

2021-2022 FINAL BUDGET



Hendry County District Schools

Dedicated to excellence in education

DISTRICT SCHOOL BOARD HENDRY COUNTY, FLORIDA

Michael Swindle

Superintendent

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District 4

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District 3

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District 1

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District 2

Jon Basquin, Member

District 5

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*District School Board of Hendry County
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Comparison of Taxable Values and Millages

	2021-2022	2020-2021	Increase / (Decrease)	As a %
Gross Taxable Value	2,927,344,418	2,579,233,892	348,110,526	13.50%
Required Local Effort (RLE)	3.5530	3.6500	-0.0970	-2.66%
Discretionary Millage for Operating	0.7480	0.7480	-	
Capital Improvement	1.5000	1.5000	-	
Total Millage	5.8010	5.8980	-0.0970	-1.64%

Effect on Taxpayers

	2021-2022	2020-2021	Increase / (Decrease)	As a %
Home Taxable Value	113,500	100,000	13,500	13.50%
Millage Rates Applied	5.8010	5.8980	(0.0970)	-1.64%
Property Tax Due	658.41	589.80	68.61	11.63%

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**REVENUE & APPROPRIATIONS
ALL FUNDS SUMMARY**

ACCT	REVENUE	100 General Fund	41X Food Service	42X Special Revenue	44X Special Revenue	49X Special Revenue	3XX Capital Projects	2XX Debt Service	7XX Internal Service	Total Budget
3100	Federal Direct	-	-	-	-	-	-	-	-	-
3200	Federal Thru State	350,000	4,216,000	10,222,402	533,007	-	-	-	-	15,321,409.00
3300	State Source	78,324,661	60,000	-	-	-	267,882	143,300	-	78,795,843.00
3400	Local Sources	14,286,563	117,200	-	-	-	4,377,326	1,600	367,500	19,150,189.00
	Sub-Total	92,961,224	4,393,200	10,222,402	533,007	-	4,645,208	144,900	367,500	113,267,441.00
3600	Transfers In	61,643	-	-	-	-	-	119,147	-	180,790.00
3700	Other Finance Sources	-	-	-	-	-	-	-	-	-
2700	Beginning Fund Balance	19,066,510	3,687,498	32,613	-	1,135,081	3,194,293	3,280,114	712,445	31,108,554.00
	TOTAL REVENUE	112,089,377	8,080,698	10,255,015	533,007	1,135,081	7,839,501	3,544,161	1,079,945	144,556,785.00
APPROPRIATIONS										
5000	Instruction	78,082,067	-	7,234,802	366,455	-	-	-	-	85,683,324.00
6100	Student Support Services	3,463,528	-	849,006	53,074	-	-	-	-	4,365,608.00
6200	Instructional Media Service	931,140	-	49,460	-	-	-	-	-	980,600.00
6300	Instruction & Curriculum Development	1,043,360	-	1,306,889	19,218	-	-	-	-	2,369,467.00
6400	Instructional Staff Training	424,854	-	530,503	29,453	-	-	-	-	984,810.00
6500	Instruction Related Technology	106,766	-	-	-	-	-	-	-	106,766.00
7100	Board of Education	558,290	-	-	-	-	-	-	-	558,290.00
7200	General Administration	940,367	-	245,908	1,907	-	-	-	-	1,188,182.00
7300	School Administration	4,926,732	-	2,000	-	-	-	-	-	4,928,732.00
7400	Facilities Acquisition & Const.	378,116	-	-	-	-	4,569,063	-	-	4,947,179.00
7500	Fiscal Services	719,403	-	-	-	-	-	-	-	719,403.00
7600	Food Service	-	5,043,659	-	-	-	-	-	-	5,043,659.00
7700	Central Services	448,624	-	2,600	-	-	-	-	545,000	996,224.00
7800	Student Transportation Services	3,064,458	-	33,847	46,298	-	-	-	-	3,144,603.00
7900	Operation of Plant	5,536,457	-	-	16,602	-	-	-	-	5,553,059.00
8100	Maintenance of Plant	1,536,348	-	-	-	-	-	-	-	1,536,348.00
8200	Administrative Technology	1,401,709	-	-	-	-	-	-	-	1,401,709.00
9100	Community Services	-	-	-	-	-	-	-	-	-
9200	Debt Service	-	-	-	-	-	363,866	3,171,563	-	3,535,429.00
9900	Proprietary & Fiduciary Expenses	-	-	-	-	-	-	-	73,000	73,000.00
	Sub-Total	103,562,219	5,043,659	10,255,015	533,007	-	4,932,929	3,171,563	618,000	128,116,392.00
9700	Transfers Out	-	-	-	-	-	180,791	-	-	-
2700	Ending Fund Balance	8,527,158	3,037,039	-	-	1,135,081	2,725,781	372,598	461,945	16,259,602.00
	TOTAL APPROPRIATIONS	112,089,377	8,080,698	10,255,015	533,007	1,135,081	7,839,501	3,544,161	1,079,945	144,556,785.00
	Restricted Fund Balance	-	3,037,039	-	-	1,135,081	2,725,781	372,598	461,945	7,732,444.00
	Unassigned Fund Balance*	8,527,158	-	-	-	-	-	-	-	8,527,158.00

*Includes 6% per Board Policy 6220

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**PART I - GENERAL FUND SUMMARY
REVENUE & APPROPRIATIONS
FUND 100 General Fund**

ACCT	REVENUE	BUDGET FY21-22	ACTUAL FY20-21	ACTUAL FY19-20
3100	Federal Direct			
3200	Federal Thru State	350,000	400,636	288,237
3300	State Source	78,324,661	62,867,500	55,825,098
3400	Local Sources	<u>14,286,563</u>	<u>12,284,253</u>	<u>11,539,340</u>
	Sub-Total	92,961,224	75,552,389	67,652,675
3600	Transfers In	61,643	54,990	54,990
3700	Other Finance Sources	-	21,201	-
2891	Fund Balance Adjustment	-	-	-
2700	Beginning Fund Balance	<u>19,066,510</u>	<u>12,778,156</u>	<u>12,014,862</u>
	TOTAL REVENUE	112,089,377	88,406,736	79,722,527

APPROPRIATIONS

5000	Instruction	78,082,067	46,443,883	43,696,608
6100	Student Support Services	3,463,528	2,548,625	2,506,166
6200	Instructional Media Service	931,140	971,936	788,938
6300	Instruction & Curriculum Development	1,043,360	915,043	796,072
6400	Instructional Staff Training	424,854	404,291	456,937
6500	Instruction Related Technology	106,766	100,296	940,378
7100	Board of Education	558,290	718,145	646,124
7200	General Administration	940,367	769,838	836,115
7300	School Administration	4,926,732	4,620,935	4,608,432
7400	Facilities Acquisition & Const.	378,116	63,076	100,736
7500	Fiscal Services	719,403	698,395	687,223
7700	Central Services	448,624	460,838	487,037
7800	Student Transportation Services	3,064,458	2,900,761	2,880,588
7900	Operation of Plant	5,536,457	4,748,756	4,500,283
8100	Maintenance of Plant	1,536,348	1,514,773	1,577,667
8200	Administrative Technology	1,401,709	1,451,796	1,370,626
9100	Community Services	-	8,839	64,441
9200	Debt Service	-	-	-
	Sub-Total	<u>103,562,219</u>	<u>69,340,226</u>	<u>66,944,371</u>
9700	Transfers Out	-	-	-
2700	Ending Fund Balance	<u>8,527,158</u>	<u>19,066,510</u>	<u>12,778,156</u>
	TOTAL APPROPRIATIONS	112,089,377	88,406,736	79,722,527
	Nonexpendable	-	170,000	183,346
	Restricted Fund Balance	-	4,346,748	1,951,712
	Assigned	-	151,522	
	Unassigned Fund Balance*	8,527,158	14,398,240	10,826,444

*Includes 6% per Board Policy 6220

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**PART I - GENERAL FUND
REVENUE DETAIL
FUND 100 General Fund**

ACCT	REVENUE	BUDGET FY21-22	ACTUAL FY20-21	ACTUAL FY19-20
FEDERAL DIRECT		-	-	-
	Sub-Total	-	-	-
FEDERAL THRU STATE				
3202	Medicaid	350,000	400,636	288,237
	Total Federal	350,000	400,636	288,237
STATE SOURCES				
3310	FEFP	70,406,694	54,199,479	46,588,871
3315	Workforce Development	419,998	419,998	292,808
3323	CO&DS Withheld for Admin	4,206	4,016	4,206
3444	Discretionary Lottery Fund	-	-	8,833
3343	State License Tax	36,000	35,846	32,780
3355	Class Size Reduction	6,965,166	7,714,594	7,617,923
3361	School Recognition	-	-	313,518
3371	VPK	480,000	443,152	524,176
3399	Other Misc State Revenues	12,597	50,415	441,983
	Total State	78,324,661	62,867,500	55,825,098
LOCAL SOURCES				
3411	District School Taxes	12,086,888	10,444,286	9,504,100
3421	Tax Redemptions	700,000	642,049	864,936
3430	Investment Income	70,000	69,395	214,659
3440	Gifts, Grants, & Bequests	120,238	205,507	10,500
3461	Adult General Education	3,000	3,420	50,000
3462	Postsecondary Fees	95,396	94,976	-
3490	Other Misc Local Sources	344,041	-	333,007
3491	Bus Fees	26,000	4,656	27,320
3492	Transportation Services	3,000	3,754	17,693
3493	Sale of Junk	20,000	31,721	6,875
3494	Receipt of Federal Indirect Costs	700,000	419,601	343,297
3495	Other Misc Local Sources	18,000	195,881	18,061
3497	Refunds of Prior Year's Expense	-	4,154	38,722
3498	Collections for Lost/Damaged Textbooks	-	-	170
3499	Receipt of Food Service Indirect Costs	100,000	164,853	110,000
	Total Local	14,286,563	12,284,253	11,539,340
TOTAL FED, STATE & LOCAL		92,961,224	75,552,389	67,652,675

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ACCT	REVENUE	BUDGET FY21-22	ACTUAL FY20-21	ACTUAL FY19-20
INCOMING TRANSFERS				
3630	From Capital Project Funds	<u>61,643</u>	<u>54,990</u>	<u>54,990</u>
	Total Transfers	61,643	54,990	54,990
NONREVENUE RECEIPTS				
3730	Sale of Fixed Assets	-	-	-
3740	Insurance Loss Recoveries	<u>-</u>	<u>21,201</u>	<u>-</u>
	Total Nonrevenue Receipts	-	21,201	-
2891	Fund Balance Adjustment	-	-	-
BEGINNING FUND BALANCE				
2700	Beginning Fund Balance	<u>19,066,510</u>	<u>12,778,156</u>	<u>12,014,862</u>
	TOTAL REVENUE	112,089,377	88,406,736	79,722,527

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**PART I GENERAL FUND
APPROPRIATIONS BY MAJOR FUNCTION & OBJECT
Fund 100 General Fund**

FUNCTION 5000 - INSTRUCTIONAL SERVICES

Instructional Services includes all activities related to the teaching of students, or interaction between teachers and students.

OBJECT DESCRIPTION	BUDGET FY21-22	ACTUAL FY20-21	ACTUAL FY19-20
1000 Salaries	25,661,038	24,242,587	23,122,261
2000 Benefits	9,788,625	9,245,143	8,305,904
3000 Purchased Services	35,242,669	9,078,023	9,247,575
4000 Energy Services	-	9,015	7,463
5000 Materials/Supplies	6,131,083	2,921,158	1,690,228
6000 Capital Outlay	356,308	548,344	896,142
7000 Other Expense	902,344	399,613	427,034
FUNCTION 5000 TOTAL	78,082,067	46,443,883	43,696,607
PERCENT CHANGE	68%		

NOTE: Purchased Services increase from FY20-21 to FY21-22 is due to increase in FTE from Digital Academy of Florida. Funds paid to K12 for the DAOF program are recorded in Purchased Services. Materials/Supplies increase from FY20-21 to FY21-22 is because this object code is the temporary holding place for the roll over of restricted funds (SAI, instructional materials, VPK, etc). Capital Outlay decreased from FY20-21 to FY21-22 due to shifting expenses to the Capital Outlay fund.

FUNCTION 6100 - STUDENT SUPPORT SERVICES

Student Support Services includes activities designed to assess and improve the well-being of students and supplement the teaching process.

OBJECT DESCRIPTION	BUDGET FY21-22	ACTUAL FY20-21	ACTUAL FY19-20
1000 Salaries	2,158,520	1,805,415	1,723,128
2000 Benefits	813,850	648,325	586,610
3000 Purchased Services	168,075	25,028	115,012
4000 Energy Services	150	75	122
5000 Materials/Supplies	243,317	37,980	18,183
6000 Capital Outlay	35,500	31,569	61,439
7000 Other Expense	44,116	233	1,672
FUNCTION 6100 TOTAL	3,463,528	2,548,625	2,506,166
PERCENT CHANGE	36%		

NOTE: The increase in function 6100 from FY20-21 to FY21-22 is primarily due to the restricted fund balance carryover and increase in the District's mental health allocation.

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**PART I GENERAL FUND
APPROPRIATIONS BY MAJOR FUNCTION & OBJECT
Fund 100 General Fund**

FUNCTION 6200 - INSTRUCTIONAL MEDIA SERVICES

Instructional Media Services includes activities concerned with the use of all teaching and learning materials. This includes those activities normally associated with a library or media center such as the use of reference books, periodicals, and audio visual materials.

OBJECT	DESCRIPTION	BUDGET FY21-22	ACTUAL FY20-21	ACTUAL FY19-20
1000	Salaries	559,224	500,200	577,253
2000	Benefits	198,288	164,424	167,728
3000	Purchased Services	1,400	140	1,285
4000	Energy Services	-	-	-
5000	Materials/Supplies	4,590	6,113	3,384
6000	Capital Outlay	164,488	297,182	34,798
7000	Other Expense	3,150	3,877	4,490
	FUNCTION 6200 TOTAL	931,140	971,936	788,938
	PERCENT CHANGE	-4%		

FUNCTION 6300 - INSTRUCTION & CURRICULUM DEVELOPMENT SERVICES

This function consists of activities designed to aid teachers in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the techniques which stimulate and motivate students.

OBJECT	DESCRIPTION	BUDGET FY21-22	ACTUAL FY20-21	ACTUAL FY19-20
1000	Salaries	712,244	641,190	536,214
2000	Benefits	289,010	209,589	154,173
3000	Purchased Services	42,106	28,205	51,437
4000	Energy Services	-	-	-
5000	Materials/Supplies	-	501	6,726
6000	Capital Outlay	-	2,775	-
7000	Other Expense	-	32,783	47,523
	FUNCTION 6300 TOTAL	1,043,360	915,043	796,073
	PERCENT CHANGE	14%		

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FUNCTION 6400 - INSTRUCTIONAL STAFF TRAINING SERVICES

This function includes activities designed to contribute to the professional or occupational growth and competence of instructional staff.

OBJECT	DESCRIPTION	BUDGET FY21-22	ACTUAL FY20-21	ACTUAL FY19-20
1000	Salaries	199,419	215,684	254,040
2000	Benefits	172,833	68,317	79,509
3000	Purchased Services	51,104	105,487	50,889
4000	Energy Services	-	-	-
5000	Materials/Supplies	1,498	14,803	71,399
6000	Capital Outlay	-	-	-
7000	Other Expense	-	-	1,100
FUNCTION 6400 TOTAL		424,854	404,291	456,937

PERCENT CHANGE 5%

NOTE: Benefits increased from FY20-21 to FY21-22 due to moving funding for the Masters Program from function 7100 (Board) to 6400.

FUNCTION 6500 - INSTRUCTION RELATED TECHNOLOGY

This function includes technology activities and services for the purpose of supporting instruction. These activities include systems operations, network support, and hardware maintenance and support services.

OBJECT	DESCRIPTION	BUDGET FY21-22	ACTUAL FY20-21	ACTUAL FY19-20
1000	Salaries	-	-	-
2000	Benefits	-	-	-
3000	Purchased Services	2,400	19,364	74,298
4000	Energy Services	-	-	-
5000	Materials/Supplies	-	118	-
6000	Capital Outlay	104,366	80,814	866,080
7000	Other Expense	-	-	-
FUNCTION 6500 TOTAL		106,766	100,296	940,378

PERCENT CHANGE 6%

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**PART I GENERAL FUND
APPROPRIATIONS BY MAJOR FUNCTION & OBJECT
Fund 100 General Fund**

FUNCTION 7100 - BOARD OF EDUCATION

This function includes activities of the elected body which has been created according to State Law and vested with the responsibility for educational activities.

OBJECT	DESCRIPTION	BUDGET FY21-22	ACTUAL FY20-21	ACTUAL FY19-20
1000	Salaries	156,085	151,085	144,760
2000	Benefits	137,199	306,678	184,569
3000	Purchased Services	161,958	170,599	202,515
4000	Energy Services	-	-	-
5000	Materials/Supplies	3,048	3,627	530
6000	Capital Outlay	-	15,493	37,824
7000	Other Expense	100,000	70,663	75,926
	FUNCTION 7100 TOTAL	558,290	718,145	646,124
	PERCENT CHANGE	-22%		

NOTE: Benefits decreased from FY20-21 due to moving the Masters Program to function 6400 and moving unemployment compensation to function 5100.

FUNCTION 7200 - GENERAL ADMINISTRATION

This function includes activities performed by the Superintendent in the direction, management and operation of the school system.

OBJECT	DESCRIPTION	BUDGET FY21-22	ACTUAL FY20-21	ACTUAL FY19-20
1000	Salaries	528,538	428,062	433,464
2000	Benefits	234,940	187,599	161,805
3000	Purchased Services	70,811	85,844	68,299
4000	Energy Services	100	15,727	19,675
5000	Materials/Supplies	20,521	20,717	32,577
6000	Capital Outlay	12,700	28,480	117,369
7000	Other Expense	72,757	3,409	2,926
	FUNCTION 7200 TOTAL	940,367	769,838	836,115
	PERCENT CHANGE	22%		

NOTE: The primary reason for the increase in function 7200 is to account for positions funded by K12.

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**PART I GENERAL FUND
APPROPRIATIONS BY MAJOR FUNCTION & OBJECT
Fund 100 General Fund**

FUNCTION 7300 - SCHOOL ADMINISTRATION

This function includes activities performed by the principal, assistant principal, and other assistants in the direction, management and operation of a particular school.

OBJECT	DESCRIPTION	BUDGET FY21-22	ACTUAL FY20-21	ACTUAL FY19-20
1000	Salaries	3,408,715	3,253,285	3,293,588
2000	Benefits	1,378,016	1,287,924	1,222,256
3000	Purchased Services	81,225	29,938	36,551
4000	Energy Services	-	-	-
5000	Materials/Supplies	36,958	30,905	30,733
6000	Capital Outlay	17,088	17,433	16,944
7000	Other Expense	4,730	1,450	8,360
	FUNCTION 7300 TOTAL	4,926,732	4,620,935	4,608,432

PERCENT CHANGE 7%

FUNCTION 7400 - FACILITIES ACQUISITION & CONSTRUCTION

This function consists of those activities concerned with the acquisition of land and buildings, remodeling buildings, construction of buildings and additions, initial installation or extension of service systems and other built-in equipment, and improvement to sites.

OBJECT	DESCRIPTION	BUDGET FY21-22	ACTUAL FY20-21	ACTUAL FY19-20
1000	Salaries	-	-	-
2000	Benefits	-	-	-
3000	Purchased Services	165,200	-	19,642
4000	Energy Services	-	-	-
5000	Materials/Supplies	-	23,685	37,660
6000	Capital Outlay	212,916	39,391	43,434
7000	Other Expense	-	-	-
	FUNCTION 7400 TOTAL	378,116	63,076	100,736

PERCENT CHANGE 499%

NOTE: The increase in function 7400 is for planned expenditures from the District's Safe Schools allocation.

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APPROPRIATIONS BY MAJOR FUNCTION & OBJECT
Fund 100 General Fund**

FUNCTION 7500 - FISCAL SERVICES

This function consists of those activities concerned with fiscal operation of the school system such as budgeting, receiving and disbursing funds, financial accounting, payroll, inventory control and internal auditing.

OBJECT DESCRIPTION	BUDGET FY21-22	ACTUAL FY20-21	ACTUAL FY19-20
1000 Salaries	440,554	434,241	430,714
2000 Benefits	194,139	181,458	172,590
3000 Purchased Services	62,650	53,621	60,427
4000 Energy Services	-	11,234	11,020
5000 Materials/Supplies	11,372	11,787	9,207
6000 Capital Outlay	8,738	5,296	2,886
7000 Other Expense	1,950	758	379
FUNCTION 7500 TOTAL	719,403	698,395	687,223
 PERCENT CHANGE	 3%		

FUNCTION 7700 - CENTRAL SERVICES

This function includes activities designed to support the instructional programs and all other support functions. Such activities are personnel services, warehouse services, purchasing services, and printing services.

OBJECT DESCRIPTION	BUDGET FY21-22	ACTUAL FY20-21	ACTUAL FY19-20
1000 Salaries	191,590	282,689	295,736
2000 Benefits	79,647	97,437	109,322
3000 Purchased Services	150,582	52,778	58,006
4000 Energy Services	-	12,473	12,345
5000 Materials/Supplies	24,805	7,128	7,093
6000 Capital Outlay	1,500	1,416	2,712
7000 Other Expense	500	6,917	1,822
FUNCTION 7700 TOTAL	448,624	460,838	487,036
 PERCENT CHANGE	 -3%		

NOTE: Salaries and benefits in function 7700 decreased due to the Director of HR position not being rebudgeted.

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**PART I GENERAL FUND
APPROPRIATIONS BY MAJOR FUNCTION & OBJECT
Fund 100 General Fund**

FUNCTION 7800 - STUDENT TRANSPORTATION SERVICES

This function includes activities concerned with the transportation of students to and from school activities.

OBJECT DESCRIPTION	BUDGET FY21-22	ACTUAL FY20-21	ACTUAL FY19-20
1000 Salaries	1,715,711	1,734,032	1,670,993
2000 Benefits	701,922	670,489	662,409
3000 Purchased Services	91,380	38,910	76,337
4000 Energy Services	302,000	257,245	243,425
5000 Materials/Supplies	202,970	170,875	202,137
6000 Capital Outlay	9,800	10,843	4,995
7000 Other Expense	40,675	18,367	20,292
FUNCTION 7800 TOTAL	3,064,458	2,900,761	2,880,588
PERCENT CHANGE	6%		

FUNCTION 7900 - OPERATION OF PLANT

This function includes housekeeping activities related to keeping the physical plant open and ready for use.

OBJECT DESCRIPTION	BUDGET FY21-22	ACTUAL FY20-21	ACTUAL FY19-20
1000 Salaries	1,168,666	1,169,444	1,153,827
2000 Benefits	690,400	641,843	588,655
3000 Purchased Services	2,124,133	1,519,384	1,379,830
4000 Energy Services	1,342,500	1,249,085	1,216,259
5000 Materials/Supplies	136,428	134,822	122,437
6000 Capital Outlay	1,700	2,301	2,414
7000 Other Expense	72,630	31,877	36,861
FUNCTION 7900 TOTAL	5,536,457	4,748,756	4,500,283
PERCENT CHANGE	17%		

NOTE: Purchased Services increased due to the increase in the District's Safe Schools categorical, which is primarily budgeted in function 7900.

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**PART I GENERAL FUND
APPROPRIATIONS BY MAJOR FUNCTION & OBJECT
Fund 100 General Fund**

FUNCTION 8100 - MAINTENANCE OF PLANT

This function consists of activities that are concerned with keeping buildings and equipment at an acceptable level of efficiency.

OBJECT DESCRIPTION	BUDGET FY21-22	ACTUAL FY20-21	ACTUAL FY19-20
1000 Salaries	740,398	839,967	754,275
2000 Benefits	300,791	286,075	246,464
3000 Purchased Services	366,609	226,602	255,491
4000 Energy Services	-	-	-
5000 Materials/Supplies	15,000	8,770	38,489
6000 Capital Outlay	101,150	150,645	273,753
7000 Other Expense	12,400	2,714	9,195
FUNCTION 8100 TOTAL	1,536,348	1,514,773	1,577,667

PERCENT CHANGE 1%

NOTE: Salaries decreased from FY20-21 to FY21-22 due to large sick and vacation leave payouts that occurred in FY20-21.

FUNCTION 8200 - ADMINISTRATIVE TECHNOLOGY SERVICES

This function includes activities that support the school district's information technology systems, including support of the administrative networks, maintenance of administrative information systems, and administrative and managerial data processing.

OBJECT DESCRIPTION	BUDGET FY21-22	ACTUAL FY20-21	ACTUAL FY19-20
1000 Salaries	548,743	562,522	537,530
2000 Benefits	219,255	202,640	183,294
3000 Purchased Services	567,641	431,763	430,112
4000 Energy Services	-	-	-
5000 Materials/Supplies	10,500	3,077	1,731
6000 Capital Outlay	55,570	243,214	215,792
7000 Other Expense	-	8,580	2,167
FUNCTION 8200 TOTAL	1,401,709	1,451,796	1,370,626

PERCENT CHANGE -3%

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**PART I GENERAL FUND
APPROPRIATIONS BY MAJOR FUNCTION & OBJECT
Fund 100 General Fund**

FUNCTION 9100 - COMMUNITY SERVICES

This function includes activities that are not related to providing education for students in a school system. The programs would include community recreation programs, civic activities, public libraries, and other similar programs.

OBJECT	DESCRIPTION	BUDGET FY21-22	ACTUAL FY20-21	ACTUAL FY19-20
1000	Salaries	-	6,623	47,991
2000	Benefits	-	2,216	16,449
3000	Purchased Services	-	-	-
4000	Energy Services	-	-	-
5000	Materials/Supplies	-	-	-
6000	Capital Outlay	-	-	-
7000	Other Expense	-	-	-
	FUNCTION 9100 TOTAL	-	8,839	64,441
	PERCENT CHANGE	-100%		

FUNCTIONS 9700 & 9800 - TRANSFER OF FUNDS AND BALANCES & RESERVES

The 9700 function includes budgeted transactions which transfer money from one fund to another fund, both of which are under the control of the school board. The 9800 function includes funds which have not been appropriated. These funds include reserves for specified purposes, as well as funds which may be appropriated at a later date.

FUNC 9700 - TRANSFERS	BUDGET FY21-22	ACTUAL FY20-21	ACTUAL FY19-20
FUNCTION 9700 TOTAL	-	-	-

FUNC 9800 - BALANCES/RESERVES	BUDGET FY21-22	ACTUAL FY20-21	ACTUAL FY19-20
2700 Ending Fund Balance	8,527,158	19,066,510	12,778,156

PERCENT CHANGE **-55%**

TOTAL APPROPRIATIONS 112,089,376 88,406,736 79,722,527

NOTE: The estimated ending fund balance for FY21-22 only includes unassigned fund balance, where as prior years include unassigned and restricted. FY20-21 ending fund balance is inflated due to a prior year adjustment anticipated in the FEFP for Digital Academy of Florida (est \$6 million). FY20-21 restricted ending fund balance (\$4.3 million) was rebudgeted in FY21-22.

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**PART II - DEBT SERVICE
REVENUE & APPROPRIATIONS
FUND 200 - Debt Service**

ACCT	REVENUE	Special Acts Bonds 220	Other Debt 292	Total Debt Service
FEDERAL, STATE & LOCAL				
3322	CO&DS Withheld for SBE/COBI	-	-	-
3326	SBE/COBI Bond Interest	-	-	-
3341	Racing Commission Funds	143,300	-	143,300
3412	Interest and Sinking Taxes	-	-	-
3421	Tax Redemptions	-	-	-
3430	Interest on Investments	1,100	500	1,600
3750	COPs First Payment Reserve	-	-	-
	sub-total	<u>144,400</u>	<u>500</u>	<u>144,900</u>
3650	Interfund Transfer	-	-	-
3630	Transfer From Capital Outlay	-	119,147	119,147
9795	Transfer to General Fund	-	-	-
2700	Beginning Fund Balance	<u>331,561</u>	<u>2,948,553</u>	<u>3,280,114</u>
	TOTAL REVENUE	475,961	3,068,200	3,544,161
APPROPRIATIONS				
DEBT SERVICE				
7100	Redemption of Principal	63,936	3,068,200	3,132,136
7200	Interest	36,019	-	36,019
7300	Dues and Fees	3,408	-	3,408
	sub-total	<u>103,363</u>	<u>3,068,200</u>	<u>3,171,563</u>
9760	Payments to Bond Agent	-	-	-
9795	Transfer to General Fund	-	-	-
9793	Transfer to Capital Project Fund	-	-	-
2750	Ending Fund Balance	372,598	-	372,598
2760	Unreserved/Transfer	-	-	-
	TOTAL APPROPRIATIONS	475,961	3,068,200	3,544,161

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PART II - DEBT SERVICE REVENUE/APPROPRIATIONS

Fund 220 - Special Act Bonds

Funds in these accounts are received from special acts legislation through agreements with the Hendry County Board of County Commissioners. The debt was incurred through refunding in 2015 and will be paid by November 2025.

ACCT	DESCRIPTION	BUDGET FY21-22	ACTUAL FY20-21	ACTUAL FY19-20
	STATE SOURCES			
3341	CO&DS Withheld for SBE/COBI	143,300	143,300	143,300
	LOCAL SOURCES			
3430	Interest on Investments	1,100	1,117	2,221
	Sub-Total	144,400	144,417	145,521
3650	Interfund Transfer	-	-	-
2700	Beginning Fund Balance	331,561	290,340	247,917
	TOTAL REVENUE	475,961	434,757	393,438
	APPROPRIATIONS			
	DEBT SERVICE			
7100	Redemption of Principal	63,936	61,938	60,002
7200	Interest	36,019	37,850	39,689
7300	Dues & Fees	3,408	3,408	3,408
	Sub-Total	103,363	103,196	103,098
9760	Transfer to Bond Agent	-	-	-
9795	Transfer to General Fund	-	-	-
9793	Transfer to Capital Projects	-	-	-
2750	Ending Fund Balance	372,598	331,561	290,340
	TOTAL APPROPRIATIONS	475,961	434,757	393,438

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PART II - DEBT SERVICE REVENUE/APPROPRIATIONS
Fund 292 - Qualified Zone Academy Bonds (QZAB)

This is a Board voted obligation for Qualified Zone Academy Bonds (QZAB)
for various construction projects for a 16 year period beginning in FY05-06.

ACCT	DESCRIPTION	BUDGET FY21-22	ACTUAL FY20-21	ACTUAL FY19-20
LOCAL SOURCES				
3430	Interest on Investments	500	40,397	69,006
3433	Gain (Loss) in Fair Market Value	-	33,050	24,725
		500	73,447	93,731
OTHER SOURCES				
3710	COPs First Payment Reserve	-	-	-
	Sub-Total	500	73,447	93,731
2891	Fund Balance Adjustment	-	-	-
3630	Transfer from Capital Projects	119,147	158,133	158,133
3715	Proceeds from Bond Issuance	-	-	-
2700	Beginning Fund Balance	2,948,553	2,716,973	2,465,109
	TOTAL REVENUE	3,068,200	2,948,553	2,716,973
APPROPRIATIONS				
DEBT SERVICE				
7100	Redemption of Principal	3,068,200	-	-
7200	Interest	-	-	-
7300	Dues & Fees	-	-	-
	Sub-Total	3,068,200	-	-
9760	Transfer to Bond Agent	-	-	-
9795	Transfer to General Fund	-	-	-
9793	Transfer to Capital Projects	-	-	-
2750	Ending Fund Balance	-	2,948,553	2,716,973
	TOTAL APPROPRIATIONS	3,068,200	2,948,553	2,716,973

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**PART III - CAPITAL PROJECTS
REVENUE & APPROPRIATIONS
Fund 300 - Capital Projects**

ACCT	REVENUE	CO&DS 36X	LCIF 37X	Other Capital 39X	Total Capital Projects
	GROSS TAXABLE VALUE		2,927,344,418		
	MILLAGE		1.5		
	FEDERAL, STATE, & LOCAL				
3321	CO&DS Distributed	263,732	-		263,732
3325	Interest on Undistributed CO&DS	4,150	-		4,150
3391	PECO Allocation	-	-		-
3413	District Local Capital Imp Tax	-	4,215,376		4,215,376
3421	Tax Redemptions	-	150,000		150,000
3430	Interest on Investments	1,950	10,000		11,950
3716	Lottery Bond Issue	-	-		-
3750	COPs	-	-		-
3770	Proceeds Available	-	-		-
3771	Impact Fees	-	-		-
	Sub-Total	269,832	4,375,376		4,645,208
3620	Transfer from Debt Service	-	-		-
2700	Beginning Fund Balance	835,845	2,358,449		3,194,293
	TOTAL REVENUE	1,105,677	6,733,825		7,839,501
	APPROPRIATIONS				
	CAPITAL OUTLAY				
6300	Buildings & Fixed Equipment	-	200,000		200,000
6400	Furniture, Fixtures & Equipment	-	414,371		414,371
6500	Motor Vehicles	-	935,286		935,286
6600	Land	-	-		-
6700	Improvements Other Than Buildings	-	33,858		33,858
6800	Remodeling & Renovations	-	2,462,327		2,462,327
6900	Software	-	523,221		523,221
9200	Debt Service	300	363,566		363,866
	Sub-Total	300	4,932,629		4,932,929
9271	Redemption of Principal	-	-		-
9791	Transfer to General Fund	-	61,643		61,643
9792	Transfer to Debt Service	-	119,148		119,148
9795	Interfund Transfer	-	-		-
2750	Ending Fund Balance	1,105,377	1,620,405		2,725,781
	TOTAL APPROPRIATIONS	1,105,677	6,733,825		7,839,501

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PART III - CAPITAL OPROJECTS

Fund 34X - Public Education Capital Outlay

Group of accounts used to identify the resources and payments of capital outlay projects and related costs. State Funds allocated through the Department of Education (DOE), Office of Educational Facilities (OEF).

ACCT	REVENUE	BUDGET FY21-22	ACTUAL FY20-21	ACTUAL FY19-20
STATE SOURCES				
3391	FY18 PECO Allocation			
3391	FY19 PECO Allocation			
LOCAL SOURCES				
3430	Interest on Investments	-	254	169
	Sub-Total	-	254	169
2891	Fund Balance Adjustment			
2700	Beginning Fund Balance	-	114,523	116,883
	TOTAL REVENUES	-	114,777	117,052
APPROPRIATIONS				
CAPITAL OUTLAY				
6300	Buildings & Fixed Equipment	-	-	-
6400	Furniture, Fixtures & Equipment	-	-	-
6500	Motor Vehicles	-	-	-
6600	Land	-	-	-
6700	Improvements Other Than Buildings	-	-	-
6800	Remodeling & Renovations	-	114,777	2,529
6900	Software	-	-	-
	Sub-Total	-	114,777	2,529
2750	Ending Fund Balance	-	-	114,523
	TOTAL APPROPRIATIONS	-	114,777	117,052

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PART III - CAPITAL OPROJECTS
Fund 360 - Capital Outlay & Debt Service

Account group used to identify the resources, and payments
of DOE distributed Capital Outlay and Debt Service funds.

ACCT	REVENUE	BUDGET FY21-22	ACTUAL FY20-21	ACTUAL FY19-20
STATE SOURCES				
3321	CO&DS Distributed	263,732	263,732	269,155
3325	Interest on Undistributed CO&DS	4,150	4,445	8,226
LOCAL SOURCES				
3430	Interest on Investments	1,950	2,162	2,381
	Sub-Total	269,832	270,339	279,762
3710	Non-Revenue Receipt: Bond Sales	-	-	-
3620	Transfer from Debt Service	-	-	-
2700	Beginning Fund Balance	835,845	565,802	286,330
	TOTAL REVENUES	1,105,677	836,141	566,092
APPROPRIATIONS				
CAPITAL OUTLAY				
6300	Buildings & Fixed Equipment	-	-	-
6400	Furniture, Fixtures & Equipment	-	-	-
6500	Motor Vehicles	-	-	-
6600	Land	-	-	-
6700	Improvements Other Than Buildings	-	-	-
6800	Remodeling & Renovations	-	-	-
6900	Software	-	-	-
	Sub-Total	-	-	-
9200	Dues & Fees	300	296	290
9791	Transfer to General Fund	-	-	-
2750	Ending Fund Balance	1,105,377	835,845	565,802
	TOTAL APPROPRIATIONS	1,105,677	836,141	566,092

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PART III - CAPITAL OPROJECTS
Fund 37X - Local Capital Improvement Funds

Group of accounts used to identify the resources, and payments of locally funded capital outlay projects and related costs.
Funds are received from Board voted millage on taxable property.

ACCT	DESCRIPTION	BUDGET FY21-22	ACTUAL FY20-21	ACTUAL FY19-20
	GROSS TAXABLE VALUE	2,927,344,418	2,565,829,268	2,328,498,712
	MILLAGE	1.5	1.5	1.5
	FEDERAL, STATE, & LOCAL			
3200	Federal Thru State	-	-	466,778
3399	Misc State Revenues	-	-	325,279
3413	District Local C.O. Tax	4,215,376	3,562,176	3,133,072
3421	Tax Redemptions	150,000	199,906	249,182
3430	Interest on Investments	10,000	8,787	16,004
	Sub-Total	4,375,376	3,770,869	4,190,315
3610	Transfer from General Fund	-	-	-
3620	Transfer from Debt Service	-	-	-
3724	Capital Lease Agreements	-	-	-
2891	Fund Balance Adjustment	-	(335,348)	-
2700	Beginning Fund Balance	2,358,449	2,064,065	2,419,322
	TOTAL REVENUES	6,733,825	5,499,586	6,609,637

NOTE: Beginning fund balance adjustment was made due to Auditor General requiring revenue accrual for funds due for Hurricane Irma. This inflated fund balance as funds are not guaranteed to be received. Additionally, amount accrued was overstated as it looked at total anticipated amount due less revenue received in FY20. It did not account for revenue received in FY18 or FY19.

APPROPRIATIONS				
CAPITAL OUTLAY				
6300	Buildings & Fixed Equipment	200,000	11,305	293,695
6400	Furniture, Fixtures & Equipment	414,371	274,152	422,020
6500	Motor Vehicles	935,286	490,887	940,638
6600	Land	-	-	-
6700	Improvements Other Than Buildings	33,858	139,949	312,443
6800	Remodeling & Renovations	2,462,327	1,326,024	1,670,950
6900	Software	523,221	398,883	229,491
7100	Debt Service Principal & Interest	363,566	286,814	463,212
	Sub-Total	4,932,629	2,928,014	4,332,449
9271	Dues & Fees	-	-	-
9100	Transfer to General Fund	61,643	54,990	54,990
9200	Transfer to Debt Service	119,148	158,133	158,133
9300	Transfer to Capital Outlay	-	-	-
2760	Ending Fund Balance	1,620,405	2,358,449	2,064,065
	TOTAL APPROPRIATIONS	6,733,825	5,499,586	6,609,637

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PART III - CAPITAL OPROJECTS
Fund 390 - Other Capital Projects

Account group used to identify capital projects such as
Shool Hardening grants.

ACCT	REVENUE	BUDGET FY21-22	ACTUAL FY20-21	ACTUAL FY19-20
STATE SOURCES				
3399	Misc State Revenues	131,643	32,945	-
LOCAL SOURCES				
3430	Interest on Investments	-	24	-
	Sub-Total	131,643	32,969	-
3710	Non-Revenue Receipt: Bond Sales	-	-	-
3620	Transfer from Debt Service	-	-	-
2700	Beginning Fund Balance	21,960	66,117	-
TOTAL REVENUES		153,603	99,086	-
APPROPRIATIONS				
CAPITAL OUTLAY				
6300	Buildings & Fixed Equipment	-	-	-
6400	Furniture, Fixtures & Equipment	-	-	-
6500	Motor Vehicles	-	-	-
6600	Land	-	-	-
6700	Improvements Other Than Buildings	153,603	11,007	-
6800	Remodeling & Renovations	-	-	-
6900	Software	-	-	-
7200	Interest	-	66,119	-
	Sub-Total	153,603	77,126	-
9200	Dues & Fees	-	-	-
9791	Transfer to General Fund	-	-	-
2750	Ending Fund Balance	-	21,960	-
TOTAL APPROPRIATIONS		153,603	99,086	-

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**PART IV - SPECIAL REVENUE
REVENUE & APPROPRIATIONS
Fund 400 - Special Revenue**

ACCT	REVENUE	Food Service 41X	Special Revenue 42X	Special Revenue 44X	Special Revenue 49X	Total Special Revenue
FEDERAL THROUGH STATE						
3201	Career & Technical Education	-	225,896	-	-	225,896
3221	Adult General Education	-	234,663	-	-	234,663
3222	English Literacy & Civics Educ	-	62,173	-	-	62,173
3225	Title II Part A	-	451,518	-	-	451,518
3230	IDEA	-	2,239,494	-	-	2,239,494
3240	Title I	-	4,674,491	-	-	4,674,491
3241	Title III	-	213,862	-	-	213,862
3261	School Lunch Reimbursement	3,000,000	-	-	-	3,000,000
3262	School Breakfast Reimbursement	896,000	-	-	-	896,000
3263	After School Snack Reimbursement	30,000	-	-	-	30,000
3265	USDA Donated Commodities	100,000	-	-	-	100,000
3267	Summer Food Service	190,000	-	-	-	190,000
3271	Education Stabilization Funds K-12	-	-	512,275	-	512,275
3272	Education Stabilization Funds Workforce	-	-	20,732	-	20,732
3280	Federal Through Local	-	1,360,311	-	-	1,360,311
3290	Other Federal Through State	-	759,994	-	-	759,994
	Sub-Total	4,216,000	10,222,402	533,007	-	14,971,409
STATE SOURCES						
3337	School Breakfast Supplement	25,000	-	-	-	25,000
3338	School Lunch Supplement	35,000	-	-	-	35,000
	Sub-Total	60,000	-	-	-	60,000
LOCAL SOURCES						
3430	Interest on Investments	11,200	-	-	-	11,200
3453	Adult Breakfasts/Lunch	6,000	-	-	-	6,000
3454	Student & Adult a la Carte Fees	100,000	-	-	-	100,000
	Sub-Total	117,200	-	-	-	117,200
2700	Beginning Fund Balance	3,687,498	32,613	-	1,135,081	4,855,192
	TOTAL REVENUE	8,080,698	10,255,015	533,007	1,135,081	20,003,801
APPROPRIATIONS						
5000	Instruction	-	7,234,802	366,455	-	7,601,257
6100	Pupil Personnel Services	-	849,006	53,074	-	902,080
6200	Instructional Media Service	-	49,460	-	-	49,460
6300	Instructional Curriculum	-	1,306,889	19,218	-	1,326,107
6400	Instructional Staff Training	-	530,503	29,453	-	559,956
6500	Instruction Related Technology	-	-	-	-	-
7200	General Administration	-	245,908	1,907	-	247,815
7300	School Administration	-	2,000	-	-	2,000
7400	Facilities Acquisition & Const.	-	-	-	-	-
7500	Fiscal Services	-	-	-	-	-
7600	Food Service	5,043,659	-	-	-	5,043,659
7700	Central Services	-	2,600	-	-	2,600
7800	Transportation Services	-	33,847	46,298	-	80,145
7900	Operation of Plant	-	-	16,602	-	16,602
8100	Maintenance of Plant	-	-	-	-	-
8200	Administrative Technology Services	-	-	-	-	-
	Sub-Total	5,043,659	10,255,015	533,007	-	15,831,681
2750	Ending Fund Balance	3,037,039	-	-	1,135,081	4,172,120
	TOTAL APPROPRIATIONS	8,080,698	10,255,015	533,007	1,135,081	20,003,801

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PART IV - SPECIAL REVENUE
ESTIMATED REVENUE & APPROPRIATIONS
Fund 41X - Food Service

ACCT	REVENUE	BUDGET FY21-22	ACTUAL FY20-21	ACTUAL FY19-20
	FEDERAL THROUGH STATE			
3261	School Lunch Reimbursement	3,000,000	2,825,458	2,890,665
3262	School Breakfast Reimbursement	896,000	895,091	890,162
3263	After School Snack Reimbursement	30,000	25,803	24,003
3265	USDA Donated Commodities	100,000	92,634	252,697
3267	Summer Food Service	190,000	191,889	211,903
	Sub-Total	4,216,000	4,030,875	4,269,430
	STATE SOURCES			
3337	School Breakfast Supplement	25,000	24,785	24,098
3338	School Lunch Supplement	35,000	33,892	32,847
3390	Misc State Revenue	-	-	13,908
	Sub-Total	60,000	58,677	70,853
	LOCAL SOURCES			
3430	Interest on Investments	11,200	11,292	19,267
3453	Adult Breakfasts/Lunch	6,000	5,859	17,074
3454	Student & Adult a la Carte Fees	100,000	79,622	161,415
3490	Misc Local Revenue	-	7,192	-
3493	Sale of Junk	-	4,070	-
3497	Refund of Prior Year Expense	-	-	413
	Sub-Total	117,200	108,035	198,168
2700	Beginning Fund Balance	3,687,498	3,442,925	2,989,621
	TOTAL REVENUE	8,080,698	7,640,512	7,528,073
	APPROPRIATIONS			
1000	Salaries	88,000	86,783	85,088
2000	Benefits	34,253	32,822	30,952
3000	Other Purchased Services	3,578,394	3,253,048	3,461,549
4000	Energy Services	-	-	-
5000	Materials & Supplies	921,959	125,801	269,853
6000	Capital Outlay	283,000	289,471	127,470
7000	Other Expenses	138,053	165,089	110,236
	Sub-Total	5,043,659	3,953,014	4,085,147
2750	Ending Fund Balance	3,037,039	3,687,498	3,442,925
	TOTAL APPROPRIATIONS	8,080,698	7,640,512	7,528,073

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**PART IV - SPECIAL REVENUE
REVENUE & APPROPRIATIONS
Fund 42X - Other Federal Programs**

ACCT	REVENUE	BUDGET FY21-22	ACTUAL FY20-21	ACTUAL FY19-20
	FEDERAL THROUGH STATE			
3201	Career & Technical Education	225,896	168,083	164,014
3221	Adult General Education	234,663	138,103	133,663
3222	English Literacy & Civics Educ	62,173	-	-
3225	Title II Part A	451,518	342,198	405,712
3230	IDEA	2,239,494	2,222,327	2,036,163
3240	Title I Part A	4,674,491	4,383,379	4,708,489
3241	Title III	213,862	157,576	101,763
3280	Federal Through Local	1,360,311	222,675	447,170
3290	Other Federal Through State	759,994	569,452	418,996
	Sub-Total	10,222,402	8,203,793	8,415,969
	LOCAL SOURCES			
3430	Interest on Investments	-	-	25
2700	Beginning Fund Balance	32,613	29,444	26,627
	TOTAL REVENUE	10,255,015	8,233,237	8,442,621
	APPROPRIATIONS			
5000	Instruction	7,234,802	5,478,515	5,708,003
6100	Pupil Personnel Services	849,006	883,801	749,427
6200	Instructional Media Service	49,460	9,212	25,403
6300	Instructional Curriculum	1,306,889	1,103,795	809,616
6400	Instructional Staff Training	530,503	391,075	747,727
6500	Instruction Related Technology	-	-	-
7100	Board of Education	-	-	-
7200	General Administration	245,908	329,728	344,161
7300	School Administration	2,000	-	-
7400	Facilities Acquisition & Const.	-	195	-
7500	Fiscal Services	-	-	-
7700	Central Services	2,600	1,425	4,678
7800	Transportation Services	33,847	2,878	24,162
7900	Operation of Plant	-	-	-
8100	Maintenance of Plant	-	-	-
	Sub-Total	10,255,015	8,200,624	8,413,177
2750	Ending Fund Balance	-	32,613	29,444
	TOTAL APPROPRIATIONS	10,255,015	8,233,237	8,442,621

*District School Board of Hendry County
2021-2022 Final Budget*

**PART IV - SPECIAL REVENUE
REVENUE & APPROPRIATIONS
Fund 44X - COVID-19 Federal Stimulus**

ACCT	REVENUE	BUDGET FY21-22	ACTUAL FY20-21	ACTUAL FY19-20
	FEDERAL			
3199	Misc Federal Direct	-	9,044	-
	FEDERAL THROUGH STATE			
3271	Education Stabilization Funds K-12	512,275	2,627,442	-
3272	Education Stabilization Funds Workforce	20,732	64,814	-
3273	Education Stabilization Funds VPK	-	69,160	-
	Sub-Total	533,007	2,761,416	-
2700	Beginning Fund Balance	-	-	-
	TOTAL REVENUE	533,007	2,770,460	-
	APPROPRIATIONS			
5000	Instruction	366,455	1,943,368	-
6100	Pupil Personnel Services	53,074	179,123	-
6200	Instructional Media Service	-	2,134	-
6300	Instructional Curriculum	19,218	13,901	-
6400	Instructional Staff Training	29,453	80,289	-
6500	Instruction Related Technology	-	-	-
7100	Board of Education	-	-	-
7200	General Administration	1,907	89,873	-
7300	School Administration	-	50,809	-
7400	Facilities Acquisition & Const.	-	100,186	-
7500	Fiscal Services	-	-	-
7700	Central Services	-	-	-
7800	Transportation Services	46,298	37,155	-
7900	Operation of Plant	16,602	173,360	-
8100	Maintenance of Plant	-	-	-
8200	Administrative Technology Services	-	100,262	-
	Sub-Total	533,007	2,770,460	-
2750	Ending Fund Balance	-	-	-
	TOTAL APPROPRIATIONS	533,007	2,770,460	-

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**PART IV - SPECIAL REVENUE
REVENUE & APPROPRIATIONS
Fund 490 - Other Special Revenue**

This fund is used to account for internal funds activity per GASB 84.

ACCT	REVENUE	BUDGET FY21-22	ACTUAL FY20-21	ACTUAL FY19-20
	LOCAL			
3495	Other Misc Local Sources	-	1,471,330	-
2700	Beginning Fund Balance	<u>1,135,081</u>	<u>967,236</u>	<u>-</u>
	TOTAL REVENUE	1,135,081	2,438,566	-
	APPROPRIATIONS			
5000	Instruction	-	1,272,122	-
6100	Pupil Personnel Services	-	731	-
6200	Instructional Media Service	-	11,318	-
6300	Instructional Curriculum	-	-	-
6400	Instructional Staff Training	-	-	-
6500	Instruction Related Technology	-	-	-
7100	Board of Education	-	-	-
7200	General Administration	-	-	-
7300	School Administration	-	19,314	-
7400	Facilities Acquisition & Const.	-	-	-
7500	Fiscal Services	-	-	-
7700	Central Services	-	-	-
7800	Transportation Services	-	-	-
7900	Operation of Plant	-	-	-
8100	Maintenance of Plant	-	-	-
8200	Administrative Technology Services	-	-	-
	Sub-Total	<u>-</u>	<u>1,303,485</u>	<u>-</u>
2750	Ending Fund Balance	<u>1,135,081</u>	<u>1,135,081</u>	<u>-</u>
	TOTAL APPROPRIATIONS	1,135,081	2,438,566	-

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**PART VII - PROPRIETARY FUNDS
REVENUE & APPROPRIATIONS**

Fund 700 - Dental Insurance Fund

A fund to account for the District's self insurance dental program. The program is administered through a third party administrator with annual costs recorded in this fund.

ACCT	REVENUE	BUDGET FY21-22	ACTUAL FY20-21	ACTUAL FY19-20
	LOCAL SOURCES			
3430	Interest on Investments	2,500	2,411	7,078
3480	Contributions	<u>365,000</u>	<u>355,675</u>	<u>377,826</u>
	Sub-Total	367,500	358,086	384,904
2700	Beginning Fund Balance	712,445	1,122,723	1,274,247
2891	Beginning Fund Balance Adjustment		(151,524)	
	TOTAL REVENUE	1,079,945	1,329,285	1,659,151

NOTE: Beginning fund balance adjustment reflects FY21 ending audited fund balance

ACCTS APPROPRIATIONS				
1000	Salaries	-	-	-
2000	Benefits	-	-	-
3000	Other Purchased Services	73,000	73,246	71,558
4000	Energy Services	-	-	-
5000	Materials & Supplies	-	-	-
6000	Capital Outlay	-	-	-
7000	Other Expenses	<u>545,000</u>	<u>543,594</u>	<u>464,871</u>
	Sub-Total	618,000	616,840	536,429
2750	Ending Fund Balance	<u>461,945</u>	<u>712,445</u>	<u>1,122,723</u>
	TOTAL APPROPRIATIONS	1,079,945	1,329,285	1,659,151