



### Agenda Item Details

Meeting	May 26, 2020 - Regular Meeting
Category	8. Consent Agenda
Subject	8.8 Budget Amendment #8 - Fiscal Year 2019-2020 presented by Rita R. Scallan, Chief Financial Officer, and recommended by the Superintendent for approval.
Access	Public
Type	Action (Consent)
Preferred Date	May 26, 2020
Absolute Date	May 26, 2020
Fiscal Impact	Yes
Dollar Amount	-400,814.51
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #8 - Fiscal Year 2019-2020

### Public Content

On September 9, 2019, the School Board adopted the budget for fiscal year 2019-2020. 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 April 2020:

General Fund	\$(469,046.04)
Debt Service Funds	0.00
Capital Projects Funds	36,928.51
Other Special Revenue Funds - Federal	31,209.00
Other Special Revenue Funds - Food Service	94.02
Total - All Funds	\$(400,814.51)

[!BA 08 - April 2020.pdf \(1,527 KB\)](#)

## Administrative Content

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

### Motion & Voting

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

Motion by Dewey Destin, second by Linda Evanchyk.

Final Resolution: Motion Carries

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



# **School District of Okaloosa County**

**Fiscal Year 2019-2020**

**BUDGET AMENDMENT #8**

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2020	INCREASE	DECREASE	BUDGET AS OF 4/30/2020
3121	PL 81-874, FEDERAL IMPACT, CURRENT OPERATIONS	\$ 2,329,396.00	\$ 2,329,396.00	\$ -	\$ 2,329,396.00
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	625,000.00	625,000.00	-	625,000.00
3193	DOD SECTION 363 PL 106-398	-	37,638.65	-	37,638.65
3199	MISCELLANEOUS FEDERAL DIRECT	-	1,490.00	-	1,490.00
3203	MEDICAID REIMBURSEMENT	400,000.00	400,000.00	-	400,000.00
3209	FEMA CLAIMS	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	-	1,273,208.00	-	1,273,208.00
3301	CLASS SIZE REDUCTION	34,576,308.00	34,790,584.00	-	34,790,584.00
3309	WORKFORCE ED. CAREER PROGRAM EXPANSION	-	-	-	-
3310	FLORIDA EDUCATION FINANCE PROGRAM	74,741,369.00	71,834,674.00	-	71,834,674.00
3311	SAFE SCHOOLS	1,952,701.00	1,954,633.00	-	1,954,633.00
3312	SUPPLEMENTAL ACADEMIC INSTRUCTION	8,889,029.00	8,923,553.00	-	8,923,553.00
3313	ESE GUARANTEE	13,500,142.00	13,500,142.00	-	13,500,142.00
3314	READING INSTRUCTION	1,454,509.00	1,458,975.00	-	1,458,975.00
3315	WORKFORCE DEVELOPMENT	2,223,670.00	2,223,670.00	-	2,223,670.00
3316	SPECIAL TEACHER COMPENSATION	-	-	-	-
3317	WORKFORCE EDUCATION PERFORMANCE INCENTIVE	-	38,826.00	36,174.00	75,000.00
3318	DJJ SUPPLEMENTAL ALLOCATION	257,038.00	202,307.00	-	202,307.00
3319	VIRTUAL EDUCATION CONTRIBUTION	-	-	-	-
3323	CO & DS WITHHELD FOR ADMINISTRATIVE EXPENSE	16,000.00	16,000.00	-	16,000.00
3334	DIGITAL CLASSROOMS	271,169.00	271,341.00	-	271,341.00
3335	TEACHER CLASSROOM SUPPLY ASSISTANCE	612,382.00	612,382.00	-	612,382.00
3336	INSTRUCTIONAL MATERIALS	2,629,466.00	2,687,299.00	-	2,687,299.00
3343	STATE LICENSE TAX	40,000.00	40,000.00	-	40,000.00
3344	DISCRETIONARY LOTTERY	108,693.00	32,251.00	-	32,251.00
3349	INTANGIBLE PROPERTY TAX	-	-	-	-
3354	TRANSPORTATION	6,763,035.00	6,763,035.00	-	6,763,035.00
3357	MENTAL HEALTH ASSISTANCE	865,713.00	869,274.00	-	869,274.00
3359	FEDERALLY CONNECTED STUDENT SUPPLEMENT	2,695,609.00	2,695,609.00	-	2,695,609.00
3362	SCHOOL RECOGNITION	1,915,808.00	2,285,924.00	-	2,285,924.00
3366	BEST & BRIGHTEST	3,155,214.00	3,155,214.00	-	3,155,214.00
3370	VOLUNTARY PREKINDERGARTEN PROGRAM - SUMMER	6,383.80	14,860.80	-	14,860.80
3371	VOLUNTARY PREKINDERGARTEN PROGRAM	421,400.00	421,400.00	-	421,400.00
3379	FUEL TAX REFUND	40,000.00	40,000.00	-	40,000.00
3395	FEMA - STATE - CLAIMS MATCH	-	-	-	-
3399	OTHER MISCELLANEOUS STATE REVENUE	47,795.00	289,401.00	-	289,401.00
3401	PRINT SHOP POSTAGE	25,000.00	25,000.00	-	25,000.00
3402	PRINT SHOP PRINTING	230,000.00	230,000.00	-	230,000.00
3407	EDUCATIONAL BROADBAND - LEASE	25,200.00	25,200.00	-	25,200.00
3411	DISTRICT SCHOOL TAXES	90,421,789.00	90,421,789.00	-	90,421,789.00
3421	TAX REDEMPTIONS	120,000.00	120,000.00	-	120,000.00
3425	RENT/USE OF FACILITY	6,051.00	35,345.93	3,700.00	39,045.93
3426	COURSE FEES - ADULT EDUCATION	310,000.00	648,547.67	10,580.25	659,127.92
3427	CAPITAL IMPROVEMENT FEES - ADULT EDUCATION	15,246.00	31,896.11	520.34	32,416.45
3429	TECHNOLOGY FEES - ADULT EDUCATION	15,246.00	31,896.11	520.34	32,416.45
3431	INTEREST ON INVESTMENTS	560,000.00	560,000.00	-	560,000.00
3434	COMMUNITY EDUCATION ENRICHMENT PROGRAM	-	1,800.00	-	1,800.00
3448	DONATIONS	2,660.00	46,352.55	-	46,352.55
3462	PURCHASED CUSTODIAL SERVICE	-	3,032.84	537.60	3,570.44
3463	BOB SIKES CHILD CARE	184,000.00	176,000.00	-	120,214.26
3465	PURCHASED POSITIONS - OTHER	147,723.95	417,766.50	1,031.93	418,798.43
3466	PURCHASED OTHER POSITIONS - EXTERNAL	199,628.49	212,150.55	601.92	212,752.47
3467	PURCHASED - SCHOOLS - OTHER	49,317.06	154,268.77	2,113.33	156,382.10
3468	RIVERSIDE CHILD CARE	172,000.00	183,500.00	-	129,682.50
3469	ANTIOCH CHILD CARE	182,000.00	199,500.00	-	153,920.00
3470	NORTHWOOD CHILD CARE	137,000.00	157,000.00	-	121,890.50
3474	PROF. DEVELOP. CERTIFICATION PROGRAM FEES	-	-	-	-
3475	BLUEWATER CHILD CARE	384,000.00	423,500.00	-	299,267.00
3477	PLEW CHILD CARE	283,000.00	317,500.00	-	246,479.94
3478	WRIGHT CHILD CARE	112,000.00	129,500.00	-	103,683.15
3480	PUBLIC INFORMATION REQUESTS	-	2,963.25	-	2,963.25
3484	FINANCIAL AID FEES	30,492.00	63,792.29	1,040.69	64,832.98
3485	RESTITUTION PAYMENTS - OTHER	-	-	-	-

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2020	INCREASE	DECREASE	BUDGET AS OF 4/30/2020	
3487	CERTIFICATE FEES - SUBSTITUTES	5,805.00	19,185.00	-	-	19,185.00
3488	FINGERPRINT PROGRAM	15,000.00	25,186.00	857.00	-	26,043.00
3489	CERTIFICATE FEES	30,000.00	30,000.00	-	-	30,000.00
3490	MISCELLANEOUS REVENUE	156,587.10	238,354.64	3,025.36	-	241,380.00
3491	E-RATE REFUNDS	-	-	-	-	-
3492	TRANSPORTATION - SCHOOL ACTIVITIES	350,000.00	350,000.00	-	126,284.71	223,715.29
3493	SALE OF JUNK	573.00	28,048.65	457.75	-	28,506.40
3494	FEDERAL INDIRECT COST REIMBURSEMENT	300,000.00	300,000.00	-	-	300,000.00
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	1,040.00	16,556.04	-	-	16,556.04
3497	REFUND - PRIOR YEAR EXPENDITURES	249.43	106,028.95	-	-	106,028.95
3499	SFS - INDIRECT COST	200,000.00	200,000.00	-	-	200,000.00
3630	TRANSFER FROM CAPITAL IMPROVEMENT FUNDS	12,005,346.00	12,761,799.00	-	-	12,761,799.00
3740	PRIOR YEAR INSURANCE LOSS RECOVERY	10,659.74	14,128.61	-	-	14,128.61
3741	INSURANCE LOSS RECOVERY	2,631.28	13,781.21	-	-	13,781.21
3746	HEALTH REIMBURSEMENT ARRANGEMENT	2,068.00	53,947.99	7,440.81	-	61,388.80
3901	RESERVE FOR ENCUMBRANCE	1,648,033.60	1,648,033.60	-	-	1,648,033.60
3902	RESERVE FOR INVENTORY	75,073.54	75,073.54	-	-	75,073.54
3903	RESERVE - CARRYOVER SCHOOL BUDGETS	858,032.63	858,032.63	-	-	858,032.63
3904	RESERVE - CATEGORICAL PROJECT CARRYOVER	8,500,435.30	8,500,435.30	-	-	8,500,435.30
3905	RESERVE - NON-CATEGORICAL PROJECT CARRYOVER	23,477,601.88	23,477,601.88	-	-	23,477,601.88
3907	RESERVE - RETIREMENT	199,999.58	199,999.58	-	-	199,999.58
3910	RESERVE - CLAIMS LIABILITY	4,018,000.00	4,018,000.00	-	-	4,018,000.00
3911	RESERVE - FTE	1,334,601.00	1,334,601.00	-	-	1,334,601.00
3913	RESERVE - CONTINGENCY	1,750,778.00	1,750,778.00	-	-	1,750,778.00
3925	FUND BALANCE - UNDESIGNATED	12,180,455.62	12,180,455.62	-	-	12,180,455.62
<b>TOTAL - GENERAL FUND</b>		<b>\$ 321,673,154.00</b>	<b>\$ 323,006,416.26</b>	<b>\$ 68,601.32</b>	<b>\$ 537,647.36</b>	<b>\$ 322,537,370.22</b>

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2020	INCREASE	DECREASE	BUDGET AS OF 4/30/2020
5100 BASIC EDUCATION (K-12)	\$ 151,799,183.78	\$ 153,352,123.00	\$ -	\$ 41,838.06	\$ 153,310,284.94
5101 CHARTER SCHOOL FEDERAL IMPACT	85,883.00	128,156.00	-	-	128,156.00
5200 EXCEPTIONAL CHILD	26,925,871.01	27,127,485.73	358.09	-	27,127,843.82
5300 VOCATIONAL AND TECHNICAL EDUCATION	5,482,166.13	6,083,533.29	38,805.63	-	6,122,338.92
5500 PREKINDERGARTEN	450,333.72	478,583.73	1,228.28	-	479,812.01
5900 OTHER INSTRUCTION	2,296,997.52	2,682,650.55	48,692.32	-	2,731,342.87
6100 PUPIL PERSONNEL SERVICES	1,210,989.08	1,736,401.28	1,000.00	-	1,737,401.28
6110 ATTENDANCE AND SOCIAL WORK	463,075.00	492,672.19	-	-	492,672.19
6120 GUIDANCE SERVICES	4,838,019.21	4,816,396.88	-	-	4,816,396.88
6130 HEALTH SERVICES	1,171,397.74	1,324,704.20	-	2,624.00	1,322,080.20
6140 PSYCHOLOGICAL SERVICES	1,819,306.98	1,910,092.42	-	-	1,910,092.42
6141 TESTING	131,215.00	154,832.61	-	-	154,832.61
6150 PARENTAL INVOLVEMENT	200.00	1,126.00	-	-	1,126.00
6200 INSTRUCTIONAL MEDIA SERVICE	1,768,457.77	1,817,979.96	79.98	-	1,818,059.94
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	3,581,250.93	3,664,950.69	-	70,655.67	3,594,295.02
6400 INSTR STAFF TRAINING SERVICES	2,532,230.78	2,644,269.70	4,086.63	-	2,648,356.33
6500 INSTRUCTIONAL RELATED TECHNOLOGY	695,756.24	748,487.05	-	-	748,487.05
7100 SCHOOL BOARD	1,299,482.83	1,284,823.79	-	-	1,284,823.79
7200 GENERAL ADMINISTRATION (SUPT)	477,724.25	485,084.03	-	-	485,084.03
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	20,521,455.18	21,264,003.83	9,376.98	-	21,273,380.81
7400 FACILITIES ACQUISITION & CONSTRUCTION	929,256.69	965,818.70	-	-	965,818.70
7500 FISCAL SERVICES (FINANCE DEPT)	2,649,450.80	2,746,835.49	-	-	2,746,835.49
7600 FOOD SERVICE (SCHOOLS)	-	45,240.87	521.62	-	45,762.49
7610 FOOD SERVICE - DEPARTMENT	-	-	25,548.50	-	25,548.50
7700 CENTRAL SERVICES	-	-	-	-	-
7710 PLAN, RESEARCH, DEVELOP, & EVALUATE	5,800.00	5,800.00	-	-	5,800.00
7720 INFORMATION SERVICES	211,316.48	263,853.50	-	-	263,853.50
7730 STAFF SERVICES	5,787,175.89	5,940,387.19	11,656.23	-	5,952,043.42
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	887,266.27	913,284.47	-	-	913,284.47
7800 PUPIL TRANSP SERVICES - SCHOOL	756,913.62	751,338.99	2,006.79	-	753,345.78
7801 TRANSPORTATION - NORTH	5,674,378.51	5,461,543.18	-	54,829.23	5,406,713.95
7802 TRANSPORTATION - CENTRAL	3,022,927.85	3,090,387.62	-	26,357.40	3,064,030.22
7803 TRANSPORTATION - SOUTH	4,682,493.55	4,670,441.28	-	43,756.26	4,626,685.02
7900 OPERATION OF PLANT	21,054,242.21	21,555,422.66	34,497.83	-	21,589,920.49
8100 MAINTENANCE ADMINISTRATION	4,407,250.48	4,477,942.75	-	-	4,477,942.75
8120 BUILDING AND GROUND MAINTENANCE	3,309,074.98	3,294,856.72	4,500.00	-	3,299,356.72
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	3,167,268.40	3,173,336.38	-	-	3,173,336.38
9100 COMMUNITY SERVICE	2,019,275.28	2,279,312.48	-	407,424.17	1,871,888.31
9700 TRANSFER FUNDS	-	-	-	-	-
9890 RESERVES	35,558,066.84	31,172,257.05	-	3,920.13	31,168,336.92
<b>TOTAL - GENERAL FUND</b>	<b>\$ 321,673,154.00</b>	<b>\$ 323,006,416.26</b>	<b>\$ 182,358.88</b>	<b>\$ 651,404.92</b>	<b>\$ 322,537,370.22</b>

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 8

Board Meeting May 26, 2020

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3317	<u>Workforce Education Performance Incentive</u>		\$ 36,174.00
	0510 Supplies	5900 Other Instruction	\$ 36,174.00
	<i>Explanation: To appropriate revenue for Workforce Education Performance Incentive based on actual collections.</i>		
	8113 Workforce Ed. Performance Incentive		\$ 36,174.00
3425	<u>Rent/Use Of Facility</u>		\$ 3,700.00
	0430 Electricity	7900 Operation of Plant	\$ 2,740.00
	0987 Reserve Schools/Departments	9890 Reserves	960.00
			\$ 3,700.00
	<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>		
	.... Discretionary	5099 School Utilities	2,740.00
			Total \$ 3,700.00
3426	<u>Course Fees - Adult Education</u>		\$ 10,580.25
	0510 Supplies	5900 Other Instruction	\$ 9,522.00
	0990 Fund Balance - Unappropriated	9890 Reserves	1,058.25
			\$ 10,580.25
	<i>Explanation: To appropriate revenue for adult education course fees based on actual collections.</i>		
	.... Discretionary	6110 Adult Education Tuition	9,522.00
			Total \$ 10,580.25
3427	<u>Capital Improvement Fees - Adult Education</u>		\$ 520.34
	0641 Equipment (Over \$1,000)	5900 Other Instruction	\$ 520.34
	<i>Explanation: To appropriate revenue for adult education capital improvement fees based on actual collections.</i>		
	6035 Adult Capital Improvement Fees		\$ 520.34
3429	<u>Technology Fees - Adult Education</u>		\$ 520.34
	0510 Supplies	5900 Other Instruction	\$ 520.34
	<i>Explanation: To appropriate revenue for adult education technology fees based on actual collections.</i>		
	2016 Adult Technology Fees		\$ 520.34
3462	<u>Purchased Custodial Services</u>		\$ 537.60
	0102 Salary - Other Compensation	7900 Operation of Plant	\$ 462.97
	0210 Florida Retirement System	7900 Operation of Plant	39.21
	0220 Social Security	7900 Operation of Plant	35.42
			\$ 537.60
	<i>Explanation: To appropriate revenue received from schools (Project 2051) or outside organizations (Project 7020) to fund custodial services based on actual collections.</i>		
	7020 Purchased Positions/Other - External		\$ 537.60
3463	<u>Bob Sikes Child Care</u>		\$ (55,785.74)
	0510 Supplies	9100 Community Service	\$ (55,785.74)
	<i>Explanation: To adjust revenue for Bob Sikes Child Care based on actual collections.</i>		
	2181 Child Care - Bob Sikes Elementary School		\$ (55,785.74)
3465	<u>Purchased Positions - Other</u>		\$ 1,031.93
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 570.13
	0210 Florida Retirement System	5100 Basic Education (K-12)	48.28
	0220 Social Security	5100 Basic Education (K-12)	48.74
	0750 Other Personnel Services	5100 Basic Education (K-12)	364.78
			\$ 1,031.93
	<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		\$ 1,031.93

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 8  
Board Meeting May 26, 2020

Account	Object	Function	Increase (Decrease)
3466	<u>Purchased Positions/Other - External</u>		\$ 601.92
	0331 Out of County Travel	6400 Instructional Staff Training Services	\$ 601.92
	<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	\$ 601.92	
3467	<u>Purchased - Schools - Other</u>		\$ 2,113.33
	0510 Supplies	5100 Basic Education (K-12)	\$ 208.18
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	1,791.46
	0510 Supplies	5500 Prekindergarten	109.77
	0460 Diesel Fuel	7900 Operation of Plant	3.92
			\$ 2,113.33
	<i>Explanation: To appropriate internal funds received from schools to reimburse operating expenditures based on actual collections.</i>		
	8001 Purchased - Schools - Other	\$ 2,113.33	
3468	<u>Riverside Child Care</u>		\$ (53,817.50)
	0510 Supplies	9100 Community Service	\$ (53,817.50)
	<i>Explanation: To adjust revenue for Riverside Child Care based on actual collections.</i>		
	2168 Child Care - Riverside Elementary School	\$ (53,817.50)	
3469	<u>Antioch Child Care</u>		\$ (45,580.00)
	0510 Supplies	9100 Community Service	\$ (45,580.00)
	<i>Explanation: To adjust revenue for Antioch Child Care based on actual collections.</i>		
	2179 Child Care - Antioch Elementary School	\$ (45,580.00)	
3470	<u>Northwood Child Care</u>		\$ (35,109.50)
	0510 Supplies	9100 Community Service	\$ (35,109.50)
	<i>Explanation: To adjust revenue for Northwood Child Care based on actual collections.</i>		
	2170 Child Care - Northwood Elementary School	\$ (35,109.50)	
3475	<u>Bluewater Child Care</u>		\$ (124,233.00)
	0510 Supplies	9100 Community Service	\$ (124,233.00)
	<i>Explanation: To adjust revenue for Bluewater Child Care based on actual collections.</i>		
	2175 Child Care - Bluewater Elementary School	\$ (124,233.00)	
3477	<u>Plew Child Care</u>		\$ (71,020.06)
	0510 Supplies	9100 Community Service	\$ (71,020.06)
	<i>Explanation: To adjust revenue for Plew Child Care based on actual collections.</i>		
	2174 Child Care - Plew Elementary School	\$ (71,020.06)	
3478	<u>Wright Child Care</u>		\$ (25,816.85)
	0510 Supplies	9100 Community Service	\$ (25,816.85)
	<i>Explanation: To adjust revenue for Wright Child Care based on actual collections.</i>		
	2178 Child Care - Wright Elementary School	\$ (25,816.85)	



Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 8  
Board Meeting May 26, 2020

Account	Object	Function	Increase (Decrease)
3484	<u>Financial Aid Fees</u>		\$ 1,040.69
	0790 Miscellaneous Expense	9100 Community Service	\$ 1,040.69
	<i>Explanation: To appropriate revenue for Financial Aid Fees based on actual collections.</i>		
	3005 Financial Aid Trust Fund	\$ 1,040.69	
3488	<u>Fingerprint Program</u>		\$ 857.00
	0730 Dues and Fees	7730 Staff Services	\$ 857.00
	<i>Explanation: To appropriate revenue for Fingerprint Program based on actual collections.</i>		
	6006 Fingerprinting - Fees	\$ 857.00	
3490	<u>Miscellaneous Revenue</u>		\$ 3,025.36
	0460 Diesel Fuel	7800 Pupil Transp Services - School	\$ 2,689.04
	0510 Supplies	7801 Transportation - North	64.83
	0510 Supplies	7802 Transportation - Central	16.35
	0510 Supplies	7803 Transportation - South	127.14
	0987 Reserve Schools/Departments	9890 Reserves	44.00
	0990 Fund Balance - Unappropriated	9890 Reserves	84.00
			\$ 3,025.36
	<i>Explanation: To appropriate revenue for record requests from State of Florida (\$128.00), fuel reimbursements (\$2,689.04), and vending commissions (\$208.32) based on actual collections.</i>		
	.... Discretionary	\$ 128.00	3032 Vending Commission - Transportation - Central 16.35
	2093 Fuel System Repairs	2,689.04	3033 Vending Commission - Transportation - South 127.14
	3031 Vending Commission - Transportation - North	64.83	Total \$ 3,025.36
3492	<u>Transportation - School Activities</u>		\$ (126,284.71)
	0460 Diesel Fuel	7801 Transportation - North	\$ (55,249.56)
	0460 Diesel Fuel	7802 Transportation - Central	(26,835.50)
	0460 Diesel Fuel	7803 Transportation - South	(44,199.65)
			\$ (126,284.71)
	<i>Explanation: To appropriate revenue for Transportation - School Activities based on actual collections.</i>		
	.... Discretionary	\$ (126,284.71)	
3493	<u>Sale of Junk</u>		\$ 457.75
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 457.75
	<i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i>		
	.... Discretionary	\$ 457.75	
3746	<u>Health Reimbursement Arrangement</u>		\$ 7,440.81
	0310 Professional & Technical Service	7730 Staff Services	\$ 7,440.81
	<i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.</i>		
	5006 Health Reimbursement Arrangement	\$ 7,440.81	

II. Amendments Between Appropriations & Reserves

....	<u>Discretionary</u>		
		5100 Basic Education (K-12)	\$ 12,504.87
		5200 Exceptional Child	364.63
		5300 Vocational	100.00
		6100 Pupil Personnel Services	1,000.00
		6200 Instructional Media Services	79.98
		6300 Instruction & Curriculum	1,375.00
		7300 School Admin - Principal Office	9,912.99
		7900 Operation of Plant	2,398.83

**Explanation of Budget Amendment as Follows:**  
**Part I - General Operating Fund**  
**Amendment Number 8**  
**Board Meeting May 26, 2020**

Account	Object	Function	Increase (Decrease)
		8120 Building and Ground Maintenance	4,500.00
		9100 Community Service	267.25
		9890 Reserves	(32,793.55)
			<u>\$ (290.00)</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, appropriate unanticipated operating expenditures (Project 2095), and appropriate HRA debit card administrative fees (Project 5006) by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (2,375.00)	5006 Health Reimbursement Arrangement 2,665.00
			Total <u>\$ 290.00</u>
0075	<u>ESE Initiative - State Review</u>		
	0210 Florida Retirement System	6300 Instruction & Curriculum	\$ (1.00)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	1.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
0099	<u>COVID-19 Response</u>		
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 1,766.81
	0370 Postage	5100 Basic Education (K-12)	71.94
	0510 Supplies	5100 Basic Education (K-12)	1,304.30
	0519 Technology Supplies	5100 Basic Education (K-12)	6,856.95
	0102 Salary - Other Compensation	7600 Food Service (Schools)	449.21
	0210 Florida Retirement System	7600 Food Service (Schools)	38.05
	0220 Social Security	7600 Food Service (Schools)	34.36
	0310 Professional & Technical Service	7610 Food Service - Departments	25,548.50
	0376 Telecommunications - Internet	7900 Operation of Plant	28,783.17
			<u>\$ 64,853.29</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, and appropriate unanticipated expenditures by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (64,853.29)	
0132	<u>VPK - Year Long Program</u>		
	0510 Supplies	5500 Prekindergarten	\$ 310.13
	0519 Technology Supplies	5500 Prekindergarten	208.38
	0510 Supplies	7300 School Admin - Principal Office	(518.51)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
0160	<u>Lottery - School Recognition</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (153.78)
	0519 Technology Supplies	5100 Basic Education (K-12)	153.78
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
0170	<u>Youth Mental Health First Aid Training Grant</u>		
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	\$ 49.00
	0117 Workshops	6400 Instructional Staff Training Services	156.00
	0210 Florida Retirement System	6400 Instructional Staff Training Services	4.15
	0220 Social Security	6400 Instructional Staff Training Services	43.85
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(481.96)
	0117 Workshops	7730 Staff Services	162.00
	0220 Social Security	7730 Staff Services	2.76
	0750 Other Personnel Services	7730 Staff Services	64.20
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
1004	<u>AICE - Set-Aside</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (1,594.82)
	0519 Technology Supplies	5100 Basic Education (K-12)	1,594.82
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
2004	<u>Itinerant - Visually Impaired</u>		
	0310 Professional & Technical Service	5200 Exceptional Child	\$ (11,168.00)
<i>Explanation: Re-appropriate funds by transferring to/(from) the following project(s):</i>			
	2008 Itinerant Teachers - Hearing Impaired	\$ 11,168.00	

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 8  
Board Meeting May 26, 2020

Account	Object	Function	Increase (Decrease)
<b>2008 Itinerant Teachers - Hearing Impaired</b>			
	0310 Professional & Technical Service	5200 Exceptional Child	\$ (554.52)
	0330 In County Travel	5200 Exceptional Child	554.52
	0350 Repair and Maintenance	5200 Exceptional Child	521.25
	0510 Supplies	5200 Exceptional Child	6,486.75
	0642 Equipment (Under \$1,000)	5200 Exceptional Child	4,160.00
			<u>\$ 11,168.00</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, and re-appropriate funds by transferring to/(from) the following project(s):</i>			
	2004 Itinerant - Visually Impaired	\$ (11,168.00)	
<b>2011 Custodial Services</b>			
	0100 Salary - Non-Instructional	7900 Operation of Plant	\$ (6,322.10)
	0102 Salary - Other Compensation	7900 Operation of Plant	34.53
	0130 Salary - Overtime	7900 Operation of Plant	2,574.49
	0393 Contracts - Nonprofessional	7900 Operation of Plant	(9,782.19)
	0642 Equipment (Under \$1,000)	7900 Operation of Plant	11,147.58
	0730 Dues and Fees	7900 Operation of Plant	(1,365.39)
	0750 Other Personnel Services	7900 Operation of Plant	3,713.08
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2013 Peer Evaluators</b>			
	0510 Supplies	6400 Instructional Staff Training Services	\$ (262.49)
	0519 Technology Supplies	6400 Instructional Staff Training Services	262.49
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2018 Itinerant Teachers - Autistic</b>			
	0310 Professional & Technical Service	5200 Exceptional Child	\$ (300.00)
	0330 In County Travel	5200 Exceptional Child	705.45
	0331 Out of County Travel	5200 Exceptional Child	(405.45)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2027 Itinerant - School Psychologists</b>			
	0331 Out of County Travel	6140 Psychological Services	\$ (1,384.74)
	0365 Software Subscriptions	6140 Psychological Services	3,904.75
	0370 Postage	6140 Psychological Services	300.00
	0510 Supplies	6140 Psychological Services	(300.00)
	0644 Computer Hardware (Under \$1,000)	6140 Psychological Services	(920.01)
	0692 Software (Under \$1,000)	6140 Psychological Services	(600.00)
	0730 Dues and Fees	6140 Psychological Services	(1,000.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2088 Certification</b>			
	0510 Supplies	7730 Staff Services	\$ (804.02)
	0519 Technology Supplies	7730 Staff Services	160.52
	0644 Computer Hardware (Under \$1,000)	7730 Staff Services	643.50
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2095 Salary Resynching</b>			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (58,489.28)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(4,954.04)
	0220 Social Security	5100 Basic Education (K-12)	(4,474.43)
			<u>\$ (67,917.75)</u>
<i>Explanation: Appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):</i>			
	.... Discretionary	\$ 2,375.00	4025 E.R. - Teacher of the Year 464.46
	0099 COVID-19 Response	64,853.29	7006 Innovative Program - All County Band 225.00
			<u>Total \$ 67,917.75</u>

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 8

Board Meeting May 26, 2020

Account	Object	Function	Increase (Decrease)
<b>2099 Stadium &amp; Athletic Field Maintenance</b>			
	0510 Supplies	8120 Building and Ground Maintenance	\$ 100.00
	0540 Oil	8120 Building and Ground Maintenance	(100.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2154 Advanced Placement</b>			
	0331 Out of County Travel	5100 Basic Education (K-12)	\$ (1,300.00)
	0331 Out of County Travel	6400 Instructional Staff Training Services	1,300.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2168 Child Care - Riverside Elementary School</b>			
	0220 Social Security	5200 Exceptional Child	\$ (6.54)
	0310 Professional & Technical Service	6130 Health Services	(2,624.00)
	0510 Supplies	9100 Community Service	2,443.72
	0730 Dues and Fees	9100 Community Service	(55.00)
	0750 Other Personnel Services	9100 Community Service	241.82
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2174 Child Care - Plew Elementary School</b>			
	0130 Salary - Overtime	9100 Community Service	\$ 31.75
	0210 Florida Retirement System	9100 Community Service	2.69
	0220 Social Security	9100 Community Service	15.27
	0510 Supplies	9100 Community Service	(935.07)
	0750 Other Personnel Services	9100 Community Service	885.36
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2175 Child Care - Bluewater Elementary School</b>			
	0510 Supplies	9100 Community Service	\$ (280.79)
	0642 Equipment (Under \$1,000)	9100 Community Service	280.79
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2181 Child Care - Bob Sikes Elementary School</b>			
	0220 Social Security	9100 Community Service	\$ 2.42
	0310 Professional & Technical Service	9100 Community Service	(15,969.13)
	0360 Lease and Rental Agreements	9100 Community Service	(15.00)
	0370 Postage	9100 Community Service	(169.34)
	0510 Supplies	9100 Community Service	15,969.13
	0519 Technology Supplies	9100 Community Service	15.00
	0750 Other Personnel Services	9100 Community Service	166.92
			<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	\$ (4,204.85)
	0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	(249.83)
	0370 Postage	8120 Building and Ground Maintenance	(2.70)
	0510 Supplies	8120 Building and Ground Maintenance	4,567.81
	0642 Equipment (Under \$1,000)	8120 Building and Ground Maintenance	(269.00)
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	158.57
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>3058 Innovative Program - Science Fair</b>			
	0398 Field Trips	5100 Basic Education (K-12)	\$ (162.00)
	0398 Field Trips	7802 Transportation - Central	162.00
			<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 8**  
**Board Meeting May 26, 2020**

Account	Object	Function	Increase (Decrease)
<b>3105 Instructional Materials - Textbooks</b>			
	0390 Other Purchased Service	5100 Basic Education (K-12)	\$ (4,400.00)
	0510 Supplies	5100 Basic Education (K-12)	5,667.79
	0520 Textbooks	5100 Basic Education (K-12)	(1,267.79)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>3106 Instructional Materials - Media</b>			
	0510 Supplies	6200 Instructional Media Services	\$ 173.58
	0610 Library Books	6200 Instructional Media Services	(173.58)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>4005 Band Program</b>			
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 3,250.00
	0510 Supplies	5100 Basic Education (K-12)	(5,590.91)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	1,279.91
	0643 Computer (Over \$1,000) & Tech. Infrastructure	5100 Basic Education (K-12)	1,061.00
	0398 Field Trips	7800 Pupil Transp Services - School	(682.25)
	0398 Field Trips	7801 Transportation - North	355.50
	0398 Field Trips	7802 Transportation - Central	299.75
	0398 Field Trips	7803 Transportation - South	27.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>4021 Itinerant - Social Workers</b>			
	0330 In County Travel	6110 Attendance and Social Work	\$ (404.85)
	0510 Supplies	6110 Attendance and Social Work	404.85
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>4025 E.R. - Teacher of the Year</b>			
	0310 Professional & Technical Service	7730 Staff Services	\$ 464.46
<i>Explanation: Appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (464.46)	
<b>4110 SAI - ESOL</b>			
	0510 Supplies	6300 Instruction & Curriculum	\$ 8,815.20
	0750 Other Personnel Services	6300 Instruction & Curriculum	(6,428.87)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(2,386.33)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>4162 SAI - Student Training Program</b>			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 1,725.04
	0210 Florida Retirement System	5100 Basic Education (K-12)	150.01
	0220 Social Security	5100 Basic Education (K-12)	130.20
	0997 Reserve - Projects	9890 Reserves	(2,005.25)
			<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	\$ 2,665.00
<i>Explanation: Appropriate additional instructional positions by transferring to/(from) the following project(s):</i>			
	.... Discretionary	\$ (2,665.00)	
<b>5012 Itinerant - Staffing Specialist</b>			
	0131 Salary - Instructional	6300 Instruction & Curriculum	\$ (56,813.00)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(5,115.00)
	0220 Social Security	6300 Instruction & Curriculum	(4,346.00)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(7,844.00)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 8

Board Meeting May 26, 2020

Account	Object	Function	Increase (Decrease)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(21.00)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(278.00)
	0997 Reserve - Projects	9890 Reserves	74,417.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
5065	<u>CAPE - Drafting/Engineering</u>		
	0510 Supplies	5300 Vocational	\$ 1,183.85
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	3,617.07
	0330 In County Travel	6400 Instructional Staff Training Services	2,400.00
	0365 Software Subscriptions	6400 Instructional Staff Training Services	2,400.00
	0997 Reserve - Projects	9890 Reserves	(9,600.92)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
5067	<u>CAPE - Health Science</u>		
	0510 Supplies	5300 Vocational	\$ 419.96
	0997 Reserve - Projects	9890 Reserves	(419.96)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
5068	<u>CAPE - Information Technology</u>		
	0398 Field Trips	5300 Vocational	\$ (64.25)
	0510 Supplies	5300 Vocational	549.00
	0643 Computer (Over \$1,000) & Tech. Infrastructure	5300 Vocational	33,000.00
	0398 Field Trips	7803 Transportation - South	64.25
	0997 Reserve - Projects	9890 Reserves	(33,549.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
5110	<u>Workforce Development</u>		
	0102 Salary - Other Compensation	5900 Other Instruction	\$ 1,803.25
	0210 Florida Retirement System	5900 Other Instruction	152.74
	0220 Social Security	5900 Other Instruction	137.95
	0130 Salary - Overtime	7300 School Admin - Principal Office	412.09
	0210 Florida Retirement System	7300 School Admin - Principal Office	34.90
	0220 Social Security	7300 School Admin - Principal Office	31.52
	0997 Reserve - Projects	9890 Reserves	(2,572.45)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
5909	<u>School Maintenance - School Control</u>		
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (39,195.95)
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	25,631.00
	0510 Supplies	8120 Building and Ground Maintenance	(2,994.25)
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	16,559.20
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
6010	<u>Educational Broadband Lease</u>		
	0365 Software Subscriptions	6500 Instruction Related Technology	\$ 218.99
	0510 Supplies	6500 Instruction Related Technology	(354.00)
	0519 Technology Supplies	6500 Instruction Related Technology	135.01
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
6110	<u>Adult Education Tuition</u>		
	0102 Salary - Other Compensation	5900 Other Instruction	\$ 3,004.29
	0210 Florida Retirement System	5900 Other Instruction	254.46
	0220 Social Security	5900 Other Instruction	229.83
	0510 Supplies	5900 Other Instruction	(4,392.83)
	0519 Technology Supplies	5900 Other Instruction	155.97
	0644 Computer Hardware (Under \$1,000)	5900 Other Instruction	609.98
	0519 Technology Supplies	7300 School Admin - Principal Office	103.99
	0510 Supplies	7900 Operation of Plant	34.31
			<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 8  
Board Meeting May 26, 2020

Account	Object	Function	Increase (Decrease)
<b>7006 Innovative Program - All County Band</b>			
	0398 Field Trips	7803 Transportation - South	\$ 225.00
<i>Explanation: Appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (225.00)	
<b>7014 New Teacher Induction Program</b>			
	0330 In County Travel	6400 Instructional Staff Training Services	\$ (200.00)
	0390 Other Purchased Service	6400 Instructional Staff Training Services	(770.42)
	0510 Supplies	6400 Instructional Staff Training Services	1,140.43
	0519 Technology Supplies	6400 Instructional Staff Training Services	(180.00)
	0644 Computer Hardware (Under \$1,000)	6400 Instructional Staff Training Services	9.99
			\$ -
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>7016 Professional Development Training - GF</b>			
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	\$ (518.90)
	0510 Supplies	6400 Instructional Staff Training Services	395.27
	0519 Technology Supplies	6400 Instructional Staff Training Services	123.63
			\$ -
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>7054 AP Initiative - Set-Aside</b>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (238.43)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	238.43
			\$ -
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>8113 Workforce Ed. Performance Incentive</b>			
	0365 Software Subscriptions	5900 Other Instruction	\$ 7,590.00
	0510 Supplies	5900 Other Instruction	(7,590.00)
			\$ -
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>9002 Lottery - School Advisory Council</b>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (789.70)
	0519 Technology Supplies	5100 Basic Education (K-12)	789.70
			\$ -
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>9004 Advanced International Certificate of Education</b>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (15,556.42)
	0519 Technology Supplies	5100 Basic Education (K-12)	56.42
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	15,500.00
			\$ -
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>9131 Summer VPK</b>			
	0370 Postage	5500 Prekindergarten	\$ (61.36)
	0390 Other Purchased Service	5500 Prekindergarten	(117.50)
	0510 Supplies	5500 Prekindergarten	2,484.01
	0730 Dues and Fees	5500 Prekindergarten	(736.30)
	0750 Other Personnel Services	5500 Prekindergarten	(968.85)
	0350 Repair and Maintenance	7300 School Admin - Principal Office	(250.00)
	0510 Supplies	7300 School Admin - Principal Office	(350.00)
			\$ -
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			

ADOPTED BY SCHOOL BOARD:

MAY 26, 2020

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2020	INCREASE	DECREASE	BUDGET AS OF 4/30/2020	
3322	CO & DS WITHHELD FOR SBE/COBI	\$ 88,710.00	\$ 88,710.00	\$ -	\$ -	\$ 88,710.00
3326	SBE/COBI BOND INTEREST	-	-	-	-	-
3341	RACING COMMISSION FUNDS	190,750.00	190,750.00	-	-	190,750.00
3431	INTEREST ON INVESTMENTS	1,000.00	1,000.00	-	-	1,000.00
3630	TRANSFERS FROM CAPITAL IMP FUNDS	6,054,292.00	6,054,292.00	-	-	6,054,292.00
3660	TRANSFERS FROM INTERBUDGETARY ED	-	-	-	-	-
3715	PROCEEDS OF REFUNDING BONDS	-	-	-	-	-
3716	SALES SURTAX BONDS	-	-	-	-	-
3750	PROCEEDS/CERT OF PARTICIPATION	-	-	-	-	-
3791	BOND PROCEEDS - PREMIUM	-	-	-	-	-
3920	RESERVE FOR DEBT SERVICE	68,229.64	68,229.64	-	-	68,229.64
	<b>TOTAL - DEBT SERVICE FUNDS</b>	<b>\$ 6,402,981.64</b>	<b>\$ 6,402,981.64</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,402,981.64</b>



FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 3/31/2020	INCREASE	DECREASE	BUDGET AS OF 4/30/2020
9200		DEBT SERVICE					
	0710	REDEMPTION OF PRINCIPAL	\$ 5,947,000.00	\$ 5,947,000.00	\$ -	\$ -	\$ 5,947,000.00
	0720	INTEREST	372,214.50	372,214.50	-	-	372,214.50
	0730	DUES & FEES	11,305.00	11,305.00	-	-	11,305.00
	0733	COST OF ISSUANCE	-	-	-	-	-
	0762	PAYMENT TO REFUND BOND ESCROW	-	-	-	-	-
	0960	TRANSFERS TO INTERBUDGETARY	-	-	-	-	-
9890		RESERVES	-	-	-	-	-
	0990	FUND BALANCE UNAPPROPRIATED	4,232.50	4,232.50	-	-	4,232.50
	0998	RESERVES - DEBT SERVICE	68,229.64	68,229.64	-	-	68,229.64
		<b>TOTAL - DEBT SERVICE FUNDS</b>	<b>\$ 6,402,981.64</b>	<b>\$ 6,402,981.64</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,402,981.64</b>

Explanation of Budget Amendment as Follows:  
Part II - Debt Service Funds  
Amendment Number 8  
Board Meeting May 26, 2020

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

N/A

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

MAY 26, 2020

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

		<i>ESTIMATED REVENUE</i>				
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2020	INCREASE	DECREASE	BUDGET AS OF 4/30/2020	
3209	FEMA - CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -
3210	FEMA - ADMINISTRATIVE	-	-	-	-	-
3321	CO & DS DISTRIBUTED	897,511.00	950,712.00	-	-	950,712.00
3325	INTEREST ON UNDIST CO & DS	9,810.00	19,121.00	-	-	19,121.00
3341	RACING COMMISSION FUNDS	-	-	-	-	-
3379	FUEL TAX REFUND	-	-	-	-	-
3391	PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	-	-	-	-	-
3394	CAPITAL OUTLAY CHARTER SCHOOLS	-	732,473.00	-	-	732,473.00
3395	FEMA - STATE - CLAIMS MATCH	-	-	-	-	-
3396	CLASS SIZE REDUCTION/CAPITAL	-	-	-	-	-
3399	OTHER MISC. STATE REVENUE	-	554,387.00	-	-	554,387.00
3413	DISTRICT LOCAL CAPITAL IMPROVEMENT TAX	28,821,225.00	28,821,225.00	-	-	28,821,225.00
3421	TAX REDEMPTIONS	-	15,730.94	1,536.01	-	17,266.95
3431	INTEREST ON INVESTMENT	-	181,541.87	33,392.50	-	214,934.37
3448	DONATIONS	-	16,000.00	2,000.00	-	18,000.00
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	-	-	-	-	-
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	2,337,813.87	2,337,813.87	-	-	2,337,813.87
3909	RESERVES - CAPITAL PROJECTS	12,846,546.58	12,846,546.58	-	-	12,846,546.58
3925	FUND BALANCE - UNDESIGNATED	986,985.16	986,985.16	-	-	986,985.16
	<b>TOTAL - CAPITAL PROJECT FUNDS</b>	<b>\$ 45,899,891.61</b>	<b>\$ 47,462,536.42</b>	<b>\$ 36,928.51</b>	<b>\$ -</b>	<b>\$ 47,499,464.93</b>

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2020	INCREASE	DECREASE	BUDGET AS OF 4/30/2020		
7400		FACILITIES ACQUISITION & CONSTRUCTION					
	0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -	\$ -
	0630	BUILDING & FIXED EQUIPMENT	-	-	-	-	-
	0631	ARCHITECTURAL DESIGN / ENGINEERING	409,937.53	327,947.61	-	-	327,947.61
	0632	CONTRACTOR SERVICES	-	-	-	-	-
	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-	-
	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	534,286.28	489,182.20	-	10,000.00	479,182.20
	0642	EQUIPMENT (UNDER \$1,000)	32,390.81	331,760.19	-	2,456.94	329,303.25
	0643	COMPUTER EQUIPMENT (OVER \$1,000)	343,022.14	359,852.13	10,000.00	-	369,852.13
	0644	COMPUTER HARDWARE (UNDER \$1,000)	-	38,646.84	6,600.00	-	45,246.84
	0648	TECHNOLOGY EQUIPMENT (OVER \$1,000)	-	-	-	-	-
	0649	TECHNOLOGY EQUIPMENT (UNDER \$1,000)	-	998.00	-	-	998.00
	0651	BUSES	-	-	-	-	-
	0652	OTHER MOTOR VEHICLES	189,177.00	188,552.00	-	-	188,552.00
	0660	LAND	-	-	-	-	-
	0671	LAND IMPROVEMENTS	-	-	-	-	-
	0672	NEW SIDEWALKS & RETAINING WALL	-	5,775.00	-	-	5,775.00
	0673	PARKING LOTS AND DRIVEWAYS - NEW	326,929.19	326,929.19	-	-	326,929.19
	0674	SEWAGE TREATMENT PLANT	-	-	-	-	-
	0675	FENCE & UNDERGROUND TANKS	1,796,458.15	2,020,599.81	-	-	2,020,599.81
	0676	OTHER PERMANENT IMPROVEMENTS	88,511.20	98,302.56	-	-	98,302.56
	0677	REPLACEMENT SYSTEMS	1,231,389.78	1,032,051.45	2,000.00	-	1,034,051.45
	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	835,552.84	765,310.18	25,000.00	-	790,310.18
	0682	HEATING/COOLING/AIR CONDITIONING	-	-	-	-	-
	0683	ROOFING	50,200.00	50,000.00	-	-	50,000.00
	0684	REPLACEMENT ROOFING & SYSTEMS	20,764,963.40	21,110,915.71	220,008.95	-	21,330,924.66
	0685	FLOORING/STRUCTURAL ALTERATION	187,656.71	242,100.33	12,454.31	-	254,554.64
	0691	SOFTWARE (OVER \$1,000)	69,025.00	69,025.00	-	-	69,025.00
	0692	SOFTWARE (UNDER \$1,000)	-	-	-	-	-
	0693	SOFTWARE SUBSCRIPTIONS	-	-	-	-	-
	0986	RESERVES - FUND B GAIN/LOSS	-	-	-	-	-
	0990	FUND BALANCE UNAPPROPRIATED	980,753.58	1,188,497.22	-	226,677.81	961,819.41
	0997	RESERVES - PROJECTS	-	-	-	-	-
7430	0794	CHARTER SCHOOL LCI	-	-	-	-	-
9200	0730	DUES & FEES	-	-	-	-	-
9700		TRANSFER FUNDS	-	-	-	-	-
	0910	TRANSFERS TO GENERAL OPERATING FUND	12,005,346.00	12,761,799.00	-	-	12,761,799.00
	0920	TRANSFERS TO DEBT SERVICE FUND	6,054,292.00	6,054,292.00	-	-	6,054,292.00
	0930	TRANSFERS TO CAPITAL IMPROVEMENT FUND	-	-	-	-	-
	0960	TRANSFERS TO INTERBUDGETARY FUND	-	-	-	-	-
		<b>TOTAL - CAPITAL PROJECT FUNDS</b>	<b>\$ 45,899,891.61</b>	<b>\$ 47,462,536.42</b>	<b>\$ 276,063.26</b>	<b>\$ 239,134.75</b>	<b>\$ 47,499,464.93</b>

Explanation of Budget Amendment as Follows:  
Part III - Capital Project Funds  
Amendment Number 8  
Board Meeting May 26, 2020

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3421	<u>Tax Redemptions</u>		\$ 1,536.01
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 1,536.01
	<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>		
	.... Discretionary	\$ 1,536.01	
3431	<u>Interest on Investments</u>		\$ 33,392.50
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 33,392.50
	<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>		
	.... Discretionary	\$ 33,392.50	
3448	<u>Donations</u>		\$ 2,000.00
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 2,000.00
	<i>Explanation: To appropriate Capital Outlay donation to Fort Walton Beach High School for turf replacement.</i>		
	2354 FWBHS - Stadium Turf Replacement	\$ 2,000.00	
<b>II. Amendments Between Appropriations &amp; Reserves</b>			
	.... Discretionary		
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ (261,606.32)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	3350 School Security - AI Phone	\$ 25,000.00	3368 Kenwood Café Roof - P6/TO8 331,500.00
	3361 Kenwood - Roof Replacement Café	(100,000.00)	6342 School Equipment 5,106.32
			Total \$ 261,606.32
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (18,600.00)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2347 Flooring - BD	\$ 12,000.00	4301 LCD Projectors - BD 6,600.00
			Total \$ 18,600.00
2310	<u>District Wide - Minor Repair/Maint.</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 0.85
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	(0.85)
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2347	<u>Flooring - BD</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 12,000.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (12,000.00)	
2393	<u>Band Instrument Replacement</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (10,000.00)
	0643 Computer Hardware (Over \$1,000)	7400 Facilities Acquisition and Construction	10,000.00
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
3350	<u>School Security - AI Phone</u>		
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	\$ 25,000.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ (25,000.00)	

Explanation of Budget Amendment as Follows:  
 Part III - Capital Project Funds  
 Amendment Number 8  
 Board Meeting May 26, 2020

Account	Object	Function	Increase (Decrease)
3361	<u>Kenwood - Roof Replacement Café</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (100,000.00)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ 100,000.00	
3365	<u>Choctaw - T&amp;M STADIUM P6/TO5</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 175,000.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ (175,000.00)	
3368	<u>Kenwood Café Roof - P6/TO8</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 331,500.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	.... Discretionary	\$ (331,500.00)	
4301	<u>LCD Projectors - BD</u>		
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 6,600.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (6,600.00)	
6342	<u>School Equipment</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ (2,456.94)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(4,891.90)
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	12,455.16
			\$ 5,106.32
	<i>Explanation: Reallocate funds between objects within the project, and close project by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ (5,106.32)	
8342	<u>Project Contingency</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (175,000.00)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	3365 Choctaw - T&M STADIUM P6/TO5	\$ 175,000.00	
<b>ADOPTED BY SCHOOL BOARD:</b>		<b>MAY 26, 2020</b>	

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2020	INCREASE	DECREASE	BUDGET AS OF 4/30/2020	
3199	MISCELLANEOUS FEDERAL DIRECT	\$ 720,414.89	\$ 1,431,192.84	\$ -	\$ -	\$ 1,431,192.84
3201	VOCATIONAL EDUCATIONAL ARTS	293,236.50	309,281.00	-	-	309,281.00
3221	ADULT GENERAL EDUCATION	12,867.46	98,434.56	-	-	98,434.56
3231	IDEA	8,557,255.29	7,602,005.00	-	-	7,602,005.00
3241	TITLE I	7,108,360.89	6,801,611.97	-	-	6,801,611.97
3242	TITLE IV	588,839.99	528,611.64	-	-	528,611.64
3251	ADULT BASIC EDUCATION	-	-	-	-	-
3274	TITLE III	187,379.91	176,673.48	-	-	176,673.48
3275	TITLE V	-	-	-	-	-
3277	TITLE II	1,317,092.93	1,078,071.93	-	-	1,078,071.93
3280	DRUG FREE SCHOOLS PROGRAM	-	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	67,855.50	60,000.00	31,209.00	-	91,209.00
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
<b>TOTAL - OTHER SPECIAL REVENUE FUNDS</b>		<b>\$ 18,853,303.36</b>	<b>\$ 18,085,882.42</b>	<b>\$ 31,209.00</b>	<b>\$ -</b>	<b>\$ 18,117,091.42</b>

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2020	INCREASE	DECREASE	BUDGET AS OF 4/30/2020	
5100 BASIC EDUCATION (K-12)	\$ 6,660,889.74	\$ 6,563,361.38	\$ -	\$ 173,901.47	\$ 6,389,459.91	
5200 EXCEPTIONAL STUDENT EDUCATION	6,103,022.27	5,307,017.73	-	70,296.30	5,236,721.43	
5300 VOCATIONAL AND TECHNICAL EDUCATION	283,619.54	367,972.57	-	-	367,972.57	
5400 ADULT GENERAL EDUCATION	-	-	-	-	-	
5500 PRE-KINDERGARTEN	250,317.58	243,436.93	-	-	243,436.93	
5900 OTHER INSTRUCTION	-	-	-	-	-	
6100 PUPIL PERSONNEL SERVICES	274,638.15	207,905.63	-	-	207,905.63	
6110 ATTENDANCE AND SOCIAL WORK	268,581.00	261,161.22	-	-	261,161.22	
6120 GUIDANCE SERVICES	10,000.00	110,606.88	-	-	110,606.88	
6130 HEALTH SERVICES	1,150.00	750.00	-	-	750.00	
6140 PSYCHOLOGICAL SERVICES	222,982.00	158,804.88	-	-	158,804.88	
6150 PARENTAL INVOLVEMENT	115,013.41	80,195.95	4,097.86	-	84,293.81	
6200 INSTRUCTIONAL MEDIA SERVICE	2,664.99	1,200.00	2,000.00	-	3,200.00	
6300 INSTR & CURR DEVEL SERVICE (SUPT)	2,237,152.73	1,991,250.09	70,289.00	-	2,061,539.09	
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	1,777,942.68	1,526,261.91	193,156.59	-	1,719,418.50	
6500 INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-	
7200 GENERAL ADMINISTRATION (SUPT)	620,612.27	569,909.83	5,060.32	-	574,970.15	
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	-	-	-	-	-	
7400 FACILITIES ACQUISITION & CONSTRUCTION	-	-	-	-	-	
7500 FISCAL SERVICES	-	-	-	-	-	
7600 FOOD SERVICE (SCHOOLS)	-	-	-	-	-	
7700 CENTRAL SERVICES (PURCH/WAREHOUSE)	-	-	-	-	-	
7720 INFORMATION SERVICES	-	-	-	-	-	
7730 STAFF SERVICES	18,533.00	16,102.47	44.00	-	16,146.47	
7800 PUPIL TRANSP SERVICES - SCHOOL	4,884.00	3,067.00	759.00	-	3,826.00	
7801 TRANSPORTATION - NORTH	500.00	200.00	-	-	200.00	
7802 TRANSPORTATION - CENTRAL	400.00	700.00	-	-	700.00	
7803 TRANSPORTATION - SOUTH	400.00	200.00	-	-	200.00	
7900 OPERATION OF PLANT	-	-	-	-	-	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	-	-	-	-	-	
9100 COMMUNITY SERVICE	-	675,777.95	-	-	675,777.95	
<b>TOTAL - OTHER SPECIAL REVENUE FUNDS</b>	<b>\$ 18,853,303.36</b>	<b>\$ 18,085,882.42</b>	<b>\$ 275,406.77</b>	<b>\$ 244,197.77</b>	<b>\$ 18,117,091.42</b>	



Explanation of Budget Amendment as Follows:  
Part IV - Other Special Revenue Funds  
Amendment Number 8  
Board Meeting May 26, 2020

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3299	Miscellaneous Federal Through State		\$ 31,209.00
	0310 Professional & Technical Services	6400 Instructional Staff Training Services	\$ 29,100.00
	0510 Supplies	6400 Instructional Staff Training Services	2,109.00
			<u>\$ 31,209.00</u>

Explanation: To appropriate Title IX - Homeless Children and Youth grant additional allocation per project award notification.

0412 Title IX - Homeless Children & Youth \$ 31,209.00

**II. Amendments Between Appropriations & Reserves**

0401 Title I - Part A

0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ 1,500.00
0210	Florida Retirement System	5100 Basic Education (K-12)	127.05
0220	FICA (Social Security & Medicare)	5100 Basic Education (K-12)	238.91
0350	Repairs & Maintenance	5100 Basic Education (K-12)	(4,500.00)
0357	Support Managed - Computers	5100 Basic Education (K-12)	3,272.00
0365	Software Subscriptions	5100 Basic Education (K-12)	30,025.76
0510	Supplies	5100 Basic Education (K-12)	(104,751.45)
0519	Technology - Supplies	5100 Basic Education (K-12)	12,078.44
0643	Computer Hardware (Over \$1,000)/Technology - Infrastructure	5100 Basic Education (K-12)	13,950.00
0644	Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	35,614.04
0649	Technology Equipment (<\$1,000)	5100 Basic Education (K-12)	(900.00)
0750	Other Personnel Services	5100 Basic Education (K-12)	8,562.84
0365	Software Subscriptions	5200 Exceptional Child	(1,400.00)
0510	Supplies	5200 Exceptional Child	1,200.00
0519	Technology - Supplies	5200 Exceptional Child	200.00
0310	Professional & Technical Services	6150 Parental Involvement	(60.00)
0365	Software Subscriptions	6150 Parental Involvement	3,495.26
0510	Supplies	6150 Parental Involvement	662.60
0610	Library Books	6200 Instructional Media Services	2,000.00
0331	Out of County Travel	6400 Instructional Staff Training Services	(2,965.23)
0365	Software Subscriptions	6400 Instructional Staff Training Services	1,500.00
0510	Supplies	6400 Instructional Staff Training Services	1,250.23
0791	Indirect Costs	7200 General Administration	(1,859.45)
0398	Field Trips / Student Transportation	7800 Pupil Transp Services - School	759.00
			<u>\$ -</u>

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

0405 Title II - Part A

0519	Technology - Supplies	5100 Basic Education (K-12)	\$ (10,787.06)
0644	Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	(158,332.00)
0331	Out of County Travel	6400 Instructional Staff Training Services	10,288.06
0365	Software Subscriptions	6400 Instructional Staff Training Services	499.00
0510	Supplies	6400 Instructional Staff Training Services	44,939.10
0750	Other Personnel Services	6400 Instructional Staff Training Services	107,581.85
0791	Indirect Costs	7200 General Administration	5,811.05
			<u>\$ -</u>

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

0412 Title IX - Homeless Children & Youth

0510	Supplies	6400 Instructional Staff Training Services	\$ (1,145.42)
0791	Indirect Costs	7200 General Administration	1,145.42
			<u>\$ -</u>

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

0422 Carl Perkins - Secondary Education

0641	Equipment/Fixed Assets (Over \$1,000)	5300 Vocational	\$ 350.00
0642	Equipment (Under \$1,000)	5300 Vocational	(350.00)
			<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:  
**Part IV - Other Special Revenue Funds**  
**Amendment Number 8**  
**Board Meeting May 26, 2020**

Account	Object	Function	Increase (Decrease)
0475 <u>IDEA - Part B</u>			
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ 6,376.00
	0210 Florida Retirement System	5200 Exceptional Child	574.00
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	488.00
	0231 Group Insurance - Health	5200 Exceptional Child	2,502.00
	0232 Group Insurance - Life	5200 Exceptional Child	7.00
	0233 Group Insurance - Dental	5200 Exceptional Child	89.00
	0330 In County Travel	5200 Exceptional Child	800.00
	0510 Supplies	5200 Exceptional Child	(81,132.30)
	0131 Salary - Instructional	6300 Instruction & Curriculum	52,927.00
	0210 Florida Retirement System	6300 Instruction & Curriculum	4,775.00
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	5,849.00
	0231 Group Insurance - Health	6300 Instruction & Curriculum	5,464.00
	0232 Group Insurance - Life	6300 Instruction & Curriculum	82.00
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	192.00
	0644 Computer Hardware (Under \$1,000)	6300 Instruction & Curriculum	1,000.00
	0791 Indirect Costs	7200 General Administration	(36.70)
	0331 Out of County Travel	7730 Staff Services	44.00
			<u>\$ -</u>

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

0476 <u>IDEA - Part B - Pre-K</u>			
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	\$ 8.75
	0330 In County Travel	5200 Exceptional Child	207.15
	0510 Supplies	5200 Exceptional Child	(819.40)
	0750 Other Personnel Services	5200 Exceptional Child	603.50
	0117 Workshops	7730 Staff Services	500.00
	0750 Other Personnel Services	7730 Staff Services	(500.00)
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

MAY 26, 2020

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2020	INCREASE	DECREASE	BUDGET AS OF 4/30/2020
3199 MISCELLANEOUS FEDERAL DIRECT	\$ -	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00
3261 SCHOOL LUNCH REIMBURSEMENT	5,714,700.00	5,714,700.00	-	-	5,714,700.00
3262 SCHOOL BREAKFAST REIMBURSEMENT	1,323,900.00	1,323,900.00	-	-	1,323,900.00
3263 FOOD SERVICE AFTER SCHOOL SNACK REIMBURSEMENT	121,300.00	121,300.00	-	-	121,300.00
3265 USDA DONATED COMMODITIES	843,500.00	843,500.00	-	-	843,500.00
3267 SUMMER FOOD SERVICE PROGRAM	56,315.98	217,085.98	-	-	217,085.98
3268 NUTRITION EDUC & TRNG PROGRAM	-	-	-	-	-
3269 OTHER FOOD SERVICES	-	-	-	-	-
3287 COVID19 SFS SCHLYR REIMB PRGM	-	-	-	-	-
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	97,212.38	-	-	97,212.38
3338 STATE LUNCH SUPPLEMENT - FS	63,000.00	63,000.00	-	-	63,000.00
3339 STATE BREAKFAST SUPPLEMENT - FS	37,300.00	37,300.00	-	-	37,300.00
3399 OTHER MISCELLANEOUS REVENUE	-	-	-	-	-
3431 INTEREST ON INVESTMENT	-	-	-	-	-
3448 DONATIONS	-	21,683.57	9.40	-	21,692.97
3451 STUDENT MEALS	3,677,900.00	3,677,900.00	-	-	3,677,900.00
3456 OTHER FOOD SALES	-	-	-	-	-
3457 CATERING	1,604.11	9,297.07	-	-	9,297.07
3459 SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-
3460 ONLINE CREDIT CARD FEES	9,236.81	84,996.91	84.62	-	85,081.53
3465 PURCHASED - OTHER POSITIONS	-	-	-	-	-
3466 PURCHASED OTHER POS - EXTERNAL	-	-	-	-	-
3485 RESTITUTION PAYMENTS - OTHER	-	96.15	-	-	96.15
3490 MISCELLANEOUS REVENUE	-	87.16	-	-	87.16
3496 SOFT DRINK COMMISSIONS	12,000.00	12,000.00	-	-	12,000.00
3497 REFUND-PRIOR YEAR EXPENDITURES	-	39.93	-	-	39.93
3610 TRANSFERS FROM GENERAL OPERATING FUNDS	-	-	-	-	-
3901 RESERVE FOR ENCUMBRANCE	349,436.00	349,436.00	-	-	349,436.00
3902 RESERVE FOR INVENTORY	487,646.87	487,646.87	-	-	487,646.87
3905 RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	365,202.55	365,202.55	-	-	365,202.55
3925 FUND BALANCE - UNDESIGNATED	4,096,464.78	4,096,464.78	-	-	4,096,464.78
<b>TOTAL - FOOD SERVICE FUND</b>	<b>\$ 17,159,507.10</b>	<b>\$ 17,523,849.35</b>	<b>\$ 94.02</b>	<b>\$ -</b>	<b>\$ 17,523,943.37</b>

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2020	INCREASE	DECREASE	BUDGET AS OF 4/30/2020		
0100 SALARY - NON-INSTRUCTIONAL	\$ 972,816.00	\$ 944,568.88	\$ -	\$ -	\$ 944,568.88		
0102 SALARY - OTHER COMPENSATION	-	1,549.98	829.26	-	2,379.24		
0103 SALARY - SUPPLEMENTS	3,120.00	3,120.00	-	-	3,120.00		
0111 SALARY - ADMINISTRATIVE/MANAGERIAL	657,793.00	658,637.89	-	-	658,637.89		
0117 WORKSHOPS	4,328.30	5,693.30	-	-	5,693.30		
0121 SALARY - RETIREMENT BONUS	-	2,448.59	-	-	2,448.59		
0122 SALARY - SICK LEAVE PAYOFF	5,101.89	19,598.69	-	-	19,598.69		
0123 SALARY - ANNUAL LEAVE PAYOFF	-	549.43	-	-	549.43		
0130 SALARY - OVERTIME	1,260.19	5,889.66	3,415.13	-	9,304.79		
0161 SALARY - PROFESSIONAL/TECHNICAL	110,392.00	110,064.00	-	-	110,064.00		
0210 FLORIDA RETIREMENT SYSTEM	157,737.43	168,903.11	359.51	-	169,262.62		
0220 FICA (SOCIAL SECURITY)	135,142.34	133,110.71	324.72	-	133,435.43		
0231 GROUP INSURANCE - HEALTH & HOSPITAL	609,742.00	627,579.51	-	-	627,579.51		
0232 GROUP INSURANCE - LIFE	1,622.00	1,557.00	-	-	1,557.00		
0233 GROUP INSURANCE - DENTAL	23,000.00	23,590.00	-	-	23,590.00		
0234 GROUP INSURANCE - OTHER	1,120.00	958.47	-	-	958.47		
0310 PROFESSIONAL & TECHNICAL SERVICES	3,581,492.77	7,128,675.28	-	-	7,128,675.28		
0330 IN COUNTY TRAVEL	4,500.00	4,407.12	-	-	4,407.12		
0331 OUT OF COUNTY TRAVEL	4,050.00	4,142.88	-	-	4,142.88		
0350 REPAIR AND MAINTENANCE	146,782.60	123,449.08	-	282.50	123,166.58		
0354 MAINTENANCE / VEHICLE REPAIR	5,300.00	11,708.82	282.50	-	11,991.32		
0356 INSPECTION/REPAIR FIRE EXTINGUISHER	-	-	-	-	-		
0357 SUPPORT MANAGED - COMPUTERS	-	-	-	-	-		
0360 LEASE AND RENTAL AGREEMENTS	5,116.46	5,216.46	-	-	5,216.46		
0363 SEAT MANAGED - COMPUTERS	80,000.00	80,000.00	-	-	80,000.00		
0365 SOFTWARE SUBSCRIPTIONS	693.40	3,283.40	-	-	3,283.40		
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	3,050.00	3,050.00	-	-	3,050.00		
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	7,250.00	-	-	7,250.00		
0393 CONTRACTS - NONPROFESSIONAL SERVICE	12,151.55	16,867.25	-	-	16,867.25		
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	6,000.00	7,563.97	-	-	7,563.97		
0460 DIESEL FUEL	6,000.00	6,540.00	-	-	6,540.00		
0510 SUPPLIES	210,668.84	225,457.82	2,928.83	-	228,386.65		
0519 TECHNOLOGY SUPPLIES	3,180.98	8,952.93	933.81	-	9,886.74		
0550 REPAIR PARTS	-	260.00	3,906.54	-	4,166.54		
0560 TIRES AND TUBES	-	-	-	-	-		
0570 FOOD	978.55	978.55	-	-	978.55		
0572 MILK PURCHASES	250.00	250.00	-	-	250.00		
0573 FOOD - BREAD	250.00	250.00	-	-	250.00		
0576 FOOD - PRODUCE	250.00	250.00	-	-	250.00		
0580 COMMODITIES	843,551.00	843,551.00	-	-	843,551.00		
0641 EQUIPMENT/FIXED ASSET (OVER \$1,000)	725,314.39	681,248.11	-	4,614.99	676,633.12		
0642 EQUIPMENT (UNDER \$1,000)	19,273.52	24,030.32	708.45	-	24,738.77		
0643 COMPUTER HARDWARE (OVER \$1,000)	-	-	-	-	-		
0644 COMPUTER HARDWARE (UNDER \$1,000)	-	1,289.89	-	-	1,289.89		
0652 OTHER MOTOR VEHICLES	88,910.00	222,474.00	-	-	222,474.00		
0676 OTHER PERMANENT IMPROVEMENTS	10,374.00	10,374.00	-	-	10,374.00		
0681 FIRE/SPRINKLER/ELECT/WATER SYSTEMS	-	-	-	-	-		
0682 HEATING/COOLING/AIR CONDITIO	-	-	-	-	-		
0684 REPLACEMENT ROOFING & SYSTEMS	82,541.63	194,768.55	-	-	194,768.55		
0685 FLOORING/STRUCTURAL ALTERATION	-	-	-	-	-		
0691 SOFTWARE (OVER \$1000)	-	-	-	-	-		
0692 SOFTWARE (UNDER \$1,000)	-	-	-	-	-		
0730 DUES AND FEES	18,000.00	18,000.00	-	-	18,000.00		
0731 ONLINE CREDIT CARD FEES	9,236.81	84,996.91	84.62	-	85,081.53		
0732 MOTOR VEHICLE TAGS AND FEES	-	480.70	-	-	480.70		
0750 OTHER PERSONNEL SERVICES (TEMP)	39,788.57	49,099.57	-	-	49,099.57		
0791 INDIRECT COST	271,400.00	271,400.00	-	-	271,400.00		
0990 FUND BALANCE UNAPPROPRIATED	7,603,405.59	4,088,942.23	-	8,781.86	4,080,160.37		
0991 RESERVES - INVENTORY	487,646.87	487,646.87	-	-	487,646.87		
0997 RESERVES - PROJECTS	94,224.42	94,224.42	-	-	94,224.42		
<b>TOTAL - FOOD SERVICE FUND</b>	<b>\$ 17,159,507.10</b>	<b>\$ 17,523,849.35</b>	<b>\$ 13,773.37</b>	<b>\$ 13,679.35</b>	<b>\$ 17,523,943.37</b>		

**Explanation of Budget Amendment as Follows:**  
**Part IV - School Food Service Fund**  
**Amendment Number 8**  
**Board Meeting May 26, 2020**

Account	Object	Function	(Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3448	<u>Donations</u>		\$ 9.40
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 9.40
<i>Explanation: To appropriate donations for unpaid Student Meals based on actual collections.</i>			
	.... Discretionary	\$ 9.40	
3460	<u>On-Line Credit Card Fees</u>		\$ 84.62
	0731 On-Line Credit Card Fees	7610 Food Service - Departments	\$ 84.62
<i>Explanation: To appropriate revenue for On-Line Credit Card Fees based on actual collections.</i>			
	3510 SFS Contract Exclusions	\$ 84.62	
<b>II. Amendments Between Appropriations &amp; Reserves</b>			
	.... Discretionary		
	0130 Salary - Overtime	7600 Food Service (Schools)	\$ 3,143.22
	0210 Florida Retirement System	7600 Food Service (Schools)	266.24
	0220 Social Security	7600 Food Service (Schools)	240.46
	0310 Professional & Technical Service	7600 Food Service (Schools)	216,449.55
	0330 In County Travel	7600 Food Service (Schools)	59.74
	0371 Telephone	7600 Food Service (Schools)	33.00
	0510 Supplies	7600 Food Service (Schools)	72.48
	0130 Salary - Overtime	7610 Food Service - Departments	126.08
	0210 Florida Retirement System	7610 Food Service - Departments	10.68
	0220 Social Security	7610 Food Service - Departments	9.65
	0310 Professional & Technical Service	7610 Food Service - Departments	(216,449.55)
	0330 In County Travel	7610 Food Service - Departments	(59.74)
	0371 Telephone	7610 Food Service - Departments	(33.00)
	0510 Supplies	7610 Food Service - Departments	2,107.87
	0519 Technology-Related Supplies	7610 Food Service - Departments	933.81
	0990 Fund Balance - Unappropriated	9890 Reserves	(8,791.26)
			\$ (1,880.77)
<i>Explanation: Changes between objects &amp; functions to better utilize funds and appropriation of excluded expenditure(s) per contract by transferring to/(from) the following project(s):</i>			
	0099 COVID - 19	\$ 748.48	0599 SFS School Year COVID-19
			\$ 1,132.29
			<u>1,880.77</u>
0099	<u>COVID - 19</u>		
	0510 Supplies	7610 Food Service - Departments	\$ 748.48
<i>Explanation: Transfers to/(from) the following project(s):</i>			
	.... Discretionary	\$ (748.48)	
0599	<u>SFS School Year COVID-19</u>		
	0102 Salary - Other Compensation	7600 Food Service (Schools)	\$ 829.26
	0210 Florida Retirement System	7600 Food Service (Schools)	70.24
	0220 Social Security	7600 Food Service (Schools)	63.45
	0130 Salary - Overtime	7610 Food Service - Departments	145.83
	0210 Florida Retirement System	7610 Food Service - Departments	12.35
	0220 Social Security	7610 Food Service - Departments	11.16
			\$ 1,132.29
<i>Explanation: Transfers to/(from) the following project(s):</i>			
	.... Discretionary	\$ (1,132.29)	

**Explanation of Budget Amendment as Follows:**

**Part IV - School Food Service Fund**

**Amendment Number 8**

**Board Meeting May 26, 2020**

Account	Object	Function	(Decrease)
3510 <u>SFS Contract Exclusions</u>			
0641	Equipment (Over \$1,000)	7600 Food Service (Schools)	\$ 53,587.21
0350	Repair and Maintenance	7610 Food Service - Departments	(282.50)
0354	Maintenance Vehicle Repair	7610 Food Service - Departments	282.50
0550	Repair Parts	7610 Food Service - Departments	3,906.54
0641	Equipment (Over \$1,000)	7610 Food Service - Departments	(58,202.20)
0642	Equipment (Under \$1,000)	7610 Food Service - Departments	708.45
			\$ -

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

**ADOPTED BY SCHOOL BOARD:**

**MAY 26, 2020**