



Agenda Item Details

Meeting	Feb 22, 2021 - Regular Meeting
Category	8. Consent Agenda
Subject	8.4 Budget Amendment #5 - 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	Feb 22, 2021
Absolute Date	Feb 22, 2021
Fiscal Impact	Yes
Dollar Amount	10,795,152.99
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #5 - 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 January 2021:

General Fund	\$ 378,214.11
Debt Service Funds	0.00
Capital Project Funds	10,326,837.56
Other Special Revenue Funds - Federal	88,000.00
Other Special Revenue Funds - Food Service	2,101.32
Total - All Funds	\$10,795,152.99

[!BA 05 - Jan 2021.pdf \(1,387 KB\)](#)

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 Lamar White, second by Linda Evanchyk.

Final Resolution: Motion Carries

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



School District of Okaloosa County

Fiscal Year 2020-2021

BUDGET AMENDMENT #5

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2020	INCREASE	DECREASE	BUDGET AS OF 1/31/2021
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
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
3317 WORKFORCE EDUCATION PERFORMANCE INCENTIVE	-	69,856.00	-	-	69,856.00
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	85,725.06	34,338.00	-	120,063.06
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	-	8,025.00	4,334.00	-	12,359.00
3426 COURSE FEES - ADULT EDUCATION	310,000.00	363,684.97	236,315.03	-	600,000.00
3427 CAPITAL IMPROVEMENT FEES - ADULT EDUCATION	-	17,886.37	11,622.05	-	29,508.42
3429 TECHNOLOGY FEES - ADULT EDUCATION	-	17,886.37	11,622.05	-	29,508.42
3431 INTEREST ON INVESTMENTS	560,000.00	160,000.00	-	-	160,000.00
3434 COMMUNITY EDUCATION ENRICHMENT PROGRAM	-	-	-	-	-
3448 DONATIONS	-	15,226.07	13,183.00	-	28,409.07
3462 PURCHASED CUSTODIAL SERVICE	-	28.43	-	-	28.43
3463 BOB SIKES CHILD CARE	176,000.00	176,000.00	-	-	176,000.00
3465 PURCHASED POSITIONS - OTHER	53,063.38	239,310.50	10,645.26	-	249,955.76
3466 PURCHASED OTHER POSITIONS - EXTERNAL	224,844.00	213,030.49	-	2,805.07	210,225.42
3467 PURCHASED - SCHOOLS - OTHER	-	48,771.34	313.78	-	49,085.12
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	-	83.81	24.23	-	108.04
3484 FINANCIAL AID FEES	-	35,772.68	23,244.10	-	59,016.78
3485 RESTITUTION PAYMENTS - OTHER	-	-	100.00	-	100.00

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2020	INCREASE	DECREASE	BUDGET AS OF 1/31/2021	
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	-	44,887.69	16,950.01	-	61,837.70
3491	E-RATE REFUNDS	-	-	-	-	-
3492	TRANSPORTATION - SCHOOL ACTIVITIES	350,000.00	100,000.00	-	-	100,000.00
3493	SALE OF JUNK	-	8,774.69	-	-	8,774.69
3494	FEDERAL INDIRECT COST REIMBURSEMENT	300,000.00	300,000.00	-	-	300,000.00
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	-	4,180.57	2,352.91	-	6,533.48
3497	REFUND - PRIOR YEAR EXPENDITURES	-	47,918.98	15,974.76	-	63,893.74
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	12,766,266.00	-	-	12,766,266.00
3740	PRIOR YEAR INSURANCE LOSS RECOVERY	-	-	-	-	-
3741	INSURANCE LOSS RECOVERY	-	3,896.50	-	-	3,896.50
3746	HEALTH REIMBURSEMENT ARRANGEMENT	-	37,476.95	-	-	37,476.95
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	\$ 336,440,100.36	\$ 381,019.18	\$ 2,805.07	\$ 336,818,314.47

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2020	INCREASE	DECREASE	BUDGET AS OF 1/31/2021
5100 BASIC EDUCATION (K-12)	\$ 151,651,831.75	\$ 150,697,398.05	\$ 3,695,613.83	\$ -	\$ 154,393,011.88
5101 CHARTER SCHOOL FEDERAL IMPACT	80,595.00	80,595.00	-	-	80,595.00
5200 EXCEPTIONAL CHILD	31,772,627.38	31,679,238.43	33,865.47	-	31,713,103.90
5300 VOCATIONAL AND TECHNICAL EDUCATION	5,155,382.27	5,723,342.58	362,639.20	-	6,085,981.78
5500 PREKINDERGARTEN	470,050.33	472,079.33	-	58,492.93	413,586.40
5900 OTHER INSTRUCTION	2,524,507.80	2,656,693.18	270,550.64	-	2,927,243.82
6100 PUPIL PERSONNEL SERVICES	1,506,280.54	1,611,943.68	257,180.85	-	1,869,124.53
6110 ATTENDANCE AND SOCIAL WORK	538,119.00	536,671.75	3,193.58	-	539,865.33
6120 GUIDANCE SERVICES	4,942,146.12	4,827,381.20	102,610.07	-	4,929,991.27
6130 HEALTH SERVICES	1,220,717.25	1,240,597.42	36,145.16	-	1,276,742.58
6140 PSYCHOLOGICAL SERVICES	2,171,013.00	2,188,996.23	57,550.64	-	2,246,546.87
6141 TESTING	132,009.00	155,539.00	2,471.51	-	158,010.51
6150 PARENTAL INVOLVEMENT	200.00	200.00	-	-	200.00
6200 INSTRUCTIONAL MEDIA SERVICE	1,834,692.30	1,821,730.87	55,100.63	-	1,876,831.50
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	3,477,996.65	3,462,867.33	74,764.98	-	3,537,632.31
6400 INSTR STAFF TRAINING SERVICES	2,155,069.95	1,937,417.70	68,892.54	-	2,006,310.24
6500 INSTRUCTIONAL RELATED TECHNOLOGY	594,783.50	569,217.50	8,992.85	-	578,210.35
7100 SCHOOL BOARD	1,448,390.20	1,445,390.20	85,140.39	-	1,530,530.59
7200 GENERAL ADMINISTRATION (SUPT)	380,433.00	380,433.00	33,589.45	-	414,022.45
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	21,195,557.12	21,329,625.98	748,217.88	-	22,077,843.86
7400 FACILITIES ACQUISITION & CONSTRUCTION	889,942.68	1,746,620.68	-	1,321.50	1,745,299.18
7500 FISCAL SERVICES (FINANCE DEPT)	2,726,721.19	2,747,798.53	89,265.10	-	2,837,063.63
7600 FOOD SERVICE (SCHOOLS)	-	-	-	-	-
7610 FOOD SERVICE - DEPARTMENT	-	-	-	-	-
7700 CENTRAL SERVICES	-	-	-	-	-
7710 PLAN, RESEARCH, DEVELOP, & EVALUATE	7,841.00	-	-	-	-
7720 INFORMATION SERVICES	232,049.00	232,049.00	9,126.74	-	241,175.74
7730 STAFF SERVICES	6,787,094.50	6,844,957.95	59,021.07	-	6,903,979.02
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	912,600.08	912,600.08	-	13,525.62	899,074.46
7800 PUPIL TRANSP SERVICES - SCHOOL	678,550.35	741,448.16	88,162.89	-	829,611.05
7801 TRANSPORTATION - NORTH	5,873,049.80	5,874,650.24	-	103,482.45	5,771,167.79
7802 TRANSPORTATION - CENTRAL	3,165,467.38	3,166,450.45	-	38,612.93	3,127,837.52
7803 TRANSPORTATION - SOUTH	4,889,619.85	4,896,799.62	-	232,611.47	4,664,188.15
7900 OPERATION OF PLANT	25,412,037.18	25,608,252.17	225,027.05	-	25,833,279.22
8100 MAINTENANCE ADMINISTRATION	4,376,012.46	4,408,376.84	107,720.79	-	4,516,097.63
8120 BUILDING AND GROUND MAINTENANCE	3,166,926.33	3,171,336.47	11,263.17	-	3,182,599.64
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	3,221,438.99	3,239,562.74	-	17,731.75	3,221,830.99
9100 COMMUNITY SERVICE	1,887,589.29	1,931,393.33	45,898.45	-	1,977,291.78
9700 TRANSFER FUNDS	-	13,976.07	-	-	13,976.07
9890 RESERVES	38,130,160.26	38,086,469.60	-	5,688,012.17	32,398,457.43
TOTAL - GENERAL FUND	\$ 335,609,502.50	\$ 336,440,100.36	\$ 6,532,004.93	\$ 6,153,790.82	\$ 336,818,314.47

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting February 22, 2021

Account	Object	Function	Increase (Decrease)
3399	<u>Other Miscellaneous State Revenue</u>		\$ 34,338.00
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	\$ 7,464.94
	0117 Workshops	6400 Instructional Staff Training Services	5,562.01
	0210 Florida Retirement System	6400 Instructional Staff Training Services	746.49
	0220 Social Security	6400 Instructional Staff Training Services	1,243.11
	0510 Supplies	6400 Instructional Staff Training Services	2,318.00
	0750 Other Personnel Services	6400 Instructional Staff Training Services	17,003.45
			<u>\$ 34,338.00</u>
	<i>Explanation: To appropriate revenue for Youth Mental Health & Training grant based on project award notice.</i>		
	1170 Youth Mental Health & Training		\$ 34,338.00
3425	<u>Rent/Use Of Facility</u>		\$ 4,334.00
	0430 Electricity	7900 Operation of Plant	\$ 3,001.00
	0987 Reserve Schools/Departments	9890 Reserves	1,333.00
			<u>\$ 4,334.00</u>
	<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>		
	.... Discretionary	5099 School Utilities	\$ 1,333.00
			3,001.00
			<u>Total \$ 4,334.00</u>
3426	<u>Course Fees - Adult Education</u>		\$ 236,315.03
	0510 Supplies	5900 Other Instruction	\$ 212,684.00
	0990 Fund Balance - Unappropriated	9890 Reserves	23,631.03
			<u>\$ 236,315.03</u>
	<i>Explanation: To appropriate estimated revenue for adult education course fees based on actual collections.</i>		
	.... Discretionary	6110 Adult Education Tuition	\$ 23,631.03
			212,684.00
			<u>Total \$ 236,315.03</u>
3427	<u>Capital Improvement Fees - Adult Education</u>		\$ 11,622.05
	0641 Equipment (Over \$1,000)	5900 Other Instruction	\$ 11,622.05
			<u>\$ 11,622.05</u>
	<i>Explanation: To appropriate estimated revenue for adult education capital improvement fees based on actual collections.</i>		
	6035 Adult Capital Improvement Fees		\$ 11,622.05
3429	<u>Technology Fees - Adult Education</u>		\$ 11,622.05
	0510 Supplies	5900 Other Instruction	\$ 11,622.05
			<u>\$ 11,622.05</u>
	<i>Explanation: To appropriate estimated revenue for adult education technology fees based on actual collections.</i>		
	2016 Adult Technology Fees		\$ 11,622.05
3448	<u>Donations</u>		\$ 13,183.00
	0510 Supplies	6300 Instruction & Curriculum	\$ 3,000.00
	0510 Supplies	7730 Staff Services	10,183.00
			<u>\$ 13,183.00</u>
	<i>Explanation: To appropriate donations for principal/district meetings (\$3,000.00) and Teacher of the Year Banquet (\$10,183.00) based on actual collections.</i>		
	4008 Donations - Principal/District Meetings	6027 Donations/Tickets - TOY Banquet	\$ 3,000.00
			10,183.00
			<u>Total \$ 13,183.00</u>
3465	<u>Purchased Positions - Other</u>		\$ 10,645.26
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 5,175.00
	0103 Salary - Supplements	5100 Basic Education (K-12)	4,182.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	520.62
	0220 Social Security	5100 Basic Education (K-12)	432.88
	0102 Salary - Other Compensation	5200 Exceptional Child	90.00
	0210 Florida Retirement System	5200 Exceptional Child	9.00
	0220 Social Security	5200 Exceptional Child	6.89
	0102 Salary - Other Compensation	7300 School Admin - Principal Office	195.00
	0210 Florida Retirement System	7300 School Admin - Principal Office	19.50
	0220 Social Security	7300 School Admin - Principal Office	14.37
			<u>\$ 10,645.26</u>
	<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		\$ 10,645.26

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting February 22, 2021

Account	Object	Function	Increase (Decrease)
3466	<u>Purchased Positions/Other - External</u>		\$ (2,805.07)
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 297.49
	0210 Florida Retirement System	5100 Basic Education (K-12)	29.75
	0220 Social Security	5100 Basic Education (K-12)	22.76
	0132 Salary - Hourly Teachers	5200 Exceptional Child	(5,626.00)
	0210 Florida Retirement System	5200 Exceptional Child	(596.00)
	0220 Social Security	5200 Exceptional Child	(430.00)
	0100 Salary - Non-Instructional	7730 Staff Services	869.00
	0210 Florida Retirement System	7730 Staff Services	87.00
	0220 Social Security	7730 Staff Services	66.00
	0231 Group Insurance - Health	7730 Staff Services	2,486.80
	0232 Group Insurance - Life	7730 Staff Services	(0.35)
	0233 Group Insurance - Dental	7730 Staff Services	(11.52)
			<u>\$ (2,805.07)</u>
<i>Explanation: To adjust revenue received from outside sources to reimburse positions, substitutes, teaching stipends, workshop salaries, other compensation, and/or operating expenditures based on actual collections.</i>			
7020	<u>Purchased Positions/Other - External</u>		\$ (2,805.07)
3467	<u>Purchased - Schools - Other</u>		\$ 313.78
	0370 Postage	5100 Basic Education (K-12)	\$ 122.50
	0390 Other Purchased Service	5200 Exceptional Child	25.00
	0460 Diesel Fuel	7900 Operation of Plant	51.28
	0365 Software Subscriptions	9100 Community Service	115.00
			<u>\$ 313.78</u>
<i>Explanation: To appropriate internal funds received from schools to reimburse operating expenditures based on actual collections.</i>			
8001	<u>Purchased - Schools - Other</u>		\$ 313.78
3480	<u>Public Information Requests</u>		\$ 24.23
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 24.23
<i>Explanation: To appropriate revenue received for public information requests based on actual collections.</i>			
....	<u>Discretionary</u>		\$ 24.23
3484	<u>Financial Aid Fees</u>		\$ 23,244.10
	0790 Miscellaneous Expense	9100 Community Service	\$ 23,244.10
<i>Explanation: To appropriate estimated revenue for Financial Aid Fees based on actual collections.</i>			
3005	<u>Financial Aid Trust Fund</u>		\$ 23,244.10
3485	<u>Restitution Payments - Other</u>		\$ 100.00
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 100.00
<i>Explanation: To appropriate revenue received for restitution based on actual collections.</i>			
....	<u>Discretionary</u>		\$ 100.00
3490	<u>Miscellaneous Revenue</u>		\$ 16,950.01
	0510 Supplies	7730 Staff Services	\$ 33.09
	0460 Diesel Fuel	7800 Pupil Transp Services - School	1,923.57
	0510 Supplies	7801 Transportation - North	107.35
	0510 Supplies	7802 Transportation - Central	18.54
	0510 Supplies	7803 Transportation - South	88.73
	0990 Fund Balance - Unappropriated	9890 Reserves	14,778.73
			<u>\$ 16,950.01</u>
<i>Explanation: To appropriate revenue for record requests from State of Florida (\$438.00), Scribbles Transcript System (\$519.23), Prudential dividends (\$13,821.50), fuel reimbursements (\$1,923.57), and vending commissions (\$247.71) based on actual collections.</i>			
....	<u>Discretionary</u>		\$ 14,778.73
2042	<u>Vending - Retirement Recognition</u>	3031 Vending Commission - Transportation - North	107.35
		3032 Vending Commission - Transportation - Central	18.54
2093	<u>Fuel System Repairs</u>	3033 Vending Commission - Transportation - South	88.73
		Total	<u>\$ 16,950.01</u>

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 22, 2021

Account	Object	Function	Increase (Decrease)
3495	Transportation - Repairs Dept./Other		\$ 2,352.91
	0550 Repair Parts	7801 Transportation - North	\$ 1,652.91
	0550 Repair Parts	7802 Transportation - Central	700.00
			\$ 2,352.91

Explanation: To appropriate revenue for transportation repairs based on actual collections.

.... Discretionary \$ 2,352.91

3497	Refund - Prior Year Expenditures		\$ 15,974.76
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 15,974.76

Explanation: To appropriate refund of a prior year expenditure based on actual collections.

.... Discretionary \$ 15,974.76

II. Amendments Between Appropriations & Reserves

.... Discretionary

5100	Basic Education (K-12)	\$ 2,760,065.85
5200	Exceptional Child	(471,951.11)
5300	Vocational	268,210.24
6100	Pupil Personnel Services	229,338.43
6120	Guidance Services	90,272.77
6130	Health Services	(0.10)
6141	Testing	2,471.51
6200	Instructional Media Services	55,100.63
6300	Instruction & Curriculum	54,927.07
6400	Instructional Staff Training Services	1,605.17
7100	School Board	29,390.76
7200	General Administration	31,789.45
7300	School Admin - Principal Office	473,595.69
7400	Facilities Acquisition and Construction	(1,321.50)
7500	Fiscal Services	85,890.04
7720	Information Services	9,126.74
7730	Staff Services	78,322.17
7760	Internal Service	(13,525.62)
7801	Transportation - North	(105,242.71)
7802	Transportation - Central	(53,369.12)
7803	Transportation - South	(232,700.20)
7900	Operation of Plant	(2,755.45)
8100	Maintenance Administration	44,929.21
8200	Administrative Technology Services	(17,178.39)
9890	Reserves	(26,032.71)
		\$ 3,290,958.82

Explanation: Changes by schools & departments between objects & function to better utilize funds, appropriate additional ESE non-gifted position(s) (Project 0023), re-appropriate NWFL Ballet Academie's Teacher Salary Increase Allocation to Discretionary (Project 1190), adjust average salaries to actual (Project 2095), appropriate unanticipated operating expenditures (Project 2095), and appropriate HRA debit card administrative fees (Project 5006) by transferring to/(from) the following project(s):

0023	Itinerant - Speech	\$ 89,734.00	2095	Salary Resynching	(3,363,845.82)
1190	Teacher Salary Increase Allocation	(22,317.00)	5006	Health Reimbursement Arrangement	5,470.00
			Total		\$ (3,290,958.82)

0002 Lottery - School Advisory Council

0510	Supplies	5100	Basic Education (K-12)	\$ (869.00)
0644	Computer Hardware (Under \$1,000)	5100	Basic Education (K-12)	869.00
0510	Supplies	5200	Exceptional Child	(4.33)
0360	Lease and Rental Agreements	7300	School Admin - Principal Office	4.33
				\$ -

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

0011 Utilities/Custodial - Other District Facilities

0100	Salary - Non-Instructional	7900	Operation of Plant	\$ (8,755.00)
0210	Florida Retirement System	7900	Operation of Plant	(876.00)
0220	Social Security	7900	Operation of Plant	(669.00)
				\$ (10,300.00)

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

2095 Salary Resynching \$ 10,300.00

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting February 22, 2021

Account	Object	Function	Increase (Decrease)
<u>0022 EBD Alternative Placement</u>			
0100	Salary - Non-Instructional	5200 Exceptional Child	\$ (22,146.53)
0103	Salary - Supplements	5200 Exceptional Child	10,000.00
0131	Salary - Instructional	5200 Exceptional Child	(11,794.18)
0210	Florida Retirement System	5200 Exceptional Child	(2,831.45)
0220	Social Security	5200 Exceptional Child	(1,443.34)
0231	Group Insurance - Health	5200 Exceptional Child	2,933.13
0232	Group Insurance - Life	5200 Exceptional Child	(14.57)
0233	Group Insurance - Dental	5200 Exceptional Child	(416.54)
0234	Group Insurance - Other	5200 Exceptional Child	(91.78)
0131	Salary - Instructional	6100 Pupil Personnel Services	(22,143.65)
0210	Florida Retirement System	6100 Pupil Personnel Services	(2,527.46)
0220	Social Security	6100 Pupil Personnel Services	(1,694.06)
0231	Group Insurance - Health	6100 Pupil Personnel Services	(9,854.00)
0232	Group Insurance - Life	6100 Pupil Personnel Services	(10.02)
0233	Group Insurance - Dental	6100 Pupil Personnel Services	(331.00)
			<u>\$ (62,365.45)</u>

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

2095 Salary Resynching \$ 62,365.45

0023 Itinerant - Speech

0131	Salary - Instructional	5200 Exceptional Child	\$ 113,417.64
0210	Florida Retirement System	5200 Exceptional Child	9,072.71
0220	Social Security	5200 Exceptional Child	6,659.74
0231	Group Insurance - Health	5200 Exceptional Child	25,595.74
0232	Group Insurance - Life	5200 Exceptional Child	(15.57)
0233	Group Insurance - Dental	5200 Exceptional Child	62.13
0234	Group Insurance - Other	5200 Exceptional Child	(26.65)
0310	Professional & Technical Service	5200 Exceptional Child	121,370.00
			<u>\$ 276,135.74</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, appropriate additional ESE non-gifted position (Discretionary), and adjust average salaries to actual (Project 2095) by transferring to/(from) the following project(s):

.... Discretionary \$ (89,734.00) 2095 Salary Resynching (186,401.74)
Total \$ (276,135.74)

0075 ESE Initiative - State Review

0131	Salary - Instructional	5200 Exceptional Child	\$ 3,065.00
0210	Florida Retirement System	5200 Exceptional Child	(2,824.49)
0220	Social Security	5200 Exceptional Child	(1,216.02)
0231	Group Insurance - Health	5200 Exceptional Child	7,599.22
0232	Group Insurance - Life	5200 Exceptional Child	2.52
0233	Group Insurance - Dental	5200 Exceptional Child	119.72
0131	Salary - Instructional	6110 Attendance and Social Work	(3,150.00)
0210	Florida Retirement System	6110 Attendance and Social Work	(613.50)
0220	Social Security	6110 Attendance and Social Work	(287.30)
0231	Group Insurance - Health	6110 Attendance and Social Work	(12,491.28)
0232	Group Insurance - Life	6110 Attendance and Social Work	(4.60)
0233	Group Insurance - Dental	6110 Attendance and Social Work	(78.12)
0234	Group Insurance - Other	6110 Attendance and Social Work	(26.62)
0131	Salary - Instructional	6300 Instruction & Curriculum	7,935.72
0210	Florida Retirement System	6300 Instruction & Curriculum	53.77
0220	Social Security	6300 Instruction & Curriculum	554.56
0231	Group Insurance - Health	6300 Instruction & Curriculum	5,786.23
0232	Group Insurance - Life	6300 Instruction & Curriculum	1.24
0233	Group Insurance - Dental	6300 Instruction & Curriculum	(24.28)
0131	Salary - Instructional	6400 Instructional Staff Training Services	14,544.00
0210	Florida Retirement System	6400 Instructional Staff Training Services	827.78
0220	Social Security	6400 Instructional Staff Training Services	690.96
0231	Group Insurance - Health	6400 Instructional Staff Training Services	12,598.72
0232	Group Insurance - Life	6400 Instructional Staff Training Services	(0.64)
0233	Group Insurance - Dental	6400 Instructional Staff Training Services	376.96
0234	Group Insurance - Other	6400 Instructional Staff Training Services	(0.28)
			<u>\$ 33,439.27</u>

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

2095 Salary Resynching \$ (33,439.27)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 22, 2021

Account	Object	Function	Increase (Decrease)
<u>0099 COVID-19 Response</u>			
0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 261.64
0210	Florida Retirement System	5100 Basic Education (K-12)	(62.83)
0220	Social Security	5100 Basic Education (K-12)	1,239.08
0231	Group Insurance - Health	5100 Basic Education (K-12)	201.54
0232	Group Insurance - Life	5100 Basic Education (K-12)	6.58
0233	Group Insurance - Dental	5100 Basic Education (K-12)	(80.52)
0234	Group Insurance - Other	5100 Basic Education (K-12)	46.33
0370	Postage	5100 Basic Education (K-12)	52.20
0310	Professional & Technical Service	6130 Health Services	36,145.26
0510	Supplies	7200 General Administration	1,800.00
0111	Salary - Administrative Manager	7300 School Admin - Principal Office	22,577.00
0210	Florida Retirement System	7300 School Admin - Principal Office	2,393.00
0220	Social Security	7300 School Admin - Principal Office	1,727.00
0231	Group Insurance - Health	7300 School Admin - Principal Office	2,464.00
0232	Group Insurance - Life	7300 School Admin - Principal Office	6.00
0233	Group Insurance - Dental	7300 School Admin - Principal Office	83.00
0510	Supplies	7900 Operation of Plant	100,557.18
0100	Salary - Non-Instructional	8200 Administrative Technology Services	(5.71)
0210	Florida Retirement System	8200 Administrative Technology Services	(1.07)
0220	Social Security	8200 Administrative Technology Services	0.03
0231	Group Insurance - Health	8200 Administrative Technology Services	(511.11)
0232	Group Insurance - Life	8200 Administrative Technology Services	0.80
0233	Group Insurance - Dental	8200 Administrative Technology Services	(36.30)
			<u>\$ 168,863.10</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, appropriate unanticipated operating expenditures (Project 2095), and adjust average salaries to actual (Project 2095) by transferring to/(from) the following project(s):</i>			
2095	Salary Resynching		\$ (168,863.10)
<u>0120 SAI - Secondary Intensive Reading</u>			
0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (27,652.43)
0107	Salary - Extended Substitute	5100 Basic Education (K-12)	2,771.18
0131	Salary - Instructional	5100 Basic Education (K-12)	166,188.96
0210	Florida Retirement System	5100 Basic Education (K-12)	12,891.16
0220	Social Security	5100 Basic Education (K-12)	80.51
0231	Group Insurance - Health	5100 Basic Education (K-12)	(24,607.83)
0232	Group Insurance - Life	5100 Basic Education (K-12)	(0.75)
0233	Group Insurance - Dental	5100 Basic Education (K-12)	(1,689.22)
0234	Group Insurance - Other	5100 Basic Education (K-12)	760.50
			<u>\$ 128,742.08</u>
<i>Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):</i>			
3161	SAI - Supplemental Academic Instruction		\$ (128,742.08)
<u>0132 VPK - Year Long Program</u>			
0100	Salary - Non-Instructional	5500 Prekindergarten	\$ (12,111.05)
0210	Florida Retirement System	5500 Prekindergarten	(2,849.57)
0220	Social Security	5500 Prekindergarten	(1,313.85)
0231	Group Insurance - Health	5500 Prekindergarten	(41,002.50)
0232	Group Insurance - Life	5500 Prekindergarten	(42.20)
0233	Group Insurance - Dental	5500 Prekindergarten	(1,288.54)
0234	Group Insurance - Other	5500 Prekindergarten	114.78
0510	Supplies	5500 Prekindergarten	(358.14)
0519	Technology Supplies	5500 Prekindergarten	358.14
0997	Reserve - Projects	9890 Reserves	58,492.93
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.</i>			
<u>0160 Lottery - School Recognition</u>			
0220	Social Security	5100 Basic Education (K-12)	\$ (689.46)
0610	Library Books	5100 Basic Education (K-12)	689.46
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
<u>1004 AICE - Set-Aside</u>			
0510	Supplies	5100 Basic Education (K-12)	\$ (302.45)
0519	Technology Supplies	5100 Basic Education (K-12)	302.45
			<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 5
Board Meeting February 22, 2021

Account	Object	Function	Increase (Decrease)
1030	<u>Hurricane Sally</u>		
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	\$ 2,842.00
	<i>Explanation: Appropriate unanticipated expenditures by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (2,842.00)	
1084	<u>Medicaid Reimbursement</u>		
	0161 Salary - Professional/Technical	7500 Fiscal Services	\$ 2,376.00
	0210 Florida Retirement System	7500 Fiscal Services	(59.40)
	0220 Social Security	7500 Fiscal Services	201.41
	0231 Group Insurance - Health	7500 Fiscal Services	61.16
	0232 Group Insurance - Life	7500 Fiscal Services	(15.68)
	0233 Group Insurance - Dental	7500 Fiscal Services	(10.13)
	0997 Reserve - Projects	9890 Reserves	(2,553.36)
			\$ -
	<i>Explanation: Adjust average salaries to actual.</i>		
1190	<u>Teacher Salary Increase Allocation</u>		
	0396 Distributions - Contract Schools	5100 Basic Education (K-12)	\$ (22,317.00)
	0997 Reserve - Projects	9890 Reserves	(5,347,916.00)
			\$ (5,370,233.00)
	<i>Explanation: Re-appropriate NWFL Ballet Academie's Teacher Salary Increase Allocation (TSIA) to Discretionary, and re-appropriate District's portion of TSIA to Project 2095 in order to fund approved raises based on salary negotiations and TSIA by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ 22,317.00	2095 Salary Resynching
			5,347,916.00
			Total \$ 5,370,233.00
2004	<u>Itinerant - Visually Impaired</u>		
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ 897.55
	0131 Salary - Instructional	5200 Exceptional Child	38,794.18
	0210 Florida Retirement System	5200 Exceptional Child	3,577.70
	0220 Social Security	5200 Exceptional Child	3,033.35
	0231 Group Insurance - Health	5200 Exceptional Child	(11,702.77)
	0232 Group Insurance - Life	5200 Exceptional Child	(2.53)
	0233 Group Insurance - Dental	5200 Exceptional Child	(350.89)
	0234 Group Insurance - Other	5200 Exceptional Child	(0.25)
			\$ 34,246.34
	<i>Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (34,246.34)	
2008	<u>Itinerant Teachers - Hearing Impaired</u>		
	0131 Salary - Instructional	5200 Exceptional Child	\$ 11,317.00
	0210 Florida Retirement System	5200 Exceptional Child	559.05
	0220 Social Security	5200 Exceptional Child	788.81
	0231 Group Insurance - Health	5200 Exceptional Child	537.20
	0232 Group Insurance - Life	5200 Exceptional Child	(0.64)
	0233 Group Insurance - Dental	5200 Exceptional Child	(23.04)
			\$ 13,178.38
	<i>Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (13,178.38)	
2011	<u>Custodial Services</u>		
	0100 Salary - Non-Instructional	7900 Operation of Plant	\$ (68,288.12)
	0102 Salary - Other Compensation	7900 Operation of Plant	514.25
	0103 Salary - Supplements	7900 Operation of Plant	3,852.00
	0111 Salary - Administrative Manager	7900 Operation of Plant	1,103.00
	0130 Salary - Overtime	7900 Operation of Plant	96.80
	0210 Florida Retirement System	7900 Operation of Plant	(4,186.86)
	0220 Social Security	7900 Operation of Plant	(3,537.07)
	0231 Group Insurance - Health	7900 Operation of Plant	164,374.73
	0232 Group Insurance - Life	7900 Operation of Plant	1,377.92

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 22, 2021

Account	Object	Function	Increase (Decrease)
0233	Group Insurance - Dental	7900 Operation of Plant	3,083.88
0234	Group Insurance - Other	7900 Operation of Plant	(132.22)
0354	Maintenance Vehicle Repair	7900 Operation of Plant	196.38
0450	Gasoline	7900 Operation of Plant	(196.38)
			\$ 98,258.31

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

2095 Salary Resynching \$ (98,258.31)

2013 Peer Evaluators

0131	Salary - Instructional	6400 Instructional Staff Training Services	\$ 9,087.99
0210	Florida Retirement System	6400 Instructional Staff Training Services	(552.48)
0220	Social Security	6400 Instructional Staff Training Services	62.68
0231	Group Insurance - Health	6400 Instructional Staff Training Services	392.98
0232	Group Insurance - Life	6400 Instructional Staff Training Services	(0.66)
0233	Group Insurance - Dental	6400 Instructional Staff Training Services	(38.62)
0234	Group Insurance - Other	6400 Instructional Staff Training Services	(0.56)
			\$ 8,951.33

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

2095 Salary Resynching \$ (8,951.33)

2017 Itinerant Teachers - Adaptive P. E.

0131	Salary - Instructional	5200 Exceptional Child	\$ 5,640.00
0210	Florida Retirement System	5200 Exceptional Child	2,308.49
0220	Social Security	5200 Exceptional Child	260.85
0231	Group Insurance - Health	5200 Exceptional Child	150.64
0232	Group Insurance - Life	5200 Exceptional Child	(0.64)
0233	Group Insurance - Dental	5200 Exceptional Child	(11.52)
0234	Group Insurance - Other	5200 Exceptional Child	(0.28)
			\$ 8,347.54

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

2095 Salary Resynching \$ (8,347.54)

2018 Itinerant Teachers - Autistic

0131	Salary - Instructional	6100 Pupil Personnel Services	\$ 3,650.00
0210	Florida Retirement System	6100 Pupil Personnel Services	209.39
0220	Social Security	6100 Pupil Personnel Services	(282.39)
0231	Group Insurance - Health	6100 Pupil Personnel Services	(12,344.62)
0232	Group Insurance - Life	6100 Pupil Personnel Services	(9.20)
0233	Group Insurance - Dental	6100 Pupil Personnel Services	(410.13)
			\$ (9,186.95)

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

2095 Salary Resynching \$ 9,186.95

2019 Itinerant Teachers - OT/PT

0131	Salary - Instructional	5200 Exceptional Child	\$ 11,140.00
0210	Florida Retirement System	5200 Exceptional Child	153.41
0220	Social Security	5200 Exceptional Child	(322.90)
0231	Group Insurance - Health	5200 Exceptional Child	691.00
0232	Group Insurance - Life	5200 Exceptional Child	(1.28)
0233	Group Insurance - Dental	5200 Exceptional Child	(46.08)
			\$ 11,614.15

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

2095 Salary Resynching \$ (11,614.15)

2023 Itinerant Teachers - Hospital/Homebound

0210	Florida Retirement System	5200 Exceptional Child	\$ (79.14)
0220	Social Security	5200 Exceptional Child	0.33
			\$ (78.81)

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

2095 Salary Resynching \$ 78.81

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 22, 2021

Account	Object	Function	Increase (Decrease)
2027 Itinerant - School Psychologists			
0100	Salary - Non-Instructional	6140 Psychological Services	\$ 503.60
0131	Salary - Instructional	6140 Psychological Services	(12,626.57)
0210	Florida Retirement System	6140 Psychological Services	(1,150.41)
0220	Social Security	6140 Psychological Services	(794.98)
0231	Group Insurance - Health	6140 Psychological Services	(7,770.68)
0232	Group Insurance - Life	6140 Psychological Services	(36.28)
0233	Group Insurance - Dental	6140 Psychological Services	(630.65)
0234	Group Insurance - Other	6140 Psychological Services	(79.28)
			<u>\$ (22,585.25)</u>

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

2095 Salary Resynching \$ 22,585.25

2031 District Transfers

0100	Salary - Non-Instructional	7300 School Admin - Principal Office	\$ (1,326.84)
0111	Salary - Administrative Manager	7300 School Admin - Principal Office	782.13
0210	Florida Retirement System	7300 School Admin - Principal Office	(570.15)
0220	Social Security	7300 School Admin - Principal Office	(1,163.63)
0231	Group Insurance - Health	7300 School Admin - Principal Office	9,153.80
0232	Group Insurance - Life	7300 School Admin - Principal Office	1.50
0233	Group Insurance - Dental	7300 School Admin - Principal Office	166.51
0234	Group Insurance - Other	7300 School Admin - Principal Office	(57.86)
			<u>\$ 6,985.46</u>

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

2095 Salary Resynching \$ (6,985.46)

2045 ROTC

0131	Salary - Instructional	5100 Basic Education (K-12)	\$ 12,469.26
0210	Florida Retirement System	5100 Basic Education (K-12)	2,577.79
0220	Social Security	5100 Basic Education (K-12)	575.10
0231	Group Insurance - Health	5100 Basic Education (K-12)	(30,840.64)
0232	Group Insurance - Life	5100 Basic Education (K-12)	4.13
0233	Group Insurance - Dental	5100 Basic Education (K-12)	(156.13)
0234	Group Insurance - Other	5100 Basic Education (K-12)	(0.04)
0997	Reserve - Projects	9890 Reserves	15,370.53
			<u>\$ -</u>

Explanation: Adjust average salaries to actual.

2070 Leave & Workers Comp Insurance

0231	Group Insurance - Health	7730 Staff Services	\$ (972.41)
0232	Group Insurance - Life	7730 Staff Services	55.61
0233	Group Insurance - Dental	7730 Staff Services	832.50
0234	Group Insurance - Other	7730 Staff Services	84.30
			<u>\$ -</u>

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

2086 SAI - Teenage Parenting Program

0131	Salary - Instructional	6140 Psychological Services	\$ (2,720.31)
0210	Florida Retirement System	6140 Psychological Services	(299.89)
0220	Social Security	6140 Psychological Services	(54.60)
0231	Group Insurance - Health	6140 Psychological Services	(5,563.90)
0232	Group Insurance - Life	6140 Psychological Services	0.68
0233	Group Insurance - Dental	6140 Psychological Services	7.97
0234	Group Insurance - Other	6140 Psychological Services	15.92
			<u>\$ (8,614.13)</u>

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

3161 SAI - Supplemental Academic Instruction \$ 8,614.13

2088 Certification

0100	Salary - Non-Instructional	6400 Instructional Staff Training Services	\$ 588.00
0210	Florida Retirement System	6400 Instructional Staff Training Services	(32.80)
0220	Social Security	6400 Instructional Staff Training Services	42.66
0231	Group Insurance - Health	6400 Instructional Staff Training Services	226.05
0232	Group Insurance - Life	6400 Instructional Staff Training Services	(0.16)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 22, 2021

Account	Object	Function	Increase (Decrease)
	0233 Group Insurance - Dental	6400 Instructional Staff Training Services	(5.07)
	0510 Supplies	6400 Instructional Staff Training Services	(818.68)
	0730 Dues and Fees	7730 Staff Services	(1,447.75)
			<u>\$ (1,447.75)</u>

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

6007 Fingerprinting - Employees \$ 1,447.75

2093 Fuel System Repairs

	0350 Repair and Maintenance	7800 Pupil Transp Services - School	\$ (1,740.00)
	0730 Dues and Fees	7800 Pupil Transp Services - School	1,740.00
			<u>\$ -</u>

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

2095 Salary Resvncing

0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 31,636.31	
0131 Salary - Instructional	5100 Basic Education (K-12)	646,566.77	
0210 Florida Retirement System	5100 Basic Education (K-12)	67,683.42	
0220 Social Security	5100 Basic Education (K-12)	51,865.27	
0100 Salary - Non-Instructional	5200 Exceptional Child	42,283.12	
0131 Salary - Instructional	5200 Exceptional Child	160,310.84	
0210 Florida Retirement System	5200 Exceptional Child	20,228.98	
0220 Social Security	5200 Exceptional Child	15,513.95	
0131 Salary - Instructional	5300 Vocational	35,286.64	
0210 Florida Retirement System	5300 Vocational	3,498.24	
0220 Social Security	5300 Vocational	2,737.76	
0111 Salary - Administrative Manager	6100 Pupil Personnel Services	3,954.54	
0131 Salary - Instructional	6100 Pupil Personnel Services	56,276.10	
0210 Florida Retirement System	6100 Pupil Personnel Services	6,083.90	
0220 Social Security	6100 Pupil Personnel Services	4,562.93	
0100 Salary - Non-Instructional	7300 School Admin - Principal Office	60,686.93	
0111 Salary - Administrative Manager	7300 School Admin - Principal Office	98,255.03	
0210 Florida Retirement System	7300 School Admin - Principal Office	15,970.24	
0220 Social Security	7300 School Admin - Principal Office	12,167.81	
0100 Salary - Non-Instructional	7800 Pupil Transp Services - School	67,835.52	
0111 Salary - Administrative Manager	7800 Pupil Transp Services - School	5,627.61	
0210 Florida Retirement System	7800 Pupil Transp Services - School	7,300.68	
0220 Social Security	7800 Pupil Transp Services - School	5,475.51	
0100 Salary - Non-Instructional	7900 Operation of Plant	50,344.30	
0111 Salary - Administrative Manager	7900 Operation of Plant	3,041.95	
0210 Florida Retirement System	7900 Operation of Plant	5,323.41	
0220 Social Security	7900 Operation of Plant	4,106.63	
0100 Salary - Non-Instructional	8100 Maintenance Administration	27,225.47	
0111 Salary - Administrative Manager	8100 Maintenance Administration	3,650.34	
0210 Florida Retirement System	8100 Maintenance Administration	3,041.95	
0220 Social Security	8100 Maintenance Administration	2,433.56	
			<u>\$ 1,520,975.71</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual (Discretionary, Projects 0011, 0022, 0023, 0075, 0099, 2004, 2008, 2011, 2013, 2017, 2018, 2019, 2023, 2027, 2031, 2099, 3058, 4016, 4021, 5012, 5060, 5075, & 6075), appropriate unanticipated operating expenditures (Discretionary, Projects 0099, 1030, 4025, & 4026), and re-appropriate Teacher Salary Increase Allocation from Project 1190 to fund approved raises based on salary negotiations and TSIA by transferring to/(from) the following project(s):

.... Discretionary	\$ 3,363,845.82	2019 Itinerant Teachers - OT/PT	11,614.15
0011 Utilities/Custodial - Other District Facilities	(10,300.00)	2023 Itinerant Teachers - Hospital/Homebound	(78.81)
0022 EBD Alternative Placement	(62,365.45)	2027 Itinerant - School Psychologists	(22,585.25)
0023 Itinerant - Speech	186,401.74	2031 District Transfers	6,985.46
0075 ESE Initiative - State Review	33,439.27	2099 Stadium & Athletic Field Maintenance	8,421.17
0099 COVID-19 Response	168,863.10	3058 Innovative Program - Science Fair	(1,532.36)
1030 Hurricane Sally	2,842.00	4016 SM - Administrative	4,125.63
1190 Teacher Salary Increase Allocation	(5,347,916.00)	4021 Itinerant - Social Workers	4,689.60
2004 Itinerant - Visually Impaired	34,246.34	4025 E.R. - Teacher of the Year	3,240.00
2008 Itinerant Teachers - Hearing Impaired	13,178.38	4026 E.R. - Ed. Staff Professionals Brunch	3,860.00
2011 Custodial Services	98,258.31	5012 Itinerant - Staffing Specialist	21,924.00
2013 Peer Evaluators	8,951.33	5060 Best Chance - General Fund	4,359.65
2017 Itinerant Teachers - Adaptive P. E.	8,347.54	5075 IDEA Supplemental Support - General Fund	(53,659.69)
2018 Itinerant Teachers - Autistic	(9,186.95)	6075 EBD Initiative	(944.69)
			<u>Total \$ (1,520,975.71)</u>

2099 Stadium & Athletic Field Maintenance

	0100 Salary - Non-Instructional	8120 Building and Ground Maintenance	\$ 13,263.35
	0210 Florida Retirement System	8120 Building and Ground Maintenance	1,103.14
	0220 Social Security	8120 Building and Ground Maintenance	1,015.62

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 22, 2021

Account	Object	Function	Increase (Decrease)
	0231 Group Insurance - Health	8120 Building and Ground Maintenance	(6,707.09)
	0232 Group Insurance - Life	8120 Building and Ground Maintenance	5.78
	0233 Group Insurance - Dental	8120 Building and Ground Maintenance	(259.63)
			<u>\$ 8,421.17</u>

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

2095 Salary Resynching \$ (8,421.17)

2154 Advanced Placement

0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 36,345.67
0210 Florida Retirement System	5100 Basic Education (K-12)	2,153.76
0220 Social Security	5100 Basic Education (K-12)	1,769.00
0231 Group Insurance - Health	5100 Basic Education (K-12)	570.64
0232 Group Insurance - Life	5100 Basic Education (K-12)	(0.99)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(245.76)
0234 Group Insurance - Other	5100 Basic Education (K-12)	(40,592.32)
		<u>\$ -</u>

Explanation: Adjust average salaries to actual.

2170 Child Care - Northwood Elementary School

0100 Salary - Non-Instructional	9100 Community Service	\$ (3,399.38)
0210 Florida Retirement System	9100 Community Service	(322.62)
0220 Social Security	9100 Community Service	(447.17)
0231 Group Insurance - Health	9100 Community Service	(329.68)
0232 Group Insurance - Life	9100 Community Service	25.36
0233 Group Insurance - Dental	9100 Community Service	(20.26)
0510 Supplies	9100 Community Service	4,493.75
		<u>\$ -</u>

Explanation: Adjust average salaries to actual.

2174 Child Care - Plew Elementary School

0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (7,253.00)
0131 Salary - Instructional	5100 Basic Education (K-12)	(7,869.00)
0210 Florida Retirement System	5100 Basic Education (K-12)	(1,868.98)
0220 Social Security	5100 Basic Education (K-12)	(1,253.83)
0231 Group Insurance - Health	5100 Basic Education (K-12)	(4,332.96)
0232 Group Insurance - Life	5100 Basic Education (K-12)	(7.32)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(184.72)
0750 Other Personnel Services	5100 Basic Education (K-12)	230.46
0100 Salary - Non-Instructional	9100 Community Service	(12,607.01)
0130 Salary - Overtime	9100 Community Service	155.21
0210 Florida Retirement System	9100 Community Service	(1,074.33)
0220 Social Security	9100 Community Service	(2,813.08)
0231 Group Insurance - Health	9100 Community Service	12,893.14
0232 Group Insurance - Life	9100 Community Service	24.37
0233 Group Insurance - Dental	9100 Community Service	348.98
0510 Supplies	9100 Community Service	24,148.77
0750 Other Personnel Services	9100 Community Service	1,463.30
		<u>\$ -</u>

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

2175 Child Care - Bluewater Elementary School

0100 Salary - Non-Instructional	9100 Community Service	\$ 3,112.00
0210 Florida Retirement System	9100 Community Service	335.57
0220 Social Security	9100 Community Service	(279.35)
0231 Group Insurance - Health	9100 Community Service	(819.71)
0232 Group Insurance - Life	9100 Community Service	24.08
0233 Group Insurance - Dental	9100 Community Service	(50.65)
0510 Supplies	9100 Community Service	(2,321.94)
		<u>\$ -</u>

Explanation: Adjust average salaries to actual.

2178 Child Care - Wright Elementary School

0100 Salary - Non-Instructional	9100 Community Service	\$ (546.97)
0210 Florida Retirement System	9100 Community Service	544.87
0220 Social Security	9100 Community Service	344.05
0231 Group Insurance - Health	9100 Community Service	(164.84)
0232 Group Insurance - Life	9100 Community Service	(0.32)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 22, 2021

Account	Object	Function	Increase (Decrease)
	0233 Group Insurance - Dental	9100 Community Service	(10.13)
	0365 Software Subscriptions	9100 Community Service	115.00
	0510 Supplies	9100 Community Service	(281.66)
			\$ -

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

2179 Child Care - Antioch Elementary School

0100	Salary - Non-Instructional	9100 Community Service	\$ 2,243.70
0210	Florida Retirement System	9100 Community Service	258.04
0220	Social Security	9100 Community Service	6,358.47
0231	Group Insurance - Health	9100 Community Service	(405.05)
0232	Group Insurance - Life	9100 Community Service	(0.99)
0233	Group Insurance - Dental	9100 Community Service	(31.76)
0510	Supplies	9100 Community Service	(8,422.41)
			\$ -

Explanation: Adjust average salaries to actual.

2181 Child Care - Bob Sikes Elementary School

0100	Salary - Non-Instructional	9100 Community Service	\$ 3,785.13
0210	Florida Retirement System	9100 Community Service	524.32
0220	Social Security	9100 Community Service	490.04
0231	Group Insurance - Health	9100 Community Service	3,577.95
0232	Group Insurance - Life	9100 Community Service	(6.70)
0233	Group Insurance - Dental	9100 Community Service	102.24
0234	Group Insurance - Other	9100 Community Service	(0.28)
0510	Supplies	9100 Community Service	(8,472.70)
			\$ -

Explanation: Adjust average salaries to actual.

2909 School Maintenance

0350	Repair and Maintenance	8120 Building and Ground Maintenance	\$ (63,366.22)
0360	Lease and Rental Agreements	8120 Building and Ground Maintenance	5,626.62
0393	Contracts - Nonprofessional	8120 Building and Ground Maintenance	(1,021.40)
0510	Supplies	8120 Building and Ground Maintenance	37,770.79
0677	Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	1,003.26
0684	Replacement Roofing & Systems	8120 Building and Ground Maintenance	20,121.93
0685	Flooring/Structural Alteration	8120 Building and Ground Maintenance	(134.98)
			\$ -

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

3058 Innovative Program - Science Fair

0131	Salary - Instructional	5100 Basic Education (K-12)	\$ (1,966.72)
0210	Florida Retirement System	5100 Basic Education (K-12)	(321.96)
0220	Social Security	5100 Basic Education (K-12)	(28.97)
0231	Group Insurance - Health	5100 Basic Education (K-12)	775.79
0232	Group Insurance - Life	5100 Basic Education (K-12)	(0.57)
0233	Group Insurance - Dental	5100 Basic Education (K-12)	10.07
0331	Out of County Travel	5100 Basic Education (K-12)	(1,500.00)
0510	Supplies	5100 Basic Education (K-12)	1,500.00
			\$ (1,532.36)

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

2095 Salary Resynching \$ 1,532.36

3105 Instructional Materials - Textbooks

0365	Software Subscriptions	5100 Basic Education (K-12)	\$ 2,000.00
0510	Supplies	5100 Basic Education (K-12)	151,332.51
0520	Textbooks	5100 Basic Education (K-12)	(153,863.51)
0642	Equipment (Under \$1,000)	5100 Basic Education (K-12)	531.00
			\$ -

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

3106 Instructional Materials - Media

0310	Professional & Technical Service	6200 Instructional Media Services	\$ 775.00
0365	Software Subscriptions	6200 Instructional Media Services	1,042.50

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 22, 2021

Account	Object	Function	Increase (Decrease)
	0519 Technology Supplies	6200 Instructional Media Services	606.50
	0610 Library Books	6200 Instructional Media Services	(2,424.00)
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3109 Instructional Materials - Science			
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 295.00
	0510 Supplies	5100 Basic Education (K-12)	(295.00)
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3151 SAI - ESE Extended School Year			
	0132 Salary - Hourly Teachers	5200 Exceptional Child	\$ (2,832.00)
	0210 Florida Retirement System	5200 Exceptional Child	(299.00)
	0220 Social Security	5200 Exceptional Child	(217.00)
			\$ (3,348.00)
<i>Explanation: Close SAI - ESE Extended School Year for Summer 2020 by transferring to/(from) the following project(s):</i>			
	3161 SAI - Supplemental Academic Instruction	\$ 3,348.00	
3161 SAI - Supplemental Academic Instruction			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 30,274.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	2,401.24
	0220 Social Security	5100 Basic Education (K-12)	2,161.96
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(7,913.51)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(9.34)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(306.82)
	0111 Salary - Administrative Manager	6300 Instruction & Curriculum	(6,406.34)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(1,205.22)
	0220 Social Security	6300 Instruction & Curriculum	(909.65)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(1,101.73)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(2.64)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(44.94)
	0997 Reserve - Projects	9890 Reserves	(120,146.15)
			\$ (103,209.14)
<i>Explanation: Adjust average salaries to actual (Projects 0120, 2086, 3162, 4100, & 8111) and close SAI - ESE Extended School Year for Summer 2020 (Project 3151) by transferring to/(from) the following project(s):</i>			
	0120 SAI - Secondary Intensive Reading	\$ 128,742.08	3162 SAI - Attendance Officers 5,234.96
	2086 SAI - Teenage Parenting Program	(8,614.13)	4110 SAI - ESOL (55,235.04)
	3151 SAI - ESE Extended School Year	(3,348.00)	8111 SAI - Best Chance 36,429.27
			Total \$ 103,209.14
3162 SAI - Attendance Officers			
	0131 Salary - Instructional	6110 Attendance and Social Work	\$ 5,714.00
	0210 Florida Retirement System	6110 Attendance and Social Work	(187.80)
	0220 Social Security	6110 Attendance and Social Work	(577.46)
	0231 Group Insurance - Health	6110 Attendance and Social Work	315.00
	0233 Group Insurance - Dental	6110 Attendance and Social Work	(23.04)
	0375 Cellular Telephone	6110 Attendance and Social Work	75.00
	0510 Supplies	6110 Attendance and Social Work	(80.74)
			\$ 5,234.96
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual by transferring to/(from) the following project(s):</i>			
	3161 SAI - Supplemental Academic Instruction	\$ (5,234.96)	
4004 Chorus Program			
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 1,000.00
	0510 Supplies	5100 Basic Education (K-12)	(1,000.00)
			\$ -
<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)	\$ 3,469.90
	0365 Software Subscriptions	5100 Basic Education (K-12)	1,000.00
	0510 Supplies	5100 Basic Education (K-12)	(4,469.90)
			\$ -
<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 5

Board Meeting February 22, 2021

Account	Object	Function	Increase (Decrease)
<u>4016 SM - Administrative</u>			
	0111 Salary - Administrative Manager	6500 Instruction Related Technology	\$ 2,267.00
	0210 Florida Retirement System	6500 Instruction Related Technology	(226.21)
	0220 Social Security	6500 Instruction Related Technology	(16.30)
	0231 Group Insurance - Health	6500 Instruction Related Technology	2,111.59
	0232 Group Insurance - Life	6500 Instruction Related Technology	(0.32)
	0233 Group Insurance - Dental	6500 Instruction Related Technology	(10.13)
			<u>\$ 4,125.63</u>

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

2095 Salary Resynching \$ (4,125.63)

4021 Itinerant - Social Workers

	0131 Salary - Instructional	6110 Attendance and Social Work	\$ 4,692.79
	0210 Florida Retirement System	6110 Attendance and Social Work	(323.93)
	0220 Social Security	6110 Attendance and Social Work	(325.41)
	0231 Group Insurance - Health	6110 Attendance and Social Work	739.89
	0232 Group Insurance - Life	6110 Attendance and Social Work	(4.07)
	0233 Group Insurance - Dental	6110 Attendance and Social Work	(89.67)
			<u>\$ 4,689.60</u>

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

2095 Salary Resynching \$ (4,689.60)

4025 E.R. - Teacher of the Year

	0510 Supplies	7730 Staff Services	\$ 3,240.00
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Explanation: Appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (3,240.00)

4026 E.R. - Ed. Staff Professionals Brunch

	0360 Lease and Rental Agreements	7730 Staff Services	\$ 415.00
	0390 Other Purchased Service	7730 Staff Services	300.00
	0510 Supplies	7730 Staff Services	3,145.00
			<u>\$ 3,860.00</u>

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

2095 Salary Resynching \$ (3,860.00)

4110 SAI - ESOL

	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (23,708.59)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(6,985.28)
	0220 Social Security	5100 Basic Education (K-12)	(2,575.66)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(25,075.39)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(34.85)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(15.50)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(372.75)
	0210 Florida Retirement System	6100 Pupil Personnel Services	(0.01)
	0220 Social Security	6100 Pupil Personnel Services	(0.51)
	0131 Salary - Instructional	6300 Instruction & Curriculum	3,488.33
	0210 Florida Retirement System	6300 Instruction & Curriculum	(114.97)
	0220 Social Security	6300 Instruction & Curriculum	94.11
	0231 Group Insurance - Health	6300 Instruction & Curriculum	73.07
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(0.32)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(10.13)
	0510 Supplies	6300 Instruction & Curriculum	7,500.00
	0750 Other Personnel Services	6300 Instruction & Curriculum	(7,500.00)
	0220 Social Security	6400 Instructional Staff Training Services	3.41
			<u>\$ (55,235.04)</u>

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

3161 SAI - Supplemental Academic Instruction \$ 55,235.04

4125 Class Size Reduction

	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 4,471.20
	0131 Salary - Instructional	5100 Basic Education (K-12)	17,168.07
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	11,372.00

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting February 22, 2021

Account	Object	Function	Increase (Decrease)
0210	Florida Retirement System	5100 Basic Education (K-12)	10,844.73
0220	Social Security	5100 Basic Education (K-12)	(51,266.76)
0231	Group Insurance - Health	5100 Basic Education (K-12)	(256,292.90)
0232	Group Insurance - Life	5100 Basic Education (K-12)	(397.34)
0233	Group Insurance - Dental	5100 Basic Education (K-12)	(12,594.61)
0234	Group Insurance - Other	5100 Basic Education (K-12)	499.18
0132	Salary - Hourly Teachers	5200 Exceptional Child	15,442.00
0210	Florida Retirement System	5200 Exceptional Child	1,574.01
0220	Social Security	5200 Exceptional Child	1,181.00
0231	Group Insurance - Health	5200 Exceptional Child	946.00
0232	Group Insurance - Life	5200 Exceptional Child	2.00
0233	Group Insurance - Dental	5200 Exceptional Child	32.00
0131	Salary - Instructional	5300 Vocational	16,264.46
0132	Salary - Hourly Teachers	5300 Vocational	10,434.00
0210	Florida Retirement System	5300 Vocational	1,981.04
0220	Social Security	5300 Vocational	1,115.08
0231	Group Insurance - Health	5300 Vocational	11,834.98
0232	Group Insurance - Life	5300 Vocational	6.70
0233	Group Insurance - Dental	5300 Vocational	204.36
0997	Reserve - Projects	9890 Reserves	5,154.77
			<u>\$ (210,024.03)</u>

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

5120 CSR - Secondary Intensive Math \$ 209,622.76 8105 CSR - Science Initiatives

401.27
Total \$ 210,024.03

4162 SAI - Student Training Program

0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ 5,593.85
0210	Florida Retirement System	5100 Basic Education (K-12)	559.55
0220	Social Security	5100 Basic Education (K-12)	417.07
0997	Reserve - Projects	9890 Reserves	(6,570.47)
			<u>\$ -</u>

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

5006 Health Reimbursement Arrangement

0730	Dues and Fees	7730 Staff Services	\$ 5,470.00
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Explanation: Appropriate HRA debit card administrative fees by transferring to/(from) the following project(s):

.... Discretionary \$ (5,470.00)

5007 SSTRIDE District Supplement

0510	Supplies	5100 Basic Education (K-12)	\$ (173.08)
0642	Equipment (Under \$1,000)	5100 Basic Education (K-12)	173.08
			<u>\$ -</u>

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

5012 Itinerant - Staffing Specialist

0131	Salary - Instructional	6300 Instruction & Curriculum	\$ 20,130.39
0210	Florida Retirement System	6300 Instruction & Curriculum	3,563.42
0220	Social Security	6300 Instruction & Curriculum	386.90
0231	Group Insurance - Health	6300 Instruction & Curriculum	(1,900.19)
0232	Group Insurance - Life	6300 Instruction & Curriculum	(3.35)
0233	Group Insurance - Dental	6300 Instruction & Curriculum	(269.41)
0234	Group Insurance - Other	6300 Instruction & Curriculum	16.24
			<u>\$ 21,924.00</u>

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

2095 Salary Resynching \$ (21,924.00)

5053 AICE - Bonuses & Exams

0105	Salary - Bonus	5100 Basic Education (K-12)	\$ 1,450.00
0220	Social Security	5100 Basic Education (K-12)	110.94
0510	Supplies	5100 Basic Education (K-12)	(1,155.02)
			<u>\$ 405.92</u>

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

9004 Advanced International Certificate of Education \$ (405.92)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 22, 2021

Account	Object	Function	Increase (Decrease)
5054 AP - Bonuses & Exams			
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 100.00
	0220 Social Security	5100 Basic Education (K-12)	7.66
	0510 Supplies	5100 Basic Education (K-12)	(107.66)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5056 IB - Academically Disadvantaged			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 0.39
	0210 Florida Retirement System	5100 Basic Education (K-12)	0.04
	0220 Social Security	5100 Basic Education (K-12)	(21.36)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(1.74)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(0.15)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(1.71)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	24.53
			<u>\$ -</u>
<i>Explanation: Adjust average salaries to actual.</i>			
5060 Best Chance - General Fund			
	0100 Salary - Non-Instructional	7300 School Admin - Principal Office	\$ 1,068.00
	0111 Salary - Administrative Manager	7300 School Admin - Principal Office	1,275.13
	0210 Florida Retirement System	7300 School Admin - Principal Office	(266.09)
	0220 Social Security	7300 School Admin - Principal Office	(316.39)
	0231 Group Insurance - Health	7300 School Admin - Principal Office	2,609.62
	0232 Group Insurance - Life	7300 School Admin - Principal Office	(0.48)
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	(10.14)
	0360 Lease and Rental Agreements	7300 School Admin - Principal Office	541.00
	0510 Supplies	7300 School Admin - Principal Office	(541.00)
			<u>\$ 4,359.65</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching		\$ (4,359.65)
5063 CAPE - Construction			
	0365 Software Subscriptions	5300 Vocational	\$ 250.00
	0997 Reserve - Projects	9890 Reserves	(250.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5064 CAPE - Culinary			
	0641 Equipment (Over \$1,000)	5300 Vocational	\$ 3,241.42
	0997 Reserve - Projects	9890 Reserves	(3,241.42)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5065 CAPE - Drafting/Engineering			
	0510 Supplies	5300 Vocational	\$ 59.98
	0997 Reserve - Projects	9890 Reserves	(59.98)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5068 CAPE - Information Technology			
	0365 Software Subscriptions	5300 Vocational	\$ 7,470.00
	0510 Supplies	5300 Vocational	44.30
	0997 Reserve - Projects	9890 Reserves	(7,514.30)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5075 IDEA Supplemental Support - General Fund			
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ (62,664.50)
	0131 Salary - Instructional	5200 Exceptional Child	44,116.33
	0210 Florida Retirement System	5200 Exceptional Child	(4,248.84)
	0220 Social Security	5200 Exceptional Child	(2,421.75)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 22, 2021

Account	Object	Function	Increase (Decrease)
	0231 Group Insurance - Health	5200 Exceptional Child	(27,210.95)
	0232 Group Insurance - Life	5200 Exceptional Child	(56.50)
	0233 Group Insurance - Dental	5200 Exceptional Child	(1,186.79)
	0234 Group Insurance - Other	5200 Exceptional Child	13.31
			<u>\$ (53,659.69)</u>

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

2095 Salary Resynching \$ 53,659.69

5110 Workforce Development

0100 Salary - Non-Instructional	5900 Other Instruction	\$ 8,766.77
0102 Salary - Other Compensation	5900 Other Instruction	1,126.50
0131 Salary - Instructional	5900 Other Instruction	16,729.28
0210 Florida Retirement System	5900 Other Instruction	4,370.37
0220 Social Security	5900 Other Instruction	(82.03)
0231 Group Insurance - Health	5900 Other Instruction	11.87
0232 Group Insurance - Life	5900 Other Instruction	(0.55)
0233 Group Insurance - Dental	5900 Other Instruction	8.73
0234 Group Insurance - Other	5900 Other Instruction	26.62
0100 Salary - Non-Instructional	7300 School Admin - Principal Office	13,768.20
0111 Salary - Administrative Manager	7300 School Admin - Principal Office	5,527.29
0130 Salary - Overtime	7300 School Admin - Principal Office	1,750.77
0210 Florida Retirement System	7300 School Admin - Principal Office	6,215.66
0220 Social Security	7300 School Admin - Principal Office	(2,710.45)
0231 Group Insurance - Health	7300 School Admin - Principal Office	19,126.88
0232 Group Insurance - Life	7300 School Admin - Principal Office	3.70
0233 Group Insurance - Dental	7300 School Admin - Principal Office	338.77
0100 Salary - Non-Instructional	7900 Operation of Plant	(18,606.35)
0210 Florida Retirement System	7900 Operation of Plant	(2,078.58)
0220 Social Security	7900 Operation of Plant	(1,307.73)
0231 Group Insurance - Health	7900 Operation of Plant	(9,980.90)
0232 Group Insurance - Life	7900 Operation of Plant	5.15
0233 Group Insurance - Dental	7900 Operation of Plant	(363.07)
0234 Group Insurance - Other	7900 Operation of Plant	(31.95)
0371 Telephone	7900 Operation of Plant	2,000.00
0382 Garbage	7900 Operation of Plant	1,000.00
0997 Reserve - Projects	9890 Reserves	(45,614.95)
		<u>\$ -</u>

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

5120 CSR - Secondary Intensive Math

0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 1,065.84
0131 Salary - Instructional	5100 Basic Education (K-12)	141,389.96
0210 Florida Retirement System	5100 Basic Education (K-12)	15,428.62
0220 Social Security	5100 Basic Education (K-12)	7,550.70
0231 Group Insurance - Health	5100 Basic Education (K-12)	43,366.25
0232 Group Insurance - Life	5100 Basic Education (K-12)	15.31
0233 Group Insurance - Dental	5100 Basic Education (K-12)	912.56
0234 Group Insurance - Other	5100 Basic Education (K-12)	(106.48)
		<u>\$ 209,622.76</u>

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

4125 Class Size Reduction \$ (209,622.76)

5909 School Maintenance - School Control

0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (3,720.26)
0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	2,693.65
0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	1,026.61
		<u>\$ -</u>

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

6006 Fingerprinting - Fees

0730 Dues and Fees	7730 Staff Services	\$ (2,606.25)
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Explanation: Appropriate employee fingerprinting fees by transferring to/(from) the following project(s):

6007 Fingerprinting - Employees \$ 2,606.25

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Amendment Number 5
 Board Meeting February 22, 2021

Account	Object	Function	Increase (Decrease)
<u>6007 Fingerprinting - Employees</u>			
0730	Dues and Fees	7730 Staff Services	\$ 4,054.00
<i>Explanation: Appropriate employee fingerprinting fees by transferring to/(from) the following project(s):</i>			
2088	Certification	\$ (1,447.75) 6006 Fingerprinting - Fees	(2,606.25)
			<u>Total \$ (4,054.00)</u>
<u>6010 Educational Broadband Lease</u>			
0365	Software Subscriptions	6500 Instruction Related Technology	\$ 29.99
0510	Supplies	6500 Instruction Related Technology	(109.98)
0519	Technology Supplies	6500 Instruction Related Technology	79.99
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
<u>6075 EBD Initiative</u>			
0100	Salary - Non-Instructional	5200 Exceptional Child	\$ 4,659.17
0103	Salary - Supplements	5200 Exceptional Child	3,030.00
0131	Salary - Instructional	5200 Exceptional Child	(7,588.00)
0210	Florida Retirement System	5200 Exceptional Child	(585.38)
0220	Social Security	5200 Exceptional Child	295.67
0231	Group Insurance - Health	5200 Exceptional Child	(13,600.56)
0232	Group Insurance - Life	5200 Exceptional Child	4.06
0233	Group Insurance - Dental	5200 Exceptional Child	96.11
0234	Group Insurance - Other	5200 Exceptional Child	146.40
0131	Salary - Instructional	6100 Pupil Personnel Services	3,663.00
0210	Florida Retirement System	6100 Pupil Personnel Services	373.35
0220	Social Security	6100 Pupil Personnel Services	627.24
0231	Group Insurance - Health	6100 Pupil Personnel Services	(1,863.66)
0232	Group Insurance - Life	6100 Pupil Personnel Services	(9.20)
0233	Group Insurance - Dental	6100 Pupil Personnel Services	(78.12)
0131	Salary - Instructional	6110 Attendance and Social Work	8,627.00
0210	Florida Retirement System	6110 Attendance and Social Work	634.50
0220	Social Security	6110 Attendance and Social Work	659.54
0232	Group Insurance - Life	6110 Attendance and Social Work	(0.32)
0234	Group Insurance - Other	6110 Attendance and Social Work	(0.28)
0117	Workshops	6400 Instructional Staff Training Services	(1,500.00)
0220	Social Security	6400 Instructional Staff Training Services	(149.61)
0117	Workshops	7730 Staff Services	1,500.00
0220	Social Security	7730 Staff Services	114.40
			<u>\$ (944.69)</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual by transferring to/(from) the following project(s):</i>			
2095	Salary Resynching	\$ 944.69	
<u>6110 Adult Education Tuition</u>			
0131	Salary - Instructional	5900 Other Instruction	\$ 842.55
0210	Florida Retirement System	5900 Other Instruction	(456.49)
0220	Social Security	5900 Other Instruction	(328.13)
0231	Group Insurance - Health	5900 Other Instruction	5,982.86
0232	Group Insurance - Life	5900 Other Instruction	1.32
0233	Group Insurance - Dental	5900 Other Instruction	89.92
0510	Supplies	5900 Other Instruction	(3,000.00)
0750	Other Personnel Services	5900 Other Instruction	115.23
0100	Salary - Non-Instructional	7300 School Admin - Principal Office	(10,369.23)
0210	Florida Retirement System	7300 School Admin - Principal Office	(1,500.90)
0220	Social Security	7300 School Admin - Principal Office	(872.14)
0231	Group Insurance - Health	7300 School Admin - Principal Office	(9,448.12)
0232	Group Insurance - Life	7300 School Admin - Principal Office	6.89
0233	Group Insurance - Dental	7300 School Admin - Principal Office	227.78
0234	Group Insurance - Other	7300 School Admin - Principal Office	79.89
0393	Contracts - Nonprofessional	7900 Operation of Plant	3,000.00
0997	Reserve - Projects	9890 Reserves	15,628.57
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.</i>			
<u>6123 Reading Instruction</u>			
0131	Salary - Instructional	5100 Basic Education (K-12)	\$ 142,129.00
0210	Florida Retirement System	5100 Basic Education (K-12)	13,587.55
0220	Social Security	5100 Basic Education (K-12)	10,812.86

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 22, 2021

Account	Object	Function	Increase (Decrease)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	33,605.28
	0232 Group Insurance - Life	5100 Basic Education (K-12)	53.36
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	880.96
	0220 Social Security	6300 Instruction & Curriculum	1,090.61
	0131 Salary - Instructional	6400 Instructional Staff Training Services	(6,329.68)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	(4,083.97)
	0220 Social Security	6400 Instructional Staff Training Services	(1,186.33)
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	5,869.74
	0232 Group Insurance - Life	6400 Instructional Staff Training Services	(19.21)
	0233 Group Insurance - Dental	6400 Instructional Staff Training Services	133.19
	0234 Group Insurance - Other	6400 Instructional Staff Training Services	(19.54)
	0997 Reserve - Projects	9890 Reserves	(196,523.82)
			<u>\$ -</u>

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

7019 Drama Program

	0510 Supplies	5100 Basic Education (K-12)	\$ (500.00)
	0519 Technology Supplies	5100 Basic Education (K-12)	500.00
			<u>\$ -</u>

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

7020 Purchased Positions/Other - External

	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ (8,456.00)
	0132 Salary - Hourly Teachers	5200 Exceptional Child	8,458.00
	0210 Florida Retirement System	5200 Exceptional Child	(2.00)
			<u>\$ -</u>

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

7054 AP Initiative - Set-Aside

	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 820.16
	0210 Florida Retirement System	5100 Basic Education (K-12)	82.05
	0220 Social Security	5100 Basic Education (K-12)	62.77
	0365 Software Subscriptions	5100 Basic Education (K-12)	3,750.00
	0510 Supplies	5100 Basic Education (K-12)	(5,413.98)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	699.00
			<u>\$ -</u>

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

7055 International Baccalaureate

	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 1,606.50
	0210 Florida Retirement System	5100 Basic Education (K-12)	160.65
	0220 Social Security	5100 Basic Education (K-12)	(107.45)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(9,660.11)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(0.01)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(327.07)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	8,327.49
			<u>\$ -</u>

Explanation: Adjust average salaries to actual.

8105 CSR - Science Initiatives

	0111 Salary - Administrative Manager	6300 Instruction & Curriculum	\$ 942.88
	0210 Florida Retirement System	6300 Instruction & Curriculum	(409.51)
	0220 Social Security	6300 Instruction & Curriculum	(307.19)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	184.45
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(0.42)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(8.94)
			<u>\$ 401.27</u>

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

4125 Class Size Reduction \$ (401.27)

8111 SAI - Best Chance

	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 31,683.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	2,161.22
	0220 Social Security	5100 Basic Education (K-12)	2,388.77
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(555.23)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(3.42)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(79.38)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(160.00)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 22, 2021

Account	Object	Function	Increase (Decrease)
	0510 Supplies	5100 Basic Education (K-12)	(39.69)
	0100 Salary - Non-Instructional	5200 Exceptional Child	869.81
	0210 Florida Retirement System	5200 Exceptional Child	(75.92)
	0220 Social Security	5200 Exceptional Child	61.64
	0231 Group Insurance - Health	5200 Exceptional Child	150.63
	0232 Group Insurance - Life	5200 Exceptional Child	(0.35)
	0233 Group Insurance - Dental	5200 Exceptional Child	(11.50)
	0360 Lease and Rental Agreements	7300 School Admin - Principal Office	39.69
			<u>\$ 36,429.27</u>

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

3161 SAI - Supplemental Academic Instruction \$ (36,429.27)

8150 Digital Classrooms

	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (446.96)
	0399 Other Technology Purchased Services	5100 Basic Education (K-12)	446.96
	0111 Salary - Administrative Manager	6500 Instruction Related Technology	2,628.00
	0131 Salary - Instructional	6500 Instruction Related Technology	2,667.00
	0210 Florida Retirement System	6500 Instruction Related Technology	(541.97)
	0220 Social Security	6500 Instruction Related Technology	74.21
	0231 Group Insurance - Health	6500 Instruction Related Technology	61.16
	0232 Group Insurance - Life	6500 Instruction Related Technology	(0.64)
	0233 Group Insurance - Dental	6500 Instruction Related Technology	(20.26)
	0234 Group Insurance - Other	6500 Instruction Related Technology	(0.28)
	0997 Reserve - Projects	9890 Reserves	(4,867.22)
			<u>\$ -</u>

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

9002 Lottery - School Advisory Council

	0510 Supplies	5100 Basic Education (K-12)	\$ (920.84)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	920.84
			<u>\$ -</u>

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

9004 Advanced International Certificate of Education

	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 1,377.72
	0210 Florida Retirement System	5100 Basic Education (K-12)	(223.70)
	0220 Social Security	5100 Basic Education (K-12)	(495.65)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	2,017.76
	0232 Group Insurance - Life	5100 Basic Education (K-12)	0.10
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(37.04)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(3,045.11)
			<u>\$ (405.92)</u>

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

5053 AICE - Bonuses & Exams \$ 405.92

9007 Career and Professional Education

	0111 Salary - Administrative Manager	6300 Instruction & Curriculum	\$ 318.22
	0131 Salary - Instructional	6300 Instruction & Curriculum	(122.34)
	0210 Florida Retirement System	6300 Instruction & Curriculum	597.64
	0220 Social Security	6300 Instruction & Curriculum	(43.60)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	3,593.57
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(0.38)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	100.98
	0234 Group Insurance - Other	6300 Instruction & Curriculum	(19,188.87)
	0997 Reserve - Projects	9890 Reserves	14,744.78
			<u>\$ -</u>

Explanation: Adjust average salaries to actual.

9015 Fixed Charges

	0121 Salary Retirement Bonus	5100 Basic Education (K-12)	\$ (1,293.21)
	0122 Salary - Sick Leave Payoff	5100 Basic Education (K-12)	(15,934.44)
	0123 Salary - Annual Leave Payoff	5100 Basic Education (K-12)	(61,177.56)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(5,214.47)
	0220 Social Security	5100 Basic Education (K-12)	(2,314.56)
	0220 Social Security	5900 Other Instruction	417.72
	0123 Salary - Annual Leave Payoff	6120 Guidance Services	11,215.73
	0210 Florida Retirement System	6120 Guidance Services	1,121.57

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 22, 2021

Account	Object	Function	Increase (Decrease)
	0250 Unemployment Compensation	7100 School Board	49,454.29
	0320 Insurance and Bond Premiums	7100 School Board	6,295.34
	0123 Salary - Annual Leave Payoff	7300 School Admin - Principal Office	22,664.38
	0210 Florida Retirement System	7300 School Admin - Principal Office	1,446.59
	0220 Social Security	7300 School Admin - Principal Office	418.22
	0123 Salary - Annual Leave Payoff	7500 Fiscal Services	747.00
	0210 Florida Retirement System	7500 Fiscal Services	74.70
	0121 Salary Retirement Bonus	7730 Staff Services	1,293.21
	0231 Group Insurance - Health	7730 Staff Services	(50,102.06)
	0232 Group Insurance - Life	7730 Staff Services	37.78
	0233 Group Insurance - Dental	7730 Staff Services	565.62
	0234 Group Insurance - Other	7730 Staff Services	44.37
	0122 Salary - Sick Leave Payoff	7802 Transportation - Central	14,037.65
	0122 Salary - Sick Leave Payoff	7900 Operation of Plant	1,896.79
	0123 Salary - Annual Leave Payoff	7900 Operation of Plant	3,533.31
	0210 Florida Retirement System	7900 Operation of Plant	270.01
	0220 Social Security	7900 Operation of Plant	357.10
	0320 Insurance and Bond Premiums	7900 Operation of Plant	(6,295.34)
	0123 Salary - Annual Leave Payoff	8100 Maintenance Administration	23,017.14
	0210 Florida Retirement System	8100 Maintenance Administration	2,301.60
	0220 Social Security	8100 Maintenance Administration	1,121.52
			\$ -

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

9110 Mental Health Assistance

	0131 Salary - Instructional	6140 Psychological Services	\$ 87,381.00
	0210 Florida Retirement System	6140 Psychological Services	6,707.44
	0220 Social Security	6140 Psychological Services	6,211.91
	0231 Group Insurance - Health	6140 Psychological Services	(11,343.54)
	0232 Group Insurance - Life	6140 Psychological Services	(6.24)
	0233 Group Insurance - Dental	6140 Psychological Services	(199.99)
	0234 Group Insurance - Other	6140 Psychological Services	(0.56)
	0220 Social Security	6400 Instructional Staff Training Services	2,242.54
	0220 Social Security	7730 Staff Services	962.56
	0997 Reserve - Projects	9890 Reserves	(91,955.12)
			\$ -

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

9121 Print Shop

	0100 Salary - Non-Instructional	7760 Internal Service	\$ (605.00)
	0111 Salary - Administrative Manager	7760 Internal Service	(1,641.02)
	0210 Florida Retirement System	7760 Internal Service	(701.89)
	0220 Social Security	7760 Internal Service	(138.40)
	0231 Group Insurance - Health	7760 Internal Service	287.21
	0232 Group Insurance - Life	7760 Internal Service	(0.48)
	0233 Group Insurance - Dental	7760 Internal Service	(238.57)
	0510 Supplies	7760 Internal Service	3,038.15
			\$ -

Explanation: Adjust average salaries to actual.

9160 Lottery - School Recognition Program

	0519 Technology Supplies	5100 Basic Education (K-12)	\$ (372.67)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	372.67
			\$ -

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

ADOPTED BY SCHOOL BOARD:

FEBRUARY 22, 2021

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2020	INCREASE	DECREASE	BUDGET AS OF 1/31/2021	
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 12/31/2020	INCREASE	DECREASE	BUDGET AS OF 1/31/2021
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 5
Board Meeting February 22, 2021

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

N/A

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

FEBRUARY 22, 2021

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2020	INCREASE	DECREASE	BUDGET AS OF 1/31/2021	
3209	FEMA - CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -
3210	FEMA - ADMINISTRATIVE	-	-	-	-	-
3321	CO & DS DISTRIBUTED	950,712.00	1,010,453.00	-	-	1,010,453.00
3325	INTEREST ON UNDIST CO & DS	19,121.00	31,535.00	-	-	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
3419	DISTRICT LOCAL SALES TAX	-	-	10,322,738.00	-	10,322,738.00
3421	TAX REDEMPTIONS	-	14,658.97	1,341.79	-	16,000.76
3431	INTEREST ON INVESTMENT	-	15,111.51	2,757.77	-	17,869.28
3448	DONATIONS	-	-	-	-	-
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	-	-	-	-	-
3497	REFUND - PRIOR YEAR EXPENDITURES	-	-	-	-	-
3610	TRANSFERS FROM GENERAL OPERATING FUND	-	13,976.07	-	-	13,976.07
3620	TRANSFERS FROM DEBT SERVICE FUND	-	-	-	-	-
3630	TRANSFERS FROM CAPITAL IMPROVEMENT FUNDS	-	-	-	-	-
3660	TRANSFERS FROM INTERBUDGETARY	-	-	-	-	-
3711	SALE - BONDS-SBE/COBI BONDS	-	-	-	-	-
3715	PROCEEDS OF REFUNDING BONDS	-	-	-	-	-
3731	SALE OF LAND	-	-	-	-	-
3732	SALE OF BUILDINGS	-	-	-	-	-
3740	PRIOR YR INSUR LOSS RECOVERY	-	-	-	-	-
3741	INSURANCE LOSS RECOVERY	-	-	-	-	-
3791	BOND PROCEEDS - PREMIUM	-	-	-	-	-
3901	RESERVE FOR ENCUMBRANCE	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	\$ 48,669,512.98	\$ 10,326,837.56	\$ -	\$ 58,996,350.54

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2020	INCREASE	DECREASE	BUDGET AS OF 1/31/2021	
7400						
	0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -
	0630	BUILDING & FIXED EQUIPMENT	-	-	-	-
	0631	ARCHITECTURAL DESIGN / ENGINEERING	73,569.92	73,719.92	-	73,719.92
	0632	CONTRACTOR SERVICES	-	-	-	-
	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-
	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	321,232.36	356,680.87	96,505.00	453,185.87
	0642	EQUIPMENT (UNDER \$1,000)	76,260.58	246,649.79	12,735.88	259,385.67
	0643	COMPUTER EQUIPMENT (OVER \$1,000)	9,608.90	17,886.35	-	17,886.35
	0644	COMPUTER HARDWARE (UNDER \$1,000)	1,229,550.77	1,229,550.77	-	370,060.31
	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	58,679.60	-	58,679.60
	0660	LAND	-	-	-	-
	0671	LAND IMPROVEMENTS	-	-	-	-
	0672	NEW SIDEWALKS & RETAINING WALL	-	-	-	-
	0673	PARKING LOTS AND DRIVEWAYS - NEW	77,455.16	77,155.16	-	77,155.16
	0674	SEWAGE TREATMENT PLANT	-	-	-	-
	0675	FENCE & UNDERGROUND TANKS	588,279.04	1,646,007.52	-	1,221,545.26
	0676	OTHER PERMANENT IMPROVEMENTS	54,794.46	50,885.18	-	50,885.18
	0677	REPLACEMENT SYSTEMS	1,343,871.96	1,331,790.25	3,165.00	1,334,955.25
	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	173,645.18	136,337.05	-	136,337.05
	0682	HEATING/COOLING/AIR CONDITIONING	-	-	-	-
	0683	ROOFING	83,970.48	64,988.93	-	64,988.93
	0684	REPLACEMENT ROOFING & SYSTEMS	24,049,493.43	22,875,272.40	11,557,569.35	34,432,841.75
	0685	FLOORING/STRUCTURAL ALTERATION	172,486.39	208,166.24	19,731.49	227,897.73
	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	898,200.95	-	819,284.51
	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	12,766,266.00	-	12,766,266.00
	0920	TRANSFERS TO DEBT SERVICE FUND	6,056,276.00	6,056,276.00	-	6,056,276.00
	0930	TRANSFERS TO CAPITAL IMPROVEMENT FUND	-	-	-	-
	0960	TRANSFERS TO INTERBUDGETARY FUND	-	-	-	-
		TOTAL - CAPITAL PROJECT FUNDS	\$ 47,792,691.43	\$ 48,669,512.98	\$ 11,689,706.72	\$ 1,362,869.16
						\$ 58,996,350.54

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 5
Board Meeting February 22, 2021

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3419	District Local Sales Tax		\$ 10,322,738.00
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 100,000.00
	0675 Fence & Underground Tanks	7400 Facilities Acquisition and Construction	600,000.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	9,622,738.00
			<u>\$ 10,322,738.00</u>
	<i>Explanation: To appropriate estimated Capital Outlay Sales Tax Revenue.</i>		
	3348 Security Upgrade PH 2 - FF&E - P6/TO2	\$ 100,000.00	8342 Project Contingency
	3356 School Security Upgrade PH2	6,880,340.00	
			<u>3,342,398.00</u>
			Total <u>\$ 10,322,738.00</u>
3421	Tax Redemptions		\$ 1,341.79
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 1,341.79
	<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>		
	.... Discretionary	\$ 1,341.79	
3431	Interest on Investments		\$ 2,757.77
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 2,757.77
	<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>		
	.... Discretionary	\$ 2,757.77	
II. Amendments Between Appropriations & Reserves			
	.... Discretionary		
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ (83,016.00)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	3374 Roofing Replacement P6/TO11	75,000.00	3382 Roof Replacement - F&G - P6/TO11
			<u>8,016.00</u>
			Total Projects transferred to/(from) <u>\$ 83,016.00</u>
0319	District Wide - HVAC Replacement		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 9,015.02
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ (9,015.02)	
1030	Hurricane Sally		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 3,165.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	6,315.00
			<u>\$ 9,480.00</u>
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>		
	4315 Technology & Seat Mgmt. Lease	\$ (9,480.00)	
1391	Computer Lab - BD		
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ (290.46)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ 290.46	
2303	Board Projects		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (38,127.91)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	1391 Computer Lab - BD	\$ (290.46)	2364 School Equipment - BD
	2347 Flooring - BD	19,731.49	7370 Painting - BD
			<u>9,240.88</u>
			<u>9,446.00</u>
			Total <u>\$ 38,127.91</u>

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 5
Board Meeting February 22, 2021

Account	Object	Function	Increase (Decrease)
2347	<u>Flooring - BD</u>		
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	\$ 19,731.49
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (19,731.49)	
2364	<u>School Equipment - BD</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 9,240.88
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (9,240.88)	
2393	<u>Band Instrument Replacement</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (3,495.00)
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	3,495.00
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
3337	<u>Security Upgrade - F&G - P6/TO2</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 16,700.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ (16,700.00)	
3356	<u>School Security Upgrade PH2</u>		
	0675 Fence & Underground Tanks	7400 Facilities Acquisition and Construction	\$ (1,024,462.26)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(5,375,537.74)
			\$ (6,400,000.00)
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ 6,400,000.00	
3374	<u>Roofing Replacement P6/TO11</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 75,000.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ (75,000.00)	
3375	<u>Meigs Window Replacement - Media</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (100,000.00)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ 100,000.00	
3382	<u>Roof Replacement - F&G - P6/TO11</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 8,016.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ (8,016.00)	
3390	<u>School Computers</u>		
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ (859,200.00)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	4315 Technology & Seat Mgmt. Lease	\$ 859,200.00	

Explanation of Budget Amendment as Follows:
 Part III - Capital Project Funds
 Amendment Number 5
 Board Meeting February 22, 2021

Account	Object	Function	Increase (Decrease)
4315	<u>Technology & Seat Mgmt. Lease</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 849,720.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	1030 Hurricane Sally	9,480.00 3390 School Computers	(859,200.00)
		<i>Total Projects transferred to/(from)</i>	<u>\$ (849,720.00)</u>
7370	<u>Painting - BD</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 9,446.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (9,446.00)	
8342	<u>Project Contingency</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 6,474,284.98
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	0319 District Wide - HVAC Replacement	\$ 9,015.02 3356 School Security Upgrade PH2	(6,400,000.00)
	3337 Security Upgrade - F&G - P6/TO2	16,700.00 3375 Meigs Window Replacement - Media	(100,000.00)
		<i>Total</i>	<u>\$ (6,474,284.98)</u>

ADOPTED BY SCHOOL BOARD:

FEBRUARY 22, 2021

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2020	INCREASE	DECREASE	BUDGET AS OF 1/31/2021	
3199 MISCELLANEOUS FEDERAL DIRECT	\$ 638,026.10	\$ 2,649,858.16	\$ -	\$ -	\$ 2,649,858.16	
3201 VOCATIONAL EDUCATIONAL ARTS	349,600.21	343,077.95	-	-	343,077.95	
3219 CARES ACT	-	-	-	-	-	
3221 ADULT GENERAL EDUCATION	17,814.24	111,906.00	-	-	111,906.00	
3231 IDEA	9,520,149.29	8,094,152.95	-	-	8,094,152.95	
3241 TITLE I	7,231,353.92	6,679,837.24	-	-	6,679,837.24	
3242 TITLE IV	494,302.18	491,980.60	-	-	491,980.60	
3251 ADULT BASIC EDUCATION	-	-	-	-	-	
3271 EDUCATION STABILIZATION FUNDS - K-12	4,963,980.82	5,475,184.82	88,000.00	-	5,563,184.82	
3272 ED. STABILIZATION FUNDS - WORKFORCE	-	201,285.00	-	-	201,285.00	
3274 TITLE III	261,563.17	289,273.00	-	-	289,273.00	
3275 TITLE V	-	-	-	-	-	
3277 TITLE II	1,396,551.80	1,115,120.82	-	-	1,115,120.82	
3280 DRUG FREE SCHOOLS PROGRAM	-	-	-	-	-	
3299 MISCELLANEOUS FEDERAL THROUGH STATE	173,890.52	171,496.42	-	-	171,496.42	
3490 MISCELLANEOUS REVENUE	-	-	-	-	-	
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 25,047,232.25	\$ 25,623,172.96	\$ 88,000.00	\$ -	\$ 25,711,172.96	

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2020	INCREASE	DECREASE	BUDGET AS OF 1/31/2021	
5100 BASIC EDUCATION (K-12)	\$ 10,183,262.53	\$ 11,641,075.92	\$ 185,834.43	\$ -	\$ 11,826,910.35	
5200 EXCEPTIONAL CHILD	6,875,004.39	5,515,695.85	85,379.68	-	5,601,075.53	
5300 VOCATIONAL	323,345.01	749,046.53	-	274.47	748,772.06	
5400 ADULT GENERAL EDUCATION	-	-	-	-	-	
5500 PREKINDERGARTEN	252,009.00	252,009.00	-	40,785.59	211,223.41	
5900 OTHER INSTRUCTION	114,417.98	158,037.98	-	49,540.00	108,497.98	
6100 PUPIL PERSONNEL SERVICES	171,497.33	170,051.26	161,212.13	-	331,263.39	
6110 ATTENDANCE AND SOCIAL WORK	241,106.00	241,106.00	-	9,018.17	232,087.83	
6120 GUIDANCE SERVICES	14,773.45	99,452.00	151.27	-	99,603.27	
6130 HEALTH SERVICES	193,714.34	196,396.35	-	-	196,396.35	
6140 PSYCHOLOGICAL SERVICES	209,092.00	209,092.00	5,685.47	-	214,777.47	
6150 PARENTAL INVOLVEMENT	146,929.21	121,745.33	193.40	-	121,938.73	
6200 INSTRUCTIONAL MEDIA SERVICES	7,628.00	6,978.04	-	-	6,978.04	
6300 INSTRUCTION & CURRICULUM	2,405,528.76	2,393,061.16	-	263,417.47	2,129,643.69	
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	2,298,462.36	2,005,627.26	-	74,203.80	1,931,423.46	
6500 INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-	
7100 SCHOOL BOARD	-	12,627.00	-	-	12,627.00	
7200 GENERAL ADMINISTRATION	804,737.65	753,770.83	960.21	-	754,731.04	
7300 SCHOOL ADMIN - PRINCIPAL OFFICE	36,064.00	36,769.20	88,000.00	-	124,769.20	
7400 FACILITIES ACQUISITION AND CONSTRUCTION	-	-	-	-	-	
7500 FISCAL SERVICES	-	-	-	-	-	
7600 FOOD SERVICE (SCHOOLS)	-	-	-	-	-	
7610 FOOD SERVICE - DEPARTMENTS	-	837.05	-	-	837.05	
7700 CENTRAL SERVICES (PURCH/WAREHOUSE)	-	-	-	-	-	
7720 INFORMATION SERVICES	-	-	-	-	-	
7730 STAFF SERVICES	14,703.39	12,784.00	61.50	-	12,845.50	
7800 PUPIL TRANSP SERVICES - SCHOOL	15,516.00	11,940.00	-	2,400.00	9,540.00	
7801 TRANSPORTATION - NORTH	400.00	7,794.29	-	-	7,794.29	
7802 TRANSPORTATION - CENTRAL	900.00	200.00	-	-	200.00	
7803 TRANSPORTATION - SOUTH	400.00	200.00	-	-	200.00	
7900 OPERATION OF PLANT	736,877.50	557,800.50	-	49,378.59	508,421.91	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	863.35	863.35	-	-	863.35	
9100 COMMUNITY SERVICE	-	468,212.06	49,540.00	-	517,752.06	
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 25,047,232.25	\$ 25,623,172.96	\$ 577,018.09	\$ 489,018.09	\$ 25,711,172.96	

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 5
Board Meeting February 22, 2021

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3271	<u>Education Stabilization Funds - K-12</u>		\$ 88,000.00
	0111 Salary - Administrative/Managerial	7300 School Admin - Principal Office	\$ 67,943.00
	0210 Florida Retirement System	7300 School Admin - Principal Office	7,201.00
	0220 FICA (Social Security & Medicare)	7300 School Admin - Principal Office	5,198.00
	0231 Group Insurance - Health	7300 School Admin - Principal Office	7,391.00
	0232 Group Insurance - Life	7300 School Admin - Principal Office	19.00
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	248.00
			<u>\$ 88,000.00</u>

Explanation: To appropriate CARES Act - ESSER - Data-Informed Supports grant per project award notification.

1456 CARES Act - ESSER - Data-Informed Supports \$ 88,000.00

II. Amendments Between Appropriations & Reserves

0451 CARES Act - ESSER

0310 Professional & Technical Services	5100 Basic Education (K-12)	\$ 39,514.65
0376 Telecommunications - Internet	5100 Basic Education (K-12)	489.35
0510 Supplies	5100 Basic Education (K-12)	47,425.92
0519 Technology - Supplies	5100 Basic Education (K-12)	(40,004.00)
0100 Salary - Non-Instructional	6300 Instruction & Curriculum	(51.80)
0111 Salary - Administrative/Managerial	6300 Instruction & Curriculum	(83.05)
0210 Florida Retirement System	6300 Instruction & Curriculum	(54.38)
0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(17.24)
0232 Group Insurance - Life	6300 Instruction & Curriculum	(0.02)
0233 Group Insurance - Dental	6300 Instruction & Curriculum	(0.98)
0234 Group Insurance - Other	6300 Instruction & Curriculum	(85.40)
0791 Indirect Costs	7200 General Administration	2,245.54
0100 Salary - Non-Instructional	7900 Operation of Plant	(40,735.53)
0210 Florida Retirement System	7900 Operation of Plant	(4,641.54)
0220 FICA (Social Security & Medicare)	7900 Operation of Plant	(3,191.37)
0231 Group Insurance - Health	7900 Operation of Plant	(609.73)
0232 Group Insurance - Life	7900 Operation of Plant	(23.05)
0233 Group Insurance - Dental	7900 Operation of Plant	(169.60)
0510 Supplies	7900 Operation of Plant	(7.77)
		<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2020-2021.

0483 CARES Act - Adult Education

0510 Supplies	5900 Other Instruction	\$ (49,540.00)
0790 Miscellaneous Expense	9100 Community Service	49,540.00
		<u>\$ -</u>

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

1401 Title I - Part A

0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (50,773.68)
0107 Salary - Extended Substitute	5100 Basic Education (K-12)	1,758.64
0131 Salary - Instructional	5100 Basic Education (K-12)	(60,619.41)
0210 Florida Retirement System	5100 Basic Education (K-12)	(15,320.63)
0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(13,228.01)
0231 Group Insurance - Health	5100 Basic Education (K-12)	(34,715.77)
0232 Group Insurance - Life	5100 Basic Education (K-12)	(10.17)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(878.40)
0234 Group Insurance - Other	5100 Basic Education (K-12)	(144,619.67)
0365 Software Subscriptions	5100 Basic Education (K-12)	(350.00)
0510 Supplies	5100 Basic Education (K-12)	420,041.78
0519 Technology - Supplies	5100 Basic Education (K-12)	11.87
0100 Salary - Non-Instructional	5200 Exceptional Child	(260.30)
0210 Florida Retirement System	5200 Exceptional Child	(25.93)
0220 FICA (Social Security & Medicare)	5200 Exceptional Child	(20.13)
0232 Group Insurance - Life	5200 Exceptional Child	(0.35)
0233 Group Insurance - Dental	5200 Exceptional Child	(11.50)
0234 Group Insurance - Other	5200 Exceptional Child	(0.25)
0510 Supplies	5200 Exceptional Child	318.46

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 5
Board Meeting February 22, 2021

Account	Object	Function	Increase (Decrease)		
	0100	Salary - Non-Instructional	5500	Prekindergarten	(20,145.81)
	0210	Florida Retirement System	5500	Prekindergarten	(3,051.75)
	0220	FICA (Social Security & Medicare)	5500	Prekindergarten	(1,694.22)
	0231	Group Insurance - Health	5500	Prekindergarten	(15,292.32)
	0232	Group Insurance - Life	5500	Prekindergarten	(14.35)
	0233	Group Insurance - Dental	5500	Prekindergarten	(640.20)
	0234	Group Insurance - Other	5500	Prekindergarten	53.06
	0220	FICA (Social Security & Medicare)	6150	Parental Involvement	2.02
	0750	Other Personnel Services	6150	Parental Involvement	191.38
	0100	Salary - Non-Instructional	6300	Instruction & Curriculum	(907.72)
	0111	Salary - Administrative/Managerial	6300	Instruction & Curriculum	(1,456.76)
	0210	Florida Retirement System	6300	Instruction & Curriculum	(902.41)
	0220	FICA (Social Security & Medicare)	6300	Instruction & Curriculum	(292.00)
	0232	Group Insurance - Life	6300	Instruction & Curriculum	(0.98)
	0233	Group Insurance - Dental	6300	Instruction & Curriculum	(15.41)
	0234	Group Insurance - Other	6300	Instruction & Curriculum	(0.23)
	0131	Salary - Instructional	6400	Instructional Staff Training Services	(14,419.85)
	0210	Florida Retirement System	6400	Instructional Staff Training Services	(1,422.35)
	0220	FICA (Social Security & Medicare)	6400	Instructional Staff Training Services	(1,144.37)
	0231	Group Insurance - Health	6400	Instructional Staff Training Services	2,240.50
	0232	Group Insurance - Life	6400	Instructional Staff Training Services	2.21
	0233	Group Insurance - Dental	6400	Instructional Staff Training Services	(52.82)
	0234	Group Insurance - Other	6400	Instructional Staff Training Services	(42,341.07)
	0791	Indirect Costs	7200	General Administration	8.90
					<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2020-2021.

1405 Title II - Part A

	0111	Salary - Administrative/Managerial	6300	Instruction & Curriculum	\$ (2,586.80)
	0210	Florida Retirement System	6300	Instruction & Curriculum	(679.16)
	0220	FICA (Social Security & Medicare)	6300	Instruction & Curriculum	(484.74)
	0232	Group Insurance - Life	6300	Instruction & Curriculum	(10.79)
	0233	Group Insurance - Dental	6300	Instruction & Curriculum	(7.09)
	0234	Group Insurance - Other	6300	Instruction & Curriculum	(0.18)
	0370	Postage/Shipping/Telegram	6300	Instruction & Curriculum	200.00
	0100	Salary - Non-Instructional	6400	Instructional Staff Training Services	(273.55)
	0131	Salary - Instructional	6400	Instructional Staff Training Services	(38,883.01)
	0210	Florida Retirement System	6400	Instructional Staff Training Services	(3,098.05)
	0220	FICA (Social Security & Medicare)	6400	Instructional Staff Training Services	(3,295.58)
	0231	Group Insurance - Health	6400	Instructional Staff Training Services	(9,871.97)
	0232	Group Insurance - Life	6400	Instructional Staff Training Services	(25.24)
	0233	Group Insurance - Dental	6400	Instructional Staff Training Services	(347.75)
	0234	Group Insurance - Other	6400	Instructional Staff Training Services	(15.96)
	0370	Postage/Shipping/Telegram	6400	Instructional Staff Training Services	(200.00)
	0510	Supplies	6400	Instructional Staff Training Services	59,579.53
	0791	Indirect Costs	7200	General Administration	0.34
					<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2020-2021.

1409 Title I - N & D

	0310	Professional & Technical Services	6120	Guidance Services	\$ 151.27
	0791	Indirect Costs	7200	General Administration	(151.27)
					<u>\$ -</u>

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

1412 Title IX - Homeless Children & Youth

	0510	Supplies	5100	Basic Education (K-12)	\$ 3,032.96
	0519	Technology - Supplies	5100	Basic Education (K-12)	40.00
	0100	Salary - Non-Instructional	6300	Instruction & Curriculum	(102.60)
	0111	Salary - Administrative/Managerial	6300	Instruction & Curriculum	(333.19)
	0210	Florida Retirement System	6300	Instruction & Curriculum	(178.18)
	0220	FICA (Social Security & Medicare)	6300	Instruction & Curriculum	(55.54)
	0232	Group Insurance - Life	6300	Instruction & Curriculum	(0.31)
	0233	Group Insurance - Dental	6300	Instruction & Curriculum	(3.04)
	0234	Group Insurance - Other	6300	Instruction & Curriculum	(0.10)
	0398	Field Trips / Student Transportation	7800	Pupil Transp Services - School	(2,400.00)
					<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2020-2021.

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 5
Board Meeting February 22, 2021

Account	Object	Function	Increase (Decrease)
1415 Title IV - SS & AEG			
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ (2,889.37)
	0510 Supplies	5100 Basic Education (K-12)	(1,979.37)
	0519 Technology - Supplies	5100 Basic Education (K-12)	(6.88)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	(3.46)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	(6.39)
	0131 Salary - Instructional	6140 Psychological Services	16,045.00
	0210 Florida Retirement System	6140 Psychological Services	1,137.03
	0220 FICA (Social Security & Medicare)	6140 Psychological Services	1,087.96
	0231 Group Insurance - Health	6140 Psychological Services	(12,160.52)
	0232 Group Insurance - Life	6140 Psychological Services	(0.96)
	0233 Group Insurance - Dental	6140 Psychological Services	(423.04)
	0365 Software Subscriptions	6400 Instructional Staff Training Services	(800.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2020-2021.</i>		
1418 Title III - English Language Learners			
	0510 Supplies	5100 Basic Education (K-12)	\$ 10,186.82
	0519 Technology - Supplies	5100 Basic Education (K-12)	1,000.00
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	9,000.00
	0310 Professional & Technical Services	6400 Instructional Staff Training Services	(20,000.00)
	0791 Indirect Costs	7200 General Administration	(186.82)
			<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	\$ (1,274.47)
	0641 Equipment/Fixed Assets (Over \$1,000)	5300 Vocational	(4,500.00)
	0642 Equipment (Under \$1,000)	5300 Vocational	5,500.00
	0131 Salary - Instructional	6300 Instruction & Curriculum	(266.99)
	0210 Florida Retirement System	6300 Instruction & Curriculum	273.01
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	208.56
	0231 Group Insurance - Health	6300 Instruction & Curriculum	286.65
	0232 Group Insurance - Life	6300 Instruction & Curriculum	0.29
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(4.61)
	0791 Indirect Costs	7200 General Administration	(222.44)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2020-2021.</i>		
1455 CARES Act - GEER - Prevention and Response			
	0310 Professional & Technical Services	7900 Operation of Plant	\$ 8,084.00
	0395 Distributions to Charter Schools (Non-FEFP)	7900 Operation of Plant	24,252.00
	0510 Supplies	7900 Operation of Plant	(32,336.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects to better utilize funds.</i>		
1475 IDEA - Part B			
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ 141,640.16
	0210 Florida Retirement System	5200 Exceptional Child	5,948.03
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	6,011.25
	0231 Group Insurance - Health	5200 Exceptional Child	(5,594.68)
	0232 Group Insurance - Life	5200 Exceptional Child	238.86
	0233 Group Insurance - Dental	5200 Exceptional Child	1,202.17
	0234 Group Insurance - Other	5200 Exceptional Child	(559.34)
	0510 Supplies	5200 Exceptional Child	(24,496.53)
	0519 Technology - Supplies	5200 Exceptional Child	29.98
	0530 Periodicals	5200 Exceptional Child	(29.98)
	0131 Salary - Instructional	6100 Pupil Personnel Services	105,528.36
	0210 Florida Retirement System	6100 Pupil Personnel Services	11,007.62
	0220 FICA (Social Security & Medicare)	6100 Pupil Personnel Services	8,654.80
	0231 Group Insurance - Health	6100 Pupil Personnel Services	855.18
	0232 Group Insurance - Life	6100 Pupil Personnel Services	62.05
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	157.27
	0234 Group Insurance - Other	6100 Pupil Personnel Services	0.03
	0131 Salary - Instructional	6110 Attendance and Social Work	(8,891.10)
	0210 Florida Retirement System	6110 Attendance and Social Work	(1,777.12)
	0220 FICA (Social Security & Medicare)	6110 Attendance and Social Work	(1,153.75)

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 5
Board Meeting February 22, 2021

Account	Object	Function	Increase (Decrease)
	0231 Group Insurance - Health	6110 Attendance and Social Work	(1,113.56)
	0232 Group Insurance - Life	6110 Attendance and Social Work	(7.25)
	0233 Group Insurance - Dental	6110 Attendance and Social Work	(138.81)
	0100 Salary - Non-Instructional	6300 Instruction & Curriculum	(1,298.92)
	0131 Salary - Instructional	6300 Instruction & Curriculum	(181,778.27)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(17,107.80)
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(17,813.90)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(16,505.95)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(74.89)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(2,411.99)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	(74.91)
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	165.53
	0791 Indirect Costs	7200 General Administration	(734.04)
	0220 FICA (Social Security & Medicare)	7730 Staff Services	61.50
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2020-2021.

1476 IDEA - Part B - Pre-K

	0510 Supplies	5200 Exceptional Child	\$ (39,010.24)
	0131 Salary - Instructional	6100 Pupil Personnel Services	29,820.00
	0210 Florida Retirement System	6100 Pupil Personnel Services	2,867.94
	0220 FICA (Social Security & Medicare)	6100 Pupil Personnel Services	2,120.08
	0231 Group Insurance - Health	6100 Pupil Personnel Services	150.64
	0232 Group Insurance - Life	6100 Pupil Personnel Services	(0.32)
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	(11.52)
	0131 Salary - Instructional	6110 Attendance and Social Work	3,416.03
	0210 Florida Retirement System	6110 Attendance and Social Work	229.05
	0220 FICA (Social Security & Medicare)	6110 Attendance and Social Work	50.17
	0231 Group Insurance - Health	6110 Attendance and Social Work	374.08
	0232 Group Insurance - Life	6110 Attendance and Social Work	(0.16)
	0233 Group Insurance - Dental	6110 Attendance and Social Work	(5.75)
			<u>\$ -</u>

Explanation: Adjust average salaries to actual for fiscal year 2020-2021.

1488 DODEA - ENGAGE

	0111 Salary - Administrative/Managerial	6300 Instruction & Curriculum	\$ (2,763.66)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(276.15)
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(251.37)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(350.06)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(0.68)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(13.19)
	0510 Supplies	6300 Instruction & Curriculum	3,655.11
			<u>\$ -</u>

Explanation: Adjust average salaries to actual for fiscal year 2020-2021.

8488 DODEA - eSTEAM

	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (1,779.05)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(160.00)
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(122.40)
	0310 Professional & Technical Services	5100 Basic Education (K-12)	22,000.00
	0510 Supplies	5100 Basic Education (K-12)	(1,019.37)
	0519 Technology - Supplies	5100 Basic Education (K-12)	331.45
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	(512.98)
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	1,752.19
	0111 Salary - Administrative/Managerial	6300 Instruction & Curriculum	129.12
	0210 Florida Retirement System	6300 Instruction & Curriculum	537.38
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	339.23
	0231 Group Insurance - Health	6300 Instruction & Curriculum	109.57
	0232 Group Insurance - Life	6300 Instruction & Curriculum	0.10
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(1.19)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	(764.00)
	0310 Professional & Technical Services	6300 Instruction & Curriculum	(22,000.00)
	0510 Supplies	6300 Instruction & Curriculum	(40.95)
	0519 Technology - Supplies	6300 Instruction & Curriculum	687.92
	0644 Computer Hardware (Under \$1,000)	6300 Instruction & Curriculum	512.98
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual for fiscal year 2020-2021.

Explanation of Budget Amendment as Follows:
 Part IV - Other Special Revenue Funds
 Amendment Number 5
 Board Meeting February 22, 2021

Account	Object	Function	Increase (Decrease)
9489	<u>AFRL MD - Engineers for America</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ 150.00
	0648 Technology Equipment (>\$1,000)	5100 Basic Education (K-12)	(199.00)
	0649 Technology Equipment (<\$1,000)	5100 Basic Education (K-12)	49.00
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

FEBRUARY 22, 2021

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2020	INCREASE	DECREASE	BUDGET AS OF 1/31/2021
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	612,986.77	-	-	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	-	377.14	50.00	-	427.14
3451 STUDENT MEALS	3,937,500.00	3,937,500.00	-	-	3,937,500.00
3456 OTHER FOOD SALES	-	-	-	-	-
3457 CATERING	-	890.51	-	-	890.51
3459 SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-
3460 ONLINE CREDIT CARD FEES	-	9,117.06	1,952.57	-	11,069.63
3465 PURCHASED - OTHER POSITIONS	-	-	-	-	-
3466 PURCHASED OTHER POS - EXTERNAL	-	-	-	-	-
3485 RESTITUTION PAYMENTS - OTHER	-	48.08	-	-	48.08
3490 MISCELLANEOUS REVENUE	-	-	98.75	-	98.75
3496 SOFT DRINK COMMISSIONS	12,000.00	4,000.00	-	-	4,000.00
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	\$ 18,477,367.18	\$ 2,101.32	\$ -	\$ 18,479,468.50

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2020	INCREASE	DECREASE	BUDGET AS OF 1/31/2021	
0100 SALARY - NON-INSTRUCTIONAL	\$ 898,596.72	\$ 897,158.76	\$ -	\$ 76,185.20	\$ 820,973.56	
0102 SALARY - OTHER COMPENSATION	-	2,489.57	304.79	-	2,794.36	
0103 SALARY - SUPPLEMENTS	3,579.43	3,579.43	1,118.57	-	4,698.00	
0111 SALARY - ADMINISTRATIVE/MANAGERIAL	646,671.29	646,671.29	-	31,378.82	615,292.47	
0117 WORKSHOPS	-	312.00	-	-	312.00	
0121 SALARY - RETIREMENT BONUS	-	-	-	-	-	
0122 SALARY - SICK LEAVE PAYOFF	6,178.54	15,256.31	15,001.76	-	30,258.07	
0123 SALARY - ANNUAL LEAVE PAYOFF	-	997.29	-	-	997.29	
0130 SALARY - OVERTIME	-	2,646.32	4,231.19	-	6,877.51	
0161 SALARY - PROFESSIONAL/TECHNICAL	128,704.57	128,704.57	1,024.86	-	129,729.43	
0210 FLORIDA RETIREMENT SYSTEM	179,734.32	180,479.89	-	536.22	179,943.67	
0220 FICA (SOCIAL SECURITY)	130,338.08	130,932.24	-	9,569.52	121,362.72	
0231 GROUP INSURANCE - HEALTH & HOSPITAL	587,512.20	587,299.20	-	38,295.04	549,004.16	
0232 GROUP INSURANCE - LIFE	1,441.50	1,439.36	-	103.76	1,335.60	
0233 GROUP INSURANCE - DENTAL	21,032.92	20,999.62	-	2,120.21	18,879.41	
0234 GROUP INSURANCE - OTHER	1,302.82	1,515.82	-	660.06	855.76	
0310 PROFESSIONAL & TECHNICAL SERVICES	7,793,142.20	8,006,451.25	-	54,760.19	7,951,691.06	
0330 IN COUNTY TRAVEL	4,000.00	4,033.58	-	-	4,033.58	
0331 OUT OF COUNTY TRAVEL	4,050.00	4,050.00	-	-	4,050.00	
0350 REPAIR AND MAINTENANCE	156,864.11	154,396.45	-	697.00	153,699.45	
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	5,345.66	-	-	5,345.66	
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	3,390.72	-	-	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	7,645.00	-	-	7,645.00	
0392 SHIPPING CHARGES	-	198.77	-	-	198.77	
0393 CONTRACTS - NONPROFESSIONAL SERVICE	9,749.85	13,407.85	1,633.00	-	15,040.85	
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	6,726.88	936.03	-	7,662.91	
0460 DIESEL FUEL	6,636.96	6,447.48	924.96	-	7,372.44	
0510 SUPPLIES	35,067.39	32,067.23	6,310.17	-	38,377.40	
0519 TECHNOLOGY SUPPLIES	894.69	3,313.02	157.12	-	3,470.14	
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	527,299.25	-	2,344.69	524,954.56	
0642 EQUIPMENT (UNDER \$1,000)	4,364.40	7,063.39	-	-	7,063.39	
0643 COMPUTER HARDWARE (OVER \$1,000)	-	-	-	-	-	
0644 COMPUTER HARDWARE (UNDER \$1,000)	-	-	-	-	-	
0652 OTHER MOTOR VEHICLES	-	-	-	-	-	
0676 OTHER PERMANENT IMPROVEMENTS	14,040.00	8,890.00	1,090.00	-	9,980.00	
0681 FIRE/SPRINKLER/ELECT/WATER SYSTEMS	-	-	-	-	-	
0682 HEATING/COOLING/AIR CONDITIO	-	-	-	-	-	
0684 REPLACEMENT ROOFING & SYSTEMS	1,966,501.78	1,969,692.31	2,344.69	-	1,972,037.00	
0685 FLOORING/STRUCTURAL ALTERATION	-	-	-	-	-	
0691 SOFTWARE (OVER \$1000)	-	-	-	-	-	
0692 SOFTWARE (UNDER \$1,000)	-	-	-	-	-	
0730 DUES AND FEES	18,000.00	18,000.00	-	-	18,000.00	
0731 ONLINE CREDIT CARD FEES	-	9,117.06	1,952.57	-	11,069.63	
0732 MOTOR VEHICLE TAGS AND FEES	-	-	-	-	-	
0750 OTHER PERSONNEL SERVICES (TEMP)	50,838.09	54,392.79	-	-	54,392.79	
0791 INDIRECT COST	271,400.00	271,400.00	-	-	271,400.00	
0990 FUND BALANCE UNAPPROPRIATED	3,226,103.55	3,204,243.99	182,812.32	-	3,387,056.31	
0991 RESERVES - INVENTORY	381,468.23	381,468.23	-	-	381,468.23	
0997 RESERVES - PROJECTS	89,567.17	86,717.17	-	1,090.00	85,627.17	
TOTAL - FOOD SERVICE FUND	\$ 18,261,947.62	\$ 18,477,367.18	\$ 219,842.03	\$ 217,740.71	\$ 18,479,468.50	

Explanation of Budget Amendment as Follows:
Part IV - School Food Service Fund
Amendment Number 5
Board Meeting February 22, 2021

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

3448	<u>Donations</u>		\$ 50.00
0990	Fund Balance - Unappropriated	9890 Reserves	\$ 50.00

Explanation: To appropriate donations for unpaid Student Meals based on actual collections.

.... Discretionary \$ 50.00

3460	<u>On-Line Credit Card Fees</u>		\$ 1,952.57
0731	On-Line Credit Card Fees	7610 Food Service - Departments	\$ 1,952.57

Explanation: To appropriate revenue for On-Line Credit Card Fees based on actual collections.

3510 SFS Contract Exclusions \$ 1,952.57

3490	<u>Miscellaneous Revenue</u>		\$ 98.75
0310	Professional & Technical Service	7610 Food Service - Departments	\$ 98.75

Explanation: To appropriate revenue received from schools to fund events using the school kitchens based on actual collections.

.... Discretionary \$ 98.75

II. Amendments Between Appropriations & Reserves

.... Discretionary

0100	Salary - Non-Instructional	7600 Food Service (Schools)	\$ (28,372.98)
0102	Salary - Other Compensation	7600 Food Service (Schools)	304.79
0111	Salary - Administrative Manager	7600 Food Service (Schools)	(6,608.53)
0130	Salary - Overtime	7600 Food Service (Schools)	4,090.83
0210	Florida Retirement System	7600 Food Service (Schools)	6,459.90
0220	Social Security	7600 Food Service (Schools)	(4,627.86)
0231	Group Insurance - Health	7600 Food Service (Schools)	(25,771.57)
0232	Group Insurance - Life	7600 Food Service (Schools)	(74.88)
0233	Group Insurance - Dental	7600 Food Service (Schools)	(1,575.00)
0234	Group Insurance - Other	7600 Food Service (Schools)	(694.00)
0310	Professional & Technical Service	7600 Food Service (Schools)	854,051.55
0330	In County Travel	7600 Food Service (Schools)	356.56
0393	Contracts - Nonprofessional	7600 Food Service (Schools)	924.00
0510	Supplies	7600 Food Service (Schools)	188.37
0100	Salary - Non-Instructional	7610 Food Service - Departments	(41,137.08)
0111	Salary - Administrative Manager	7610 Food Service - Departments	(6,585.86)
0122	Salary - Sick Leave Payoff	7610 Food Service - Departments	15,001.76
0130	Salary - Overtime	7610 Food Service - Departments	140.36
0161	Salary - Professional/Technical	7610 Food Service - Departments	(33,460.57)
0210	Florida Retirement System	7610 Food Service - Departments	(7,172.22)
0220	Social Security	7610 Food Service - Departments	(4,292.59)
0231	Group Insurance - Health	7610 Food Service - Departments	(18,465.52)
0232	Group Insurance - Life	7610 Food Service - Departments	(39.24)
0233	Group Insurance - Dental	7610 Food Service - Departments	(695.01)
0234	Group Insurance - Other	7610 Food Service - Departments	(23.10)
0310	Professional & Technical Service	7610 Food Service - Departments	(854,051.55)
0330	In County Travel	7610 Food Service - Departments	(356.56)
0393	Contracts - Nonprofessional	7610 Food Service - Departments	12.00
0510	Supplies	7610 Food Service - Departments	(345.49)
0519	Technology-Related Supplies	7610 Food Service - Departments	157.12
0791	Indirect Costs	7610 Food Service - Departments	(1,097.04)
0990	Fund Balance - Unappropriated	9890 Reserves	182,762.32
			\$ 29,002.91

Explanation: Changes between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2020-2021, and transfers to/(from) the following project(s):

3510 SFS Contract Exclusions \$ (29,002.91)

0501 Summer Feeding

0103	Salary - Supplements	7610 Food Service - Departments	\$ 1,118.57
0161	Salary - Professional/Technical	7610 Food Service - Departments	34,485.43
0210	Florida Retirement System	7610 Food Service - Departments	3,606.55
0220	Social Security	7610 Food Service - Departments	2,697.57
0231	Group Insurance - Health	7610 Food Service - Departments	4,405.84
0232	Group Insurance - Life	7610 Food Service - Departments	41

Explanation of Budget Amendment as Follows:
Part IV - School Food Service Fund
Amendment Number 5
Board Meeting February 22, 2021

Account	Object	Function	(Decrease)
	0233 Group Insurance - Dental	7610 Food Service - Departments	141.32
	0234 Group Insurance - Other	7610 Food Service - Departments	57.04
	0310 Professional & Technical Service	7610 Food Service - Departments	(54,978.94)
	0450 Gasoline	7610 Food Service - Departments	936.03
	0460 Diesel Fuel	7610 Food Service - Departments	924.96
	0510 Supplies	7610 Food Service - Departments	6,587.29
			\$ -

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

3510 SFS Contract Exclusions

	0393 Contracts - Nonprofessional	7600 Food Service (Schools)	\$ 697.00
	0684 Replacement Roofing & Systems	7600 Food Service (Schools)	2,344.69
	0100 Salary - Non-Instructional	7610 Food Service - Departments	(6,675.14)
	0111 Salary - Administrative Manager	7610 Food Service - Departments	(18,184.43)
	0210 Florida Retirement System	7610 Food Service - Departments	(3,430.45)
	0220 Social Security	7610 Food Service - Departments	(3,346.64)
	0231 Group Insurance - Health	7610 Food Service - Departments	1,536.21
	0232 Group Insurance - Life	7610 Food Service - Departments	(7.98)
	0233 Group Insurance - Dental	7610 Food Service - Departments	8.48
	0350 Repair and Maintenance	7610 Food Service - Departments	(697.00)
	0641 Equipment (Over \$1,000)	7610 Food Service - Departments	(2,344.69)
	0791 Indirect Costs	7610 Food Service - Departments	1,097.04
			\$ (29,002.91)

Explanation: Changes between objects & functions to better utilize funds, adjust average salaries to actual for fiscal year 2020-2021, and transfers to/(from) the following project(s):

.... Discretionary \$ 29,002.91

5044 Vending Commissions

	0676 Other Permanent Improvements	7600 Food Service (Schools)	\$ 1,090.00
	0997 Reserve - Projects	9890 Reserves	(1,090.00)
			\$ -

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

7502 Catering

	0310 Professional & Technical Service	7610 Food Service - Departments	\$ 120.00
	0510 Supplies	7610 Food Service - Departments	(120.00)
			\$ -

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

ADOPTED BY SCHOOL BOARD:

FEBRUARY 22, 2021