



### Agenda Item Details

Meeting	Oct 25, 2021 - Regular Meeting
Category	8. Consent Agenda
Subject	8.7 Budget Amendment #1 - Fiscal Year 2021-2022 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	17,966,528.84
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #1 - Fiscal Year 2021-2022.

### Public Content

On September 13, 2021, the School Board adopted the budget for fiscal year 2021-2022. As the fiscal year progresses, we ask the School Board to amend the budget to more accurately reflect estimated revenues and appropriations. The amendments are results of various factors including: increases or decreases in estimated revenues to more accurately reflect revenues, and increases or decreases in appropriations to more accurately reflect estimated expenditures and/or better utilize funds for schools, departments, and projects. These amendments facilitate district operations to occur in a positive manner.

These amendments properly reflect the estimated revenue and appropriations. The amendments show the estimated revenue and appropriations for each fund and provide a description of the amendments.

Required by S.B.E. rule 6A-1.006.

New Revenue Appropriated/(Adjusted) During the Month of September 2021:

General Fund	\$ 1,364,564.31
Debt Service Funds	0.00
Capital Project Funds	3,387,954.00
Other Special Revenue Funds - Federal	13,207,851.00
Other Special Revenue Funds - Food Service	6,159.53
Total - All Funds	\$17,966,528.84

[!BA 01 - Sept 2021.pdf \(1,349 KB\)](#)

### Administrative Content

## **Executive Content**

### **General Fund**

The largest portion of the revenue increase is due to the transfer of Charter School Capital Outlay funds from Capital Project Funds. These are the funds allocated to the charter schools by the State. The total is \$753,291.00.

### **Capital Project Funds**

The largest portion of the revenue increase is due to the increase in actual sales tax revenue for the January through June 2021 period - \$2,634,663.00.

### **Federal Revenue Funds**

The majority of the revenue increase is the remainder of ESSER II - \$12,407,851.00.

*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 Marti Gardner.

Final Resolution: Motion Carries

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



**School District of Okaloosa County**

**Fiscal Year 2021-2022**

**BUDGET AMENDMENT #1**

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2021	INCREASE	DECREASE	BUDGET AS OF 9/30/2021
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	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	-	-	70,436.00	-	70,436.00
3199 MISCELLANEOUS FEDERAL DIRECT	-	-	-	-	-
3203 MEDICAID REIMBURSEMENT	600,000.00	600,000.00	-	-	600,000.00
3209 FEMA CLAIMS	-	-	-	-	-
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
3301 CLASS SIZE REDUCTION	32,333,246.00	32,333,246.00	-	-	32,333,246.00
3310 FLORIDA EDUCATION FINANCE PROGRAM	76,700,993.00	76,700,993.00	-	-	76,700,993.00
3311 SAFE SCHOOLS	1,914,440.00	1,914,440.00	-	-	1,914,440.00
3312 SUPPLEMENTAL ACADEMIC INSTRUCTION	8,867,642.00	8,867,642.00	-	-	8,867,642.00
3313 ESE GUARANTEE	13,691,669.00	13,691,669.00	-	-	13,691,669.00
3314 READING INSTRUCTION	1,454,725.00	1,454,725.00	-	-	1,454,725.00
3315 WORKFORCE DEVELOPMENT	2,223,670.00	2,223,670.00	-	-	2,223,670.00
3317 WORKFORCE EDUCATION PERFORMANCE INCENTIVE	-	-	-	-	-
3318 DJJ SUPPLEMENTAL ALLOCATION	228,630.00	228,630.00	-	-	228,630.00
3319 VIRTUAL EDUCATION CONTRIBUTION	-	-	-	-	-
3320 TEACHER SALARY INCREASE ALLOCATION	6,065,097.00	6,065,097.00	-	-	6,065,097.00
3323 CO & DS WITHHELD FOR ADMINISTRATIVE EXPENSE	16,000.00	16,000.00	-	-	16,000.00
3334 DIGITAL CLASSROOMS	107,989.00	107,989.00	-	-	107,989.00
3335 TEACHER CLASSROOM SUPPLY ASSISTANCE	617,959.00	617,959.00	-	-	617,959.00
3336 INSTRUCTIONAL MATERIALS	3,294,703.00	3,294,703.00	-	-	3,294,703.00
3343 STATE LICENSE TAX	40,000.00	40,000.00	-	-	40,000.00
3344 DISCRETIONARY LOTTERY	-	-	-	-	-
3349 INTANGIBLE PROPERTY TAX	-	-	-	-	-
3354 TRANSPORTATION	6,848,709.00	6,848,709.00	-	-	6,848,709.00
3357 MENTAL HEALTH ASSISTANCE	1,361,257.00	1,361,257.00	-	-	1,361,257.00
3359 FEDERALLY CONNECTED STUDENT SUPPLEMENT	2,786,572.00	2,786,572.00	-	-	2,786,572.00
3362 SCHOOL RECOGNITION	-	-	-	-	-
3366 BEST & BRIGHTEST	-	-	-	-	-
3370 VOLUNTARY PREKINDERGARTEN PROGRAM - SUMMER	19,108.74	19,108.74	-	-	19,108.74
3371 VOLUNTARY PREKINDERGARTEN PROGRAM	388,800.00	388,800.00	-	-	388,800.00
3379 FUEL TAX REFUND (OLD OBJECT NUMBER)	-	-	-	-	-
3395 FEMA - STATE - CLAIMS MATCH	-	-	-	-	-
3399 OTHER MISCELLANEOUS STATE REVENUE	-	-	8,418.00	-	8,418.00
3401 PRINT SHOP POSTAGE	30,000.00	30,000.00	-	-	30,000.00
3402 PRINT SHOP PRINTING	180,000.00	180,000.00	-	-	180,000.00
3407 EDUCATIONAL BROADBAND - LEASE	25,835.00	25,835.00	-	-	25,835.00
3411 DISTRICT SCHOOL TAXES	96,322,471.00	96,322,471.00	-	-	96,322,471.00
3421 TAX REDEMPTIONS	110,000.00	110,000.00	-	-	110,000.00
3425 RENT/USE OF FACILITY	-	-	5,724.00	-	5,724.00
3426 COURSE FEES - ADULT EDUCATION	310,000.00	310,000.00	-	-	310,000.00
3427 CAPITAL IMPROVEMENT FEES - ADULT EDUCATION	-	-	15,246.00	-	15,246.00
3429 TECHNOLOGY FEES - ADULT EDUCATION	-	-	15,246.00	-	15,246.00
3431 INTEREST ON INVESTMENTS	150,000.00	150,000.00	-	-	150,000.00
3434 COMMUNITY EDUCATION ENRICHMENT PROGRAM	-	-	-	-	-
3448 DONATIONS	950.00	950.00	5,500.00	-	6,450.00
3462 PURCHASED CUSTODIAL SERVICE	-	-	-	-	-
3463 BOB SIKES CHILD CARE	235,000.00	235,000.00	-	-	235,000.00
3465 PURCHASED POSITIONS - OTHER	-	-	232,441.88	-	232,441.88
3466 PURCHASED OTHER POSITIONS - EXTERNAL	235,752.00	235,752.00	19,861.17	-	255,613.17
3467 PURCHASED - SCHOOLS - OTHER	-	-	132,467.36	-	132,467.36
3468 RIVERSIDE CHILD CARE	-	-	-	-	-
3469 ANTIOCH CHILD CARE	151,000.00	151,000.00	-	-	151,000.00
3470 NORTHWOOD CHILD CARE	165,000.00	165,000.00	-	-	165,000.00
3474 PROF. DEVELOP. CERTIFICATION PROGRAM FEES	-	-	-	-	-
3475 BLUEWATER CHILD CARE	324,000.00	324,000.00	-	-	324,000.00
3477 PLEW CHILD CARE	250,000.00	250,000.00	-	-	250,000.00
3478 WRIGHT CHILD CARE	104,000.00	104,000.00	-	-	104,000.00
3480 PUBLIC INFORMATION REQUESTS	-	-	171.16	-	171.16
3484 FINANCIAL AID FEES	-	-	30,492.00	-	30,492.00
3485 RESTITUTION PAYMENTS - OTHER	-	-	200.00	-	200.00

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2021	INCREASE	DECREASE		BUDGET AS OF 9/30/2021
3487	CERTIFICATE FEES - SUBSTITUTES	-	-	7,535.00	-	7,535.00
3488	FINGERPRINT PROGRAM	-	-	13,176.00	-	13,176.00
3489	CERTIFICATE FEES	30,000.00	30,000.00	-	-	30,000.00
3490	MISCELLANEOUS REVENUE	295,024.00	295,024.00	25,949.57	-	320,973.57
3491	E-RATE REFUNDS	-	-	-	-	-
3492	TRANSPORTATION - SCHOOL ACTIVITIES	150,000.00	150,000.00	-	-	150,000.00
3493	SALE OF JUNK	-	-	10,116.41	-	10,116.41
3494	FEDERAL INDIRECT COST REIMBURSEMENT	375,000.00	375,000.00	-	-	375,000.00
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	-	-	-	-	-
3497	REFUND - PRIOR YEAR EXPENDITURES	-	-	2,984.19	-	2,984.19
3498	FUEL TAX REFUND (NEW OBJECT NUMBER)	-	-	-	-	-
3499	SFS - INDIRECT COST	125,000.00	125,000.00	-	-	125,000.00
3630	TRANSFER FROM CAPITAL IMPROVEMENT FUNDS	12,012,353.00	12,012,353.00	753,291.00	-	12,765,644.00
3740	PRIOR YEAR INSURANCE LOSS RECOVERY	-	-	7,122.59	-	7,122.59
3741	INSURANCE LOSS RECOVERY	-	-	1,399.00	-	1,399.00
3746	HEALTH REIMBURSEMENT ARRANGEMENT	-	-	6,786.98	-	6,786.98
3901	RESERVE FOR ENCUMBRANCE	1,218,472.99	1,218,472.99	-	-	1,218,472.99
3902	RESERVE FOR INVENTORY	120,706.20	120,706.20	-	-	120,706.20
3903	RESERVE - CARRYOVER SCHOOL BUDGETS	1,057,189.13	1,057,189.13	-	-	1,057,189.13
3904	RESERVE - CATEGORICAL PROJECT CARRYOVER	9,348,186.41	9,348,186.41	-	-	9,348,186.41
3905	RESERVE - NON-CATEGORICAL PROJECT CARRYOVER	35,081,900.71	35,081,900.71	-	-	35,081,900.71
3907	RESERVE - RETIREMENT	200,000.00	200,000.00	-	-	200,000.00
3910	RESERVE - CLAIMS LIABILITY	3,140,000.00	3,140,000.00	-	-	3,140,000.00
3911	RESERVE - FTE	2,898,859.50	2,898,859.50	-	-	2,898,859.50
3913	RESERVE - CONTINGENCY	1,511,792.00	1,511,792.00	-	-	1,511,792.00
3925	FUND BALANCE - UNDESIGNATED	12,488,851.50	12,488,851.50	-	-	12,488,851.50
<b>TOTAL - GENERAL FUND</b>		<b>\$ 341,745,630.18</b>	<b>\$ 341,745,630.18</b>	<b>\$ 1,364,564.31</b>	<b>\$ -</b>	<b>\$ 343,110,194.49</b>

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2021	INCREASE	DECREASE	BUDGET AS OF 9/30/2021
5100 BASIC EDUCATION (K-12)	\$ 162,305,768.69	\$ 162,305,768.69	\$ -	\$ 344,262.90	\$ 161,961,505.79
5101 CHARTER SCHOOL FEDERAL IMPACT	80,865.00	80,865.00	-	-	80,865.00
5200 EXCEPTIONAL CHILD	33,003,295.94	33,003,295.94	63,072.58	-	33,066,368.52
5300 VOCATIONAL AND TECHNICAL EDUCATION	5,419,872.42	5,419,872.42	331,059.99	-	5,750,932.41
5500 PREKINDERGARTEN	404,717.00	404,717.00	-	-	404,717.00
5900 OTHER INSTRUCTION	2,902,105.39	2,902,105.39	20,492.00	-	2,922,597.39
6100 PUPIL PERSONNEL SERVICES	2,226,368.59	2,226,368.59	-	480,264.02	1,746,104.57
6110 ATTENDANCE AND SOCIAL WORK	560,738.76	560,738.76	2,560.00	-	563,298.76
6120 GUIDANCE SERVICES	5,383,866.38	5,383,866.38	-	254,121.07	5,129,745.31
6130 HEALTH SERVICES	1,216,367.51	1,216,367.51	5,159.77	-	1,221,527.28
6140 PSYCHOLOGICAL SERVICES	2,459,664.84	2,459,664.84	8,320.00	-	2,467,984.84
6141 TESTING	160,370.00	160,370.00	-	-	160,370.00
6150 PARENTAL INVOLVEMENT	200.00	200.00	-	-	200.00
6200 INSTRUCTIONAL MEDIA SERVICE	1,778,008.81	1,778,008.81	116,110.84	-	1,894,119.65
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	3,428,427.77	3,428,427.77	100,855.09	-	3,529,282.86
6400 INSTR STAFF TRAINING SERVICES	1,906,151.85	1,906,151.85	8,176.93	-	1,914,328.78
6500 INSTRUCTIONAL RELATED TECHNOLOGY	620,635.26	620,635.26	-	-	620,635.26
7100 SCHOOL BOARD	1,330,068.64	1,330,068.64	-	669.98	1,329,398.66
7200 GENERAL ADMINISTRATION (SUPT)	417,846.76	417,846.76	5,236.77	-	423,083.53
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	21,942,083.44	21,942,083.44	8,857.98	-	21,950,941.42
7400 FACILITIES ACQUISITION & CONSTRUCTION	1,072,753.60	1,072,753.60	785,949.00	-	1,858,702.60
7500 FISCAL SERVICES (FINANCE DEPT)	2,864,820.61	2,864,820.61	351.08	-	2,865,171.69
7600 FOOD SERVICE (SCHOOLS)	-	-	-	-	-
7610 FOOD SERVICE - DEPARTMENT	-	-	-	-	-
7700 CENTRAL SERVICES	-	-	-	-	-
7710 PLAN, RESEARCH, DEVELOP, & EVALUATE	-	-	-	-	-
7720 INFORMATION SERVICES	351,476.25	351,476.25	2,035.46	-	353,511.71
7730 STAFF SERVICES	6,285,149.17	6,285,149.17	18,847.98	-	6,303,997.15
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	860,900.72	860,900.72	-	-	860,900.72
7800 PUPIL TRANSP SERVICES - SCHOOL	622,752.15	622,752.15	-	25,077.50	597,674.65
7801 TRANSPORTATION - NORTH	6,134,374.14	6,134,374.14	50,985.89	-	6,185,360.03
7802 TRANSPORTATION - CENTRAL	3,225,310.10	3,225,310.10	43,140.96	-	3,268,451.06
7803 TRANSPORTATION - SOUTH	4,713,860.00	4,713,860.00	31,969.23	-	4,745,829.23
7900 OPERATION OF PLANT	24,438,151.54	24,438,151.54	31,801.55	-	24,469,953.09
8100 MAINTENANCE ADMINISTRATION	4,470,739.34	4,470,739.34	85,892.42	-	4,556,631.76
8120 BUILDING AND GROUND MAINTENANCE	3,069,891.92	3,069,891.92	8,539.84	-	3,078,431.76
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	3,429,712.62	3,429,712.62	10,244.15	-	3,439,956.77
9100 COMMUNITY SERVICE	1,872,252.14	1,872,252.14	23,544.34	-	1,895,796.48
9700 TRANSFER FUNDS	-	-	-	-	-
9890 RESERVES	30,786,062.83	30,786,062.83	705,755.93	-	31,491,818.76
<b>TOTAL - GENERAL FUND</b>	<b>\$ 341,745,630.18</b>	<b>\$ 341,745,630.18</b>	<b>\$ 2,468,959.78</b>	<b>\$ 1,104,395.47</b>	<b>\$ 343,110,194.49</b>

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 1  
Board Meeting October 25, 2021

Account	Object	Function	Increase (Decrease)
3193	<u>DOD Section 363 PL 106-398</u>		\$ 70,436.00
	0997 Reserve - Projects	9890 Reserves	\$ 70,436.00
	<i>Explanation: To appropriate Impact Aid revenue received from the Department of Defense based on fiscal year 2019-2020 eligible expenditures made on behalf of Students with Severe Disabilities.</i>		
	3027 Impact Aid - Severe Disabilities	\$ 70,436.00	
3399	<u>Other Miscellaneous State Revenue</u>		\$ 8,418.00
	0790 Miscellaneous Expense	9100 Community Service	\$ 8,418.00
	<i>Explanation: To appropriate revenue for Florida Student Assistance Grant - Career Education based on actual collections.</i>		
	3124 FSAG - CE	\$ 8,418.00	
3425	<u>Rent/Use Of Facility</u>		\$ 5,724.00
	0430 Electricity	7900 Operation of Plant	\$ 4,994.40
	0987 Reserve Schools/Departments	9890 Reserves	729.60
			\$ 5,724.00
	<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>		
	.... Discretionary	\$ 729.60	5099 School Utilities
			4,994.40
			Total \$ 5,724.00
3427	<u>Capital Improvement Fees - Adult Education</u>		\$ 15,246.00
	0641 Equipment (Over \$1,000)	5900 Other Instruction	\$ 15,246.00
	<i>Explanation: To appropriate estimated revenue for adult education capital improvement fees based on actual collections.</i>		
	6035 Adult Capital Improvement Fees	\$ 15,246.00	
3429	<u>Technology Fees - Adult Education</u>		\$ 15,246.00
	0510 Supplies	5900 Other Instruction	\$ 15,246.00
	<i>Explanation: To appropriate estimated revenue for adult education supply fees based on actual collections.</i>		
	2016 Adult Technology Fees	\$ 15,246.00	
3448	<u>Donations</u>		\$ 5,500.00
	0510 Supplies	7200 General Administration	\$ 5,500.00
	<i>Explanation: To appropriate donations for Superintendent's Initiative based on actual collections.</i>		
	1018 Donations - Superintendent's Initiative	\$ 5,500.00	
3465	<u>Purchased Positions - Other</u>		\$ 232,441.88
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 558.96
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	2,052.11
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	197,729.08
	0210 Florida Retirement System	5100 Basic Education (K-12)	18,649.52
	0220 Social Security	5100 Basic Education (K-12)	13,452.21
			\$ 232,441.88
	<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	\$ 232,441.88	
3466	<u>Purchased Positions/Other - External</u>		\$ 19,861.17
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 1,181.74
	0210 Florida Retirement System	5100 Basic Education (K-12)	127.86
	0220 Social Security	5100 Basic Education (K-12)	90.40
	0100 Salary - Non-Instructional	5200 Exceptional Child	7,596.00
	0210 Florida Retirement System	5200 Exceptional Child	823.00
	0220 Social Security	5200 Exceptional Child	581.00
	0331 Out of County Travel	6300 Instruction & Curriculum	325.67

**Explanation of Budget Amendment as Follows:**  
**Part I - General Operating Fund**  
**Amendment Number 1**  
**Board Meeting October 25, 2021**

Account	Object	Function	Increase (Decrease)
	0117 Workshops	6400 Instructional Staff Training Services	7,012.37
	0210 Florida Retirement System	6400 Instructional Staff Training Services	122.03
	0220 Social Security	6400 Instructional Staff Training Services	622.69
	0117 Workshops	7730 Staff Services	1,140.01
	0220 Social Security	7730 Staff Services	67.40
	0391 Laundry / Linen	7730 Staff Services	171.00
			<u>\$ 19,861.17</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	\$ 19,861.17	
3467	<u>Purchased - Schools - Other</u>		<u>\$ 132,467.36</u>
	0510 Supplies	5100 Basic Education (K-12)	\$ 714.00
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	15,435.50
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	675.00
	0643 Computer (Over \$1,000) & Tech. Infrastructure	5100 Basic Education (K-12)	109,205.00
	0310 Professional & Technical Service	6130 Health Services	6,414.00
	0460 Diesel Fuel	7900 Operation of Plant	23.86
			<u>\$ 132,467.36</u>
<i>Explanation: To appropriate funds received from schools to pay nurse health services buy-up option (\$6,414.00) and reimburse operating expenditures (\$126,053.36) based on actual collections.</i>			
	2050 Purchased School Nurses	\$ 6,414.00	8001 Purchased - Schools - Other
			126,053.36
			<u>Total \$ 132,467.36</u>
3480	<u>Public Information Requests</u>		<u>\$ 171.16</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 171.16
<i>Explanation: To appropriate revenue received for public information requests based on actual collections.</i>			
	.... Discretionary	\$ 171.16	
3484	<u>Financial Aid Fees</u>		<u>\$ 30,492.00</u>
	0790 Miscellaneous Expense	9100 Community Service	\$ 30,492.00
<i>Explanation: To appropriate estimated revenue for Financial Aid Fees based on actual collections.</i>			
	3005 Financial Aid Trust Fund	\$ 30,492.00	
3485	<u>Restitution Payments - Other</u>		<u>\$ 200.00</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 200.00
<i>Explanation: To appropriate revenue received for restitution based on actual collections.</i>			
	.... Discretionary	\$ 200.00	
3487	<u>Certificate Fees - Substitutes</u>		<u>\$ 7,535.00</u>
	0730 Dues and Fees	7730 Staff Services	\$ 7,535.00
<i>Explanation: To appropriate revenue for Certificate Fees - Substitutes based on actual collections.</i>			
	2088 Certification	\$ 7,535.00	
3488	<u>Fingerprint Program</u>		<u>\$ 13,176.00</u>
	0730 Dues and Fees	7730 Staff Services	\$ 13,176.00
<i>Explanation: To appropriate revenue for Fingerprint Program based on actual collections.</i>			
	6006 Fingerprinting - Fees	\$ 13,176.00	
3490	<u>Miscellaneous Revenue</u>		<u>\$ 25,949.57</u>
	0510 Supplies	7730 Staff Services	\$ 870.00
	0460 Diesel Fuel	7800 Pupil Transp Services - School	4,202.11
	0510 Supplies	7801 Transportation - North	254.88



Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 25, 2021

Account	Object	Function	Increase (Decrease)
	0510 Supplies	7802 Transportation - Central	59.08
	0510 Supplies	7803 Transportation - South	55.10
	0990 Fund Balance - Unappropriated	9890 Reserves	20,508.40
			<u>\$ 25,949.57</u>
<i>Explanation: To appropriate revenue for dealer's tax credit allowance (\$3,764.73), record requests from State of Florida (\$284.00), Scribbles Transcript System (\$2,009.92), dividends (\$14,449.75), fuel reimbursements (\$4,202.11), vending commissions (\$369.06), worthless check fees (\$45.00), and parapro testing fees (\$825.00) based on actual collections.</i>			
	.... Discretionary	\$ 20,508.40	3033 Vending Commission - Transportation - South 55.10
	2093 Fuel System Repairs	4,202.11	4027 E.R. - Retirement Lunch 45.00
	3031 Vending Commission - Transportation - North	254.88	5020 Parapro Testing Fees 825.00
	3032 Vending Commission - Transportation - Central	59.08	Total \$ 25,949.57
3493	<u>Sale of Junk</u>		<u>\$ 10,116.41</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	<u>\$ 10,116.41</u>
<i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i>			
	.... Discretionary	\$ 10,116.41	
3497	<u>Refund - Prior Year Expenditures</u>		<u>\$ 2,984.19</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	<u>\$ 2,984.19</u>
<i>Explanation: To appropriate refund of a prior year expenditure based on actual collections.</i>			
	.... Discretionary	\$ 2,984.19	
3630	<u>Transfer from Capital Improvement Funds</u>		<u>\$ 753,291.00</u>
	0796 Charter School State Capital Outlay	7400 Facilities Acquisition and Construction	<u>\$ 753,291.00</u>
<i>Explanation: To appropriate Charter School Capital Outlay transfer from Capital Improvement Funds.</i>			
	2052 Capital Outlay Charter Schools	\$ 753,291.00	
3740	<u>Prior Year Insurance Loss Recovery</u>		<u>\$ 7,122.59</u>
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ 7,122.59</u>
<i>Explanation: To appropriate revenue from prior year insurance loss recovery based on actual collections.</i>			
	9015 Fixed Charges	\$ 7,122.59	
3741	<u>Insurance Loss Recovery</u>		<u>\$ 1,399.00</u>
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ 1,399.00</u>
<i>Explanation: To appropriate revenue from insurance loss recovery based on actual collections.</i>			
	9015 Fixed Charges	\$ 1,399.00	
3746	<u>Health Reimbursement Arrangement</u>		<u>\$ 6,786.98</u>
	0310 Professional & Technical Service	7730 Staff Services	<u>\$ 6,786.98</u>
<i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.</i>			
	5006 Health Reimbursement Arrangement	\$ 6,786.98	

II. Amendments Between Appropriations & Reserves

.... Discretionary

5100 Basic Education (K-12)	\$ (185,092.20)
5200 Exceptional Child	38,647.02
5300 Vocational	61,511.00
6100 Pupil Personnel Services	4,000.00
6130 Health Services	159.15
6200 Instructional Media Services	116,110.84
6300 Instruction & Curriculum	(130,629.00)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 25, 2021

Account	Object	Function	Increase (Decrease)
		6400 Instructional Staff Training Services	419.84
		7300 School Admin - Principal Office	53,823.79
		7400 Facilities Acquisition and Construction	32,658.00
		7720 Information Services	2,035.46
		7900 Operation of Plant	8,184.16
		8100 Maintenance Administration	97,971.00
		9890 Reserves	(69,834.33)
			<u>\$ 29,964.73</u>

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

2095 Salary Resynching	\$ (32,688.73)	5006 Health Reimbursement Arrangement	2,724.00
		Total	<u>\$ (29,964.73)</u>

0002 Lottery - School Advisory Council

0510 Supplies		5100 Basic Education (K-12)	\$ (1,054.84)
0519 Technology Supplies		5100 Basic Education (K-12)	1,054.84
			<u>\$ -</u>

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

0023 Itinerant - Speech

0103 Salary - Supplements		5200 Exceptional Child	\$ 64,842.00
0131 Salary - Instructional		5200 Exceptional Child	(109,072.00)
0210 Florida Retirement System		5200 Exceptional Child	(4,834.00)
0220 Social Security		5200 Exceptional Child	(3,384.00)
0231 Group Insurance - Health		5200 Exceptional Child	(9,107.16)
0232 Group Insurance - Life		5200 Exceptional Child	(20.00)
0233 Group Insurance - Dental		5200 Exceptional Child	(264.00)
0234 Group Insurance - Other		5200 Exceptional Child	479.16
0310 Professional & Technical Service		5200 Exceptional Child	61,360.00
			<u>\$ -</u>

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

0099 COVID-19 Response

0310 Professional & Technical Service		5100 Basic Education (K-12)	\$ (11,111.08)
0730 Dues and Fees		5100 Basic Education (K-12)	11,111.08
0310 Professional & Technical Service		5300 Vocational	65,000.00
0111 Salary - Administrative Manager		6300 Instruction & Curriculum	151,237.00
0210 Florida Retirement System		6300 Instruction & Curriculum	16,364.00
0220 Social Security		6300 Instruction & Curriculum	11,570.00
0231 Group Insurance - Health		6300 Instruction & Curriculum	33,868.80
0232 Group Insurance - Life		6300 Instruction & Curriculum	40.00
0233 Group Insurance - Dental		6300 Instruction & Curriculum	927.00
0234 Group Insurance - Other		6300 Instruction & Curriculum	40.20
			<u>\$ 279,047.00</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	\$ (279,047.00)
------------------------	-----------------

0120 SAI - Secondary Intensive Reading

0107 Salary - Extended Substitute		5100 Basic Education (K-12)	\$ 540.00
0131 Salary - Instructional		5100 Basic Education (K-12)	(540.00)
0231 Group Insurance - Health		5100 Basic Education (K-12)	(1,213.92)
0234 Group Insurance - Other		5100 Basic Education (K-12)	1,213.92
			<u>\$ -</u>

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

0132 VPK - Year Long Program

0231 Group Insurance - Health		5500 Prekindergarten	\$ (266.10)
0234 Group Insurance - Other		5500 Prekindergarten	266.10
			<u>\$ -</u>

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

1002 Lottery - School Advisory Council

0510 Supplies		5100 Basic Education (K-12)	\$ (258.86)
0519 Technology Supplies		5100 Basic Education (K-12)	258.86
			<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 25, 2021

Account	Object	Function	Increase (Decrease)
<b>1004 AICE - Set-Aside</b>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (181.47)
	0519 Technology Supplies	5100 Basic Education (K-12)	181.47
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>1127 SAI - Summer Intensive Studies</b>			
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (26,554.44)
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	1,114.61
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	1,554.92
	0210 Florida Retirement System	5100 Basic Education (K-12)	733.87
	0220 Social Security	5100 Basic Education (K-12)	(1,832.58)
	0510 Supplies	5100 Basic Education (K-12)	(2,674.71)
	0100 Salary - Non-Instructional	7801 Transportation - North	19,210.48
	0210 Florida Retirement System	7801 Transportation - North	1,912.65
	0220 Social Security	7801 Transportation - North	1,469.60
	0100 Salary - Non-Instructional	7802 Transportation - Central	15,286.03
	0210 Florida Retirement System	7802 Transportation - Central	1,653.94
	0220 Social Security	7802 Transportation - Central	1,169.37
	0100 Salary - Non-Instructional	7803 Transportation - South	1,072.68
	0210 Florida Retirement System	7803 Transportation - South	116.07
	0220 Social Security	7803 Transportation - South	82.06
			<u>\$ 14,314.55</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, and transfers to/(from) the following project(s):</i>			
	3161 SAI - Supplemental Academic Instruction		\$ (14,314.55)
<b>2001 Donations - Operational Services</b>			
	0510 Supplies	7200 General Administration	\$ (263.23)
	0510 Supplies	8100 Maintenance Administration	263.23
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2004 Itinerant - Visually Impaired</b>			
	0643 Computer (Over \$1,000) & Tech. Infrastructure	5200 Exceptional Child	\$ (399.00)
	0644 Computer Hardware (Under \$1,000)	5200 Exceptional Child	399.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2005 Fine Arts Curriculum</b>			
	0360 Lease and Rental Agreements	6300 Instruction & Curriculum	\$ 30.00
	0365 Software Subscriptions	6300 Instruction & Curriculum	(30.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2011 Custodial Services</b>			
	0100 Salary - Non-Instructional	7900 Operation of Plant	\$ (5,654.90)
	0102 Salary - Other Compensation	7900 Operation of Plant	1,879.22
	0130 Salary - Overtime	7900 Operation of Plant	3,688.13
	0231 Group Insurance - Health	7900 Operation of Plant	(230.72)
	0234 Group Insurance - Other	7900 Operation of Plant	230.72
	0750 Other Personnel Services	7900 Operation of Plant	87.55
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2018 Itinerant Teachers - Autistic</b>			
	0510 Supplies	5200 Exceptional Child	\$ (164.11)
	0519 Technology Supplies	5200 Exceptional Child	164.11
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2019 Itinerant Teachers - OT/PT</b>			
	0103 Salary - Supplements	5200 Exceptional Child	\$ 9,090.00
	0131 Salary - Instructional	5200 Exceptional Child	190,528.00
	0210 Florida Retirement System	5200 Exceptional Child	21,598.69
	0220 Social Security	5200 Exceptional Child	15,270.59

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 25, 2021

Account	Object	Function	Increase (Decrease)	
	0231	Group Insurance - Health	5200 Exceptional Child	35,273.00
	0232	Group Insurance - Life	5200 Exceptional Child	91.00
	0233	Group Insurance - Dental	5200 Exceptional Child	928.00
	0234	Group Insurance - Other	5200 Exceptional Child	160.00
	0310	Professional & Technical Service	5200 Exceptional Child	(272,939.28)
				\$ -

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

2045 ROTC

	0231	Group Insurance - Health	5100 Basic Education (K-12)	\$ (530.28)
	0234	Group Insurance - Other	5100 Basic Education (K-12)	530.28
				\$ -

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

2075 Class Size Needs - General Fund

	0131	Salary - Instructional	5100 Basic Education (K-12)	\$ (618,974.00)
	0132	Salary - Hourly Teachers	5100 Basic Education (K-12)	725,923.00
	0210	Florida Retirement System	5100 Basic Education (K-12)	8,124.00
	0220	Social Security	5100 Basic Education (K-12)	8,178.00
	0231	Group Insurance - Health	5100 Basic Education (K-12)	21,472.68
	0232	Group Insurance - Life	5100 Basic Education (K-12)	53.00
	0233	Group Insurance - Dental	5100 Basic Education (K-12)	689.00
	0234	Group Insurance - Other	5100 Basic Education (K-12)	958.32
	0132	Salary - Hourly Teachers	5300 Vocational	44,331.00
	0210	Florida Retirement System	5300 Vocational	4,726.00
	0220	Social Security	5300 Vocational	3,391.00
	0231	Group Insurance - Health	5300 Vocational	6,470.00
	0232	Group Insurance - Life	5300 Vocational	15.00
	0233	Group Insurance - Dental	5300 Vocational	199.00
	0131	Salary - Instructional	6100 Pupil Personnel Services	(110,828.00)
	0210	Florida Retirement System	6100 Pupil Personnel Services	(11,814.00)
	0220	Social Security	6100 Pupil Personnel Services	(8,478.00)
	0231	Group Insurance - Health	6100 Pupil Personnel Services	(21,568.00)
	0232	Group Insurance - Life	6100 Pupil Personnel Services	(50.00)
	0233	Group Insurance - Dental	6100 Pupil Personnel Services	(662.00)
				\$ 52,156.00

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and appropriate additional class size unit by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (52,156.00)

2095 Salary Resynching

	0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (10,741.04)
	0131	Salary - Instructional	5100 Basic Education (K-12)	(219,519.60)
	0210	Florida Retirement System	5100 Basic Education (K-12)	(22,979.59)
	0220	Social Security	5100 Basic Education (K-12)	(17,609.08)
	0100	Salary - Non-Instructional	5200 Exceptional Child	(14,355.79)
	0131	Salary - Instructional	5200 Exceptional Child	(54,428.06)
	0210	Florida Retirement System	5200 Exceptional Child	(6,868.06)
	0220	Social Security	5200 Exceptional Child	(5,267.23)
	0131	Salary - Instructional	5300 Vocational	(11,980.37)
	0210	Florida Retirement System	5300 Vocational	(1,187.71)
	0220	Social Security	5300 Vocational	(929.51)
	0111	Salary - Administrative Manager	6100 Pupil Personnel Services	(1,342.63)
	0131	Salary - Instructional	6100 Pupil Personnel Services	(19,106.62)
	0210	Florida Retirement System	6100 Pupil Personnel Services	(2,065.58)
	0220	Social Security	6100 Pupil Personnel Services	(1,549.19)
	0100	Salary - Non-Instructional	7300 School Admin - Principal Office	(20,604.17)
	0111	Salary - Administrative Manager	7300 School Admin - Principal Office	(33,359.13)
	0210	Florida Retirement System	7300 School Admin - Principal Office	(5,422.15)
	0220	Social Security	7300 School Admin - Principal Office	(4,131.16)
	0100	Salary - Non-Instructional	7800 Pupil Transp Services - School	(23,031.23)
	0111	Salary - Administrative Manager	7800 Pupil Transp Services - School	(1,910.66)
	0210	Florida Retirement System	7800 Pupil Transp Services - School	(2,478.70)
	0220	Social Security	7800 Pupil Transp Services - School	(1,859.02)
	0100	Salary - Non-Instructional	7900 Operation of Plant	(17,092.68)
	0111	Salary - Administrative Manager	7900 Operation of Plant	(1,032.79)
	0210	Florida Retirement System	7900 Operation of Plant	(1,807.38)
	0220	Social Security	7900 Operation of Plant	(1,394.27)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 25, 2021

Account	Object	Function	Increase (Decrease)
0100	Salary - Non-Instructional	8100 Maintenance Administration	(9,243.47)
0111	Salary - Administrative Manager	8100 Maintenance Administration	(1,239.35)
0210	Florida Retirement System	8100 Maintenance Administration	(1,032.79)
0220	Social Security	8100 Maintenance Administration	(826.20)
			\$ (516,395.21)
<p><i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, appropriate unanticipated operating expenditures (Discretionary, Projects 0099, 3390, 4057, 5027, &amp; 8084), appropriate additional class size unit (Project 2075), appropriate additional ESE non-gifted positions (Project 5075), and appropriate Board-approved materials and supplies stipend (Project 5080) by transferring to/(from) the following project(s):</i></p>			
....	Discretionary	\$ 32,688.73	5027 Administrative & Guidance Summer Hours (468.02)
0099	COVID-19 Response	279,047.00	5075 IDEA Supplemental Support - General Fund 107,369.00
2075	Class Size Needs - General Fund	52,156.00	5080 Materials & Supplies Stipend 22,720.00
3390	School Computers	22,717.50	8084 Student Safety 135.00
4057	Innovative Program - All County Choir	30.00	Total \$ 516,395.21
<p><b>2099 Stadium &amp; Athletic Field Maintenance</b></p>			
0350	Repair and Maintenance	8120 Building and Ground Maintenance	\$ 183.26
0510	Supplies	8120 Building and Ground Maintenance	(2,000.00)
0684	Replacement Roofing & Systems	8120 Building and Ground Maintenance	1,816.74
			\$ -
<p><i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i></p>			
<p><b>2154 Advanced Placement</b></p>			
0390	Other Purchased Service	5100 Basic Education (K-12)	\$ 3,577.55
0510	Supplies	5100 Basic Education (K-12)	(4,861.35)
0519	Technology Supplies	5100 Basic Education (K-12)	134.28
0644	Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	729.53
0649	Technology Equipment (Under \$1,000)	5100 Basic Education (K-12)	419.99
			\$ -
<p><i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i></p>			
<p><b>2166 Community Education Enrichment</b></p>			
0102	Salary - Other Compensation	9100 Community Service	\$ (49.19)
0210	Florida Retirement System	9100 Community Service	52.96
0220	Social Security	9100 Community Service	(3.77)
			\$ -
<p><i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i></p>			
<p><b>2170 Child Care - Northwood Elementary School</b></p>			
0102	Salary - Other Compensation	9100 Community Service	\$ 143.73
0130	Salary - Overtime	9100 Community Service	2,104.43
0210	Florida Retirement System	9100 Community Service	243.25
0220	Social Security	9100 Community Service	171.98
0510	Supplies	9100 Community Service	(2,663.39)
			\$ -
<p><i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i></p>			
<p><b>2174 Child Care - Plew Elementary School</b></p>			
0371	Telephone	7900 Operation of Plant	\$ 100.00
0102	Salary - Other Compensation	9100 Community Service	80.00
0130	Salary - Overtime	9100 Community Service	655.73
0210	Florida Retirement System	9100 Community Service	79.61
0220	Social Security	9100 Community Service	80.45
0510	Supplies	9100 Community Service	(2,944.20)
0519	Technology Supplies	9100 Community Service	71.78
0730	Dues and Fees	9100 Community Service	210.00
0750	Other Personnel Services	9100 Community Service	1,666.63
			\$ -
<p><i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i></p>			
<p><b>2178 Child Care - Wright Elementary School</b></p>			
0232	Group Insurance - Life	5100 Basic Education (K-12)	\$ 13.86
0233	Group Insurance - Dental	5100 Basic Education (K-12)	206.77
0234	Group Insurance - Other	5100 Basic Education (K-12)	(154.57)
0360	Lease and Rental Agreements	5100 Basic Education (K-12)	8,168.88
0510	Supplies	5100 Basic Education (K-12)	4,000.00
0360	Lease and Rental Agreements	7300 School Admin - Principal Office	3,030.72

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 25, 2021

Account	Object	Function	Increase (Decrease)
	0100 Salary - Non-Instructional	9100 Community Service	7,566.00
	0210 Florida Retirement System	9100 Community Service	819.00
	0220 Social Security	9100 Community Service	579.00
	0510 Supplies	9100 Community Service	(24,229.66)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2179 Child Care - Antioch Elementary School</b>			
	0231 Group Insurance - Health	5100 Basic Education (K-12)	\$ (159.72)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	159.72
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2909 School Maintenance</b>			
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (198,768.62)
	0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	5,909.50
	0370 Postage	8120 Building and Ground Maintenance	16.07
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	(5,966.91)
	0420 Bottled Gas	8120 Building and Ground Maintenance	82.39
	0510 Supplies	8120 Building and Ground Maintenance	48,858.28
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	23,387.22
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	127,010.69
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	(528.62)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>3105 Instructional Materials - Textbooks</b>			
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 2,310.00
	0390 Other Purchased Service	5100 Basic Education (K-12)	295.00
	0510 Supplies	5100 Basic Education (K-12)	(3,948.57)
	0520 Textbooks	5100 Basic Education (K-12)	(926,223.86)
	0510 Supplies	5200 Exceptional Child	(3,775.00)
	0520 Textbooks	5200 Exceptional Child	7,105.00
	0997 Reserve - Projects	9890 Reserves	924,237.43
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>3106 Instructional Materials - Media</b>			
	0365 Software Subscriptions	6200 Instructional Media Services	\$ 3,181.05
	0610 Library Books	6200 Instructional Media Services	(3,181.05)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>3151 SAI - ESE Extended School Year</b>			
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ 13,627.43
	0102 Salary - Other Compensation	5200 Exceptional Child	1,307.31
	0132 Salary - Hourly Teachers	5200 Exceptional Child	(31,242.34)
	0210 Florida Retirement System	5200 Exceptional Child	200.00
	0220 Social Security	5200 Exceptional Child	(1,203.15)
	0310 Professional & Technical Service	5200 Exceptional Child	844.50
	0390 Other Purchased Service	5200 Exceptional Child	2,500.00
	0510 Supplies	5200 Exceptional Child	(11,251.00)
	0750 Other Personnel Services	5200 Exceptional Child	(1,579.80)
	0310 Professional & Technical Service	6130 Health Services	(1,548.38)
	0100 Salary - Non-Instructional	7801 Transportation - North	23,751.44
	0210 Florida Retirement System	7801 Transportation - North	2,569.89
	0220 Social Security	7801 Transportation - North	1,816.95
	0100 Salary - Non-Instructional	7802 Transportation - Central	20,423.04
	0210 Florida Retirement System	7802 Transportation - Central	2,888.83
	0220 Social Security	7802 Transportation - Central	1,562.37
	0100 Salary - Non-Instructional	7803 Transportation - South	37,302.94

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 25, 2021

Account	Object	Function	Increase (Decrease)
	0210 Florida Retirement System	7803 Transportation - South	4,671.94
	0220 Social Security	7803 Transportation - South	2,853.66
	0398 Field Trips	7803 Transportation - South	(15,000.00)
	0997 Reserve - Projects	9890 Reserves	(72.00)
			\$ 54,423.63

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and close ESE Extended School Year by transferring to/(from) the following project(s):

3161 SAI - Supplemental Academic Instruction \$ (54,423.63)

3161 SAI - Supplemental Academic Instruction

0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 298,435.00
0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	55,414.00
0210 Florida Retirement System	5100 Basic Education (K-12)	40,528.00
0220 Social Security	5100 Basic Education (K-12)	27,071.00
0231 Group Insurance - Health	5100 Basic Education (K-12)	62,547.00
0232 Group Insurance - Life	5100 Basic Education (K-12)	145.00
0233 Group Insurance - Dental	5100 Basic Education (K-12)	1,920.00
0131 Salary - Instructional	5300 Vocational	55,414.00
0210 Florida Retirement System	5300 Vocational	5,907.00
0220 Social Security	5300 Vocational	4,239.00
0231 Group Insurance - Health	5300 Vocational	10,784.00
0232 Group Insurance - Life	5300 Vocational	25.00
0233 Group Insurance - Dental	5300 Vocational	331.00
0131 Salary - Instructional	6100 Pupil Personnel Services	(221,404.00)
0210 Florida Retirement System	6100 Pupil Personnel Services	(23,899.00)
0220 Social Security	6100 Pupil Personnel Services	(16,937.00)
0231 Group Insurance - Health	6100 Pupil Personnel Services	(43,136.00)
0232 Group Insurance - Life	6100 Pupil Personnel Services	(100.00)
0233 Group Insurance - Dental	6100 Pupil Personnel Services	(1,324.00)
0131 Salary - Instructional	6120 Guidance Services	(183,071.00)
0210 Florida Retirement System	6120 Guidance Services	(20,204.00)
0220 Social Security	6120 Guidance Services	(14,005.00)
0231 Group Insurance - Health	6120 Guidance Services	(32,352.00)
0232 Group Insurance - Life	6120 Guidance Services	(75.00)
0233 Group Insurance - Dental	6120 Guidance Services	(993.00)
0997 Reserve - Projects	9890 Reserves	(73,998.18)
		\$ (68,738.18)

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and close Summer Intensive Studies and ESE Extended School Year by transferring to/(from) the following project(s):

1127 SAI - Summer Intensive Studies \$ 14,314.55      3151 SAI - ESE Extended School Year \$ 54,423.63  
 Total \$ 68,738.18

3162 SAI - Attendance Officers

0231 Group Insurance - Health	6110 Attendance and Social Work	\$ (159.72)
0234 Group Insurance - Other	6110 Attendance and Social Work	159.72
0354 Maintenance Vehicle Repair	6110 Attendance and Social Work	(150.00)
0510 Supplies	6110 Attendance and Social Work	50.00
0519 Technology Supplies	6110 Attendance and Social Work	70.00
0560 Tires and Tubes	6110 Attendance and Social Work	(70.00)
0648 Technology Equipment (Over \$1,000)	6110 Attendance and Social Work	100.00
		\$ -

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

3390 School Computers

0519 Technology Supplies	5100 Basic Education (K-12)	\$ 22,717.50
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Explanation: Transfers to/(from) the following project(s):

2095 Salary Resynching \$ (22,717.50)

4004 Chorus Program

0350 Repair and Maintenance	5100 Basic Education (K-12)	\$ 145.00
0510 Supplies	5100 Basic Education (K-12)	(292.00)
0730 Dues and Fees	5100 Basic Education (K-12)	147.00
		\$ -

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

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 25, 2021

Account	Object	Function	Increase (Decrease)
<b>4005 Band Program</b>			
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ 17,200.00
	0350 Repair and Maintenance	5100 Basic Education (K-12)	1,000.00
	0510 Supplies	5100 Basic Education (K-12)	(18,337.00)
	0730 Dues and Fees	5100 Basic Education (K-12)	137.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>4011 Insurance Claims - Equipment</b>			
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ 7,431.59</u>
<i>Explanation: Appropriate insurance claims by transferring to/(from) the following project(s):</i>			
	9015 Fixed Charges		\$ (7,431.59)
<b>4012 Insurance Claims - Building &amp; Fixed Equipment</b>			
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ 700.00</u>
<i>Explanation: Appropriate insurance claims by transferring to/(from) the following project(s):</i>			
	9015 Fixed Charges		\$ (700.00)
<b>4016 SM - Administrative</b>			
	0450 Gasoline	6500 Instruction Related Technology	\$ (30.00)
	0519 Technology Supplies	6500 Instruction Related Technology	30.00
	0560 Tires and Tubes	6500 Instruction Related Technology	464.00
	0644 Computer Hardware (Under \$1,000)	6500 Instruction Related Technology	(464.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>4057 Innovative Program - All County Choir</b>			
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	<u>\$ 30.00</u>
<i>Explanation: Appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching		\$ (30.00)
<b>4110 SAI - ESOL</b>			
	0231 Group Insurance - Health	5100 Basic Education (K-12)	\$ (1,242.50)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	1,242.50
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>4125 Class Size Reduction</b>			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (44,331.00)
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	44,331.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	(1,181.00)
	0220 Social Security	5100 Basic Education (K-12)	(848.00)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(9,663.96)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(5.00)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(66.00)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	7,506.96
	0210 Florida Retirement System	5200 Exceptional Child	1,181.00
	0220 Social Security	5200 Exceptional Child	848.00
	0231 Group Insurance - Health	5200 Exceptional Child	2,157.00
	0232 Group Insurance - Life	5200 Exceptional Child	5.00
	0233 Group Insurance - Dental	5200 Exceptional Child	66.00
	0231 Group Insurance - Health	5300 Vocational	(159.72)
	0234 Group Insurance - Other	5300 Vocational	159.72
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			



Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 1  
Board Meeting October 25, 2021

Account	Object	Function	Increase (Decrease)
<b>4162 SAI - Student Training Program</b>			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 1,445.88
	0210 Florida Retirement System	5100 Basic Education (K-12)	155.32
	0220 Social Security	5100 Basic Education (K-12)	107.26
	0997 Reserve - Projects	9890 Reserves	(1,708.46)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>5006 Health Reimbursement Arrangement</b>			
	0730 Dues and Fees	7730 Staff Services	\$ 2,724.00
<i>Explanation: Appropriate HRA debit card administrative fees by transferring to/(from) the following project(s):</i>			
	.... Discretionary	\$ (2,724.00)	
<b>5027 Administrative &amp; Guidance Summer Hours</b>			
	0102 Salary - Other Compensation	6120 Guidance Services	\$ (3,342.75)
	0210 Florida Retirement System	6120 Guidance Services	218.80
	0220 Social Security	6120 Guidance Services	(297.12)
	0102 Salary - Other Compensation	7300 School Admin - Principal Office	1,712.49
	0210 Florida Retirement System	7300 School Admin - Principal Office	1,114.19
	0220 Social Security	7300 School Admin - Principal Office	126.37
			<u>\$ (468.02)</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, and appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ 468.02	
<b>5060 Best Chance - General Fund</b>			
	0390 Other Purchased Service	5100 Basic Education (K-12)	\$ 12.00
	0510 Supplies	7300 School Admin - Principal Office	(12.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>5065 CAPE - Drafting/Engineering</b>			
	0365 Software Subscriptions	5300 Vocational	\$ 4,851.70
	0510 Supplies	5300 Vocational	353.50
	0642 Equipment (Under \$1,000)	5300 Vocational	1,036.94
	0997 Reserve - Projects	9890 Reserves	(6,242.14)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>5068 CAPE - Information Technology</b>			
	0102 Salary - Other Compensation	5300 Vocational	\$ 1,028.05
	0210 Florida Retirement System	5300 Vocational	109.14
	0220 Social Security	5300 Vocational	80.81
	0365 Software Subscriptions	5300 Vocational	61,756.62
	0510 Supplies	5300 Vocational	1,005.38
	0519 Technology Supplies	5300 Vocational	1,090.46
	0641 Equipment (Over \$1,000)	5300 Vocational	(254.12)
	0642 Equipment (Under \$1,000)	5300 Vocational	1,119.98
	0643 Computer (Over \$1,000) & Tech. Infrastructure	5300 Vocational	(1,119.98)
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	581.09
	0750 Other Personnel Services	5300 Vocational	150.00
	0997 Reserve - Projects	9890 Reserves	(67,435.43)
			<u>\$ (1,888.00)</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, and correct CAPE appropriations by transferring to/(from) the following project(s):</i>			
	7061 CAPE Digital Tools - STEM	\$ 1,888.00	
<b>5072 CAPE - Automotive</b>			
	0393 Contracts - Nonprofessional	5300 Vocational	\$ 516.00
	0510 Supplies	5300 Vocational	1,824.12
	0997 Reserve - Projects	9890 Reserves	(2,340.12)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 25, 2021

Account	Object	Function	Increase (Decrease)
<b>5075 IDEA Supplemental Support - General Fund</b>			
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ 44,714.00
	0131 Salary - Instructional	5200 Exceptional Child	24,936.00
	0210 Florida Retirement System	5200 Exceptional Child	7,437.00
	0220 Social Security	5200 Exceptional Child	5,329.00
	0231 Group Insurance - Health	5200 Exceptional Child	23,818.78
	0232 Group Insurance - Life	5200 Exceptional Child	56.00
	0233 Group Insurance - Dental	5200 Exceptional Child	741.00
	0234 Group Insurance - Other	5200 Exceptional Child	337.22
			<u>\$ 107,369.00</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, and appropriate ESE non-gifted positions by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (107,369.00)	
<b>5080 Materials &amp; Supplies Stipend</b>			
	0510 Supplies	5200 Exceptional Child	\$ 4,480.00
	0510 Supplies	6110 Attendance and Social Work	2,560.00
	0510 Supplies	6140 Psychological Services	8,320.00
	0510 Supplies	6300 Instruction & Curriculum	7,360.00
			<u>\$ 22,720.00</u>
<i>Explanation: Appropriate Board-approved materials and supplies stipend by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (22,720.00)	
<b>5090 Special Stipends (Hard to Fill/Title I/Nat'l Bd)</b>			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (2,250.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(243.48)
	0220 Social Security	5100 Basic Education (K-12)	(172.09)
	0102 Salary - Other Compensation	5200 Exceptional Child	2,250.00
	0210 Florida Retirement System	5200 Exceptional Child	243.48
	0220 Social Security	5200 Exceptional Child	172.09
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>5110 Workforce Development</b>			
	0231 Group Insurance - Health	5900 Other Instruction	\$ (271.56)
	0234 Group Insurance - Other	5900 Other Instruction	271.56
	0100 Salary - Non-Instructional	7900 Operation of Plant	(3,081.60)
	0103 Salary - Supplements	7900 Operation of Plant	3,081.60
	0231 Group Insurance - Health	7900 Operation of Plant	(106.50)
	0234 Group Insurance - Other	7900 Operation of Plant	106.50
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>5909 School Maintenance - School Control</b>			
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (5,040.78)
	0399 Other Technology Purchased Services	8120 Building and Ground Maintenance	294.28
	0510 Supplies	8120 Building and Ground Maintenance	1,000.00
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	3,746.50
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>6061 CAPE Innovations - Microeconomics</b>			
	0519 Technology Supplies	5300 Vocational	\$ 100.89
	0997 Reserve - Projects	9890 Reserves	(100.89)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>6075 EBD Initiative</b>			
	0231 Group Insurance - Health	5200 Exceptional Child	\$ (159.72)
	0234 Group Insurance - Other	5200 Exceptional Child	159.72
	0117 Workshops	6400 Instructional Staff Training Services	(506.27)
	0220 Social Security	6400 Instructional Staff Training Services	(38.73)
	0730 Dues and Fees	6400 Instructional Staff Training Services	545.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 25, 2021

Account	Object	Function	Increase (Decrease)
<b>6110 Adult Education Tuition</b>			
	0231 Group Insurance - Health	5900 Other Instruction	\$ (47.88)
	0234 Group Insurance - Other	5900 Other Instruction	47.88
	0510 Supplies	5900 Other Instruction	(12,500.00)
	0730 Dues and Fees	5900 Other Instruction	2,500.00
	0231 Group Insurance - Health	7300 School Admin - Principal Office	(177.50)
	0234 Group Insurance - Other	7300 School Admin - Principal Office	177.50
	0310 Professional & Technical Service	7900 Operation of Plant	8,000.00
	0510 Supplies	7900 Operation of Plant	2,000.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>6123 Reading Instruction</b>			
	0365 Software Subscriptions	6300 Instruction & Curriculum	\$ 1,250.00
	0510 Supplies	6300 Instruction & Curriculum	(3,050.00)
	0730 Dues and Fees	6300 Instruction & Curriculum	1,800.00
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	(105.48)
	0234 Group Insurance - Other	6400 Instructional Staff Training Services	105.48
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>7019 Drama Program</b>			
	0390 Other Purchased Service	5100 Basic Education (K-12)	\$ 50.00
	0510 Supplies	5100 Basic Education (K-12)	(370.00)
	0730 Dues and Fees	5100 Basic Education (K-12)	320.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>7054 AP Initiative - Set-Aside</b>			
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 30.00
	0392 Shipping Charges	5100 Basic Education (K-12)	45.29
	0510 Supplies	5100 Basic Education (K-12)	(13,480.62)
	0519 Technology Supplies	5100 Basic Education (K-12)	3,752.00
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	7,620.00
	0648 Technology Equipment (Over \$1,000)	5100 Basic Education (K-12)	2,033.33
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>7061 CAPE Digital Tools - STEMM</b>			
	0365 Software Subscriptions	5300 Vocational	\$ 7,000.00
	0997 Reserve - Projects	9890 Reserves	(5,112.00)
			<u>\$ 1,888.00</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, and correct CAPE appropriations by transferring to/(from) the following project(s):</i>			
	5068 CAPE - Information Technology		\$ (1,888.00)
<b>7105 Instructional Materials - Dual Enrollment</b>			
	0520 Textbooks	5100 Basic Education (K-12)	\$ 87,797.71
	0997 Reserve - Projects	9890 Reserves	(87,797.71)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>8084 Student Safety</b>			
	0730 Dues and Fees	6130 Health Services	\$ 135.00
<i>Explanation: Appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching		\$ (135.00)
<b>8105 CSR - Science Initiatives</b>			
	0510 Supplies	6300 Instruction & Curriculum	\$ (418.80)
	0644 Computer Hardware (Under \$1,000)	6300 Instruction & Curriculum	418.80
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 25, 2021

Account	Object	Function	Increase (Decrease)
8107	<u>CSR - Math Initiatives</u>		
	0510 Supplies	6300 Instruction & Curriculum	\$ (800.00)
	0519 Technology Supplies	6300 Instruction & Curriculum	800.00
			<u>\$ -</u>

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

9007	<u>Career and Professional Education</u>		
	0390 Other Purchased Service	5300 Vocational	\$ 384.00
	0642 Equipment (Under \$1,000)	5300 Vocational	700.00
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	500.00
	0132 Salary - Hourly Teachers	6300 Instruction & Curriculum	6,417.00
	0210 Florida Retirement System	6300 Instruction & Curriculum	694.00
	0220 Social Security	6300 Instruction & Curriculum	491.00
	0685 Flooring/Structural Alteration	7900 Operation of Plant	(200.00)
	0997 Reserve - Projects	9890 Reserves	(8,986.00)
			<u>\$ -</u>

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

9015	<u>Fixed Charges</u>		
	0121 Salary Retirement Bonus	5100 Basic Education (K-12)	\$ (5,240.00)
	0122 Salary - Sick Leave Payoff	5100 Basic Education (K-12)	(10,921.16)
	0123 Salary - Annual Leave Payoff	5100 Basic Education (K-12)	(21,871.83)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(2,819.79)
	0220 Social Security	5100 Basic Education (K-12)	(2,176.27)
	0730 Dues and Fees	5200 Exceptional Child	1,040.18
	0122 Salary - Sick Leave Payoff	6300 Instruction & Curriculum	2,149.42
	0320 Insurance and Bond Premiums	7100 School Board	370.20
	0730 Dues and Fees	7100 School Board	(1,040.18)
	0123 Salary - Annual Leave Payoff	7300 School Admin - Principal Office	10,352.63
	0210 Florida Retirement System	7300 School Admin - Principal Office	1,120.17
	0220 Social Security	7300 School Admin - Principal Office	1,106.23
	0730 Dues and Fees	7500 Fiscal Services	351.08
	0240 Workers Compensation	7730 Staff Services	(13,271.33)
	0730 Dues and Fees	7730 Staff Services	(351.08)
	0122 Salary - Sick Leave Payoff	7802 Transportation - Central	98.30
	0123 Salary - Annual Leave Payoff	7803 Transportation - South	799.24
	0220 Social Security	7803 Transportation - South	15.54
	0122 Salary - Sick Leave Payoff	7900 Operation of Plant	8,673.44
	0123 Salary - Annual Leave Payoff	7900 Operation of Plant	7,080.77
	0210 Florida Retirement System	7900 Operation of Plant	1,305.83
	0220 Social Security	7900 Operation of Plant	65.08
	0240 Workers Compensation	7900 Operation of Plant	13,271.33
	0320 Insurance and Bond Premiums	7900 Operation of Plant	(370.20)
	0123 Salary - Annual Leave Payoff	8120 Building and Ground Maintenance	15.41
	0210 Florida Retirement System	8120 Building and Ground Maintenance	1.67
	0220 Social Security	8120 Building and Ground Maintenance	1.17
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	(8,131.59)
	0121 Salary Retirement Bonus	8200 Administrative Technology Services	5,240.00
	0123 Salary - Annual Leave Payoff	8200 Administrative Technology Services	3,623.78
	0210 Florida Retirement System	8200 Administrative Technology Services	392.12
	0220 Social Security	8200 Administrative Technology Services	988.25
			<u>\$ (8,131.59)</u>

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

4011	Insurance Claims - Equipment	\$ 7,431.59	4012	Insurance Claims - Building & Fixed Equipment	700.00
				<u>Total</u>	<u>\$ 8,131.59</u>

9110	<u>Mental Health Assistance</u>		
	0310 Professional & Technical Service	6140 Psychological Services	\$ (500.00)
	0510 Supplies	6140 Psychological Services	(269.55)
	0730 Dues and Fees	6140 Psychological Services	769.55
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

OCTOBER 25, 2021

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2021	INCREASE	DECREASE	BUDGET AS OF 9/30/2021	
3322	CO & DS WITHHELD FOR SBE/COBI	\$ 80,160.00	\$ 80,160.00	\$ -	\$ -	\$ 80,160.00
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	3,483,990.40	3,483,990.40	-	-	3,483,990.40
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	70,942.90	70,942.90	-	-	70,942.90
<b>TOTAL - DEBT SERVICE FUNDS</b>		<b>\$ 3,826,843.30</b>	<b>\$ 3,826,843.30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,826,843.30</b>

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 8/31/2021	INCREASE	DECREASE	BUDGET AS OF 9/30/2021
9200		DEBT SERVICE					
	0710	REDEMPTION OF PRINCIPAL	\$ 3,550,000.00	\$ 3,550,000.00	\$ -	\$ -	\$ 3,550,000.00
	0720	INTEREST	189,962.90	189,962.90	-	-	189,962.90
	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	4,632.50	4,632.50	-	-	4,632.50
	0998	RESERVES - DEBT SERVICE	70,942.90	70,942.90	-	-	70,942.90
		<b>TOTAL - DEBT SERVICE FUNDS</b>	<b>\$ 3,826,843.30</b>	<b>\$ 3,826,843.30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,826,843.30</b>

Explanation of Budget Amendment as Follows:  
Part II - Debt Service Funds  
Amendment Number 1  
Board Meeting October 25, 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:

OCTOBER 25, 2021

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2021	INCREASE	DECREASE	BUDGET AS OF 9/30/2021	
3209	FEMA - CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -
3210	FEMA - ADMINISTRATIVE	-	-	-	-	-
3321	CO & DS DISTRIBUTED	1,021,148.00	1,021,148.00	-	-	1,021,148.00
3325	INTEREST ON UNDIST CO & DS	20,840.00	20,840.00	-	-	20,840.00
3341	RACING COMMISSION FUNDS	-	-	-	-	-
3379	FUEL TAX REFUND	-	-	-	-	-
3391	PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	-	-	-	-	-
3394	CAPITAL OUTLAY CHARTER SCHOOLS	-	-	753,291.00	-	753,291.00
3395	FEMA - STATE - CLAIMS MATCH	-	-	-	-	-
3396	CLASS SIZE REDUCTION/CAPITAL	-	-	-	-	-
3399	OTHER MISC. STATE REVENUE	456,493.00	456,493.00	-	-	456,493.00
3413	DISTRICT LOCAL CAPITAL IMPROVEMENT TAX	32,519,403.00	32,519,403.00	-	-	32,519,403.00
3419	DISTRICT LOCAL SALES TAX	22,000,000.00	22,000,000.00	2,634,663.00	-	24,634,663.00
3421	TAX REDEMPTIONS	-	-	-	-	-
3431	INTEREST ON INVESTMENT	-	-	-	-	-
3448	DONATIONS	-	-	-	-	-
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	-	-	-	-	-
3497	REFUND - PRIOR YEAR EXPENDITURES	-	-	-	-	-
3610	TRANSFERS FROM GENERAL OPERATING FUND	-	-	-	-	-
3620	TRANSFERS FROM DEBT SERVICE FUND	-	-	-	-	-
3630	TRANSFERS FROM CAPITAL IMPROVEMENT FUNDS	-	-	-	-	-
3660	TRANSFERS FROM INTERBUDGETARY	-	-	-	-	-
3711	SALE - BONDS-SBE/COBI BONDS	-	-	-	-	-
3715	PROCEEDS OF REFUNDING BONDS	-	-	-	-	-
3720	LOAN PROCEEDS - APPLE IPAD LEASE	-	-	-	-	-
3731	SALE OF LAND	-	-	-	-	-
3732	SALE OF BUILDINGS	-	-	-	-	-
3740	PRIOR YR INSUR LOSS RECOVERY	-	-	-	-	-
3741	INSURANCE LOSS RECOVERY	-	-	-	-	-
3791	BOND PROCEEDS - PREMIUM	-	-	-	-	-
3901	RESERVE FOR ENCUMBRANCE	2,392,695.05	2,392,695.05	-	-	2,392,695.05
3909	RESERVES - CAPITAL PROJECTS	19,209,049.31	19,209,049.31	-	-	19,209,049.31
3925	FUND BALANCE - UNDESIGNATED	698,227.36	698,227.36	-	-	698,227.36
<b>TOTAL - CAPITAL PROJECT FUNDS</b>		<b>\$ 78,317,855.72</b>	<b>\$ 78,317,855.72</b>	<b>\$ 3,387,954.00</b>	<b>\$ -</b>	<b>\$ 81,705,809.72</b>



FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 8/31/2021	INCREASE	DECREASE	BUDGET AS OF 9/30/2021
7400	0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -	\$ -
7400	0630	BUILDING & FIXED EQUIPMENT	-	-	-	-	-
7400	0631	ARCHITECTURAL DESIGN / ENGINEERING	3,773,719.92	3,773,719.92	-	-	3,773,719.92
7400	0632	CONTRACTOR SERVICES	-	-	-	-	-
7400	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-	-
7400	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	457,178.88	457,178.88	827,286.75	-	1,284,465.63
7400	0642	EQUIPMENT (UNDER \$1,000)	853,390.76	853,390.76	89.99	-	853,480.75
7400	0643	COMPUTER EQUIPMENT (OVER \$1,000)	9,433.47	9,433.47	3,649.70	-	13,083.17
7400	0644	COMPUTER HARDWARE (UNDER \$1,000)	364,531.78	364,531.78	95,032.50	-	459,564.28
7400	0648	TECHNOLOGY EQUIPMENT (OVER \$1,000)	2,379.99	2,379.99	-	-	2,379.99
7400	0649	TECHNOLOGY EQUIPMENT (UNDER \$1,000)	-	-	-	-	-
7400	0651	BUSES	3,395,316.00	3,395,316.00	-	-	3,395,316.00
7400	0652	OTHER MOTOR VEHICLES	405,000.00	405,000.00	-	100,000.00	305,000.00
7400	0660	LAND	-	-	-	-	-
7400	0671	LAND IMPROVEMENTS	-	-	-	-	-
7400	0672	NEW SIDEWALKS & RETAINING WALL	-	-	-	-	-
7400	0673	PARKING LOTS AND DRIVEWAYS - NEW	76,765.73	76,765.73	-	-	76,765.73
7400	0674	SEWAGE TREATMENT PLANT	-	-	-	-	-
7400	0675	FENCE & UNDERGROUND TANKS	1,224,336.36	1,224,336.36	-	-	1,224,336.36
7400	0676	OTHER PERMANENT IMPROVEMENTS	500,246.90	500,246.90	-	1,467.80	498,779.10
7400	0677	REPLACEMENT SYSTEMS	452,839.42	452,839.42	-	-	452,839.42
7400	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	264,438.29	264,438.29	-	87,049.27	177,389.02
7400	0682	HEATING/COOLING/AIR CONDITIONING	-	-	-	-	-
7400	0683	ROOFING	25,000.00	25,000.00	-	-	25,000.00
7400	0684	REPLACEMENT ROOFING & SYSTEMS	43,000,088.46	43,000,088.46	1,700,154.11	-	44,700,242.57
7400	0685	FLOORING/STRUCTURAL ALTERATION	550,521.43	550,521.43	89,460.02	-	639,981.45
7400	0691	SOFTWARE (OVER \$1,000)	1,200,000.00	1,200,000.00	-	-	1,200,000.00
7400	0692	SOFTWARE (UNDER \$1,000)	-	-	-	-	-
7400	0693	SOFTWARE SUBSCRIPTIONS	-	-	-	-	-
7400	0710	REDEMPTION OF PRINCIPAL	810,325.77	810,325.77	-	-	810,325.77
7400	0720	INTEREST	1,430.05	1,430.05	-	-	1,430.05
7400	0986	RESERVES - FUND B GAIN/LOSS	-	-	-	-	-
7400	0990	FUND BALANCE UNAPPROPRIATED	540,101.18	540,101.18	-	-	540,101.18
7400	0997	RESERVES - PROJECTS	-	-	-	-	-
7430	0794	CHARTER SCHOOL LCI	-	-	-	-	-
7440	0676	OTHER PERMANENT IMPROVEMENTS	275,856.76	275,856.76	-	-	275,856.76
7440	0684	REPLACEMENT ROOFING & SYSTEMS	3,210,767.99	3,210,767.99	-	-	3,210,767.99
7440	0797	CHARTER SCHOOL COUNTY SALES TAX	1,427,843.18	1,427,843.18	107,507.00	-	1,535,350.18
9200	0730	DUES & FEES	-	-	-	-	-
9700	0910	TRANSFERS TO GENERAL OPERATING FUND	12,012,353.00	12,012,353.00	753,291.00	-	12,765,644.00
9700	0920	TRANSFERS TO DEBT SERVICE FUND	3,483,990.40	3,483,990.40	-	-	3,483,990.40
9700	0930	TRANSFERS TO CAPITAL IMPROVEMENT FUND	-	-	-	-	-
9700	0960	TRANSFERS TO INTERBUDGETARY FUND	-	-	-	-	-
<b>TOTAL - CAPITAL PROJECT FUNDS</b>			<b>\$ 78,317,855.72</b>	<b>\$ 78,317,855.72</b>	<b>\$ 3,576,471.07</b>	<b>\$ 188,517.07</b>	<b>\$ 81,705,809.72</b>

Explanation of Budget Amendment as Follows:  
 Part III - Capital Project Funds  
 Amendment Number 1  
 Board Meeting October 25, 2021

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3394	<u>Charter Schools - Capital Outlay</u>		\$ 753,291.00
	0910 Transfer to General Operating Fund	9700 Transfer Funds	\$ 753,291.00
	<i>Explanation: To appropriate revenue for Charter Schools - Capital Outlay per DOE notification.</i>		
	.... Discretionary	\$ 753,291.00	
3419	<u>District Local Sales Tax</u>		\$ 2,634,663.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 2,527,156.00
	0797 Charter School County Sales Tax	7440 Charter School County Sales Tax	107,507.00
			\$ 2,634,663.00
	<i>Explanation: To appropriate Capital Outlay Sales Tax Revenue for the period of January 2021 through June 2021 based on actual collections.</i>		
	.... Discretionary	\$ 107,507.00	0322 DW - Roofing
			2,527,156.00
			Total \$ 2,634,663.00
<b>II. Amendments Between Appropriations &amp; Reserves</b>			
0319	<u>DW - HVAC Replacement</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 435,560.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	0322 DW - Roofing	\$ (235,560.00)	8342 Project Contingency
	2329 DW - EMS Controls/Water Treatment	(100,000.00)	
			(100,000.00)
			Total \$ (435,560.00)
0321	<u>DW - Painting</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (34,822.60)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	3336 DW - Flooring	\$ 34,822.60	
0322	<u>DW - Roofing</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (235,560.00)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	0319 DW - HVAC Replacement	\$ 235,560.00	
0369	<u>DW - Vehicles</u>		
	0652 Other Motor Vehicles	7400 Facilities Acquisition and Construction	\$ (100,000.00)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2386 DW - District Department Equip	\$ 100,000.00	
1362	<u>BD - Furniture</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 13,326.36
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (13,326.36)	
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (29,487.18)
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>		
	1362 BD - Furniture	\$ 13,326.36	2364 BD - School Equipment
			16,160.82
			Total \$ 29,487.18

**Explanation of Budget Amendment as Follows:**  
**Part III - Capital Project Funds**  
**Amendment Number 1**  
**Board Meeting October 25, 2021**

Account	Object	Function	Increase (Decrease)
2313	<u>DW - Environmental/IAQ/T&amp;B</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 95,362.58
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	4,637.42
			<u>\$ 100,000.00</u>
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ (100,000.00)	
2329	<u>DW - EMS Controls/Water Treatment</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (100,000.00)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	0319 DW - HVAC Replacement	\$ 100,000.00	
2353	<u>DW - Portable Repairs &amp; Relocations</u>		
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	\$ 6,835.13
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(6,835.13)
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2364	<u>BD - School Equipment</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 13,960.39
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	89.99
	0643 Computer Hardware (Over \$1,000)	7400 Facilities Acquisition and Construction	3,649.70
			<u>\$ 17,700.08</u>
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (16,160.82)	
		8342 Project Contingency	(1,539.26)
			<u>Total \$ (17,700.08)</u>
2386	<u>DW - District Department Equip</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 100,000.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	0369 DW - Vehicles	\$ (100,000.00)	
2393	<u>DW - Band Instrument Replacement</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 700,000.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(700,000.00)
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		
3336	<u>DW - Flooring</u>		
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	\$ 84,822.60
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	0321 DW - Painting	\$ (34,822.60)	
		8342 Project Contingency	(50,000.00)
			<u>Total \$ (84,822.60)</u>
3390	<u>School iPad Program</u>		
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 95,032.50
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ (95,032.50)	
3393	<u>DW - Sewer/Water Line</u>		
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	\$ (93,884.40)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	168,884.40
			<u>\$ 75,000.00</u>
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>		
	5342 DW - Pressbox/Bleachers/Score	\$ (75,000.00)	

Explanation of Budget Amendment as Follows:  
 Part III - Capital Project Funds  
 Amendment Number 1  
 Board Meeting October 25, 2021

Account	Object	Function	Increase (Decrease)
5342	<u>DW - Pressbox/Bleachers/Score</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (75,000.00)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	3393 DW - Sewer/Water Line	\$ 75,000.00	
8342	<u>Project Contingency</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (346,571.76)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	0319 DW - HVAC Replacement	\$ 100,000.00	3336 DW - Flooring 50,000.00
	2313 DW - Environmental/IAQ/T&B	100,000.00	3390 School iPad Program 95,032.50
	2364 BD - School Equipment	1,539.26	<i>Total</i> \$ 346,571.76
8373	<u>DW - PE/Restroom/Storage</u>		
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	\$ (1,467.80)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	1,467.80
	<i>Explanation: Reallocate funds between objects within the project.</i>		
			\$ -

ADOPTED BY SCHOOL BOARD:

OCTOBER 25, 2021

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2021	INCREASE	DECREASE	BUDGET AS OF 9/30/2021	
3199 MISCELLANEOUS FEDERAL DIRECT	\$ 3,546,754.52	\$ 3,546,754.52	\$ -	\$ -	\$ 3,546,754.52	
3201 VOCATIONAL EDUCATIONAL ARTS	386,006.68	386,006.68	-	-	386,006.68	
3219 CARES ACT	-	-	-	-	-	
3221 ADULT GENERAL EDUCATION	12,698.80	12,698.80	-	-	12,698.80	
3231 IDEA	10,276,046.14	10,276,046.14	-	-	10,276,046.14	
3241 TITLE I	9,729,883.88	9,729,883.88	-	-	9,729,883.88	
3242 TITLE IV	548,136.30	548,136.30	-	-	548,136.30	
3251 ADULT BASIC EDUCATION	-	-	-	-	-	
3271 EDUCATION STABILIZATION FUNDS - K-12	6,327,802.23	6,327,802.23	12,407,851.00	-	18,735,653.23	
3272 ED. STABILIZATION FUNDS - WORKFORCE	40,000.00	40,000.00	-	-	40,000.00	
3274 TITLE III	560,644.41	560,644.41	-	-	560,644.41	
3275 TITLE V	-	-	-	-	-	
3277 TITLE II	1,371,729.65	1,371,729.65	-	-	1,371,729.65	
3280 DRUG FREE SCHOOLS PROGRAM	-	-	-	-	-	
3299 MISCELLANEOUS FEDERAL THROUGH STATE	139,492.70	139,492.70	800,000.00	-	939,492.70	
3490 MISCELLANEOUS REVENUE	-	-	-	-	-	
<b>TOTAL - OTHER SPECIAL REVENUE FUNDS</b>	<b>\$ 32,939,195.31</b>	<b>\$ 32,939,195.31</b>	<b>\$ 13,207,851.00</b>	<b>\$ -</b>	<b>\$ 46,147,046.31</b>	

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2021	INCREASE	DECREASE	BUDGET AS OF 9/30/2021	
5100 BASIC EDUCATION (K-12)	\$ 15,303,067.54	\$ 15,303,067.54	\$ 9,644,890.52	\$ -	\$ 24,947,958.06	
5200 EXCEPTIONAL CHILD	7,587,164.71	7,587,164.71	66,433.85	-	7,653,598.56	
5300 VOCATIONAL	494,468.27	494,468.27	1,051.51	-	495,519.78	
5400 ADULT GENERAL EDUCATION	-	-	-	-	-	
5500 PREKINDERGARTEN	632,506.16	632,506.16	-	-	632,506.16	
5900 OTHER INSTRUCTION	1,169,363.82	1,169,363.82	-	40,000.00	1,129,363.82	
6100 PUPIL PERSONNEL SERVICES	345,727.00	345,727.00	577,450.00	-	923,177.00	
6110 ATTENDANCE AND SOCIAL WORK	258,496.00	258,496.00	135,000.00	-	393,496.00	
6120 GUIDANCE SERVICES	10,000.00	10,000.00	155,700.00	-	165,700.00	
6130 HEALTH SERVICES	15,366.31	15,366.31	-	12,500.00	2,866.31	
6140 PSYCHOLOGICAL SERVICES	231,667.00	231,667.00	-	-	231,667.00	
6141 TESTING	-	-	-	-	-	
6150 PARENTAL INVOLVEMENT	163,862.98	163,862.98	-	11,044.00	152,818.98	
6200 INSTRUCTIONAL MEDIA SERVICES	5,210.70	5,210.70	-	-	5,210.70	
6300 INSTRUCTION & CURRICULUM	2,241,158.98	2,241,158.98	228,373.00	-	2,469,531.98	
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	2,542,757.18	2,542,757.18	555,187.90	-	3,097,945.08	
6500 INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-	
7100 SCHOOL BOARD	1,227.00	1,227.00	86,968.00	-	88,195.00	
7200 GENERAL ADMINISTRATION	1,127,905.63	1,127,905.63	283,781.22	-	1,411,686.85	
7300 SCHOOL ADMIN - PRINCIPAL OFFICE	11,227.00	11,227.00	204,817.00	-	216,044.00	
7400 FACILITIES ACQUISITION AND CONSTRUCTION	-	-	655,675.00	-	655,675.00	
7500 FISCAL SERVICES	-	-	-	-	-	
7600 FOOD SERVICE (SCHOOLS)	-	-	-	-	-	
7610 FOOD SERVICE - DEPARTMENTS	-	-	-	-	-	
7700 CENTRAL SERVICES (PURCH/WAREHOUSE)	-	-	-	-	-	
7720 INFORMATION SERVICES	-	-	-	-	-	
7730 STAFF SERVICES	8,632.50	8,632.50	-	-	8,632.50	
7760 INTERNAL SERVICE	-	-	-	-	-	
7800 PUPIL TRANSP SERVICES - SCHOOL	45,258.50	45,258.50	495,272.00	-	540,530.50	
7801 TRANSPORTATION - NORTH	400.00	400.00	-	-	400.00	
7802 TRANSPORTATION - CENTRAL	400.00	400.00	-	-	400.00	
7803 TRANSPORTATION - SOUTH	400.00	400.00	-	-	400.00	
7900 OPERATION OF PLANT	-	-	128,362.00	-	128,362.00	
8100 MAINTENANCE ADMINISTRATION	26,875.00	26,875.00	9,750.00	-	36,625.00	
8120 BUILDING AND GROUND MAINTENANCE	21,000.00	21,000.00	-	-	21,000.00	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	0.03	0.03	42,683.00	-	42,683.03	
9100 COMMUNITY SERVICE	695,053.00	695,053.00	-	-	695,053.00	
<b>TOTAL - OTHER SPECIAL REVENUE FUNDS</b>	<b>\$ 32,939,195.31</b>	<b>\$ 32,939,195.31</b>	<b>\$ 13,271,395.00</b>	<b>\$ 63,544.00</b>	<b>\$ 46,147,046.31</b>	

Explanation of Budget Amendment as Follows:  
Part IV - Other Special Revenue Funds  
Amendment Number 1  
Board Meeting October 25, 2021

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3271	<u>Education Stabilization Funds - K-12</u>		<u>\$ 12,407,851.00</u>
0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 420,698.00
0102	Salary - Other Compensation	5100 Basic Education (K-12)	648,296.00
0131	Salary - Instructional	5100 Basic Education (K-12)	551,620.00
0132	Salary - Hourly Teachers	5100 Basic Education (K-12)	504,838.00
0210	Florida Retirement System	5100 Basic Education (K-12)	238,049.00
0220	FICA (Social Security & Medicare)	5100 Basic Education (K-12)	171,889.00
0231	Group Insurance - Health	5100 Basic Education (K-12)	107,840.00
0232	Group Insurance - Life	5100 Basic Education (K-12)	250.00
0233	Group Insurance - Dental	5100 Basic Education (K-12)	3,310.00
0310	Professional & Technical Services	5100 Basic Education (K-12)	19,596.00
0319	Technology - Professional & Technical Services	5100 Basic Education (K-12)	10,854.00
0365	Software Subscriptions	5100 Basic Education (K-12)	674,911.00
0390	Other Purchased Service	5100 Basic Education (K-12)	5,000.00
0395	Distributions to Charter Schools (Non-FEFP)	5100 Basic Education (K-12)	424,172.00
0510	Supplies	5100 Basic Education (K-12)	3,595,981.00
0519	Technology - Supplies	5100 Basic Education (K-12)	30,657.00
0520	Textbooks	5100 Basic Education (K-12)	390,398.00
0642	Equipment (Under \$1,000)	5100 Basic Education (K-12)	165,904.00
0643	Computer Hardware (Over \$1,000)/Technology - Infrastructure	5100 Basic Education (K-12)	372,963.00
0644	Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	27,581.00
0730	Dues and Fees	5100 Basic Education (K-12)	25,000.00
0750	Other Personnel Services	5100 Basic Education (K-12)	640,710.00
0131	Salary - Instructional	6100 Pupil Personnel Services	359,834.00
0210	Florida Retirement System	6100 Pupil Personnel Services	40,299.00
0220	FICA (Social Security & Medicare)	6100 Pupil Personnel Services	27,527.00
0231	Group Insurance - Health	6100 Pupil Personnel Services	64,704.00
0232	Group Insurance - Life	6100 Pupil Personnel Services	150.00
0233	Group Insurance - Dental	6100 Pupil Personnel Services	1,986.00
0131	Salary - Instructional	6110 Attendance and Social Work	70,560.00
0210	Florida Retirement System	6110 Attendance and Social Work	7,902.00
0220	FICA (Social Security & Medicare)	6110 Attendance and Social Work	5,398.00
0231	Group Insurance - Health	6110 Attendance and Social Work	10,784.00
0232	Group Insurance - Life	6110 Attendance and Social Work	25.00
0233	Group Insurance - Dental	6110 Attendance and Social Work	331.00
0652	Other Motor Vehicles	6110 Attendance and Social Work	40,000.00
0131	Salary - Instructional	6120 Guidance Services	132,874.00
0210	Florida Retirement System	6120 Guidance Services	14,881.00
0220	FICA (Social Security & Medicare)	6120 Guidance Services	10,165.00
0231	Group Insurance - Health	6120 Guidance Services	21,568.00
0232	Group Insurance - Life	6120 Guidance Services	50.00
0233	Group Insurance - Dental	6120 Guidance Services	662.00
0395	Distributions to Charter Schools (Non-FEFP)	6120 Guidance Services	58,400.00
0100	Salary - Non-Instructional	6300 Instruction & Curriculum	2,581.00
0111	Salary - Administrative/Managerial	6300 Instruction & Curriculum	172,545.00
0210	Florida Retirement System	6300 Instruction & Curriculum	19,615.00
0220	FICA (Social Security & Medicare)	6300 Instruction & Curriculum	13,396.00
0231	Group Insurance - Health	6300 Instruction & Curriculum	21,568.00
0232	Group Insurance - Life	6300 Instruction & Curriculum	58.00
0233	Group Insurance - Dental	6300 Instruction & Curriculum	662.00
0234	Group Insurance - Other	6300 Instruction & Curriculum	48.00
0117	Workshops	6400 Instructional Staff Training Services	65,026.00
0220	FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	8,547.00
0310	Professional & Technical Services	6400 Instructional Staff Training Services	224,645.00
0750	Other Personnel Services	6400 Instructional Staff Training Services	246,427.00
0791	Indirect Costs	7200 General Administration	411,874.00
0644	Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	247,080.00
0710	Redemption of Principal	7400 Facilities Acquisition and Construction	401,730.77
0720	Interest	7400 Facilities Acquisition and Construction	6,864.23
0100	Salary - Non-Instructional	7800 Pupil Transp Services - School	366,714.00
0210	Florida Retirement System	7800 Pupil Transp Services - School	41,073.00
0220	FICA (Social Security & Medicare)	7800 Pupil Transp Services - School	28,054.00
0395	Distributions to Charter Schools (Non-FEFP)	7800 Pupil Transp Services - School	9,931.00
0398	Field Trips / Student Transportation	7800 Pupil Transp Services - School	50,000.00
0100	Salary - Non-Instructional	7900 Operation of Plant	37,358.00
0210	Florida Retirement System	7900 Operation of Plant	4,184.00
0220	FICA (Social Security & Medicare)	7900 Operation of Plant	2,858.00
0395	Distributions to Charter Schools (Non-FEFP)	7900 Operation of Plant	38,962.00

Explanation of Budget Amendment as Follows:  
Part IV - Other Special Revenue Funds  
Amendment Number 1  
Board Meeting October 25, 2021

Account	Object	Function	Increase (Decrease)
	0510 Supplies	7900 Operation of Plant	35,000.00
	0395 Distributions to Charter Schools (Non-FEFP)	8100 Maintenance Administration	9,750.00
	0100 Salary - Non-Instructional	8200 Administrative Technology Services	26,540.00
	0210 Florida Retirement System	8200 Administrative Technology Services	2,973.00
	0220 FICA (Social Security & Medicare)	8200 Administrative Technology Services	2,030.00
	0231 Group Insurance - Health	8200 Administrative Technology Services	10,784.00
	0232 Group Insurance - Life	8200 Administrative Technology Services	25.00
	0233 Group Insurance - Dental	8200 Administrative Technology Services	331.00
			<u>\$ 12,407,851.00</u>

Explanation: To appropriate CRRSA Act - ESSER II grants for Non-Enrollment Assistance (Project 2451), Academic Acceleration (Project 2452), Technology Assistance (Project 2453), and Other Lump Sum (Project 2454) per project award notifications.

2451	ESSER II - Non-Enrollment Assistance	\$ 921,660.00	2453	ESSER II - Technology Assistance	1,152,075.00
2452	ESSER II - Academic Acceleration	4,608,301.00	2454	ESSER II - Other Lump Sum	5,725,815.00
					<u>\$ 12,407,851.00</u>

3299	<u>Miscellaneous Federal Through State</u>				\$ 800,000.00
	0395 Distributions to Charter Schools (Non-FEFP)	5100 Basic Education (K-12)		\$ 538,215.00	
	0395 Distributions to Charter Schools (Non-FEFP)	7100 School Board		86,968.00	
	0395 Distributions to Charter Schools (Non-FEFP)	7300 School Admin - Principal Office		174,817.00	
					<u>\$ 800,000.00</u>

Explanation: To appropriate Title V - Public Charter School Program grant per project award notification.

2427	Public Charter School Program	\$ 800,000.00
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**II. Amendments Between Appropriations & Reserves**

1407	<u>Carl Perkins - Postsecondary Education</u>				
	0510 Supplies	5300 Vocational		\$ 8.42	
	0791 Indirect Costs	7200 General Administration		(8.42)	
					<u>\$ -</u>

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

1451	<u>CRRSA Act - ESSER II</u>				
	0510 Supplies	5100 Basic Education (K-12)		\$ 1,248.93	
	0791 Indirect Costs	7200 General Administration		(1,248.93)	
					<u>\$ -</u>

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

1484	<u>CARES Act - HEERF - Institutional Portion</u>				
	0510 Supplies	5900 Other Instruction		\$ (45,000.00)	
	0641 Equipment/Fixed Assets (Over \$1,000)	5900 Other Instruction		(10,000.00)	
	0642 Equipment (Under \$1,000)	5900 Other Instruction		10,000.00	
	0648 Technology Equipment (>\$1,000)	5900 Other Instruction		5,000.00	
	0310 Professional & Technical Services	7300 School Admin - Principal Office		30,000.00	
	0641 Equipment/Fixed Assets (Over \$1,000)	7900 Operation of Plant		10,000.00	
					<u>\$ -</u>

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

1488	<u>DODEA - ENGAGE</u>				
	0510 Supplies	5100 Basic Education (K-12)		\$ (500.00)	
	0730 Dues and Fees	6300 Instruction & Curriculum		500.00	
					<u>\$ -</u>

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

2401	<u>Title I</u>				
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)		\$ 20,370.00	
	0131 Salary - Instructional	5100 Basic Education (K-12)		(24,854.00)	
	0210 Florida Retirement System	5100 Basic Education (K-12)		(479.00)	
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)		(344.00)	
	0231 Group Insurance - Health	5100 Basic Education (K-12)		28,052.00	
	0232 Group Insurance - Life	5100 Basic Education (K-12)		25.00	
	0233 Group Insurance - Dental	5100 Basic Education (K-12)		783.00	
	0510 Supplies	5100 Basic Education (K-12)		29,825.61	
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)		(1,697.92)	
	0791 Indirect Costs	7200 General Administration		(51,680.69)	
					<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 1  
Board Meeting October 25, 2021

Account	Object	Function	Increase (Decrease)
<b>2405 Title II</b>			
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	\$ (127.80)
	0234 Group Insurance - Other	6400 Instructional Staff Training Services	127.80
	0510 Supplies	6400 Instructional Staff Training Services	7,048.90
	0791 Indirect Costs	7200 General Administration	(7,048.90)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2412 Homeless Children &amp; Youth</b>			
	0510 Supplies	5100 Basic Education (K-12)	\$ 530.18
	0791 Indirect Costs	7200 General Administration	(530.18)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2415 Title IV - SS &amp; AEG</b>			
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 1,800.00
	0510 Supplies	5100 Basic Education (K-12)	15,403.80
	0519 Technology - Supplies	5100 Basic Education (K-12)	1,800.00
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	(5,090.00)
	0730 Dues and Fees	6130 Health Services	(12,500.00)
	0791 Indirect Costs	7200 General Administration	(1,413.80)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2418 Title III - English Language Learners</b>			
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ (1,000.00)
	0510 Supplies	5100 Basic Education (K-12)	16,113.61
	0519 Technology - Supplies	5100 Basic Education (K-12)	2,300.00
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	(7,650.00)
	0370 Postage/Shipping/Telegram	6100 Pupil Personnel Services	50.00
	0102 Salary - Other Compensation	6150 Parental Involvement	(5,137.00)
	0210 Florida Retirement System	6150 Parental Involvement	(514.00)
	0220 FICA (Social Security & Medicare)	6150 Parental Involvement	(393.00)
	0510 Supplies	6150 Parental Involvement	(5,000.00)
	0310 Professional & Technical Services	6300 Instruction & Curriculum	(2,000.00)
	0331 Out of County Travel	6300 Instruction & Curriculum	(300.00)
	0730 Dues and Fees	6300 Instruction & Curriculum	(300.00)
	0310 Professional & Technical Services	6400 Instructional Staff Training Services	(5,000.00)
	0365 Software Subscriptions	6400 Instructional Staff Training Services	1,000.00
	0510 Supplies	6400 Instructional Staff Training Services	7,494.00
	0791 Indirect Costs	7200 General Administration	836.39
	0398 Field Trips / Student Transportation	7800 Pupil Transp Services - School	(500.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2422 Carl Perkins - Secondary</b>			
	0510 Supplies	5300 Vocational	\$ 1,043.09
	0791 Indirect Costs	7200 General Administration	(1,043.09)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2451 ESSER II - Non-Enrollment Assistance</b>			
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	\$ (479.01)
	0131 Salary - Instructional	6100 Pupil Personnel Services	60,379.00
	0210 Florida Retirement System	6100 Pupil Personnel Services	6,762.00
	0220 FICA (Social Security & Medicare)	6100 Pupil Personnel Services	4,619.00
	0231 Group Insurance - Health	6100 Pupil Personnel Services	10,650.90
	0232 Group Insurance - Life	6100 Pupil Personnel Services	25.00
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	331.00
	0234 Group Insurance - Other	6100 Pupil Personnel Services	133.10
	0131 Salary - Instructional	6120 Guidance Services	(60,379.00)
	0210 Florida Retirement System	6120 Guidance Services	(6,762.00)
	0220 FICA (Social Security & Medicare)	6120 Guidance Services	(4,619.00)
	0231 Group Insurance - Health	6120 Guidance Services	(10,784.00)
	0232 Group Insurance - Life	6120 Guidance Services	(25.00)
	0233 Group Insurance - Dental	6120 Guidance Services	(331.00)
	0791 Indirect Costs	7200 General Administration	479.01
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:  
Part IV - Other Special Revenue Funds  
Amendment Number 1  
Board Meeting October 25, 2021

Account	Object	Function	Increase (Decrease)
<b>2452 <u>ESSER II - Academic Acceleration</u></b>			
	0231 Group Insurance - Health	5100 Basic Education (K-12)	\$ (532.40)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	532.40
	0510 Supplies	5100 Basic Education (K-12)	(0.08)
	0791 Indirect Costs	7200 General Administration	0.08
	0519 Technology - Supplies	5100 Basic Education (K-12)	0.40
	0791 Indirect Costs	7200 General Administration	(0.40)
			<u>\$ -</u>

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

<b>2475 <u>IDEA Part B</u></b>			
	0231 Group Insurance - Health	5200 Exceptional Child	\$ (2,307.50)
	0234 Group Insurance - Other	5200 Exceptional Child	2,307.50
	0510 Supplies	5200 Exceptional Child	63,411.22
	0643 Computer Hardware (Over \$1,000)/Technology - Infrastructure	5200 Exceptional Child	1,245.00
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(509.14)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	509.14
	0791 Indirect Costs	7200 General Administration	(64,656.22)
			<u>\$ -</u>

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

<b>2476 <u>Pre-School Handicapped</u></b>			
	0510 Supplies	5200 Exceptional Child	\$ 1,777.63
	0791 Indirect Costs	7200 General Administration	(1,777.63)
			<u>\$ -</u>

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

**ADOPTED BY SCHOOL BOARD:**

**OCTOBER 25, 2021**

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2021	INCREASE	DECREASE	BUDGET AS OF 9/30/2021	
3199 MISCELLANEOUS FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	
3261 SCHOOL LUNCH REIMBURSEMENT	6,136,300.00	6,136,300.00	-	-	6,136,300.00	
3262 SCHOOL BREAKFAST REIMBURSEMENT	1,430,200.00	1,430,200.00	-	-	1,430,200.00	
3263 FOOD SERVICE AFTER SCHOOL SNACK REIMBURSEMENT	125,200.00	125,200.00	-	-	125,200.00	
3265 USDA DONATED COMMODITIES	763,900.00	763,900.00	-	-	763,900.00	
3267 SUMMER FOOD SERVICE PROGRAM	160,723.03	160,723.03	-	-	160,723.03	
3268 NUTRITION EDUC & TRNG PROGRAM	-	-	-	-	-	
3269 OTHER FOOD SERVICES	-	-	-	-	-	
3287 COVID19 SFS SCHLYR REIMB PRGM	-	-	-	-	-	
3299 MISCELLANEOUS FEDERAL THROUGH STATE	77,706.33	77,706.33	-	-	77,706.33	
3338 STATE LUNCH SUPPLEMENT - FS	56,100.00	56,100.00	-	-	56,100.00	
3339 STATE BREAKFAST SUPPLEMENT - FS	38,000.00	38,000.00	-	-	38,000.00	
3399 OTHER MISCELLANEOUS REVENUE	-	-	-	-	-	
3431 INTEREST ON INVESTMENT	-	-	-	-	-	
3448 DONATIONS	-	-	-	-	-	
3451 STUDENT MEALS	3,696,600.00	3,696,600.00	-	-	3,696,600.00	
3456 OTHER FOOD SALES	-	-	-	-	-	
3457 CATERING	-	-	1,330.00	-	1,330.00	
3459 SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-	
3460 ONLINE CREDIT CARD FEES	-	-	4,829.53	-	4,829.53	
3465 PURCHASED - OTHER POSITIONS	-	-	-	-	-	
3466 PURCHASED OTHER POS - EXTERNAL	-	-	-	-	-	
3485 RESTITUTION PAYMENTS - OTHER	-	-	-	-	-	
3490 MISCELLANEOUS REVENUE	-	-	-	-	-	
3496 SOFT DRINK COMMISSIONS	4,000.00	4,000.00	-	-	4,000.00	
3497 REFUND-PRIOR YEAR EXPENDITURES	-	-	-	-	-	
3610 TRANSFERS FROM GENERAL OPERATING FUNDS	-	-	-	-	-	
3901 RESERVE FOR ENCUMBRANCE	48,773.70	48,773.70	-	-	48,773.70	
3902 RESERVE FOR INVENTORY	335,466.26	335,466.26	-	-	335,466.26	
3905 RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	896,109.84	896,109.84	-	-	896,109.84	
3925 FUND BALANCE - UNDESIGNATED	6,183,592.81	6,183,592.81	-	-	6,183,592.81	
<b>TOTAL - FOOD SERVICE FUND</b>	<b>\$ 19,952,671.97</b>	<b>\$ 19,952,671.97</b>	<b>\$ 6,159.53</b>	<b>\$ -</b>	<b>\$ 19,958,831.50</b>	

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2021	INCREASE	DECREASE	BUDGET AS OF 9/30/2021		
0100 SALARY - NON-INSTRUCTIONAL	\$ 817,841.89	\$ 817,841.89	\$ -	\$ -	\$ 817,841.89		
0102 SALARY - OTHER COMPENSATION	506.55	506.55	-	-	506.55		
0103 SALARY - SUPPLEMENTS	3,393.00	3,393.00	-	-	3,393.00		
0111 SALARY - ADMINISTRATIVE/MANAGERIAL	603,797.09	603,797.09	-	-	603,797.09		
0117 WORKSHOPS	2,305.00	2,305.00	-	-	2,305.00		
0121 SALARY - RETIREMENT BONUS	-	-	-	-	-		
0122 SALARY - SICK LEAVE PAYOFF	1,351.75	1,351.75	8,616.13	-	9,967.88		
0123 SALARY - ANNUAL LEAVE PAYOFF	-	-	-	-	-		
0130 SALARY - OVERTIME	-	-	496.79	-	496.79		
0161 SALARY - PROFESSIONAL/TECHNICAL	106,038.00	106,038.00	-	-	106,038.00		
0210 FLORIDA RETIREMENT SYSTEM	172,476.00	172,476.00	53.76	-	172,529.76		
0220 FICA (SOCIAL SECURITY)	118,487.09	118,487.09	38.02	-	118,525.11		
0231 GROUP INSURANCE - HEALTH & HOSPITAL	580,483.17	580,483.17	-	-	580,483.17		
0232 GROUP INSURANCE - LIFE	1,281.61	1,281.61	-	-	1,281.61		
0233 GROUP INSURANCE - DENTAL	18,237.25	18,237.25	-	-	18,237.25		
0234 GROUP INSURANCE - OTHER	1,453.31	1,453.31	-	-	1,453.31		
0310 PROFESSIONAL & TECHNICAL SERVICES	7,554,137.55	7,554,137.55	-	-	7,554,137.55		
0330 IN COUNTY TRAVEL	4,078.20	4,078.20	-	-	4,078.20		
0331 OUT OF COUNTY TRAVEL	4,050.00	4,050.00	-	-	4,050.00		
0350 REPAIR AND MAINTENANCE	153,369.80	153,369.80	-	-	153,369.80		
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	4,713.00	4,713.00	-	-	4,713.00		
0363 SEAT MANAGED - COMPUTERS	80,000.00	80,000.00	-	-	80,000.00		
0365 SOFTWARE SUBSCRIPTIONS	-	-	-	-	-		
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	3,196.60	3,196.60	-	-	3,196.60		
0381 WATER AND SEWAGE	1,500.00	1,500.00	-	-	1,500.00		
0382 GARBAGE	10,700.00	10,700.00	-	-	10,700.00		
0390 OTHER PURCHASED SERVICE	7,000.00	7,000.00	-	-	7,000.00		
0392 SHIPPING CHARGES	-	-	-	-	-		
0393 CONTRACTS - NONPROFESSIONAL SERVICE	8,022.90	8,022.90	-	-	8,022.90		
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	6,539.50	6,539.50	-	-	6,539.50		
0460 DIESEL FUEL	6,100.40	6,100.40	-	-	6,100.40		
0510 SUPPLIES	31,235.60	31,235.60	493.32	-	31,728.92		
0519 TECHNOLOGY SUPPLIES	476.87	476.87	836.68	-	1,313.55		
0550 REPAIR PARTS	-	-	-	-	-		
0560 TIRES AND TUBES	-	-	-	-	-		
0580 COMMODITIES	763,923.00	763,923.00	-	-	763,923.00		
0641 EQUIPMENT/FIXED ASSET (OVER \$1,000)	594,199.48	594,199.48	-	1,660.68	592,538.80		
0642 EQUIPMENT (UNDER \$1,000)	-	-	1,660.68	-	1,660.68		
0643 COMPUTER HARDWARE (OVER \$1,000)	-	-	-	-	-		
0644 COMPUTER HARDWARE (UNDER \$1,000)	-	-	-	-	-		
0652 OTHER MOTOR VEHICLES	-	-	-	-	-		
0676 OTHER PERMANENT IMPROVEMENTS	-	-	809.00	-	809.00		
0681 FIRE/SPRINKLER/ELECT/WATER SYSTEMS	-	-	-	-	-		
0682 HEATING/COOLING/AIR CONDITIO	-	-	-	-	-		
0684 REPLACEMENT ROOFING & SYSTEMS	799,642.31	799,642.31	-	-	799,642.31		
0685 FLOORING/STRUCTURAL ALTERATION	-	-	-	-	-		
0691 SOFTWARE (OVER \$1000)	-	-	-	-	-		
0692 SOFTWARE (UNDER \$1,000)	-	-	-	-	-		
0730 DUES AND FEES	18,000.00	18,000.00	-	-	18,000.00		
0731 ONLINE CREDIT CARD FEES	-	-	4,829.53	-	4,829.53		
0732 MOTOR VEHICLE TAGS AND FEES	-	-	-	-	-		
0750 OTHER PERSONNEL SERVICES (TEMP)	38,198.53	38,198.53	-	-	38,198.53		
0791 INDIRECT COST	271,400.00	271,400.00	-	-	271,400.00		
0990 FUND BALANCE UNAPPROPRIATED	6,640,598.63	6,640,598.63	-	9,204.70	6,631,393.93		
0991 RESERVES - INVENTORY	335,466.26	335,466.26	-	-	335,466.26		
0997 RESERVES - PROJECTS	90,421.63	90,421.63	-	809.00	89,612.63		
<b>TOTAL - FOOD SERVICE FUND</b>	<b>\$ 19,952,671.97</b>	<b>\$ 19,952,671.97</b>	<b>\$ 17,833.91</b>	<b>\$ 11,674.38</b>	<b>\$ 19,958,831.50</b>		

Explanation of Budget Amendment as Follows:  
Part V - School Food Service Fund  
Amendment Number 1  
Board Meeting October 25, 2021

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

3457	<u>Catering</u>		\$ 1,330.00
0510	Supplies	7610 Food Service - Departments	\$ 1,330.00

Explanation: To appropriate revenue for Catering based on actual collections.

7502 Catering \$ 1,330.00

3460	<u>On-Line Credit Card Fees</u>		\$ 4,829.53
0731	On-Line Credit Card Fees	7610 Food Service - Departments	\$ 4,829.53

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

3510 SFS Contract Exclusions \$ 4,829.53

**II. Amendments Between Appropriations & Reserves**

.... Discretionary

0130	Salary - Overtime	7600 Food Service (Schools)	\$ 483.68
0210	Florida Retirement System	7600 Food Service (Schools)	52.34
0220	Social Security	7600 Food Service (Schools)	37.02
0310	Professional & Technical Service	7600 Food Service (Schools)	860,620.59
0330	In County Travel	7600 Food Service (Schools)	147.45
0510	Supplies	7600 Food Service (Schools)	803.60
0730	Dues and Fees	7600 Food Service (Schools)	7,200.00
0122	Salary - Sick Leave Payoff	7610 Food Service - Departments	8,616.13
0130	Salary - Overtime	7610 Food Service - Departments	13.11
0210	Florida Retirement System	7610 Food Service - Departments	1.42
0220	Social Security	7610 Food Service - Departments	1.00
0310	Professional & Technical Service	7610 Food Service - Departments	(860,620.59)
0330	In County Travel	7610 Food Service - Departments	(147.45)
0510	Supplies	7610 Food Service - Departments	(1,640.28)
0519	Technology-Related Supplies	7610 Food Service - Departments	836.68
0730	Dues and Fees	7610 Food Service - Departments	(7,200.00)
0990	Fund Balance - Unappropriated	9890 Reserves	(9,204.70)
			\$ -

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

3510 SFS Contract Exclusions

0350	Repair and Maintenance	7600 Food Service (Schools)	\$ 367.74
0641	Equipment (Over \$1,000)	7600 Food Service (Schools)	52,859.65
0642	Equipment (Under \$1,000)	7600 Food Service (Schools)	1,660.68
0350	Repair and Maintenance	7610 Food Service - Departments	(367.74)
0641	Equipment (Over \$1,000)	7610 Food Service - Departments	(54,520.33)
			\$ -

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

5044 Vending Commissions

0676	Other Permanent Improvements	7600 Food Service (Schools)	\$ 809.00
0997	Reserve - Projects	9890 Reserves	(809.00)
			\$ -

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

ADOPTED BY SCHOOL BOARD:

OCTOBER 25, 2021