community Service	21.41
	0510 Supplies	9100 Community Service	(1,569.22)
	0519 Technology Supplies	9100 Community Service	48.44
	0750 Other Personnel Services	9100 Community Service	1,476.86
			<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>		
	0510 Supplies	9100 Community Service	\$ (223.00)
	0519 Technology Supplies	9100 Community Service	223.00
			<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	\$ (73,981.96)
	0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	3,041.46
	0370 Postage	8120 Building and Ground Maintenance	25.03
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	2,079.49
	0510 Supplies	8120 Building and Ground Maintenance	17,034.70
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	40,418.28
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	11,383.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3058	<u>Innovative Program - Science Fair</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 20,868.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	2,212.00
	0220 Social Security	5100 Basic Education (K-12)	1,596.00
	0231 Group Insurance - Health	5100 Basic Education (K-12)	3,942.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 26, 2020

Account	Object	Function	Increase (Decrease)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	10.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	132.00
			<u>\$ 28,760.00</u>
<i>Explanation: Appropriate Science Fair Coordinator by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (28,760.00)	
3105 Instructional Materials - Textbooks			
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 1,049.95
	0510 Supplies	5100 Basic Education (K-12)	(1,891.00)
	0520 Textbooks	5100 Basic Education (K-12)	841.05
	0365 Software Subscriptions	5200 Exceptional Child	0.10
	0510 Supplies	5200 Exceptional Child	(0.10)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3106 Instructional Materials - Media			
	0365 Software Subscriptions	6200 Instructional Media Services	\$ 2,085.00
	0510 Supplies	6200 Instructional Media Services	75.62
	0519 Technology Supplies	6200 Instructional Media Services	297.17
	0610 Library Books	6200 Instructional Media Services	(2,457.79)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3109 Instructional Materials - Science			
	0510 Supplies	5100 Basic Education (K-12)	\$ (500.00)
	0511 Digital Books - Non-Adopted	5100 Basic Education (K-12)	500.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3151 SAI - ESE Extended School Year			
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ (54,373.98)
	0102 Salary - Other Compensation	5200 Exceptional Child	1,011.45
	0132 Salary - Hourly Teachers	5200 Exceptional Child	(91,652.85)
	0210 Florida Retirement System	5200 Exceptional Child	(11,820.46)
	0220 Social Security	5200 Exceptional Child	(11,134.09)
	0310 Professional & Technical Service	5200 Exceptional Child	(25,370.00)
	0510 Supplies	5200 Exceptional Child	(14,315.49)
	0750 Other Personnel Services	5200 Exceptional Child	(2,000.00)
	0398 Field Trips	7803 Transportation - South	(12,521.57)
	0997 Reserve - Projects	9890 Reserves	222,176.99
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4004 Chorus Program			
	0350 Repair and Maintenance	5100 Basic Education (K-12)	\$ 270.00
	0365 Software Subscriptions	5100 Basic Education (K-12)	2,696.00
	0510 Supplies	5100 Basic Education (K-12)	(6,209.99)
	0519 Technology Supplies	5100 Basic Education (K-12)	524.43
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	2,289.56
	0730 Dues and Fees	5100 Basic Education (K-12)	430.00
			<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)	\$ (1,155.00)
	0365 Software Subscriptions	5100 Basic Education (K-12)	2,925.60
	0510 Supplies	5100 Basic Education (K-12)	(1,932.60)
	0730 Dues and Fees	5100 Basic Education (K-12)	162.00
			<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
Amendment Number 1
Board Meeting October 26, 2020

Account	Object	Function	Increase (Decrease)
4013 Insurance Claims - Other			
0742	Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 963.65
<i>Explanation: Appropriate insurance claims by transferring to/(from) the following project(s):</i>			
9015	Fixed Charges	\$ (963.65)	
4016 SM - Administrative			
0643	Computer (Over \$1,000) & Tech. Infrastructure	8200 Administrative Technology Services	\$ 10,428.98
0644	Computer Hardware (Under \$1,000)	8200 Administrative Technology Services	(10,428.98)
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4109 SAI - Mentoring Services			
0310	Professional & Technical Service	5100 Basic Education (K-12)	\$ (2,900.00)
0310	Professional & Technical Service	5200 Exceptional Child	2,900.00
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4110 SAI - ESOL			
0510	Supplies	6300 Instruction & Curriculum	\$ (25.00)
0730	Dues and Fees	6300 Instruction & Curriculum	25.00
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4125 Class Size Reduction			
0131	Salary - Instructional	5100 Basic Education (K-12)	\$ (82,635.00)
0132	Salary - Hourly Teachers	5100 Basic Education (K-12)	82,635.00
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4162 SAI - Student Training Program			
0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ 294.01
0210	Florida Retirement System	5100 Basic Education (K-12)	29.41
0220	Social Security	5100 Basic Education (K-12)	21.14
0997	Reserve - Projects	9890 Reserves	(344.56)
			\$ -
<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	\$ 5,441.00
<i>Explanation: Appropriate HRA debit card administrative fees by transferring to/(from) the following project(s):</i>			
....	Discretionary	\$ (5,441.00)	
5014 Archery Implementation			
0510	Supplies	5100 Basic Education (K-12)	\$ (599.00)
<i>Explanation: Close project per school request by transferring to/(from) the following project(s):</i>			
2095	Salary Resynching	\$ 599.00	
5027 Administrative & Guidance Summer Hours			
0102	Salary - Other Compensation	6120 Guidance Services	\$ (8,577.32)
0210	Florida Retirement System	6120 Guidance Services	335.83
0220	Social Security	6120 Guidance Services	(613.06)
0102	Salary - Other Compensation	7300 School Admin - Principal Office	(968.68)
0210	Florida Retirement System	7300 School Admin - Principal Office	695.47
0220	Social Security	7300 School Admin - Principal Office	(74.23)
0997	Reserve - Projects	9890 Reserves	9,201.99
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 26, 2020

Account	Object	Function	Increase (Decrease)
5028 Summer Jobs - Discretionary			
	0102 Salary - Other Compensation	7300 School Admin - Principal Office	\$ 1,854.50
	0210 Florida Retirement System	7300 School Admin - Principal Office	185.46
	0220 Social Security	7300 School Admin - Principal Office	141.86
			<u>\$ 2,181.82</u>
<i>Explanation: Appropriate discretionary school summer jobs by transferring to/(from) the following project(s):</i>			
	.... Discretionary	\$ (2,181.82)	
5064 CAPE - Culinary			
	0365 Software Subscriptions	5300 Vocational	\$ 7,500.00
	0519 Technology Supplies	5300 Vocational	429.97
	0997 Reserve - Projects	9890 Reserves	(7,929.97)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5065 CAPE - Drafting/Engineering			
	0510 Supplies	5300 Vocational	\$ 288.50
	0997 Reserve - Projects	9890 Reserves	(288.50)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5068 CAPE - Information Technology			
	0510 Supplies	5100 Basic Education (K-12)	\$ 112.85
	0519 Technology Supplies	5100 Basic Education (K-12)	2,862.40
	0365 Software Subscriptions	5300 Vocational	62,129.03
	0510 Supplies	5300 Vocational	5,335.70
	0519 Technology Supplies	5300 Vocational	2,360.30
	0641 Equipment (Over \$1,000)	5300 Vocational	55,000.00
	0642 Equipment (Under \$1,000)	5300 Vocational	(2,975.25)
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	4,112.00
	0997 Reserve - Projects	9890 Reserves	(128,937.03)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5075 IDEA Supplemental Support - General Fund			
	0131 Salary - Instructional	5200 Exceptional Child	\$ 98,599.00
	0210 Florida Retirement System	5200 Exceptional Child	10,452.00
	0220 Social Security	5200 Exceptional Child	7,543.00
	0231 Group Insurance - Health	5200 Exceptional Child	18,624.00
	0232 Group Insurance - Life	5200 Exceptional Child	47.00
	0233 Group Insurance - Dental	5200 Exceptional Child	626.00
			<u>\$ 135,891.00</u>
<i>Explanation: Appropriate additional ESE non-gifted positions by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (135,891.00)	
5080 Materials & Supplies Stipend			
	0510 Supplies	5200 Exceptional Child	\$ 3,350.00
	0510 Supplies	6110 Attendance and Social Work	2,680.00
	0510 Supplies	6140 Psychological Services	8,375.00
	0510 Supplies	6300 Instruction & Curriculum	8,375.00
			<u>\$ 22,780.00</u>
<i>Explanation: Appropriate Board-approved materials and supplies stipend by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (22,780.00)	
5110 Workforce Development			
	0102 Salary - Other Compensation	5900 Other Instruction	\$ 1,936.62
	0220 Social Security	5900 Other Instruction	341.81
	0130 Salary - Overtime	7300 School Admin - Principal Office	641.46
	0210 Florida Retirement System	7300 School Admin - Principal Office	64.15
	0220 Social Security	7300 School Admin - Principal Office	49.07
	0371 Telephone	7900 Operation of Plant	1,000.58
	0382 Garbage	7900 Operation of Plant	1,500.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 26, 2020

Account	Object	Function	Increase (Decrease)
	0383 Recycling	7900 Operation of Plant	1,500.00
	0997 Reserve - Projects	9890 Reserves	(7,033.69)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5909	<u>School Maintenance - School Control</u>		
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (6,961.94)
	0510 Supplies	8120 Building and Ground Maintenance	700.00
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	2,072.34
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	500.00
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	3,689.60
			<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>\$ (850.00)</u>
	<i>Explanation: Appropriate employee fingerprinting fees by transferring to/(from) the following project(s):</i>		
	6007 Fingerprinting - Employees	\$ 850.00	
6007	<u>Fingerprinting - Employees</u>		
	0730 Dues and Fees	7730 Staff Services	<u>\$ 850.00</u>
	<i>Explanation: Appropriate employee fingerprinting fees by transferring to/(from) the following project(s):</i>		
	6006 Fingerprinting - Fees	\$ (850.00)	
6010	<u>Educational Broadband Lease</u>		
	0365 Software Subscriptions	6500 Instruction Related Technology	\$ 44.98
	0510 Supplies	6500 Instruction Related Technology	(44.98)
			<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	\$ 10,000.00
	0641 Equipment (Over \$1,000)	5900 Other Instruction	(10,000.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6061	<u>CAPE Innovations - Microeconomics</u>		
	0519 Technology Supplies	5300 Vocational	\$ 91.23
	0642 Equipment (Under \$1,000)	5300 Vocational	708.99
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	649.00
	0997 Reserve - Projects	9890 Reserves	(1,449.22)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6075	<u>EBD Initiative</u>		
	0103 Salary - Supplements	5200 Exceptional Child	\$ 3,030.00
	0117 Workshops	5200 Exceptional Child	(15,000.00)
	0131 Salary - Instructional	5200 Exceptional Child	(3,030.00)
	0220 Social Security	5200 Exceptional Child	(1,147.50)
	0750 Other Personnel Services	5200 Exceptional Child	(102.00)
	0117 Workshops	6400 Instructional Staff Training Services	13,776.00
	0220 Social Security	6400 Instructional Staff Training Services	1,053.82
	0365 Software Subscriptions	6400 Instructional Staff Training Services	1,102.00
	0510 Supplies	6400 Instructional Staff Training Services	(1,000.00)
	0117 Workshops	7730 Staff Services	1,224.00
	0220 Social Security	7730 Staff Services	93.68
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 26, 2020

Account	Object	Function	Increase (Decrease)
6110 Adult Education Tuition			
	0102 Salary - Other Compensation	5900 Other Instruction	\$ 510.00
	0210 Florida Retirement System	5900 Other Instruction	51.00
	0220 Social Security	5900 Other Instruction	39.02
	0510 Supplies	5900 Other Instruction	(6,567.02)
	0310 Professional & Technical Service	7300 School Admin - Principal Office	324.00
	0370 Postage	7300 School Admin - Principal Office	22.44
	0510 Supplies	7300 School Admin - Principal Office	496.57
	0642 Equipment (Under \$1,000)	7300 School Admin - Principal Office	123.99
	0310 Professional & Technical Service	7900 Operation of Plant	5,000.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7002 School Advisory Council			
	0510 Supplies	5100 Basic Education (K-12)	\$ (359.00)
	0519 Technology Supplies	5100 Basic Education (K-12)	359.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7054 AP Initiative - Set-Aside			
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 1,350.00
	0510 Supplies	5100 Basic Education (K-12)	(2,235.08)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	185.08
	0365 Software Subscriptions	6400 Instructional Staff Training Services	700.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7061 CAPE Digital Tools - STEMM			
	0365 Software Subscriptions	5300 Vocational	\$ 3,420.00
	0997 Reserve - Projects	9890 Reserves	(3,420.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7063 CAPE - Manufacturing			
	0365 Software Subscriptions	5300 Vocational	\$ 2,600.00
	0997 Reserve - Projects	9890 Reserves	(2,600.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8113 Workforce Ed. Performance Incentive			
	0510 Supplies	5900 Other Instruction	\$ (18,159.99)
	0642 Equipment (Under \$1,000)	5900 Other Instruction	18,000.00
	0644 Computer Hardware (Under \$1,000)	5900 Other Instruction	159.99
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
9007 Career and Professional Education			
	0331 Out of County Travel	5300 Vocational	\$ (625.00)
	0365 Software Subscriptions	5300 Vocational	(1,400.00)
	0519 Technology Supplies	5300 Vocational	150.00
	0730 Dues and Fees	6300 Instruction & Curriculum	75.00
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	1,400.00
	0510 Supplies	7900 Operation of Plant	400.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
9015 Fixed Charges			
	0121 Salary Retirement Bonus	5100 Basic Education (K-12)	\$ (9,163.34)
	0122 Salary - Sick Leave Payoff	5100 Basic Education (K-12)	(36,425.02)
	0123 Salary - Annual Leave Payoff	5100 Basic Education (K-12)	(46,909.63)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(5,870.63)
	0220 Social Security	5100 Basic Education (K-12)	(4,697.20)
	0121 Salary Retirement Bonus	5300 Vocational	4,128.24
	0220 Social Security	5300 Vocational	956.64
	0122 Salary - Sick Leave Payoff	6100 Pupil Personnel Services	10,950.22

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Amendment Number 1
 Board Meeting October 26, 2020

Account	Object	Function	Increase (Decrease)
	0123 Salary - Annual Leave Payoff	6100 Pupil Personnel Services	18,084.34
	0210 Florida Retirement System	6100 Pupil Personnel Services	3,070.75
	0220 Social Security	6100 Pupil Personnel Services	85.96
	0121 Salary Retirement Bonus	6110 Attendance and Social Work	5,035.10
	0220 Social Security	6110 Attendance and Social Work	7.65
	0122 Salary - Sick Leave Payoff	6120 Guidance Services	6,821.30
	0123 Salary - Annual Leave Payoff	6120 Guidance Services	8,950.21
	0210 Florida Retirement System	6120 Guidance Services	257.12
	0123 Salary - Annual Leave Payoff	6140 Psychological Services	8,418.29
	0210 Florida Retirement System	6140 Psychological Services	523.28
	0220 Social Security	6140 Psychological Services	1,121.71
	0123 Salary - Annual Leave Payoff	6300 Instruction & Curriculum	1,441.89
	0210 Florida Retirement System	6300 Instruction & Curriculum	134.00
	0123 Salary - Annual Leave Payoff	7802 Transportation - Central	2,790.55
	0210 Florida Retirement System	7802 Transportation - Central	591.12
	0122 Salary - Sick Leave Payoff	8100 Maintenance Administration	18,653.50
	0123 Salary - Annual Leave Payoff	8100 Maintenance Administration	7,224.35
	0210 Florida Retirement System	8100 Maintenance Administration	1,294.36
	0220 Social Security	8100 Maintenance Administration	2,525.24
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	(963.65)
			<u>\$ (963.65)</u>

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

4013 Insurance Claims - Other \$ 963.65

9121 Print Shop

	0360 Lease and Rental Agreements	7760 Internal Service	\$ (2,000.00)
	0750 Other Personnel Services	7760 Internal Service	2,000.00
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

OCTOBER 26, 2020

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2020	INCREASE	DECREASE	BUDGET AS OF 9/30/2020	
3322	CO & DS WITHHELD FOR SBE/COBI	\$ 81,970.00	\$ 81,970.00	\$ -	\$ -	\$ 81,970.00
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	6,056,276.00	6,056,276.00	-	-	6,056,276.00
3660	TRANSFERS FROM INTERBUDGETARY ED	-	-	-	-	-
3715	PROCEEDS OF REFUNDING BONDS	-	-	-	-	-
3716	SALES SURTAX BONDS	-	-	-	-	-
3750	PROCEEDS/CERT OF PARTICIPATION	-	-	-	-	-
3791	BOND PROCEEDS - PREMIUM	-	-	-	-	-
3792	PREMIUM ON REFUNDING BONDS	-	-	-	-	-
3920	RESERVE FOR DEBT SERVICE	70,690.12	70,690.12	-	-	70,690.12
TOTAL - DEBT SERVICE FUNDS		\$ 6,400,686.12	\$ 6,400,686.12	\$ -	\$ -	\$ 6,400,686.12

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 8/31/2020	INCREASE	DECREASE	BUDGET AS OF 9/30/2020
9200		DEBT SERVICE					
	0710	REDEMPTION OF PRINCIPAL	\$ 6,035,000.00	\$ 6,035,000.00	\$ -	\$ -	\$ 6,035,000.00
	0720	INTEREST	281,858.50	281,858.50	-	-	281,858.50
	0730	DUES & FEES	11,305.00	11,305.00	-	-	11,305.00
	0733	COST OF ISSUANCE	-	-	-	-	-
	0762	PAYMENT TO REFUND BOND ESCROW	-	-	-	-	-
	0790	MISCELLANEOUS EXPENSE	-	-	-	-	-
	0960	TRANSFERS TO INTERBUDGETARY	-	-	-	-	-
9890		RESERVES	-	-	-	-	-
	0990	FUND BALANCE UNAPPROPRIATED	1,832.50	1,832.50	-	-	1,832.50
	0998	RESERVES - DEBT SERVICE	70,690.12	70,690.12	-	-	70,690.12
		TOTAL - DEBT SERVICE FUNDS	\$ 6,400,686.12	\$ 6,400,686.12	\$ -	\$ -	\$ 6,400,686.12

Explanation of Budget Amendment as Follows:
Part II - Debt Service Funds
Amendment Number 1
Board Meeting October 26, 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:

OCTOBER 26, 2020

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2020	INCREASE	DECREASE	BUDGET AS OF 9/30/2020
3209	FEMA - CLAIMS	\$ -	\$ -	\$ -	\$ -
3210	FEMA - ADMINISTRATIVE	-	-	-	-
3321	CO & DS DISTRIBUTED	950,712.00	950,712.00	59,741.00	1,010,453.00
3325	INTEREST ON UNDIST CO & DS	19,121.00	19,121.00	12,414.00	31,535.00
3341	RACING COMMISSION FUNDS	-	-	-	-
3379	FUEL TAX REFUND	-	-	-	-
3391	PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	-	-	-	-
3394	CAPITAL OUTLAY CHARTER SCHOOLS	-	-	760,920.00	760,920.00
3395	FEMA - STATE - CLAIMS MATCH	-	-	-	-
3396	CLASS SIZE REDUCTION/CAPITAL	-	-	-	-
3399	OTHER MISC. STATE REVENUE	-	-	-	-
3413	DISTRICT LOCAL CAPITAL IMPROVEMENT TAX	30,540,389.00	30,540,389.00	-	30,540,389.00
3421	TAX REDEMPTIONS	-	-	7,281.56	7,281.56
3431	INTEREST ON INVESTMENT	-	-	7,209.10	7,209.10
3448	DONATIONS	-	-	-	-
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	-	-	50,000.00	50,000.00
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	1,416,362.06	1,416,362.06	-	1,416,362.06
3909	RESERVES - CAPITAL PROJECTS	13,998,920.57	13,998,920.57	-	13,998,920.57
3925	FUND BALANCE - UNDESIGNATED	867,186.80	867,186.80	-	867,186.80
	TOTAL - CAPITAL PROJECT FUNDS	\$ 47,792,691.43	\$ 47,792,691.43	\$ 897,565.66	\$ 48,690,257.09

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2020	INCREASE	DECREASE	BUDGET AS OF 9/30/2020		
7400		FACILITIES ACQUISITION & CONSTRUCTION					
	0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -	
	0630	BUILDING & FIXED EQUIPMENT	-	-	-	-	
	0631	ARCHITECTURAL DESIGN / ENGINEERING	73,569.92	73,569.92	-	73,569.92	
	0632	CONTRACTOR SERVICES	-	-	-	-	
	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-	
	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	321,232.36	321,232.36	-	321,232.36	
	0642	EQUIPMENT (UNDER \$1,000)	76,260.58	76,260.58	150,000.00	226,260.58	
	0643	COMPUTER EQUIPMENT (OVER \$1,000)	9,608.90	9,608.90	-	9,608.90	
	0644	COMPUTER HARDWARE (UNDER \$1,000)	1,229,550.77	1,229,550.77	-	1,229,550.77	
	0648	TECHNOLOGY EQUIPMENT (OVER \$1,000)	-	-	-	-	
	0649	TECHNOLOGY EQUIPMENT (UNDER \$1,000)	-	-	-	-	
	0651	BUSES	575,000.00	575,000.00	-	575,000.00	
	0652	OTHER MOTOR VEHICLES	60,000.00	60,000.00	-	1,320.40	
	0660	LAND	-	-	-	-	
	0671	LAND IMPROVEMENTS	-	-	-	-	
	0672	NEW SIDEWALKS & RETAINING WALL	-	-	-	-	
	0673	PARKING LOTS AND DRIVEWAYS - NEW	77,455.16	77,455.16	-	77,455.16	
	0674	SEWAGE TREATMENT PLANT	-	-	-	-	
	0675	FENCE & UNDERGROUND TANKS	588,279.04	588,279.04	-	122.15	
	0676	OTHER PERMANENT IMPROVEMENTS	54,794.46	54,794.46	-	737.00	
	0677	REPLACEMENT SYSTEMS	1,343,871.96	1,343,871.96	-	61,409.69	
	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	173,645.18	173,645.18	-	17,510.23	
	0682	HEATING/COOLING/AIR CONDITIONING	-	-	-	-	
	0683	ROOFING	83,970.48	83,970.48	-	18,981.55	
	0684	REPLACEMENT ROOFING & SYSTEMS	24,049,493.43	24,049,493.43	-	171.36	
	0685	FLOORING/STRUCTURAL ALTERATION	172,486.39	172,486.39	16,252.38	-	
	0691	SOFTWARE (OVER \$1,000)	-	-	-	-	
	0692	SOFTWARE (UNDER \$1,000)	-	-	-	-	
	0693	SOFTWARE SUBSCRIPTIONS	-	-	-	-	
	0986	RESERVES - FUND B GAIN/LOSS	-	-	-	-	
	0990	FUND BALANCE UNAPPROPRIATED	841,850.80	841,850.80	20,645.66	-	
	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	12,005,346.00	760,920.00	-	
	0920	TRANSFERS TO DEBT SERVICE FUND	6,056,276.00	6,056,276.00	-	-	
	0930	TRANSFERS TO CAPITAL IMPROVEMENT FUND	-	-	50,000.00	-	
	0960	TRANSFERS TO INTERBUDGETARY FUND	-	-	-	-	
		TOTAL - CAPITAL PROJECT FUNDS	\$ 47,792,691.43	\$ 47,792,691.43	\$ 997,818.04	\$ 100,252.38	\$ 48,690,257.09

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 1
Board Meeting October 26, 2020

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3321	<u>CO & DS Distributed</u>		<u>\$ 59,741.00</u>
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>\$ 59,741.00</u>
	<i>Explanation: To appropriate revenue for CO & DS Distributed based on actual collections.</i>		
	.... Discretionary	\$ 59,741.00	
3325	<u>Interest on Undistributed CO & DS</u>		<u>\$ 12,414.00</u>
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>\$ 12,414.00</u>
	<i>Explanation: To appropriate interest on Undistributed CO & DS based on actual collections.</i>		
	.... Discretionary	\$ 12,414.00	
3394	<u>Charter Schools - Capital Outlay</u>		<u>\$ 760,920.00</u>
	0910 Transfer to General Operating Fund	9700 Transfer Funds	<u>\$ 760,920.00</u>
	<i>Explanation: To appropriate revenue for Charter Schools - Capital Outlay per DOE notification.</i>		
	.... Discretionary	\$ 760,920.00	
3421	<u>Tax Redemptions</u>		<u>\$ 7,281.56</u>
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>\$ 7,281.56</u>
	<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>		
	.... Discretionary	\$ 7,281.56	
3431	<u>Interest on Investments</u>		<u>\$ 7,209.10</u>
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>\$ 7,209.10</u>
	<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>		
	.... Discretionary	\$ 7,209.10	
3660	<u>Transfers from Interbudgetary</u>		<u>\$ 50,000.00</u>
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 50,000.00</u>
	<i>Explanation: To appropriate Capital Outlay for Hurricane Sally.</i>		
	1030 Hurricane Sally	\$ 50,000.00	
II. Amendments Between Appropriations & Reserves			
	.... Discretionary		
	0930 Transfer to Capital Improvement Fund	9700 Transfer Funds	\$ 50,000.00
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>(66,000.00)</u>
			<u>\$ (16,000.00)</u>
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>		
	6342 School Equipment	\$ 16,000.00	
0318	<u>District Wide - Doors</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (21,658.00)</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ 21,658.00	

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 1
Board Meeting October 26, 2020

Account	Object	Function	Increase (Decrease)
0319	<u>District Wide - HVAC Replacement</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (45,620.42)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ 45,620.42	
0320	<u>District Wide - Lighting</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (60,223.61)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ 60,223.61	
0321	<u>District Wide - Painting</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (2,712.86)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ 2,712.86	
0322	<u>District Wide - Roofing</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (65,024.86)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ 65,024.86	
0369	<u>District Wide - Maintenance Vehicles</u>		
	0652 Other Motor Vehicles	7400 Facilities Acquisition and Construction	\$ (1,320.40)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ 1,320.40	
1370	<u>DW - Router & Switches</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (2,338.50)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ 2,338.50	
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (21,587.53)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2347 Flooring - BD	16,252.38	
		6318 Fence - BD	5,335.15
	<i>Total Projects transferred to/(from)</i>		<u>\$ 21,587.53</u>
2313	<u>Environmental/IAO/T&B - District Wide</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (209.46)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ 209.46	
2316	<u>Drainage - District Wide</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ (7,124.07)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ 7,124.07	

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 1
Board Meeting October 26, 2020

Account	Object	Function	Increase (Decrease)
2329	<u>EMS Controls/Water Treatment - District Wide</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (52,444.05)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ 52,444.05	
2333	<u>Chiller Service - District Wide</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (43,907.69)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ 43,907.69	
2336	<u>District Wide - Emergency Maintenance</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ (2,717.00)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ 2,717.00	
2347	<u>Flooring - BD</u>		
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	\$ 16,252.38
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (16,252.38)	
2353	<u>District Wide - Portable Repairs & Relocations</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ (1,843.84)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(35,995.45)
			\$ (37,839.29)
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ 37,839.29	
2360	<u>DW - Portable Canopies</u>		
	0683 Roofing	7400 Facilities Acquisition and Construction	\$ (18,981.55)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ 18,981.55	
2368	<u>Paving - District Wide</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ (49,946.82)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ 49,946.82	
2395	<u>Safety/ADA - District Wide</u>		
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	\$ (737.00)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(1,383.34)
			\$ (2,120.34)
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ 2,120.34	
3351	<u>School Security - Radio Repeat</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 150,000.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ (150,000.00)	

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 1
Board Meeting October 26, 2020

Account	Object	Function	Increase (Decrease)
3367	<u>DW - Security Cameras</u>		
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	\$ (4,708.69)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	128,742.55
			<u>\$ 124,033.86</u>
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ (124,033.86)	
3380	<u>Baker Cooling Tower Replacement</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 11,560.00</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ (11,560.00)	
5340	<u>District Wide - Sidewalks/Handrails/Fences</u>		
	0675 Fence & Underground Tanks	7400 Facilities Acquisition and Construction	<u>\$ (122.15)</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ 122.15	
5341	<u>District Wide - ADA Playgrounds</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	<u>\$ (4,684.51)</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ 4,684.51	
5343	<u>District Wide - Ramp Replace</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ (428.60)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(498.68)
			<u>\$ (927.28)</u>
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ 927.28	
6318	<u>Fence - BD</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	<u>\$ 5,335.15</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (5,335.15)	
6342	<u>School Equipment</u>		
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	<u>\$ 16,000.00</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ (16,000.00)	
7343	<u>Intercom Upgrade - District Wide</u>		
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	<u>\$ (28,801.54)</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ 28,801.54	

Explanation of Budget Amendment as Follows:
 Part III - Capital Project Funds
 Amendment Number 1
 Board Meeting October 26, 2020

Account	Object	Function	Increase (Decrease)
8342	<u>Project Contingency</u>		
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 233,810.54
<i>Explanation: Transferred to/(from) the following project(s):</i>			
0318	District Wide - Doors	2353 District Wide - Portable Repairs & Relocations	(37,839.29)
0319	District Wide - HVAC Replacement	2360 DW - Portable Canopies	(18,981.55)
0320	District Wide - Lighting	2368 Paving - District Wide	(49,946.82)
0321	District Wide - Painting	2395 Safety/ADA - District Wide	(2,120.34)
0322	District Wide - Roofing	3351 School Security - Radio Repeat	150,000.00
0369	District Wide - Maintenance Vehicles	3367 DW - Security Cameras	124,033.86
1370	DW - Router & Switches	3380 Baker Cooling Tower Replacement	11,560.00
2313	Environmental/IAO/T&B - District Wide	5340 District Wide - Sidewalks/Handrails/Fences	(122.15)
2316	Drainage - District Wide	5341 District Wide - ADA Playgrounds	(4,684.51)
2329	EMS Controls/Water Treatment - District Wide	5343 District Wide - Ramp Replace	(927.28)
2333	Chiller Service - District Wide	7343 Intercom Upgrade - District Wide	(28,801.54)
2336	District Wide - Emergency Maintenance	8373 District Wide - PE/Restroom/Storage	(70,680.00)
<i>Total Projects transferred to/(from)</i>			<u>\$ (233,810.54)</u>

8373 District Wide - PE/Restroom/Storage

0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (70,680.00)
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Explanation: Transfers to/(from) the following project(s):

8342	Project Contingency	\$ 70,680.00
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ADOPTED BY SCHOOL BOARD:

OCTOBER 26, 2020

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 8/31/2020	INCREASE	DECREASE	BUDGET AS OF 9/30/2020
3199	MISCELLANEOUS FEDERAL DIRECT	\$ 638,026.10	\$ 638,026.10	\$ 16,955.74	\$ -	\$ 654,981.84
3201	VOCATIONAL EDUCATIONAL ARTS	349,600.21	349,600.21	-	-	349,600.21
3219	CARES ACT	-	-	-	-	-
3221	ADULT GENERAL EDUCATION	17,814.24	17,814.24	95,753.00	-	113,567.24
3231	IDEA	9,520,149.29	9,520,149.29	-	1,424,096.34	8,096,052.95
3241	TITLE I	7,231,353.92	7,231,353.92	-	-	7,231,353.92
3242	TITLE IV	494,302.18	494,302.18	-	-	494,302.18
3251	ADULT BASIC EDUCATION	-	-	-	-	-
3271	EDUCATION STABILIZATION FUNDS - K-12	4,963,980.82	4,963,980.82	156,820.00	-	5,120,800.82
3272	ED. STABILIZATION FUNDS - WORKFORCE	-	-	201,285.00	-	201,285.00
3274	TITLE III	261,563.17	261,563.17	-	66,257.17	195,306.00
3275	TITLE V	-	-	-	-	-
3277	TITLE II	1,396,551.80	1,396,551.80	-	-	1,396,551.80
3280	DRUG FREE SCHOOLS PROGRAM	-	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	173,890.52	173,890.52	-	-	173,890.52
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
TOTAL - OTHER SPECIAL REVENUE FUNDS		\$ 25,047,232.25	\$ 25,047,232.25	\$ 470,813.74	\$ 1,490,353.51	\$ 24,027,692.48

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2020	INCREASE	DECREASE	BUDGET AS OF 9/30/2020	
5100 BASIC EDUCATION (K-12)	\$ 10,183,262.53	\$ 10,183,262.53	\$ -	\$ 115,086.39	\$ 10,068,176.14	
5200 EXCEPTIONAL CHILD	6,875,004.39	6,875,004.39	-	1,349,648.60	5,525,355.79	
5300 VOCATIONAL	323,345.01	323,345.01	430,422.25	-	753,767.26	
5400 ADULT GENERAL EDUCATION	-	-	-	-	-	
5500 PREKINDERGARTEN	252,009.00	252,009.00	-	-	252,009.00	
5900 OTHER INSTRUCTION	114,417.98	114,417.98	-	36,625.00	77,792.98	
6100 PUPIL PERSONNEL SERVICES	171,497.33	171,497.33	-	1,600.00	169,897.33	
6110 ATTENDANCE AND SOCIAL WORK	241,106.00	241,106.00	-	-	241,106.00	
6120 GUIDANCE SERVICES	14,773.45	14,773.45	-	-	14,773.45	
6130 HEALTH SERVICES	193,714.34	193,714.34	7,371.41	-	201,085.75	
6140 PSYCHOLOGICAL SERVICES	209,092.00	209,092.00	-	-	209,092.00	
6150 PARENTAL INVOLVEMENT	146,929.21	146,929.21	-	6,764.25	140,164.96	
6200 INSTRUCTIONAL MEDIA SERVICES	7,628.00	7,628.00	-	-	7,628.00	
6300 INSTRUCTION & CURRICULUM	2,405,528.76	2,405,528.76	-	5,747.81	2,399,780.95	
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	2,298,462.36	2,298,462.36	-	2,918.81	2,295,543.55	
6500 INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-	
7200 GENERAL ADMINISTRATION	804,737.65	804,737.65	-	28,767.40	775,970.25	
7300 SCHOOL ADMIN - PRINCIPAL OFFICE	36,064.00	36,064.00	35,478.20	-	71,542.20	
7400 FACILITIES ACQUISITION AND CONSTRUCTION	-	-	-	-	-	
7500 FISCAL SERVICES	-	-	-	-	-	
7600 FOOD SERVICE (SCHOOLS)	-	-	-	-	-	
7610 FOOD SERVICE - DEPARTMENTS	-	-	-	-	-	
7700 CENTRAL SERVICES (PURCH/WAREHOUSE)	-	-	-	-	-	
7720 INFORMATION SERVICES	-	-	-	-	-	
7730 STAFF SERVICES	14,703.39	14,703.39	-	1,598.00	13,105.39	
7800 PUPIL TRANSP SERVICES - SCHOOL	15,516.00	15,516.00	-	500.00	15,016.00	
7801 TRANSPORTATION - NORTH	400.00	400.00	3,263.89	-	3,663.89	
7802 TRANSPORTATION - CENTRAL	900.00	900.00	-	200.00	700.00	
7803 TRANSPORTATION - SOUTH	400.00	400.00	-	200.00	200.00	
7900 OPERATION OF PLANT	736,877.50	736,877.50	-	-	736,877.50	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	863.35	863.35	-	-	863.35	
9100 COMMUNITY SERVICE	-	-	53,580.74	-	53,580.74	
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 25,047,232.25	\$ 25,047,232.25	\$ 530,116.49	\$ 1,549,656.26	\$ 24,027,692.48	

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 1
Board Meeting October 26, 2020

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3199	<u>Miscellaneous Federal Direct</u>		\$ 16,955.74
	0790 Miscellaneous Expense	9100 Community Service	\$ 16,955.74
<i>Explanation: To appropriate revenue for Pell grant based on actual collections.</i>			
	0481 Pell Grant		\$ 16,955.74
3221	<u>Adult General Education</u>		\$ 95,753.00
	0365 Software Subscriptions	5300 Vocational	\$ 8,090.00
	0510 Supplies	5300 Vocational	25,446.00
	0641 Equipment/Fixed Assets (Over \$1,000)	5300 Vocational	32,000.00
	0642 Equipment (Under \$1,000)	5300 Vocational	1,981.00
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	4,800.00
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	11,580.00
	0210 Florida Retirement System	6300 Instruction & Curriculum	1,158.00
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	886.00
	0331 Out of County Travel	6400 Instructional Staff Training Services	7,700.00
	0791 Indirect Costs	7200 General Administration	2,112.00
			\$ 95,753.00
<i>Explanation: To appropriate fiscal year 2020-2021 Carl Perkins - Postsecondary Section 132 (Project 1407) grant per project award notification.</i>			
	1407 Carl Perkins - Postsecondary Education		\$ 95,753.00
3231	<u>IDEA</u>		\$ (1,424,096.34)
	0102 Salary - Other Compensation	5200 Exceptional Child	\$ (4,737.09)
	0210 Florida Retirement System	5200 Exceptional Child	(401.23)
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	(362.39)
	0310 Professional & Technical Services	5200 Exceptional Child	(11,100.30)
	0330 In County Travel	5200 Exceptional Child	(193.29)
	0350 Repairs & Maintenance	5200 Exceptional Child	(1,000.00)
	0355 Technology - Repairs & Maintenance	5200 Exceptional Child	(200.00)
	0357 Support Managed - Computers	5200 Exceptional Child	(4,000.00)
	0365 Software Subscriptions	5200 Exceptional Child	(23.00)
	0370 Postage/Shipping/Telegram	5200 Exceptional Child	(32.19)
	0390 Other Purchased Service	5200 Exceptional Child	(50.00)
	0510 Supplies	5200 Exceptional Child	(1,315,865.63)
	0519 Technology - Supplies	5200 Exceptional Child	(50.00)
	0530 Periodicals	5200 Exceptional Child	(200.00)
	0622 Audio Visual (Under \$1,000)	5200 Exceptional Child	(300.00)
	0641 Equipment/Fixed Assets (Over \$1,000)	5200 Exceptional Child	(3,580.25)
	0642 Equipment (Under \$1,000)	5200 Exceptional Child	(1,373.93)
	0643 Computer Hardware (Over \$1,000)/Technology - Infrastructure	5200 Exceptional Child	(2,000.00)
	0644 Computer Hardware (Under \$1,000)	5200 Exceptional Child	(812.34)
	0331 Out of County Travel	6150 Parental Involvement	(200.00)
	0510 Supplies	6150 Parental Involvement	(400.00)
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	(2,658.53)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(225.18)
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(203.38)
	0330 In County Travel	6300 Instruction & Curriculum	(100.00)
	0331 Out of County Travel	6300 Instruction & Curriculum	(843.77)
	0360 Lease and Rental Agreements	6300 Instruction & Curriculum	(1,875.00)
	0370 Postage/Shipping/Telegram	6300 Instruction & Curriculum	(306.10)
	0390 Other Purchased Service	6300 Instruction & Curriculum	(1,332.60)
	0641 Equipment/Fixed Assets (Over \$1,000)	6300 Instruction & Curriculum	(1,200.00)
	0642 Equipment (Under \$1,000)	6300 Instruction & Curriculum	(500.00)
	0643 Computer Hardware (Over \$1,000)/Technology - Infrastructure	6300 Instruction & Curriculum	(2,000.00)
	0644 Computer Hardware (Under \$1,000)	6300 Instruction & Curriculum	(2.00)
	0730 Dues and Fees	6300 Instruction & Curriculum	(304.00)
	0117 Workshops	6400 Instructional Staff Training Services	(3,020.00)
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(299.57)
	0331 Out of County Travel	6400 Instructional Staff Training Services	(1,775.00)
	0730 Dues and Fees	6400 Instructional Staff Training Services	(466.05)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(2,807.97)
	0791 Indirect Costs	7200 General Administration	(55,097.55)

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 1
Board Meeting October 26, 2020

Account	Object	Function	Increase (Decrease)
	0117 Workshops	7730 Staff Services	(500.00)
	0220 FICA (Social Security & Medicare)	7730 Staff Services	(54.00)
	0331 Out of County Travel	7730 Staff Services	(44.00)
	0750 Other Personnel Services	7730 Staff Services	(1,000.00)
	0398 Field Trips / Student Transportation	7801 Transportation - North	(200.00)
	0398 Field Trips / Student Transportation	7802 Transportation - Central	(200.00)
	0398 Field Trips / Student Transportation	7803 Transportation - South	(200.00)
			<u>\$ (1,424,096.34)</u>

Explanation: To close fiscal year 2019-2020 IDEA - Part B (Project 0475) and IDEA - Part B - Pre-K (Project 0476) grants per project award notifications and appropriate additional roll forward increase for fiscal year 2020-2021 IDEA - Part B (Project 1475) based on estimated revenue.

0475 IDEA - Part B	\$ (1,406,183.53)	1475 IDEA - Part B	100,000.00
0476 IDEA - Part B - Pre-K	\$ (117,912.81)	Total	<u>\$ (1,424,096.34)</u>

3271 Education Stabilization Funds - K-12

\$ 156,820.00

0357 Support Managed - Computers	5300 Vocational	<u>\$ 156,820.00</u>
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Explanation: To appropriate CARES Act - GEER - K-12 CTE infrastructure (Project 1454) grant per project award notification.

1454 CARES Act - GEER - K-12 CTE Infrastructure	\$ 156,820.00
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3272 Education Stabilization Funds - Workforce

\$ 201,285.00

0365 Software Subscriptions	5300 Vocational	\$ 5,000.00
0730 Dues and Fees	5300 Vocational	196,285.00
		<u>\$ 201,285.00</u>

Explanation: To appropriate CARES Act - GEER - Rapid Credentialing (Project 1453) grant per project award notification.

1453 CARES Act - GEER - Rapid Credentialing	\$ 201,285.00
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3274 Title III

\$ (66,257.17)

0365 Software Subscriptions	5100 Basic Education (K-12)	\$ (12,360.00)
0510 Supplies	5100 Basic Education (K-12)	(12,833.85)
0519 Technology - Supplies	5100 Basic Education (K-12)	(2,312.00)
0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	(19,499.00)
0370 Postage/Shipping/Telegram	6100 Pupil Personnel Services	(100.00)
0390 Other Purchased Service	6100 Pupil Personnel Services	(1,500.00)
0102 Salary - Other Compensation	6150 Parental Involvement	(4,935.82)
0210 Florida Retirement System	6150 Parental Involvement	(449.86)
0220 FICA (Social Security & Medicare)	6150 Parental Involvement	(378.57)
0510 Supplies	6150 Parental Involvement	(400.00)
0310 Professional & Technical Services	6300 Instruction & Curriculum	(2,000.00)
0330 In County Travel	6300 Instruction & Curriculum	(500.00)
0331 Out of County Travel	6300 Instruction & Curriculum	(1,899.25)
0365 Software Subscriptions	6300 Instruction & Curriculum	(3,250.00)
0730 Dues and Fees	6300 Instruction & Curriculum	(172.00)
0310 Professional & Technical Services	6400 Instructional Staff Training Services	(250.00)
0365 Software Subscriptions	6400 Instructional Staff Training Services	(2,000.00)
0791 Indirect Costs	7200 General Administration	(916.82)
0398 Field Trips / Student Transportation	7800 Pupil Transp Services - School	(500.00)
		<u>\$ (66,257.17)</u>

Explanation: To close fiscal year 2019-2020 Title III - English Language Learners grant (Project 0418) per project award notification.

0418 Title III - English Language Learners	\$ (66,257.17)
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II. Amendments Between Appropriations & Reserves

0451 CARES Act - ESSER

0510 Supplies	5100 Basic Education (K-12)	\$ 306,972.50
0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	(306,972.50)
		<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 1
Board Meeting October 26, 2020

Account	Object	Function	Increase (Decrease)
0452 CARES Act - GEER - Summer Reading			
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	\$ 565.36
	0210 Florida Retirement System	5100 Basic Education (K-12)	56.57
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	39.90
	0510 Supplies	5100 Basic Education (K-12)	(46,975.33)
	0310 Professional & Technical Services	6130 Health Services	7,371.41
	0102 Salary - Other Compensation	7300 School Admin - Principal Office	30,031.77
	0210 Florida Retirement System	7300 School Admin - Principal Office	3,148.81
	0220 FICA (Social Security & Medicare)	7300 School Admin - Principal Office	2,297.62
	0398 Field Trips / Student Transportation	7801 Transportation - North	3,463.89
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
0483 CARES Act - Adult Education			
	0510 Supplies	5900 Other Instruction	\$ (34,350.00)
	0644 Computer Hardware (Under \$1,000)	5900 Other Instruction	(2,275.00)
	0790 Miscellaneous Expense	9100 Community Service	36,625.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
1401 Title I - Part A			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (32,393.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(3,240.00)
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(2,479.00)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(10,300.00)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(20.00)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(320.00)
	0510 Supplies	5100 Basic Education (K-12)	26,966.56
	0365 Software Subscriptions	6150 Parental Involvement	276.00
	0369 Technology - Rentals	6150 Parental Involvement	(276.00)
	0365 Software Subscriptions	6300 Instruction & Curriculum	5.00
	0510 Supplies	6300 Instruction & Curriculum	(5.00)
	0791 Indirect Costs	7200 General Administration	21,785.44
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
1405 Title II - Part A			
	0365 Software Subscriptions	6400 Instructional Staff Training Services	\$ 475.00
	0510 Supplies	6400 Instructional Staff Training Services	(552.43)
	0519 Technology - Supplies	6400 Instructional Staff Training Services	77.21
	0791 Indirect Costs	7200 General Administration	0.22
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
1407 Carl Perkins - Postsecondary Education			
	0510 Supplies	5300 Vocational	\$ (0.11)
	0791 Indirect Costs	7200 General Administration	0.11
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
1412 Title IX - Homeless Children & Youth			
	0510 Supplies	5100 Basic Education (K-12)	\$ 0.16
	0791 Indirect Costs	7200 General Administration	(0.16)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
1415 Title IV - SS & AEG			
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 12,340.00
	0510 Supplies	5100 Basic Education (K-12)	17.00
	0519 Technology - Supplies	5100 Basic Education (K-12)	1,750.00
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	7,960.00
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	(22,050.00)
	0791 Indirect Costs	7200 General Administration	(17.00)
			<u>\$ -</u>
<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 1
Board Meeting October 26, 2020

Account	Object	Function	Increase (Decrease)
1418 Title III - English Language Learners			
	0510 Supplies	5100 Basic Education (K-12)	\$ 0.24
	0791 Indirect Costs	7200 General Administration	(0.24)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
1422 Carl Perkins - Secondary Education			
	0510 Supplies	5300 Vocational	\$ 0.36
	0791 Indirect Costs	7200 General Administration	(0.36)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
1475 IDEA - Part B			
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ 21,648.00
	0210 Florida Retirement System	5200 Exceptional Child	2,295.00
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	1,656.00
	0231 Group Insurance - Health	5200 Exceptional Child	8,033.00
	0232 Group Insurance - Life	5200 Exceptional Child	22.00
	0233 Group Insurance - Dental	5200 Exceptional Child	291.00
	0234 Group Insurance - Other	5200 Exceptional Child	639.00
	0510 Supplies	5200 Exceptional Child	(46,713.49)
	0519 Technology - Supplies	5200 Exceptional Child	1,129.83
	0641 Equipment/Fixed Assets (Over \$1,000)	5200 Exceptional Child	7,632.56
	0791 Indirect Costs	7200 General Administration	3,367.10
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
1476 IDEA - Part B - Pre-K			
	0510 Supplies	5200 Exceptional Child	\$ 0.14
	0791 Indirect Costs	7200 General Administration	(0.14)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

ADOPTED BY SCHOOL BOARD:

OCTOBER 26, 2020

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2020	INCREASE	DECREASE	BUDGET AS OF 9/30/2020
3199 MISCELLANEOUS FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -
3261 SCHOOL LUNCH REIMBURSEMENT	6,031,500.00	6,031,500.00	-	-	6,031,500.00
3262 SCHOOL BREAKFAST REIMBURSEMENT	1,440,100.00	1,440,100.00	-	-	1,440,100.00
3263 FOOD SERVICE AFTER SCHOOL SNACK REIMBURSEMENT	129,000.00	129,000.00	-	-	129,000.00
3265 USDA DONATED COMMODITIES	879,900.00	879,900.00	-	-	879,900.00
3267 SUMMER FOOD SERVICE PROGRAM	400,000.00	400,000.00	212,986.77	-	612,986.77
3268 NUTRITION EDUC & TRNG PROGRAM	-	-	-	-	-
3269 OTHER FOOD SERVICES	-	-	-	-	-
3287 COVID19 SFS SCHLYR REIMB PRGM	-	-	-	-	-
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
3338 STATE LUNCH SUPPLEMENT - FS	63,500.00	63,500.00	-	-	63,500.00
3339 STATE BREAKFAST SUPPLEMENT - FS	37,300.00	37,300.00	-	-	37,300.00
3399 OTHER MISCELLANEOUS REVENUE	-	-	-	-	-
3431 INTEREST ON INVESTMENT	-	-	-	-	-
3448 DONATIONS	-	-	105.00	-	105.00
3451 STUDENT MEALS	3,937,500.00	3,937,500.00	-	-	3,937,500.00
3456 OTHER FOOD SALES	-	-	-	-	-
3457 CATERING	-	-	425.75	-	425.75
3459 SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-
3460 ONLINE CREDIT CARD FEES	-	-	3,266.77	-	3,266.77
3465 PURCHASED - OTHER POSITIONS	-	-	-	-	-
3466 PURCHASED OTHER POS - EXTERNAL	-	-	-	-	-
3485 RESTITUTION PAYMENTS - OTHER	-	-	48.08	-	48.08
3490 MISCELLANEOUS REVENUE	-	-	-	-	-
3496 SOFT DRINK COMMISSIONS	12,000.00	12,000.00	-	-	12,000.00
3497 REFUND-PRIOR YEAR EXPENDITURES	-	-	-	-	-
3610 TRANSFERS FROM GENERAL OPERATING FUNDS	-	-	-	-	-
3901 RESERVE FOR ENCUMBRANCE	53,527.03	53,527.03	-	-	53,527.03
3902 RESERVE FOR INVENTORY	381,468.23	381,468.23	-	-	381,468.23
3905 RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	2,094,590.02	2,094,590.02	-	-	2,094,590.02
3925 FUND BALANCE - UNDESIGNATED	2,801,562.34	2,801,562.34	-	-	2,801,562.34
TOTAL - FOOD SERVICE FUND	\$ 18,261,947.62	\$ 18,261,947.62	\$ 216,832.37	\$ -	\$ 18,478,779.99

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS					
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2020	INCREASE	DECREASE	BUDGET AS OF 9/30/2020
0100 SALARY - NON-INSTRUCTIONAL	\$ 898,596.72	\$ 898,596.72	\$ -	\$ 1,437.96	\$ 897,158.76
0102 SALARY - OTHER COMPENSATION	-	-	1,245.24	-	1,245.24
0103 SALARY - SUPPLEMENTS	3,579.43	3,579.43	-	-	3,579.43
0111 SALARY - ADMINISTRATIVE/MANAGERIAL	646,671.29	646,671.29	-	-	646,671.29
0117 WORKSHOPS	-	-	-	-	-
0121 SALARY - RETIREMENT BONUS	-	-	-	-	-
0122 SALARY - SICK LEAVE PAYOFF	6,178.54	6,178.54	-	-	6,178.54
0123 SALARY - ANNUAL LEAVE PAYOFF	-	-	-	-	-
0130 SALARY - OVERTIME	-	-	25.67	-	25.67
0161 SALARY - PROFESSIONAL/TECHNICAL	128,704.57	128,704.57	-	-	128,704.57
0210 FLORIDA RETIREMENT SYSTEM	179,734.32	179,734.32	359.02	-	180,093.34
0220 FICA (SOCIAL SECURITY)	130,338.08	130,338.08	274.62	-	130,612.70
0231 GROUP INSURANCE - HEALTH & HOSPITAL	587,512.20	587,512.20	-	-	587,512.20
0232 GROUP INSURANCE - LIFE	1,441.50	1,441.50	-	2.14	1,439.36
0233 GROUP INSURANCE - DENTAL	21,032.92	21,032.92	-	33.30	20,999.62
0234 GROUP INSURANCE - OTHER	1,302.82	1,302.82	-	-	1,302.82
0310 PROFESSIONAL & TECHNICAL SERVICES	7,793,142.20	7,793,142.20	212,038.54	-	8,005,180.74
0330 IN COUNTY TRAVEL	4,000.00	4,000.00	-	-	4,000.00
0331 OUT OF COUNTY TRAVEL	4,050.00	4,050.00	-	-	4,050.00
0350 REPAIR AND MAINTENANCE	156,864.11	156,864.11	-	-	156,864.11
0354 MAINTENANCE / VEHICLE REPAIR	5,300.00	5,300.00	-	-	5,300.00
0356 INSPECTION/REPAIR FIRE EXTINGUISHER	-	-	-	-	-
0357 SUPPORT MANAGED - COMPUTERS	-	-	-	-	-
0360 LEASE AND RENTAL AGREEMENTS	4,855.14	4,855.14	-	83.87	4,771.27
0363 SEAT MANAGED - COMPUTERS	80,000.00	80,000.00	-	-	80,000.00
0365 SOFTWARE SUBSCRIPTIONS	754.54	754.54	-	-	754.54
0370 POSTAGE	4,000.00	4,000.00	-	-	4,000.00
0371 TELEPHONE	13,500.00	13,500.00	-	-	13,500.00
0372 TELEPHONE MAINTENANCE	-	-	-	-	-
0373 TELEPHONE LONG DISTANCE	250.00	250.00	-	-	250.00
0375 CELLULAR TELEPHONE	3,430.90	3,430.90	-	40.18	3,390.72
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	7,100.00	7,100.00	545.00	-	7,645.00
0393 CONTRACTS - NONPROFESSIONAL SERVICE	9,749.85	9,749.85	-	-	9,749.85
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	6,639.11	6,639.11	87.77	-	6,726.88
0460 DIESEL FUEL	6,636.96	6,636.96	-	189.48	6,447.48
0510 SUPPLIES	35,067.39	35,067.39	-	1,155.53	33,911.86
0519 TECHNOLOGY SUPPLIES	894.69	894.69	264.68	-	1,159.37
0550 REPAIR PARTS	135.89	135.89	-	-	135.89
0560 TIRES AND TUBES	-	-	-	-	-
0580 COMMODITIES	879,987.00	879,987.00	-	-	879,987.00
0641 EQUIPMENT/FIXED ASSET (OVER \$1,000)	531,014.23	531,014.23	-	2,465.08	528,549.15
0642 EQUIPMENT (UNDER \$1,000)	4,364.40	4,364.40	293.55	-	4,657.95
0643 COMPUTER HARDWARE (OVER \$1,000)	-	-	-	-	-
0644 COMPUTER HARDWARE (UNDER \$1,000)	-	-	-	-	-
0652 OTHER MOTOR VEHICLES	-	-	-	-	-
0676 OTHER PERMANENT IMPROVEMENTS	14,040.00	14,040.00	-	4,930.00	9,110.00
0681 FIRE/SPRINKLER/ELECT/WATER SYSTEMS	-	-	-	-	-
0682 HEATING/COOLING/AIR CONDITIO	-	-	-	-	-
0684 REPLACEMENT ROOFING & SYSTEMS	1,966,501.78	1,966,501.78	2,171.53	-	1,968,673.31
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	-	-	3,266.77	-	3,266.77
0732 MOTOR VEHICLE TAGS AND FEES	-	-	-	-	-
0750 OTHER PERSONNEL SERVICES (TEMP)	50,838.09	50,838.09	3,554.70	-	54,392.79
0791 INDIRECT COST	271,400.00	271,400.00	-	-	271,400.00
0990 FUND BALANCE UNAPPROPRIATED	3,226,103.55	3,226,103.55	-	1,887.18	3,224,216.37
0991 RESERVES - INVENTORY	381,468.23	381,468.23	-	-	381,468.23
0997 RESERVES - PROJECTS	89,567.17	89,567.17	4,930.00	-	94,497.17
TOTAL - FOOD SERVICE FUND	\$ 18,261,947.62	\$ 18,261,947.62	\$ 229,057.09	\$ 12,224.72	\$ 18,478,779.99

Explanation of Budget Amendment as Follows:
Part IV - School Food Service Fund
Amendment Number 1
Board Meeting October 26, 2020

Account	Object	Function	(Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3267	<u>Summer Food Service Program</u>		\$ 212,986.77
	0310 Professional & Technical Service	7610 Food Service - Departments	\$ 212,986.77
	<i>Explanation: To appropriate estimated revenue increase for Summer Food Service Program.</i>		
	0501 Summer Feeding		\$ 212,986.77
3448	<u>Donations</u>		\$ 105.00
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 105.00
	<i>Explanation: To appropriate donations for unpaid Student Meals based on actual collections.</i>		
	.... Discretionary		\$ 105.00
3457	<u>Catering</u>		\$ 425.75
	0510 Supplies	7610 Food Service - Departments	\$ 425.75
	<i>Explanation: To appropriate revenue for Catering based on actual collections.</i>		
	7502 Catering		\$ 425.75
3460	<u>On-Line Credit Card Fees</u>		\$ 3,266.77
	0731 On-Line Credit Card Fees	7610 Food Service - Departments	\$ 3,266.77
	<i>Explanation: To appropriate revenue for On-Line Credit Card Fees based on actual collections.</i>		
	3510 SFS Contract Exclusions		\$ 3,266.77
3485	<u>Restitution Payments - Other</u>		\$ 48.08
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 48.08
	<i>Explanation: To appropriate revenue for restitution based on actual collections.</i>		
	.... Discretionary		\$ 48.08
II. Amendments Between Appropriations & Reserves			
	.... <u>Discretionary</u>		
	0102 Salary - Other Compensation	7600 Food Service (Schools)	\$ 1,245.24
	0210 Florida Retirement System	7600 Food Service (Schools)	124.55
	0220 Social Security	7600 Food Service (Schools)	95.27
	0730 Dues and Fees	7600 Food Service (Schools)	7,200.00
	0130 Salary - Overtime	7610 Food Service - Departments	25.67
	0210 Florida Retirement System	7610 Food Service - Departments	2.57
	0220 Social Security	7610 Food Service - Departments	1.96
	0510 Supplies	7610 Food Service - Departments	(5,548.21)
	0519 Technology-Related Supplies	7610 Food Service - Departments	264.68
	0730 Dues and Fees	7610 Food Service - Departments	(7,200.00)
	0990 Fund Balance - Unappropriated	9890 Reserves	(2,040.26)
			\$ (5,828.53)
	<i>Explanation: Changes by between objects & functions to better utilize funds, and transfers to/(from) the following project(s):</i>		
	0099 COVID - 19		\$ 5,828.53
0099	<u>COVID - 19</u>		
	0390 Other Purchased Service	7610 Food Service - Departments	\$ 545.00
	0510 Supplies	7610 Food Service - Departments	5,283.53
			\$ 5,828.53
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary		\$ (5,828.53)

Explanation of Budget Amendment as Follows:
Part IV - School Food Service Fund
Amendment Number 1
Board Meeting October 26, 2020

Account	Object	Function	(Decrease)
<u>0501 Summer Feeding</u>			
	0100 Salary - Non-Instructional	7610 Food Service - Departments	\$ (1,437.96)
	0210 Florida Retirement System	7610 Food Service - Departments	231.90
	0220 Social Security	7610 Food Service - Departments	177.39
	0232 Group Insurance - Life	7610 Food Service - Departments	(2.14)
	0233 Group Insurance - Dental	7610 Food Service - Departments	(33.30)
	0310 Professional & Technical Service	7610 Food Service - Departments	(948.23)
	0360 Lease and Rental Agreements	7610 Food Service - Departments	(83.87)
	0375 Cellular Telephone	7610 Food Service - Departments	(40.18)
	0450 Gasoline	7610 Food Service - Departments	87.77
	0460 Diesel Fuel	7610 Food Service - Departments	(189.48)
	0510 Supplies	7610 Food Service - Departments	(1,316.60)
	0750 Other Personnel Services	7610 Food Service - Departments	3,554.70
			<u>\$ -</u>
<i>Explanation: Changes between objects to better utilize funds.</i>			
<u>3510 SFS Contract Exclusions</u>			
	0684 Replacement Roofing & Systems	7600 Food Service (Schools)	\$ 2,171.53
	0641 Equipment (Over \$1,000)	7610 Food Service - Departments	(2,465.08)
	0642 Equipment (Under \$1,000)	7610 Food Service - Departments	293.55
			<u>\$ -</u>
<i>Explanation: Changes between objects & functions to better utilize funds.</i>			
<u>5044 Vending Commissions</u>			
	0676 Other Permanent Improvements	7600 Food Service (Schools)	\$ (4,930.00)
	0997 Reserve - Projects	9890 Reserves	4,930.00
			<u>\$ -</u>
<i>Explanation: Changes between objects & functions to better utilize funds.</i>			

ADOPTED BY SCHOOL BOARD:

OCTOBER 26, 2020