



Agenda Item Details

Meeting	Sep 13, 2021 - Regular Meeting
Category	8. Consent Agenda
Subject	8.11 Budget Amendment #11 - Fiscal Year 2020-2021 presented by Julie Perry, Interim Chief Financial Officer/Budgeting Director and recommended by the Superintendent for approval.
Access	Public
Type	Action (Consent)
Fiscal Impact	Yes
Dollar Amount	1,630,056.91
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #11 - Fiscal Year 2020-2021

Public Content

On September 9, 2013, the School Board adopted the budget for fiscal year 2013-2014. 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.

Additional New Revenue Appropriated During the Month of June 2021:

General Fund	\$ 58,853.71
Debt Service Funds	(4,740.61)
Capital Project Funds	1,675,442.62
Other Special Revenue Funds - Federal	0.00
Other Special Revenue Funds - Food Service	(99,498.81)
Total	\$1,630,056.91

[IBA 11 - June 2021 Rev.pdf \(1,004 KB\)](#)

Administrative Content

Executive Content

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

Motion & Voting

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

Motion by Lamar White, second by Diane Kelley.

Final Resolution: Motion Carries

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



School District of Okaloosa County

Fiscal Year 2020-2021

BUDGET AMENDMENT #11

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2021	INCREASE	DECREASE	BUDGET AS OF 6/30/2021
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	362,070.64	6,424.84	-	368,495.48
3192 DOD SECTION 386 PL 102-484	750,000.00	1,347,543.24	-	-	1,347,543.24
3193 DOD SECTION 363 PL 106-398	-	44,415.83	-	-	44,415.83
3199 MISCELLANEOUS FEDERAL DIRECT	-	1,205.00	-	-	1,205.00
3203 MEDICAID REIMBURSEMENT	425,000.00	1,110,974.19	8,319.59	-	1,119,293.78
3209 FEMA CLAIMS	-	-	-	-	-
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	115.48	-	-	115.48
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	79,514,729.00	-	-	79,514,729.00
3311 SAFE SCHOOLS	1,935,742.00	1,831,071.00	-	-	1,831,071.00
3312 SUPPLEMENTAL ACADEMIC INSTRUCTION	9,077,565.00	8,058,653.00	-	-	8,058,653.00
3313 ESE GUARANTEE	14,112,739.00	12,369,013.00	-	-	12,369,013.00
3314 READING INSTRUCTION	1,472,559.00	1,350,943.00	-	-	1,350,943.00
3315 WORKFORCE DEVELOPMENT	2,223,670.00	2,223,670.00	-	-	2,223,670.00
3317 WORKFORCE EDUCATION PERFORMANCE INCENTIVE	-	116,000.00	-	-	116,000.00
3318 DJJ SUPPLEMENTAL ALLOCATION	201,840.00	138,743.00	-	-	138,743.00
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	297.29	-	16,297.29
3334 DIGITAL CLASSROOMS	108,024.00	107,348.00	-	-	107,348.00
3335 TEACHER CLASSROOM SUPPLY ASSISTANCE	620,650.00	620,650.00	-	-	620,650.00
3336 INSTRUCTIONAL MATERIALS	2,762,033.00	2,535,917.00	-	-	2,535,917.00
3343 STATE LICENSE TAX	40,000.00	46,483.29	-	-	46,483.29
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	1,073,095.00	-	-	1,073,095.00
3359 FEDERALLY CONNECTED STUDENT SUPPLEMENT	2,774,161.00	2,774,757.00	-	-	2,774,757.00
3362 SCHOOL RECOGNITION	-	-	-	-	-
3366 BEST & BRIGHTEST	-	-	-	-	-
3370 VOLUNTARY PREKINDERGARTEN PROGRAM - SUMMER	-	25,242.00	-	19,108.74	6,133.26
3371 VOLUNTARY PREKINDERGARTEN PROGRAM	413,800.00	367,860.23	-	26,107.09	341,753.14
3379 FUEL TAX REFUND (OLD OBJECT NUMBER)	-	-	-	-	-
3395 FEMA - STATE - CLAIMS MATCH	-	-	-	-	-
3399 OTHER MISCELLANEOUS STATE REVENUE	49,553.06	128,506.63	-	-	128,506.63
3401 PRINT SHOP POSTAGE	25,000.00	29,161.58	-	-	29,161.58
3402 PRINT SHOP PRINTING	230,000.00	197,031.18	265.00	-	197,296.18
3407 EDUCATIONAL BROADBAND - LEASE	25,452.00	35,510.85	-	-	35,510.85
3411 DISTRICT SCHOOL TAXES	92,333,773.00	92,807,581.73	-	-	92,807,581.73
3421 TAX REDEMPTIONS	120,000.00	104,401.40	-	-	104,401.40
3425 RENT/USE OF FACILITY	-	23,164.00	-	-	23,164.00
3426 COURSE FEES - ADULT EDUCATION	310,000.00	730,201.69	-	-	730,201.69
3427 CAPITAL IMPROVEMENT FEES - ADULT EDUCATION	-	35,914.38	-	-	35,914.38
3429 TECHNOLOGY FEES - ADULT EDUCATION	-	35,914.38	-	-	35,914.38
3431 INTEREST ON INVESTMENTS	560,000.00	126,665.72	-	-	126,665.72
3434 COMMUNITY EDUCATION ENRICHMENT PROGRAM	-	7,050.00	-	-	7,050.00
3448 DONATIONS	-	35,423.07	4,500.00	-	39,923.07
3462 PURCHASED CUSTODIAL SERVICE	-	94.15	-	-	94.15
3463 BOB SIKES CHILD CARE	176,000.00	93,402.99	-	-	93,402.99
3465 PURCHASED POSITIONS - OTHER	53,063.38	278,345.91	-	-	278,345.91
3466 PURCHASED OTHER POSITIONS - EXTERNAL	224,844.00	384,760.26	8,359.87	-	393,120.13
3467 PURCHASED - SCHOOLS - OTHER	-	87,269.62	-	-	87,269.62
3468 RIVERSIDE CHILD CARE	-	-	-	-	-
3469 ANTIOCH CHILD CARE	191,000.00	153,655.90	-	-	153,655.90
3470 NORTHWOOD CHILD CARE	154,000.00	125,744.61	-	-	125,744.61
3474 PROF. DEVELOP. CERTIFICATION PROGRAM FEES	-	-	-	-	-
3475 BLUEWATER CHILD CARE	408,000.00	198,797.46	-	-	198,797.46
3477 PLEW CHILD CARE	313,000.00	303,083.50	-	-	303,083.50
3478 WRIGHT CHILD CARE	126,000.00	106,001.85	-	-	106,001.85
3480 PUBLIC INFORMATION REQUESTS	-	220.62	-	-	220.62
3484 FINANCIAL AID FEES	-	71,831.19	-	-	71,831.19
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 6/30/2021	INCREASE	DECREASE	BUDGET AS OF 6/30/2021	
3487 CERTIFICATE FEES - SUBSTITUTES	-	14,540.00	-	-	14,540.00	
3488 FINGERPRINT PROGRAM	-	19,998.00	-	-	19,998.00	
3489 CERTIFICATE FEES	30,000.00	48,480.00	-	-	48,480.00	
3490 MISCELLANEOUS REVENUE	-	152,648.78	1,053.90	-	153,702.68	
3491 E-RATE REFUNDS	-	-	-	-	-	
3492 TRANSPORTATION - SCHOOL ACTIVITIES	350,000.00	181,905.93	2,488.75	-	184,394.68	
3493 SALE OF JUNK	-	29,181.19	-	-	29,181.19	
3494 FEDERAL INDIRECT COST REIMBURSEMENT	300,000.00	833,830.20	10,942.94	-	844,773.14	
3495 TRANSPORTATION - REPAIRS DEPT./OTHER	-	17,438.86	-	-	17,438.86	
3497 REFUND - PRIOR YEAR EXPENDITURES	-	122,431.93	-	4,111.00	118,320.93	
3498 FUEL TAX REFUND (NEW OBJECT NUMBER)	-	67,419.62	-	-	67,419.62	
3499 SFS - INDIRECT COST	200,000.00	241,643.75	-	14,456.28	227,187.47	
3630 TRANSFER FROM CAPITAL IMPROVEMENT FUNDS	12,005,346.00	12,574,066.67	-	-	12,574,066.67	
3740 PRIOR YEAR INSURANCE LOSS RECOVERY	-	481,970.31	530.00	-	482,500.31	
3741 INSURANCE LOSS RECOVERY	-	48,759.07	79,454.64	-	128,213.71	
3746 HEALTH REIMBURSEMENT ARRANGEMENT	-	86,029.42	-	-	86,029.42	
3901 RESERVE FOR ENCUMBRANCE	1,117,940.92	1,117,940.92	-	-	1,117,940.92	
3902 RESERVE FOR INVENTORY	89,420.17	89,420.17	-	-	89,420.17	
3903 RESERVE - CARRYOVER SCHOOL BUDGETS	894,201.00	894,201.00	-	-	894,201.00	
3904 RESERVE - CATEGORICAL PROJECT CARRYOVER	8,881,294.95	8,881,294.95	-	-	8,881,294.95	
3905 RESERVE - NON-CATEGORICAL PROJECT CARRYOVER	27,049,043.78	27,049,043.78	-	-	27,049,043.78	
3907 RESERVE - RETIREMENT	200,000.00	200,000.00	-	-	200,000.00	
3910 RESERVE - CLAIMS LIABILITY	3,469,000.00	3,469,000.00	-	-	3,469,000.00	
3911 RESERVE - FTE	2,600,000.00	2,600,000.00	-	-	2,600,000.00	
3913 RESERVE - CONTINGENCY	1,511,792.00	1,511,792.00	-	-	1,511,792.00	
3925 FUND BALANCE - UNDESIGNATED	12,340,058.24	12,340,058.24	-	-	12,340,058.24	
TOTAL - GENERAL FUND	\$ 335,609,502.50	\$ 335,515,184.36	\$ 122,636.82	\$ 63,783.11	\$ 335,574,038.07	

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2021	INCREASE	DECREASE	BUDGET AS OF 6/30/2021
5100 BASIC EDUCATION (K-12)	\$ 151,651,831.75	\$ 154,142,736.10	\$ -	\$ 237,166.29	\$ 153,905,569.81
5101 CHARTER SCHOOL FEDERAL IMPACT	80,595.00	131,974.25	-	-	131,974.25
5200 EXCEPTIONAL CHILD	31,772,627.38	28,584,152.76	213,556.03	-	28,797,708.79
5300 VOCATIONAL AND TECHNICAL EDUCATION	5,155,382.27	6,212,660.79	2,039.79	-	6,214,700.58
5500 PREKINDERGARTEN	470,050.33	428,148.98	-	88,119.93	340,029.05
5900 OTHER INSTRUCTION	2,524,507.80	3,029,109.21	-	-	3,029,109.21
6100 PUPIL PERSONNEL SERVICES	1,506,280.54	1,919,120.34	766.40	-	1,919,886.74
6110 ATTENDANCE AND SOCIAL WORK	538,119.00	526,148.51	-	-	526,148.51
6120 GUIDANCE SERVICES	4,942,146.12	4,920,848.48	8,545.92	-	4,929,394.40
6130 HEALTH SERVICES	1,220,717.25	1,590,117.81	44,665.71	-	1,634,783.52
6140 PSYCHOLOGICAL SERVICES	2,171,013.00	2,015,780.12	-	-	2,015,780.12
6141 TESTING	132,009.00	155,365.82	-	-	155,365.82
6150 PARENTAL INVOLVEMENT	200.00	-	-	-	-
6200 INSTRUCTIONAL MEDIA SERVICE	1,834,692.30	1,861,271.15	294.76	-	1,861,565.91
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	3,477,996.65	2,920,803.07	5,843.76	-	2,926,646.83
6400 INSTR STAFF TRAINING SERVICES	2,155,069.95	1,758,657.77	3,712.81	-	1,762,370.58
6500 INSTRUCTIONAL RELATED TECHNOLOGY	594,783.50	507,614.63	-	-	507,614.63
7100 SCHOOL BOARD	1,448,390.20	2,317,378.56	1,193.14	-	2,318,571.70
7200 GENERAL ADMINISTRATION (SUPT)	380,433.00	426,917.52	16,797.29	-	443,714.81
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	21,195,557.12	22,445,436.20	8,473.56	-	22,453,909.76
7400 FACILITIES ACQUISITION & CONSTRUCTION	889,942.68	1,794,778.78	78,254.64	-	1,873,033.42
7500 FISCAL SERVICES (FINANCE DEPT)	2,726,721.19	3,053,203.65	11,357.43	-	3,064,561.08
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	224,543.03	402.00	-	224,945.03
7730 STAFF SERVICES	6,787,094.50	6,896,050.81	4,309.23	-	6,900,360.04
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	912,600.08	867,194.36	265.00	-	867,459.36
7800 PUPIL TRANSP SERVICES - SCHOOL	678,550.35	760,327.17	-	-	760,327.17
7801 TRANSPORTATION - NORTH	5,873,049.80	5,253,884.25	272.40	-	5,254,156.65
7802 TRANSPORTATION - CENTRAL	3,165,467.38	2,871,490.25	191.56	-	2,871,681.81
7803 TRANSPORTATION - SOUTH	4,889,619.85	3,994,654.70	166.25	-	3,994,820.95
7900 OPERATION OF PLANT	25,412,037.18	29,449,973.40	27,004.69	-	29,476,978.09
8100 MAINTENANCE ADMINISTRATION	4,376,012.46	4,463,862.66	-	-	4,463,862.66
8120 BUILDING AND GROUND MAINTENANCE	3,166,926.33	2,957,683.25	7,059.94	-	2,964,743.19
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	3,221,438.99	3,408,665.85	-	3,492.00	3,405,173.85
9100 COMMUNITY SERVICE	1,887,589.29	1,607,188.77	-	79.05	1,607,109.72
9700 TRANSFER FUNDS	-	13,976.07	-	-	13,976.07
9890 RESERVES	38,130,160.26	32,003,465.29	-	47,461.33	31,956,003.96
TOTAL - GENERAL FUND	\$ 335,609,502.50	\$ 335,515,184.36	\$ 435,172.31	\$ 376,318.60	\$ 335,574,038.07

***Note:**

Function 9890 - Reserves - is comprised of the following:

Object	Description	Budget
0988	Reserve - School Carryover	\$ 1,057,189.13
0990	Fund Balance - Unappropriated	12,488,851.50
0991	Reserve - Inventory	120,706.20
0993	Reserve - Retirement	200,000.00
0994	Reserve - FTE/Schools	2,898,859.50
0995	Reserve - Claims Liability	3,140,000.00
0996	Reserve - Contingency	1,511,792.00
0997	Reserve - Projects	10,538,605.63
	Total	\$ 31,956,003.96

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 11

Board Meeting September 13, 2021

Account	Object	Function	Increase (Decrease)
3191	<u>ROTC</u>		\$ 6,424.84
0997	Reserve - Projects	9890 Reserves	\$ 6,424.84
<i>Explanation: To appropriate revenue for ROTC based on actual collections.</i>			
2045	ROTC	\$ 6,424.84	
3203	<u>Medicaid Reimbursement</u>		\$ 8,319.59
0997	Reserve - Projects	9890 Reserves	\$ 8,319.59
<i>Explanation: To appropriate revenue for Medicaid Reimbursement based on actual collections.</i>			
1084	Medicaid Reimbursement	\$ 8,319.59	
3323	<u>CO & DS Withheld for Administrative Expense</u>		\$ 297.29
0310	Professional & Technical Service	7200 General Administration	\$ 297.29
<i>Explanation: To appropriate revenue for CO & DS Withheld for Administrative Expense based on actual collections.</i>			
9015	Fixed Charges	\$ 297.29	
3370	<u>Voluntary Prekindergarten Program - Summer</u>		\$ (19,108.74)
0100	Salary - Non-Instructional	5500 Prekindergarten	\$ (2,500.00)
0131	Salary - Instructional	5500 Prekindergarten	(4,500.00)
0210	Florida Retirement System	5500 Prekindergarten	(500.00)
0220	Social Security	5500 Prekindergarten	(316.74)
0370	Postage	5500 Prekindergarten	(500.00)
0390	Other Purchased Service	5500 Prekindergarten	(500.00)
0510	Supplies	5500 Prekindergarten	(2,000.00)
0519	Technology Supplies	5500 Prekindergarten	(200.00)
0642	Equipment (Under \$1,000)	5500 Prekindergarten	(1,000.00)
0644	Computer Hardware (Under \$1,000)	5500 Prekindergarten	(570.00)
0730	Dues and Fees	5500 Prekindergarten	(1,500.00)
0750	Other Personnel Services	5500 Prekindergarten	(1,522.00)
0350	Repair and Maintenance	7300 School Admin - Principal Office	(1,000.00)
0510	Supplies	7300 School Admin - Principal Office	(2,000.00)
0519	Technology Supplies	7300 School Admin - Principal Office	(500.00)
			\$ (19,108.74)
<i>Explanation: To adjust revenue for Summer Voluntary Prekindergarten Program based on actual collections. Summer collections made in July and August will be appropriated to this project in fiscal year 2021-2022.</i>			
1131	VPK - Summer	\$ (19,108.74)	
3371	<u>Voluntary Prekindergarten Program</u>		\$ (26,107.09)
0997	Reserve - Projects	9890 Reserves	\$ (26,107.09)
<i>Explanation: To adjust revenue for Voluntary Prekindergarten Program based on actual collections.</i>			
0132	VPK - Year Long Program	\$ (26,107.09)	
3402	<u>Print Shop Printing</u>		\$ 265.00
0510	Supplies	7760 Internal Service	\$ 265.00
<i>Explanation: To appropriate revenue for Print Shop Printing based on actual collections.</i>			
9121	Print Shop	\$ 265.00	
3448	<u>Donations</u>		\$ 4,500.00
0510	Supplies	6300 Instruction & Curriculum	\$ 1,500.00
0510	Supplies	7200 General Administration	3,000.00
			\$ 4,500.00
<i>Explanation: To appropriate donations for Superintendent's Initiative (\$3,000.00) and Principal/District Meetings (\$1,500.00) based on actual collections.</i>			
1018	Donations - Superintendent's Initiative	\$ 3,000.00	
4008	Donations - Principal/District Meetings	1,500.00	
Total			\$ 4,500.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 11

Board Meeting September 13, 2021

Account	Object	Function	Increase (Decrease)
3466	<u>Purchased Positions/Other - External</u>		\$ 8,359.87
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ (129.00)
	0210 Florida Retirement System	5200 Exceptional Child	(13.00)
	0220 Social Security	5200 Exceptional Child	(10.00)
	0331 Out of County Travel	5200 Exceptional Child	2,404.89
	0117 Workshops	6400 Instructional Staff Training Services	3,828.00
	0220 Social Security	6400 Instructional Staff Training Services	292.85
	0117 Workshops	7730 Staff Services	1,845.00
	0220 Social Security	7730 Staff Services	141.13
			<u>\$ 8,359.87</u>
<i>Explanation: To appropriate revenue received from outside sources to reimburse positions, substitutes, teaching stipends, workshop salaries, other compensation, and/or operating expenditures based on actual collections.</i>			
	7020 Purchased Positions/Other - External	\$ 8,359.87	
3490	<u>Miscellaneous Revenue</u>		\$ 1,053.90
	0510 Supplies	7802 Transportation - Central	\$ 41.56
	0990 Fund Balance - Unappropriated	9890 Reserves	1,012.34
			<u>\$ 1,053.90</u>
<i>Explanation: To appropriate revenue for Scribbles Transcript System (\$1,012.34) and vending commissions (\$41.56) based on actual collections.</i>			
	.... Discretionary	\$ 1,012.34	
		3032 Vending Commission - Transportation - Central	41.56
		Total	<u>\$ 1,053.90</u>
3492	<u>Transportation - School Activities</u>		\$ 2,488.75
	0997 Reserve - Projects	9890 Reserves	<u>\$ 2,448.75</u>
<i>Explanation: To appropriate revenue for Transportation - School Activities based on actual collections.</i>			
	2095 Salary Resynching	\$ 2,488.75	
3494	<u>Federal Indirect Cost Reimbursement</u>		\$ 10,942.94
	0997 Reserve - Projects	9890 Reserves	<u>\$ 10,942.94</u>
<i>Explanation: To appropriate revenue for Federal Indirect Cost Reimbursement based on actual collections.</i>			
	2095 Salary Resynching	\$ 10,942.94	
3497	<u>Refund - Prior Year Expenditures</u>		\$ (4,111.00)
	0990 Fund Balance - Unappropriated	9890 Reserves	<u>\$ (4,111.00)</u>
<i>Explanation: To appropriate refund of a prior year expenditure based on actual collections.</i>			
	.... Discretionary	\$ (4,111.00)	
3499	<u>School Food Service - Indirect Cost</u>		\$ (14,456.28)
	0997 Reserve - Projects	9890 Reserves	<u>\$ (14,456.28)</u>
<i>Explanation: To adjust revenue for School Food Service - Indirect Cost Reimbursement based on actual collections.</i>			
	2095 Salary Resynching	\$ (14,456.28)	
3740	<u>Prior Year Insurance Loss Recovery</u>		\$ 530.00
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ 530.00</u>
<i>Explanation: To appropriate revenue from prior year insurance loss recovery based on actual collections.</i>			
	9015 Fixed Charges	\$ 530.00	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 11

Board Meeting September 13, 2021

Account	Object	Function	Increase (Decrease)
3741	<u>Insurance Loss Recovery</u>		\$ 79,454.64
	0395 Other Distributions - Charter Schools	7400 Facilities Acquisition and Construction	\$ 78,254.64
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	1,200.00
			<u>\$ 79,454.64</u>
<i>Explanation: To appropriate revenue from insurance loss recovery based on actual collections.</i>			
....	Discretionary	\$ 78,254.64	9015 Fixed Charges 1,200.00
			Total <u>\$ 79,454.64</u>

II. Amendments Between Appropriations & Reserves

.... Discretionary

5100 Basic Education (K-12)	\$ 108,630.50
6130 Health Services	(313.46)
6300 Instruction & Curriculum	3,041.75
7300 School Admin - Principal Office	5,488.67
7720 Information Services	402.00
7730 Staff Services	29,166.66
7801 Transportation - North	272.40
7802 Transportation - Central	150.00
7803 Transportation - South	166.25
7900 Operation of Plant	26,306.03
8120 Building and Ground Maintenance	5,179.94
9890 Reserves	(11,184.45)
	<u>\$ 167,306.29</u>

Explanation: Changes by schools & departments between objects & function to better utilize funds, and appropriate unanticipated operating expenditures (Project 2095) by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (167,306.29)

0010 Grounds/Beautification

0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	<u>\$ 150.00</u>
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Explanation: Appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (150.00)

0011 Utilities/Custodial - Other District Facilities

0371 Telephone	7900 Operation of Plant	\$ 226.43
0410 Natural Gas	7900 Operation of Plant	612.09
		<u>\$ 838.52</u>

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

2095 Salary Resynching \$ (838.52)

0015 K-12 Florida Virtual - Digital Classrooms

0399 Other Technology Purchased Services	5100 Basic Education (K-12)	\$ 1,158.71
0510 Supplies	5100 Basic Education (K-12)	(1,379.04)
0399 Other Technology Purchased Services	5200 Exceptional Child	220.33
		<u>\$ -</u>

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

0023 Itinerant - Speech

0310 Professional & Technical Service	5200 Exceptional Child	<u>\$ 28,323.00</u>
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Explanation: Appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (28,323.00)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 11

Board Meeting September 13, 2021

Account	Object	Function	Increase (Decrease)
0099 COVID-19 Response			
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (32,592.00)
	0310 Professional & Technical Service	8200 Administrative Technology Services	(3,492.00)
			<u>\$ (36,084.00)</u>
<i>Explanation: Close project at year end by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ 36,084.00	
0132 VPK - Year Long Program			
	0100 Salary - Non-Instructional	5500 Prekindergarten	\$ (47,924.73)
	0210 Florida Retirement System	5500 Prekindergarten	(4,792.43)
	0220 Social Security	5500 Prekindergarten	(3,578.83)
	0231 Group Insurance - Health	5500 Prekindergarten	(15,471.34)
	0232 Group Insurance - Life	5500 Prekindergarten	(54.53)
	0233 Group Insurance - Dental	5500 Prekindergarten	(604.77)
	0234 Group Insurance - Other	5500 Prekindergarten	(84.56)
	0997 Reserve - Projects	9890 Reserves	27,024.19
			<u>\$ (45,487.00)</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and pull back general fund advance by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ 45,487.00	
1084 Medicaid Reimbursement			
	0310 Professional & Technical Service	6130 Health Services	\$ 44,979.17
	0997 Reserve - Projects	9890 Reserves	(44,979.17)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2045 ROTC			
	0510 Supplies	5100 Basic Education (K-12)	\$ 2,871.05
	0997 Reserve - Projects	9890 Reserves	(2,871.05)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2088 Certification			
	0730 Dues and Fees	7730 Staff Services	<u>\$ (12,542.25)</u>
<i>Explanation: Appropriate fingerprinting fees by transferring to/(from) the following project(s):</i>			
	6006 Fingerprinting - Fees	\$ 9,722.50	
	6007 Fingerprinting - Employees	2,819.75	
		<u>Total \$ 12,542.25</u>	
2095 Salary Resynching			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (92,856.25)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(9,999.91)
	0220 Social Security	5100 Basic Education (K-12)	(7,108.26)
	0997 Reserve - Projects	9890 Reserves	1,024.59
			<u>\$ (108,939.83)</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, appropriate unanticipated operating expenditures (Discretionary and Projects 0010, 0011, & 0023), close projects (Project 0099 & 6075), and pull back general fund advance (Project 0132) by transferring to/(from) the following project(s):</i>			
	.... Discretionary	\$ 167,306.29	0099 COVID-19 Response (36,084.00)
	0010 Grounds/Beautification	150.00	0132 VPK - Year Long Program (45,487.00)
	0011 Utilities/Custodial - Other District Facilities	838.52	6075 EBD Initiative (6,106.98)
	0023 Itinerant - Speech	28,323.00	<u>Total \$ 108,939.83</u>
2154 Advanced Placement			
	0510 Supplies	5100 Basic Education (K-12)	\$ (575.00)
	0365 Software Subscriptions	6400 Instructional Staff Training Services	575.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 11

Board Meeting September 13, 2021

Account	Object	Function	Increase (Decrease)
<u>2170 Child Care - Northwood Elementary School</u>			
	0399 Other Technology Purchased Services	9100 Community Service	\$ 925.37
	0510 Supplies	9100 Community Service	(925.37)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
<u>2174 Child Care - Plew Elementary School</u>			
	0371 Telephone	7900 Operation of Plant	\$ 26.35
	0398 Field Trips	9100 Community Service	1,005.25
	0510 Supplies	9100 Community Service	(1,031.60)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
<u>2178 Child Care - Wright Elementary School</u>			
	0371 Telephone	7900 Operation of Plant	\$ 26.35
	0510 Supplies	9100 Community Service	(26.35)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
<u>2181 Child Care - Bob Sikes Elementary School</u>			
	0371 Telephone	7900 Operation of Plant	\$ 26.35
	0510 Supplies	9100 Community Service	(26.35)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
<u>2909 School Maintenance</u>			
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ 48.72
	0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	(10.86)
	0370 Postage	8120 Building and Ground Maintenance	(37.69)
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	(743.13)
	0510 Supplies	8120 Building and Ground Maintenance	(1,516.37)
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	2,260.14
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	(0.81)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
<u>3161 SAI - Supplemental Academic Instruction</u>			
	0997 Reserve - Projects	9890 Reserves	\$ (15.30)
<i>Explanation: Appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):</i>			
	7119 SAI - Closing The Gap	\$ 15.30	
<u>5090 Special Stipends (Hard to Fill/Title I/Nat'l Bd)</u>			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (174,132.50)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(18,222.00)
	0220 Social Security	5100 Basic Education (K-12)	(12,961.59)
	0102 Salary - Other Compensation	5200 Exceptional Child	155,002.00
	0210 Florida Retirement System	5200 Exceptional Child	16,220.15
	0220 Social Security	5200 Exceptional Child	11,537.66
	0102 Salary - Other Compensation	5300 Vocational	1,730.00
	0210 Florida Retirement System	5300 Vocational	181.03
	0220 Social Security	5300 Vocational	128.76
	0102 Salary - Other Compensation	6100 Pupil Personnel Services	650.00
	0210 Florida Retirement System	6100 Pupil Personnel Services	68.02
	0220 Social Security	6100 Pupil Personnel Services	48.38
	0102 Salary - Other Compensation	6120 Guidance Services	7,248.00
	0210 Florida Retirement System	6120 Guidance Services	758.45
	0220 Social Security	6120 Guidance Services	539.47
	0102 Salary - Other Compensation	6200 Instructional Media Services	250.00
	0210 Florida Retirement System	6200 Instructional Media Services	26.16
	0220 Social Security	6200 Instructional Media Services	18.60
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	1,091.25
	0210 Florida Retirement System	6300 Instruction & Curriculum	114.20
	0220 Social Security	6300 Instruction & Curriculum	81.26

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 11

Board Meeting September 13, 2021

Account	Object	Function	Increase (Decrease)
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	2,661.25
	0210 Florida Retirement System	6400 Instructional Staff Training Services	278.47
	0220 Social Security	6400 Instructional Staff Training Services	198.09
	0102 Salary - Other Compensation	7300 School Admin - Principal Office	5,500.00
	0210 Florida Retirement System	7300 School Admin - Principal Office	575.52
	0220 Social Security	7300 School Admin - Principal Office	409.37
			<u>\$ -</u>

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

5099 School Utilities

0371 Telephone	7900 Operation of Plant	\$ 16,920.51
0373 Telephone Long Distance	7900 Operation of Plant	12.82
0381 Water and Sewage	7900 Operation of Plant	3,226.33
0382 Garbage	7900 Operation of Plant	2,681.46
0410 Natural Gas	7900 Operation of Plant	28,174.03
0430 Electricity	7900 Operation of Plant	(51,015.15)
		<u>\$ -</u>

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

5110 Workforce Development

0371 Telephone	7900 Operation of Plant	\$ 923.29
0373 Telephone Long Distance	7900 Operation of Plant	0.19
0410 Natural Gas	7900 Operation of Plant	50.75
0997 Reserve - Projects	9890 Reserves	(974.23)
		<u>\$ -</u>

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

5909 School Maintenance - School Control

0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (3,806.93)
0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	3,806.93
		<u>\$ -</u>

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

6006 Fingerprinting - Fees

0730 Dues and Fees	7730 Staff Services	\$ 9,722.50
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Explanation: Appropriate fingerprinting fees by transferring to/(from) the following project(s):

2088 Certification \$ (9,722.50)

6007 Fingerprinting - Employees

0730 Dues and Fees	7730 Staff Services	\$ 2,819.75
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Explanation: Appropriate fingerprinting fees by transferring to/(from) the following project(s):

2088 Certification \$ (2,819.75)

6035 Adult Capital Improvement Fees

0630 Building & Fixed Equipment	7900 Operation of Plant	\$ (739.74)
0642 Equipment (Under \$1,000)	7900 Operation of Plant	739.74
		<u>\$ -</u>

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

6075 EBD Initiative

0117 Workshops	6400 Instructional Staff Training Services	\$ (3,828.00)
0220 Social Security	6400 Instructional Staff Training Services	(292.85)
0117 Workshops	7730 Staff Services	(1,845.00)
0220 Social Security	7730 Staff Services	(141.13)
		<u>\$ (6,106.98)</u>

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

2095 Salary Resynching \$ 6,106.98

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 11

Board Meeting September 13, 2021

Account	Object	Function	Increase (Decrease)
7119	<u>SAI - Closing The Gap</u>		
	0510 Supplies	6300 Instruction & Curriculum	\$ 15.30

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

3161 SAI - Supplemental Academic Instruction \$ (15.30)

9015 Fixed Charges

0320 Insurance and Bond Premiums	7100 School Board	\$ 1,193.14
0310 Professional & Technical Service	7200 General Administration	13,500.00
0730 Dues and Fees	7500 Fiscal Services	11,357.43
0310 Professional & Technical Service	7730 Staff Services	(13,500.00)
0730 Dues and Fees	7730 Staff Services	(11,357.43)
0320 Insurance and Bond Premiums	7900 Operation of Plant	(1,193.14)
		<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

SEPTEMBER 13, 2021

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2021	INCREASE	DECREASE	BUDGET AS OF 6/30/2021	
3322 CO & DS WITHHELD FOR SBE/COBI	\$ 81,970.00	\$ 81,970.00	\$ -	\$ 4,745.85	\$ 77,224.15	
3326 SBE/COBI BOND INTEREST	-	-	5.24	-	5.24	
3341 RACING COMMISSION FUNDS	190,750.00	190,750.00	-	-	190,750.00	
3431 INTEREST ON INVESTMENTS	1,000.00	82.60	-	-	82.60	
3630 TRANSFERS FROM CAPITAL IMP FUNDS	6,056,276.00	6,050,276.40	-	-	6,050,276.40	
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	\$ 6,393,769.12	\$ 5.24	\$ 4,745.85	\$ 6,389,028.51	

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 6/30/2021	INCREASE	DECREASE	BUDGET AS OF 6/30/2021
9200		DEBT SERVICE					
	0710	REDEMPTION OF PRINCIPAL	\$ 6,035,000.00	\$ 6,035,000.00	\$ -	\$ 3,000.00	\$ 6,032,000.00
	0720	INTEREST	281,858.50	281,858.90	-	352.60	281,506.30
	0730	DUES & FEES	11,305.00	4,545.22	34.09	-	4,579.31
	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	-	-	-	-
	0998	RESERVES - DEBT SERVICE	70,690.12	72,365.00	-	1,422.10	70,942.90
		TOTAL - DEBT SERVICE FUNDS	\$ 6,400,686.12	\$ 6,393,769.12	\$ 34.09	\$ 4,774.70	\$ 6,389,028.51

Explanation of Budget Amendment as Follows:

Part II - Debt Service Funds

Amendment Number 11

Board Meeting September 13, 2021

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3322	CO & DS Withheld for SBE/COBI		\$ (4,745.85)
0710	Redemption of Principal	9200 Debt Services	\$ (3,000.00)
0720	Interest	9200 Debt Services	(352.60)
0998	Reserve - Debt Service	9890 Reserves	(1,393.25)
			<u>\$ (4,745.85)</u>

Explanation: To adjust CO & DS Withheld for SBE/COBI based on actual collections per CO & DS entries per DOE AFR.

.... Discretionary \$ (4,745.85)

3326	SBE/COBI Bond Interest		\$ 5.24
0730	Dues and Fees	9200 Debt Services	\$ 5.24

Explanation: To appropriate revenue for SBE/COBI Bond Interest based on actual collections per CO & DS entries per DOE AFR.

.... Discretionary \$ 5.24

II. Amendments Between Appropriations & Reserves

.... Discretionary

0730	Dues and Fees	9200 Debt Services	\$ 28.85
0998	Reserve - Debt Service	9890 Reserves	(28.85)
			<u>\$ -</u>

Explanation: Reallocate funds between objects and functions within the project.

ADOPTED BY SCHOOL BOARD:

SEPTEMBER 13, 2021

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2021	INCREASE	DECREASE	BUDGET AS OF 6/30/2021	
3209 FEMA - CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -	
3210 FEMA - ADMINISTRATIVE	-	-	-	-	-	
3321 CO & DS DISTRIBUTED	950,712.00	992,964.56	-	-	992,964.56	
3325 INTEREST ON UNDIST CO & DS	19,121.00	16,836.74	1,201.79	-	18,038.53	
3341 RACING COMMISSION FUNDS	-	-	-	-	-	
3379 FUEL TAX REFUND	-	-	-	-	-	
3391 PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	-	-	-	-	-	
3394 CAPITAL OUTLAY CHARTER SCHOOLS	-	718,672.00	-	-	718,672.00	
3395 FEMA - STATE - CLAIMS MATCH	-	-	-	-	-	
3396 CLASS SIZE REDUCTION/CAPITAL	-	-	-	-	-	
3399 OTHER MISC. STATE REVENUE	-	13,130.00	-	-	13,130.00	
3413 DISTRICT LOCAL CAPITAL IMPROVEMENT TAX	30,540,389.00	30,705,303.20	-	-	30,705,303.20	
3419 DISTRICT LOCAL SALES TAX	-	12,322,738.00	-	-	12,322,738.00	
3421 TAX REDEMPTIONS	-	33,276.88	-	-	33,276.88	
3431 INTEREST ON INVESTMENT	-	36,819.22	-	-	36,819.22	
3448 DONATIONS	-	-	-	-	-	
3490 MISCELLANEOUS REVENUE	-	7,500.00	-	-	7,500.00	
3495 TRANSPORTATION - REPAIRS DEPT./OTHER	-	-	-	-	-	
3497 REFUND - PRIOR YEAR EXPENDITURES	-	-	4,111.00	-	4,111.00	
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	-	-	-	-	-	
3720 LOAN PROCEEDS - APPLE IPAD LEASE	-	-	1,575,267.42	-	1,575,267.42	
3731 SALE OF LAND	-	-	-	-	-	
3732 SALE OF BUILDINGS	-	-	-	-	-	
3740 PRIOR YR INSUR LOSS RECOVERY	-	-	-	-	-	
3741 INSURANCE LOSS RECOVERY	-	-	94,862.41	-	94,862.41	
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	\$ 61,143,686.10	\$ 1,675,442.62	\$ -	\$ 62,819,128.72	

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 6/30/2021	INCREASE	DECREASE	BUDGET AS OF 6/30/2021
7400		FACILITIES ACQUISITION & CONSTRUCTION					
	0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -	\$ -
	0630	BUILDING & FIXED EQUIPMENT	-	-	-	-	-
	0631	ARCHITECTURAL DESIGN / ENGINEERING	73,569.92	3,723,719.92	-	-	3,723,719.92
	0632	CONTRACTOR SERVICES	-	-	-	-	-
	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-	-
	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	321,232.36	470,921.06	12,388.45	-	483,309.51
	0642	EQUIPMENT (UNDER \$1,000)	76,260.58	300,390.95	-	-	300,390.95
	0643	COMPUTER EQUIPMENT (OVER \$1,000)	9,608.90	17,710.92	1,566,989.97	-	1,584,700.89
	0644	COMPUTER HARDWARE (UNDER \$1,000)	1,229,550.77	374,615.49	-	-	374,615.49
	0648	TECHNOLOGY EQUIPMENT (OVER \$1,000)	-	2,379.99	-	-	2,379.99
	0649	TECHNOLOGY EQUIPMENT (UNDER \$1,000)	-	-	-	-	-
	0651	BUSES	575,000.00	4,758,340.00	-	-	4,758,340.00
	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	1,680,311.33	441,986.00	-	2,122,297.33
	0676	OTHER PERMANENT IMPROVEMENTS	54,794.46	60,525.18	-	-	60,525.18
	0677	REPLACEMENT SYSTEMS	1,343,871.96	1,355,026.94	-	-	1,355,026.94
	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	14,988.93	-	-	14,988.93
	0684	REPLACEMENT ROOFING & SYSTEMS	24,049,493.43	28,265,588.27	-	447,420.18	27,818,168.09
	0685	FLOORING/STRUCTURAL ALTERATION	172,486.39	358,273.46	-	-	358,273.46
	0691	SOFTWARE (OVER \$1,000)	-	-	-	-	-
	0692	SOFTWARE (UNDER \$1,000)	-	-	-	-	-
	0693	SOFTWARE SUBSCRIPTIONS	-	-	-	-	-
	0720	INTEREST	-	-	5,434.18	-	5,434.18
	0986	RESERVES - FUND B GAIN/LOSS	-	-	-	-	-
	0990	FUND BALANCE UNAPPROPRIATED	841,850.80	445,238.77	94,862.41	-	540,101.18
	0997	RESERVES - PROJECTS	-	-	-	-	-
7430	0794	CHARTER SCHOOL LCI	-	-	-	-	-
7440	0797	CHARTER SCHOOL COUNTY SALES TAX	-	419,140.01	-	-	419,140.01
9200	0730	DUES & FEES	-	-	1,201.79	-	1,201.79
9700		TRANSFER FUNDS	-	-	-	-	-
	0910	TRANSFERS TO GENERAL OPERATING FUND	12,005,346.00	12,574,066.67	-	-	12,574,066.67
	0920	TRANSFERS TO DEBT SERVICE FUND	6,056,276.00	6,050,276.40	-	-	6,050,276.40
	0930	TRANSFERS TO CAPITAL IMPROVEMENT FUND	-	-	-	-	-
	0960	TRANSFERS TO INTERBUDGETARY FUND	-	-	-	-	-
		TOTAL - CAPITAL PROJECT FUNDS	\$ 47,792,691.43	\$ 61,143,686.10	\$ 2,122,862.80	\$ 447,420.18	\$ 62,819,128.72

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 11

Board Meeting September 13, 2021

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3325	<u>Interest on Undistributed CO & DS</u>		\$ 1,201.79
	0730 Dues and Fees	9200 Debt Services	\$ 1,201.79
<i>Explanation: To appropriate interest on Undistributed CO & DS based on actual collections.</i>			
	.... Discretionary	\$ 1,201.79	
3497	<u>Refund - Prior Year Expenditures</u>		\$ 4,111.00
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 4,111.00
<i>Explanation: To appropriate refund of a prior year expenditure for band instruments based on actual collections.</i>			
	2393 Band Instrument Replacement	\$ 4,111.00	
3720	<u>Loan Proceeds - Apple iPad Lease</u>		\$ 1,575,267.42
	0643 Computer Hardware (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 1,575,267.42
<i>Explanation: To appropriate loan proceeds from Apple iPad Lease for financial statement purposes. A corresponding expenditure was entered to reflect the purchase of the iPads with these funds. The loan/lease will be repaid to Apple in four annual installments - July 2021, July 2022, July 2023, and July 2024.</i>			
	3395 Apple iPad Lease	\$ 1,575,267.42	
3741	<u>Insurance Loss Recovery</u>		\$ 94,862.41
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 94,862.41
<i>Explanation: To appropriate insurance loss recovery based on actual collections.</i>			
	.... Discretionary	\$ 94,862.41	
II. Amendments Between Appropriations & Reserves			
3328	<u>Security Upgrades - Phase I - P6/TO2</u>		
	0675 Fence & Underground Tanks	7400 Facilities Acquisition and Construction	\$ (7,500.00)
<i>Explanation: Adjust appropriation for Security Upgrades due to receipt of funding for fence reimbursement by transferring to/(from) the following project(s):</i>			
	8342 Project Contingency	\$ 7,500.00	
3345	<u>Safety & Security Grant</u>		
	0675 Fence & Underground Tanks	7400 Facilities Acquisition and Construction	\$ 449,486.00
<i>Explanation: The Safety & Security Grant revenue was previously adjusted as funds had not been collected by the end of the fiscal year. In order to fund encumbrances, a temporary allocation was been made by transferring to/(from) the following project(s). Once the new fiscal year begins, the revenue will be appropriated and the temporary allocation will be returned to Project 8342 - Project Contingency.</i>			
	8342 Project Contingency	\$ (449,486.00)	
3355	<u>School Security Fence</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 8,277.45
	0643 Computer Hardware (Over \$1,000)	7400 Facilities Acquisition and Construction	(8,277.45)
<i>Explanation: Reallocate funds between objects within the project</i>			
			\$ -
3395	<u>Apple iPad Lease</u>		
	0720 Interest	7400 Facilities Acquisition and Construction	\$ 5,434.18
<i>Explanation: Appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):</i>			
	8342 Project Contingency	\$ (5,434.18)	

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 11

Board Meeting September 13, 2021

Account	Object	Function	Increase (Decrease)
8342	<u>Project Contingency</u>		
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (447,420.18)
<p><i>Explanation: Adjust appropriation for Security Upgrades due to receipt of funding for fence reimbursement (Project 3328), temporary allocation for Safety & Security Grant (Project 3345), and appropriate unanticipated operating expenditures (Project 3395) by transferring to/(from) the following project(s):</i></p>			
3328	Security Upgrades - Phase I - P6/T02	\$ (7,500.00)	5,434.18
3345	Safety & Security Grant	449,486.00	
			<u>Total \$ 447,420.18</u>

ADOPTED BY SCHOOL BOARD:

SEPTEMBER 13, 2021

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2021	INCREASE	DECREASE	BUDGET AS OF 6/30/2021	
3199 MISCELLANEOUS FEDERAL DIRECT	\$ 638,026.10	\$ 5,224,532.21	\$ -	\$ -	\$ 5,224,532.21	
3201 VOCATIONAL EDUCATIONAL ARTS	349,600.21	362,287.95	-	-	362,287.95	
3219 CARES ACT	-	-	-	-	-	
3221 ADULT GENERAL EDUCATION	17,814.24	117,786.00	-	-	117,786.00	
3231 IDEA	9,520,149.29	8,780,358.84	-	-	8,780,358.84	
3241 TITLE I	7,231,353.92	7,880,489.60	-	-	7,880,489.60	
3242 TITLE IV	494,302.18	494,302.18	-	-	494,302.18	
3251 ADULT BASIC EDUCATION	-	-	-	-	-	
3271 EDUCATION STABILIZATION FUNDS - K-12	4,963,980.82	16,543,561.80	-	-	16,543,561.80	
3272 ED. STABILIZATION FUNDS - WORKFORCE	-	241,285.00	-	-	241,285.00	
3274 TITLE III	261,563.17	359,474.95	-	-	359,474.95	
3275 TITLE V	-	-	-	-	-	
3277 TITLE II	1,396,551.80	1,196,735.80	-	-	1,196,735.80	
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	\$ 41,372,310.75	\$ -	\$ -	\$ 41,372,310.75	

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2021	INCREASE	DECREASE	BUDGET AS OF 6/30/2021	
5100 BASIC EDUCATION (K-12)	\$ 10,183,262.53	\$ 21,417,816.49	\$ -	\$ 155,845.02	\$ 21,261,971.47	
5200 EXCEPTIONAL CHILD	6,875,004.39	6,927,635.96	23,985.81	-	6,951,621.77	
5300 VOCATIONAL	323,345.01	928,350.85	-	-	928,350.85	
5400 ADULT GENERAL EDUCATION	-	-	-	-	-	
5500 PREKINDERGARTEN	252,009.00	245,277.74	72,511.19	-	317,788.93	
5900 OTHER INSTRUCTION	114,417.98	1,345,376.58	-	-	1,345,376.58	
6100 PUPIL PERSONNEL SERVICES	171,497.33	312,207.46	-	-	312,207.46	
6110 ATTENDANCE AND SOCIAL WORK	241,106.00	232,815.74	-	-	232,815.74	
6120 GUIDANCE SERVICES	14,773.45	173,334.25	-	-	173,334.25	
6130 HEALTH SERVICES	193,714.34	273,217.35	3,974.40	-	277,191.75	
6140 PSYCHOLOGICAL SERVICES	209,092.00	226,945.08	-	-	226,945.08	
6141 TESTING	-	3,928.89	-	-	3,928.89	
6150 PARENTAL INVOLVEMENT	146,929.21	132,831.00	-	-	132,831.00	
6200 INSTRUCTIONAL MEDIA SERVICES	7,628.00	36,134.93	-	-	36,134.93	
6300 INSTRUCTION & CURRICULUM	2,405,528.76	2,146,354.86	-	-	2,146,354.86	
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	2,298,462.36	2,311,858.89	7,500.00	-	2,319,358.89	
6500 INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-	
7100 SCHOOL BOARD	-	13,113.74	-	-	13,113.74	
7200 GENERAL ADMINISTRATION	804,737.65	1,194,417.77	-	1,800.00	1,192,617.77	
7300 SCHOOL ADMIN - PRINCIPAL OFFICE	36,064.00	207,471.78	-	-	207,471.78	
7400 FACILITIES ACQUISITION AND CONSTRUCTION	-	1,086.29	-	-	1,086.29	
7500 FISCAL SERVICES	-	4,234.68	-	848.00	3,386.68	
7600 FOOD SERVICE (SCHOOLS)	-	11,839.56	-	-	11,839.56	
7610 FOOD SERVICE - DEPARTMENTS	-	2,607.96	-	-	2,607.96	
7700 CENTRAL SERVICES (PURCH/WAREHOUSE)	-	-	-	-	-	
7720 INFORMATION SERVICES	-	-	-	-	-	
7730 STAFF SERVICES	14,703.39	9,205.99	-	-	9,205.99	
7760 INTERNAL SERVICE	-	2,836.24	-	-	2,836.24	
7800 PUPIL TRANSP SERVICES - SCHOOL	15,516.00	9,670.00	-	-	9,670.00	
7801 TRANSPORTATION - NORTH	400.00	134,546.78	-	-	134,546.78	
7802 TRANSPORTATION - CENTRAL	900.00	65,015.23	-	-	65,015.23	
7803 TRANSPORTATION - SOUTH	400.00	120,667.96	-	-	120,667.96	
7900 OPERATION OF PLANT	736,877.50	581,827.40	61,864.39	-	643,691.79	
8100 MAINTENANCE ADMINISTRATION	-	72,690.48	-	-	72,690.48	
8120 BUILDING AND GROUND MAINTENANCE	-	536.71	-	-	536.71	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	863.35	87,566.96	-	11,342.77	76,224.19	
9100 COMMUNITY SERVICE	-	2,138,889.15	-	-	2,138,889.15	
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 25,047,232.25	\$ 41,372,310.75	\$ 169,835.79	\$ 169,835.79	\$ 41,372,310.75	

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 11
Board Meeting September 13, 2021

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

N/A

II. Amendments Between Appropriations & Reserves

0451 CARES Act - ESSER I

0310	Professional & Technical Services	5100 Basic Education (K-12)	\$ (277.39)
0363	Seat Managed - Computers	5100 Basic Education (K-12)	(1,956.87)
0365	Software Subscriptions	5100 Basic Education (K-12)	(7,203.01)
0376	Telecommunications - Internet	5100 Basic Education (K-12)	(3,570.22)
0390	Other Purchased Service	5100 Basic Education (K-12)	(70.57)
0510	Supplies	5100 Basic Education (K-12)	(4,963.25)
0519	Technology - Supplies	5100 Basic Education (K-12)	(175.47)
0310	Professional & Technical Services	5200 Exceptional Child	277.39
0363	Seat Managed - Computers	5200 Exceptional Child	1,956.87
0365	Software Subscriptions	5200 Exceptional Child	7,203.01
0376	Telecommunications - Internet	5200 Exceptional Child	3,570.22
0390	Other Purchased Service	5200 Exceptional Child	70.57
0510	Supplies	5200 Exceptional Child	4,963.25
0519	Technology - Supplies	5200 Exceptional Child	175.47
			<u>\$ -</u>

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

1451 CRRSA Act - ESSER II

0310	Professional & Technical Services	5100 Basic Education (K-12)	\$ 3,245.62
0360	Lease and Rental Agreements	5100 Basic Education (K-12)	1,341.09
0365	Software Subscriptions	5100 Basic Education (K-12)	(9.49)
0370	Postage/Shipping/Telegram	5100 Basic Education (K-12)	(64.96)
0376	Telecommunications - Internet	5100 Basic Education (K-12)	19,109.75
0390	Other Purchased Service	5100 Basic Education (K-12)	814.60
0395	Distributions to Charter Schools (Non-FEFP)	5100 Basic Education (K-12)	(66,789.57)
0510	Supplies	5100 Basic Education (K-12)	(93,866.20)
0519	Technology - Supplies	5100 Basic Education (K-12)	4,195.72
0644	Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	(2,604.80)
0310	Professional & Technical Services	5200 Exceptional Child	246.38
0360	Lease and Rental Agreements	5200 Exceptional Child	9.48
0365	Software Subscriptions	5200 Exceptional Child	9.49
0370	Postage/Shipping/Telegram	5200 Exceptional Child	64.96
0376	Telecommunications - Internet	5200 Exceptional Child	2,770.86
0390	Other Purchased Service	5200 Exceptional Child	33.40
0519	Technology - Supplies	5200 Exceptional Child	29.66
0644	Computer Hardware (Under \$1,000)	5200 Exceptional Child	2,604.80
0100	Salary - Non-Instructional	5500 Prekindergarten	47,924.73
0210	Florida Retirement System	5500 Prekindergarten	4,792.43
0220	FICA (Social Security & Medicare)	5500 Prekindergarten	3,578.83
0231	Group Insurance - Health	5500 Prekindergarten	15,471.34
0232	Group Insurance - Life	5500 Prekindergarten	54.53
0233	Group Insurance - Dental	5500 Prekindergarten	604.77
0234	Group Insurance - Other	5500 Prekindergarten	84.56
0310	Professional & Technical Services	6130 Health Services	3,974.40
0395	Distributions to Charter Schools (Non-FEFP)	6400 Instructional Staff Training Services	4,500.00
0510	Supplies	7200 General Administration	(1,800.00)
0390	Other Purchased Service	7500 Fiscal Services	(848.00)
0395	Distributions to Charter Schools (Non-FEFP)	7900 Operation of Plant	57,789.57
0510	Supplies	7900 Operation of Plant	4,074.82
0310	Professional & Technical Services	8200 Administrative Technology Services	(3,492.00)
0360	Lease and Rental Agreements	8200 Administrative Technology Services	(1,350.57)
0510	Supplies	8200 Administrative Technology Services	(2,274.82)
0519	Technology - Supplies	8200 Administrative Technology Services	(4,225.38)
			<u>\$ -</u>

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

1459 CARES Act - Instructional Continuity Plan

0395	Distributions to Charter Schools (Non-FEFP)	5100 Basic Education (K-12)	\$ (3,000.00)
0395	Distributions to Charter Schools (Non-FEFP)	6400 Instructional Staff Training Services	3,000.00
			<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 11
Board Meeting September 13, 2021

Account	Object	Function	Increase (Decrease)
1475	<u>IDEA - Part B</u>		
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ 129.00
	0210 Florida Retirement System	5200 Exceptional Child	13.00
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	10.00
	0510 Supplies	5200 Exceptional Child	(152.00)
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

SEPTEMBER 13, 2021

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2021	INCREASE	DECREASE	BUDGET AS OF 6/30/2021	
3199 MISCELLANEOUS FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	
3261 SCHOOL LUNCH REIMBURSEMENT	6,031,500.00	87,130.28	-	-	87,130.28	
3262 SCHOOL BREAKFAST REIMBURSEMENT	1,440,100.00	16,803.25	-	-	16,803.25	
3263 FOOD SERVICE AFTER SCHOOL SNACK REIMBURSEMENT	129,000.00	72,483.84	-	-	72,483.84	
3265 USDA DONATED COMMODITIES	879,900.00	904,686.28	-	-	904,686.28	
3267 SUMMER FOOD SERVICE PROGRAM	400,000.00	849,394.77	-	99,697.94	749,696.83	
3268 NUTRITION EDUC & TRNG PROGRAM	-	-	-	-	-	
3269 OTHER FOOD SERVICES	-	-	-	-	-	
3287 COVID19 SFS SCHL YR REIMB PRGM	-	12,123,425.76	-	-	12,123,425.76	
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	459,157.75	-	-	459,157.75	
3338 STATE LUNCH SUPPLEMENT - FS	63,500.00	59,745.00	-	-	59,745.00	
3339 STATE BREAKFAST SUPPLEMENT - FS	37,300.00	40,522.00	-	-	40,522.00	
3399 OTHER MISCELLANEOUS REVENUE	-	-	-	-	-	
3431 INTEREST ON INVESTMENT	-	8,721.16	-	-	8,721.16	
3448 DONATIONS	-	427.14	-	-	427.14	
3451 STUDENT MEALS	3,937,500.00	891,760.36	-	-	891,760.36	
3456 OTHER FOOD SALES	-	-	-	-	-	
3457 CATERING	-	1,053.11	-	-	1,053.11	
3459 SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-	
3460 ONLINE CREDIT CARD FEES	-	21,582.91	-	-	21,582.91	
3465 PURCHASED - OTHER POSITIONS	-	-	-	-	-	
3466 PURCHASED OTHER POS - EXTERNAL	-	-	-	-	-	
3485 RESTITUTION PAYMENTS - OTHER	-	1,398.08	-	-	1,398.08	
3490 MISCELLANEOUS REVENUE	-	188.75	-	-	188.75	
3496 SOFT DRINK COMMISSIONS	12,000.00	5,334.46	199.13	-	5,533.59	
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	\$ 20,874,962.52	\$ 199.13	\$ 99,697.94	\$ 20,775,463.71	

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2021	INCREASE	DECREASE	BUDGET AS OF 6/30/2021		
0100 SALARY - NON-INSTRUCTIONAL	\$ 898,596.72	\$ 765,797.93	\$ -	\$ 2,304.74	\$ 763,493.19		
0102 SALARY - OTHER COMPENSATION	-	5,022.10	-	-	5,022.10		
0103 SALARY - SUPPLEMENTS	3,579.43	3,132.00	-	-	3,132.00		
0111 SALARY - ADMINISTRATIVE/MANAGERIAL	646,671.29	579,920.18	-	4,200.00	575,720.18		
0117 WORKSHOPS	-	3,751.00	-	-	3,751.00		
0121 SALARY - RETIREMENT BONUS	-	2,256.27	-	-	2,256.27		
0122 SALARY - SICK LEAVE PAYOFF	6,178.54	59,039.19	-	-	59,039.19		
0123 SALARY - ANNUAL LEAVE PAYOFF	-	2,078.46	-	-	2,078.46		
0130 SALARY - OVERTIME	-	26,346.57	-	-	26,346.57		
0161 SALARY - PROFESSIONAL/TECHNICAL	128,704.57	94,765.90	-	-	94,765.90		
0210 FLORIDA RETIREMENT SYSTEM	179,734.32	170,865.43	-	2,400.00	168,465.43		
0220 FICA (SOCIAL SECURITY)	130,338.08	113,428.46	-	2,000.00	111,428.46		
0231 GROUP INSURANCE - HEALTH & HOSPITAL	587,512.20	496,289.00	-	-	496,289.00		
0232 GROUP INSURANCE - LIFE	1,441.50	1,243.09	-	-	1,243.09		
0233 GROUP INSURANCE - DENTAL	21,032.92	17,373.69	-	-	17,373.69		
0234 GROUP INSURANCE - OTHER	1,302.82	798.72	-	-	798.72		
0310 PROFESSIONAL & TECHNICAL SERVICES	7,793,142.20	8,183,959.88	-	2,870.25	8,181,089.63		
0330 IN COUNTY TRAVEL	4,000.00	2,914.57	-	-	2,914.57		
0331 OUT OF COUNTY TRAVEL	4,050.00	-	-	-	-		
0350 REPAIR AND MAINTENANCE	156,864.11	14,504.62	-	-	14,504.62		
0354 MAINTENANCE / VEHICLE REPAIR	5,300.00	5,153.51	-	-	5,153.51		
0356 INSPECTION/REPAIR FIRE EXTINGUISHER	-	-	-	-	-		
0357 SUPPORT MANAGED - COMPUTERS	-	-	-	-	-		
0360 LEASE AND RENTAL AGREEMENTS	4,855.14	3,124.34	-	-	3,124.34		
0363 SEAT MANAGED - COMPUTERS	80,000.00	79,247.02	-	-	79,247.02		
0365 SOFTWARE SUBSCRIPTIONS	754.54	4,592.39	-	-	4,592.39		
0370 POSTAGE	4,000.00	2,065.71	-	-	2,065.71		
0371 TELEPHONE	13,500.00	4,359.62	391.19	-	4,750.81		
0372 TELEPHONE MAINTENANCE	-	-	-	-	-		
0373 TELEPHONE LONG DISTANCE	250.00	4.93	0.21	-	5.14		
0375 CELLULAR TELEPHONE	3,430.90	2,655.00	-	-	2,655.00		
0381 WATER AND SEWAGE	1,500.00	854.89	-	-	854.89		
0382 GARBAGE	10,700.00	10,446.67	-	-	10,446.67		
0390 OTHER PURCHASED SERVICE	7,100.00	6,495.80	-	1,000.00	5,495.80		
0392 SHIPPING CHARGES	-	198.77	-	-	198.77		
0393 CONTRACTS - NONPROFESSIONAL SERVICE	9,749.85	19,988.75	-	-	19,988.75		
0399 OTHER TECHNOLOGY PURCHASE SERVICE	-	-	-	-	-		
0410 NATURAL GAS	3,000.00	2,822.65	279.41	-	3,102.06		
0430 ELECTRICITY	72,000.00	59,696.70	-	-	59,696.70		
0450 GASOLINE	6,639.11	6,024.24	-	-	6,024.24		
0460 DIESEL FUEL	6,636.96	3,406.78	-	540.00	2,866.78		
0510 SUPPLIES	35,067.39	41,203.76	-	2,883.87	38,319.89		
0519 TECHNOLOGY SUPPLIES	894.69	9,029.64	-	-	9,029.64		
0550 REPAIR PARTS	135.89	135.89	-	-	135.89		
0560 TIRES AND TUBES	-	-	-	-	-		
0580 COMMODITIES	879,987.00	950,688.25	-	-	950,688.25		
0641 EQUIPMENT/FIXED ASSET (OVER \$1,000)	531,014.23	339,481.40	-	-	339,481.40		
0642 EQUIPMENT (UNDER \$1,000)	4,364.40	9,781.91	-	-	9,781.91		
0643 COMPUTER HARDWARE (OVER \$1,000)	-	-	-	-	-		
0644 COMPUTER HARDWARE (UNDER \$1,000)	-	-	-	-	-		
0652 OTHER MOTOR VEHICLES	-	-	-	-	-		
0676 OTHER PERMANENT IMPROVEMENTS	14,040.00	9,980.00	-	-	9,980.00		
0681 FIRE/SPRINKLER/ELECT/WATER SYSTEMS	-	-	-	-	-		
0682 HEATING/COOLING/AIR CONDITIO	-	-	-	-	-		
0684 REPLACEMENT ROOFING & SYSTEMS	1,966,501.78	1,786,331.25	-	-	1,786,331.25		
0685 FLOORING/STRUCTURAL ALTERATION	-	-	-	-	-		
0691 SOFTWARE (OVER \$1000)	-	-	-	-	-		
0692 SOFTWARE (UNDER \$1,000)	-	-	-	-	-		
0730 DUES AND FEES	18,000.00	8,447.69	989.27	-	9,436.96		
0731 ONLINE CREDIT CARD FEES	-	21,582.91	-	-	21,582.91		
0732 MOTOR VEHICLE TAGS AND FEES	-	-	-	-	-		
0750 OTHER PERSONNEL SERVICES (TEMP)	50,838.09	34,346.79	-	6,660.00	27,686.79		
0791 INDIRECT COST	271,400.00	241,643.75	-	14,456.28	227,187.47		
0990 FUND BALANCE UNAPPROPRIATED	3,226,103.55	6,245,436.56	-	61,843.75	6,183,592.81		
0991 RESERVES - INVENTORY	381,468.23	335,466.26	-	-	335,466.26		
0997 RESERVES - PROJECTS	89,567.17	86,781.63	-	-	86,781.63		
TOTAL - FOOD SERVICE FUND	\$ 18,261,947.62	\$ 20,874,962.52	\$ 1,660.08	\$ 101,158.89	\$ 20,775,463.71		

Explanation of Budget Amendment as Follows:
Part IV - School Food Service Fund
Amendment Number 11
Board Meeting September 13, 2021

Account	Object	Function	(Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3267	<u>Summer Food Service Program</u>		\$ (99,697.94)
	0310 Professional & Technical Service	7610 Food Service - Departments	\$ (99,697.94)
<i>Explanation: To adjust revenue for Summer Food Service Program based on actual collections.</i>			
	1501 Summer Feeding	\$ (99,697.94)	
3496	<u>Soft Drink Commissions</u>		\$ 199.13
	0510 Supplies	7610 Food Service - Departments	\$ 199.13
<i>Explanation: To appropriate revenue for Soft Drink Commissions based on actual collections.</i>			
	5044 Vending Commissions	\$ 199.13	
II. <u>Amendments Between Appropriations & Reserves</u>			
....	<u>Discretionary</u>		
	0310 Professional & Technical Service	7610 Food Service - Departments	\$ 74,639.95
	0371 Telephone	7610 Food Service - Departments	391.19
	0373 Telephone Long Distance	7610 Food Service - Departments	0.21
	0410 Natural Gas	7610 Food Service - Departments	279.41
	0730 Dues and Fees	7610 Food Service - Departments	989.27
	0791 Indirect Costs	7610 Food Service - Departments	(17,441.57)
	0990 Fund Balance - Unappropriated	9890 Reserves	(61,843.75)
			\$ (2,985.29)
<i>Explanation: Changes between objects & functions to better utilize funds and appropriate unanticipated expenditures by transferring to/(from) the following project(s):</i>			
	3510 SFS Contract Exclusions	\$ 2,985.29	
1501	<u>Summer Feeding</u>		
	0100 Salary - Non-Instructional	7610 Food Service - Departments	\$ (2,304.74)
	0111 Salary - Administrative Manager	7610 Food Service - Departments	(4,200.00)
	0210 Florida Retirement System	7610 Food Service - Departments	(2,400.00)
	0220 Social Security	7610 Food Service - Departments	(2,000.00)
	0310 Professional & Technical Service	7610 Food Service - Departments	22,187.74
	0390 Other Purchased Service	7610 Food Service - Departments	(1,000.00)
	0460 Diesel Fuel	7610 Food Service - Departments	(540.00)
	0510 Supplies	7610 Food Service - Departments	(3,083.00)
	0750 Other Personnel Services	7610 Food Service - Departments	(6,660.00)
			\$ -
<i>Explanation: Changes between objects & functions to better utilize funds.</i>			
3510	<u>SFS Contract Exclusions</u>		
	0791 Indirect Costs	7610 Food Service - Departments	\$ 2,985.29
<i>Explanation: Appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):</i>			
....	<u>Discretionary</u>	\$ (2,985.29)	

ADOPTED BY SCHOOL BOARD:

SEPTEMBER 13, 2021