



Agenda Item Details

Meeting	Dec 13, 2021 - Regular Meeting
Category	8. Consent Agenda
Subject	8.4 Budget Amendment #2 - Fiscal Year 2021-2022 presented by Julie Perry, Interim Chief Financial Officer/Budgeting Director, and recommended by the Superintendent for approval.
Access	Public
Type	Action (Consent)
Fiscal Impact	Yes
Dollar Amount	1,002,471.60
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #2 - Fiscal Year 2021-2022.

Public Content

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

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

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

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

General Fund	\$ 770,018.38
Debt Service Funds	0.00
Capital Project Funds	48,805.88
Other Special Revenue Funds - Federal	179,309.00
Other Special Revenue Funds - Food Service	4,338.34
Total - All Funds	\$1,002,471.60

Administrative Content

Executive Content

The majority of the increase to Fund 1010 was due to Workforce Education Performance Incentives (\$100,670.00) and an additional transfer from Capital Outlay for Seat Management (\$500,000.00).

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

Motion & Voting

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

Motion by Marti Gardner, second by Linda Evanchyk.

Final Resolution: Motion Carries

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



School District of Okaloosa County

Fiscal Year 2021-2022

BUDGET AMENDMENT #2

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2021	INCREASE	DECREASE	BUDGET AS OF 10/31/2021
3121 PL 81-874, FEDERAL IMPACT, CURRENT OPERATIONS	\$ 2,387,077.00	\$ 2,387,077.00	\$ -	\$ -	\$ 2,387,077.00
3122 PL 81-874 FEDERAL IMPACT, HANDICAP	100,000.00	100,000.00	-	-	100,000.00
3191 ROTC	300,000.00	300,000.00	-	-	300,000.00
3192 DOD SECTION 386 PL 102-484	750,000.00	750,000.00	-	-	750,000.00
3193 DOD SECTION 363 PL 106-398	-	70,436.00	-	-	70,436.00
3199 MISCELLANEOUS FEDERAL DIRECT	-	-	-	-	-
3203 MEDICAID REIMBURSEMENT	600,000.00	600,000.00	-	-	600,000.00
3209 FEMA CLAIMS	-	-	-	-	-
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
3301 CLASS SIZE REDUCTION	32,333,246.00	32,333,246.00	-	-	32,333,246.00
3310 FLORIDA EDUCATION FINANCE PROGRAM	76,700,993.00	76,700,993.00	-	-	76,700,993.00
3311 SAFE SCHOOLS	1,914,440.00	1,914,440.00	-	-	1,914,440.00
3312 SUPPLEMENTAL ACADEMIC INSTRUCTION	8,867,642.00	8,867,642.00	-	-	8,867,642.00
3313 ESE GUARANTEE	13,691,669.00	13,691,669.00	-	-	13,691,669.00
3314 READING INSTRUCTION	1,454,725.00	1,454,725.00	-	-	1,454,725.00
3315 WORKFORCE DEVELOPMENT	2,223,670.00	2,223,670.00	-	-	2,223,670.00
3317 WORKFORCE EDUCATION PERFORMANCE INCENTIVE	-	-	100,670.00	-	100,670.00
3318 DJJ SUPPLEMENTAL ALLOCATION	228,630.00	228,630.00	-	-	228,630.00
3319 VIRTUAL EDUCATION CONTRIBUTION	-	-	-	-	-
3320 TEACHER SALARY INCREASE ALLOCATION	6,065,097.00	6,065,097.00	-	-	6,065,097.00
3323 CO & DS WITHHELD FOR ADMINISTRATIVE EXPENSE	16,000.00	16,000.00	-	-	16,000.00
3334 DIGITAL CLASSROOMS	107,989.00	107,989.00	-	-	107,989.00
3335 TEACHER CLASSROOM SUPPLY ASSISTANCE	617,959.00	617,959.00	-	-	617,959.00
3336 INSTRUCTIONAL MATERIALS	3,294,703.00	3,294,703.00	-	-	3,294,703.00
3343 STATE LICENSE TAX	40,000.00	40,000.00	-	-	40,000.00
3344 DISCRETIONARY LOTTERY	-	-	-	-	-
3349 INTANGIBLE PROPERTY TAX	-	-	-	-	-
3354 TRANSPORTATION	6,848,709.00	6,848,709.00	-	-	6,848,709.00
3357 MENTAL HEALTH ASSISTANCE	1,361,257.00	1,361,257.00	-	-	1,361,257.00
3359 FEDERALLY CONNECTED STUDENT SUPPLEMENT	2,786,572.00	2,786,572.00	-	-	2,786,572.00
3362 SCHOOL RECOGNITION	-	-	-	-	-
3366 BEST & BRIGHTEST	-	-	-	-	-
3370 VOLUNTARY PREKINDERGARTEN PROGRAM - SUMMER	19,108.74	19,108.74	-	6,941.00	12,167.74
3371 VOLUNTARY PREKINDERGARTEN PROGRAM	388,800.00	388,800.00	26,600.00	-	415,400.00
3379 FUEL TAX REFUND (OLD OBJECT NUMBER)	-	-	-	-	-
3395 FEMA - STATE - CLAIMS MATCH	-	-	-	-	-
3399 OTHER MISCELLANEOUS STATE REVENUE	-	8,418.00	-	-	8,418.00
3401 PRINT SHOP POSTAGE	30,000.00	30,000.00	-	-	30,000.00
3402 PRINT SHOP PRINTING	180,000.00	180,000.00	-	-	180,000.00
3407 EDUCATIONAL BROADBAND - LEASE	25,835.00	25,835.00	-	-	25,835.00
3411 DISTRICT SCHOOL TAXES	96,322,471.00	96,322,471.00	-	-	96,322,471.00
3421 TAX REDEMPTIONS	110,000.00	110,000.00	-	-	110,000.00
3425 RENT/USE OF FACILITY	-	5,724.00	1,375.00	-	7,099.00
3426 COURSE FEES - ADULT EDUCATION	310,000.00	310,000.00	-	-	310,000.00
3427 CAPITAL IMPROVEMENT FEES - ADULT EDUCATION	-	15,246.00	-	-	15,246.00
3429 TECHNOLOGY FEES - ADULT EDUCATION	-	15,246.00	-	-	15,246.00
3431 INTEREST ON INVESTMENTS	150,000.00	150,000.00	-	-	150,000.00
3434 COMMUNITY EDUCATION ENRICHMENT PROGRAM	-	-	-	-	-
3448 DONATIONS	950.00	6,450.00	41,244.40	-	47,694.40
3462 PURCHASED CUSTODIAL SERVICE	-	-	-	-	-
3463 BOB SIKES CHILD CARE	235,000.00	235,000.00	-	-	235,000.00
3465 PURCHASED POSITIONS - OTHER	-	232,441.88	55,162.98	-	287,604.86
3466 PURCHASED OTHER POSITIONS - EXTERNAL	235,752.00	255,613.17	900.00	-	256,513.17
3467 PURCHASED - SCHOOLS - OTHER	-	132,467.36	18,152.99	-	150,620.35
3468 RIVERSIDE CHILD CARE	-	-	-	-	-
3469 ANTIOCH CHILD CARE	151,000.00	151,000.00	-	-	151,000.00
3470 NORTHWOOD CHILD CARE	165,000.00	165,000.00	-	-	165,000.00
3474 PROF. DEVELOP. CERTIFICATION PROGRAM FEES	-	-	-	-	-
3475 BLUEWATER CHILD CARE	324,000.00	324,000.00	-	-	324,000.00
3477 PLEW CHILD CARE	250,000.00	250,000.00	-	-	250,000.00
3478 WRIGHT CHILD CARE	104,000.00	104,000.00	-	-	104,000.00
3480 PUBLIC INFORMATION REQUESTS	-	171.16	-	-	171.16
3484 FINANCIAL AID FEES	-	30,492.00	-	-	30,492.00
3485 RESTITUTION PAYMENTS - OTHER	-	200.00	100.00	-	300.00

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2021	INCREASE	DECREASE	BUDGET AS OF 10/31/2021	
3487 CERTIFICATE FEES - SUBSTITUTES	-	7,535.00	3,335.00	-	10,870.00	
3488 FINGERPRINT PROGRAM	-	13,176.00	4,779.25	-	17,955.25	
3489 CERTIFICATE FEES	30,000.00	30,000.00	-	-	30,000.00	
3490 MISCELLANEOUS REVENUE	295,024.00	320,973.57	7,695.17	-	328,668.74	
3491 E-RATE REFUNDS	-	-	-	-	-	
3492 TRANSPORTATION - SCHOOL ACTIVITIES	150,000.00	150,000.00	-	-	150,000.00	
3493 SALE OF JUNK	-	10,116.41	7,659.27	-	17,775.68	
3494 FEDERAL INDIRECT COST REIMBURSEMENT	375,000.00	375,000.00	-	-	375,000.00	
3495 TRANSPORTATION - REPAIRS DEPT./OTHER	-	-	-	-	-	
3497 REFUND - PRIOR YEAR EXPENDITURES	-	2,984.19	1,986.81	-	4,971.00	
3498 FUEL TAX REFUND (NEW OBJECT NUMBER)	-	-	-	-	-	
3499 SFS - INDIRECT COST	125,000.00	125,000.00	-	-	125,000.00	
3630 TRANSFER FROM CAPITAL IMPROVEMENT FUNDS	12,012,353.00	12,765,644.00	500,000.00	-	13,265,644.00	
3740 PRIOR YEAR INSURANCE LOSS RECOVERY	-	7,122.59	-	-	7,122.59	
3741 INSURANCE LOSS RECOVERY	-	1,399.00	-	-	1,399.00	
3746 HEALTH REIMBURSEMENT ARRANGEMENT	-	6,786.98	7,298.51	-	14,085.49	
3901 RESERVE FOR ENCUMBRANCE	1,218,472.99	1,218,472.99	-	-	1,218,472.99	
3902 RESERVE FOR INVENTORY	120,706.20	120,706.20	-	-	120,706.20	
3903 RESERVE - CARRYOVER SCHOOL BUDGETS	1,057,189.13	1,057,189.13	-	-	1,057,189.13	
3904 RESERVE - CATEGORICAL PROJECT CARRYOVER	9,348,186.41	9,348,186.41	-	-	9,348,186.41	
3905 RESERVE - NON-CATEGORICAL PROJECT CARRYOVER	35,081,900.71	35,081,900.71	-	-	35,081,900.71	
3907 RESERVE - RETIREMENT	200,000.00	200,000.00	-	-	200,000.00	
3910 RESERVE - CLAIMS LIABILITY	3,140,000.00	3,140,000.00	-	-	3,140,000.00	
3911 RESERVE - FTE	2,898,859.50	2,898,859.50	-	-	2,898,859.50	
3913 RESERVE - CONTINGENCY	1,511,792.00	1,511,792.00	-	-	1,511,792.00	
3925 FUND BALANCE - UNDESIGNATED	12,488,851.50	12,488,851.50	-	-	12,488,851.50	
TOTAL - GENERAL FUND	\$ 341,745,630.18	\$ 343,110,194.49	\$ 776,959.38	\$ 6,941.00	\$ 343,880,212.87	

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2021	INCREASE	DECREASE	BUDGET AS OF 10/31/2021
5100 BASIC EDUCATION (K-12)	\$ 162,305,768.69	\$ 161,961,505.79	\$ 866,769.47	\$ -	\$ 162,828,275.26
5101 CHARTER SCHOOL FEDERAL IMPACT	80,865.00	80,865.00	-	-	80,865.00
5200 EXCEPTIONAL CHILD	33,003,295.94	33,066,368.52	187,339.97	-	33,253,708.49
5300 VOCATIONAL AND TECHNICAL EDUCATION	5,419,872.42	5,750,932.41	78,214.20	-	5,829,146.61
5500 PREKINDERGARTEN	404,717.00	404,717.00	23,159.00	-	427,876.00
5900 OTHER INSTRUCTION	2,902,105.39	2,922,597.39	88,359.08	-	3,010,956.47
6100 PUPIL PERSONNEL SERVICES	2,226,368.59	1,746,104.57	-	8,849.11	1,737,255.46
6110 ATTENDANCE AND SOCIAL WORK	560,738.76	563,298.76	-	-	563,298.76
6120 GUIDANCE SERVICES	5,383,866.38	5,129,745.31	-	-	5,129,745.31
6130 HEALTH SERVICES	1,216,367.51	1,221,527.28	1,509.41	-	1,223,036.69
6140 PSYCHOLOGICAL SERVICES	2,459,664.84	2,467,984.84	-	34,519.60	2,433,465.24
6141 TESTING	160,370.00	160,370.00	-	-	160,370.00
6150 PARENTAL INVOLVEMENT	200.00	200.00	-	-	200.00
6200 INSTRUCTIONAL MEDIA SERVICE	1,778,008.81	1,894,119.65	1,633.51	-	1,895,753.16
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	3,428,427.77	3,529,282.86	-	226,262.64	3,303,020.22
6400 INSTR STAFF TRAINING SERVICES	1,906,151.85	1,914,328.78	18,399.82	-	1,932,728.60
6500 INSTRUCTIONAL RELATED TECHNOLOGY	620,635.26	620,635.26	-	-	620,635.26
7100 SCHOOL BOARD	1,330,068.64	1,329,398.66	4,052.04	-	1,333,450.70
7200 GENERAL ADMINISTRATION (SUPT)	417,846.76	423,083.53	-	186.77	422,896.76
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	21,942,083.44	21,950,941.42	20,490.89	-	21,971,432.31
7400 FACILITIES ACQUISITION & CONSTRUCTION	1,072,753.60	1,858,702.60	5,660.00	-	1,864,362.60
7500 FISCAL SERVICES (FINANCE DEPT)	2,864,820.61	2,865,171.69	-	499,039.28	2,366,132.41
7600 FOOD SERVICE (SCHOOLS)	-	-	-	-	-
7610 FOOD SERVICE - DEPARTMENT	-	-	-	-	-
7700 CENTRAL SERVICES	-	-	-	-	-
7710 PLAN, RESEARCH, DEVELOP, & EVALUATE	-	-	-	-	-
7720 INFORMATION SERVICES	351,476.25	353,511.71	-	-	353,511.71
7730 STAFF SERVICES	6,285,149.17	6,303,997.15	4,978.81	-	6,308,975.96
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	860,900.72	860,900.72	-	-	860,900.72
7800 PUPIL TRANSP SERVICES - SCHOOL	622,752.15	597,674.65	-	5,212.40	592,462.25
7801 TRANSPORTATION - NORTH	6,134,374.14	6,185,360.03	-	22,592.73	6,162,767.30
7802 TRANSPORTATION - CENTRAL	3,225,310.10	3,268,451.06	-	17,991.37	3,250,459.69
7803 TRANSPORTATION - SOUTH	4,713,860.00	4,745,829.23	-	570.81	4,745,258.42
7900 OPERATION OF PLANT	24,438,151.54	24,469,953.09	37,776.48	-	24,507,729.57
8100 MAINTENANCE ADMINISTRATION	4,470,739.34	4,556,631.76	-	4,351.75	4,552,280.01
8120 BUILDING AND GROUND MAINTENANCE	3,069,891.92	3,078,431.76	2,100.00	-	3,080,531.76
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	3,429,712.62	3,439,956.77	30.00	-	3,439,986.77
9100 COMMUNITY SERVICE	1,872,252.14	1,895,796.48	-	64,886.13	1,830,910.35
9700 TRANSFER FUNDS	-	-	41,244.40	-	41,244.40
9890 RESERVES	30,786,062.83	31,491,818.76	272,763.89	-	31,764,582.65
TOTAL - GENERAL FUND	\$ 341,745,630.18	\$ 343,110,194.49	\$ 1,654,480.97	\$ 884,462.59	\$ 343,880,212.87

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 13, 2021

Account	Object	Function	Increase (Decrease)
3317	<u>Workforce Education Performance Incentive</u>		\$ 100,670.00
	0510 Supplies	5900 Other Instruction	\$ 100,670.00
<i>Explanation: To appropriate revenue for Workforce Education Performance Incentive based on actual collections.</i>			
	8113 Workforce Ed. Performance Incentive	\$ 100,670.00	
3370	<u>Voluntary Prekindergarten Program - Summer</u>		\$ (6,941.00)
	0370 Postage	5500 Prekindergarten	\$ (371.00)
	0642 Equipment (Under \$1,000)	5500 Prekindergarten	(1,000.00)
	0644 Computer Hardware (Under \$1,000)	5500 Prekindergarten	(570.00)
	0730 Dues and Fees	5500 Prekindergarten	(1,500.00)
	0350 Repair and Maintenance	7300 School Admin - Principal Office	(1,000.00)
	0510 Supplies	7300 School Admin - Principal Office	(2,000.00)
	0519 Technology Supplies	7300 School Admin - Principal Office	(500.00)
			\$ (6,941.00)
<i>Explanation: To adjust revenue for Summer Voluntary Prekindergarten Program based on actual collections.</i>			
	1131 VPK - Summer	\$ (6,941.00)	
3371	<u>Voluntary Prekindergarten Program</u>		\$ 26,600.00
	0100 Salary - Non-Instructional	5500 Prekindergarten	\$ 16,897.00
	0210 Florida Retirement System	5500 Prekindergarten	1,791.00
	0220 Social Security	5500 Prekindergarten	1,301.00
	0231 Group Insurance - Health	5500 Prekindergarten	5,305.30
	0232 Group Insurance - Life	5500 Prekindergarten	13.00
	0233 Group Insurance - Dental	5500 Prekindergarten	200.00
	0234 Group Insurance - Other	5500 Prekindergarten	88.70
	0510 Supplies	5500 Prekindergarten	504.00
	0750 Other Personnel Services	5500 Prekindergarten	500.00
			\$ 26,600.00
<i>Explanation: To appropriate estimated revenue for Voluntary Prekindergarten Program.</i>			
	0132 VPK - Year Long Program	\$ 26,600.00	
3425	<u>Rent/Use Of Facility</u>		\$ 1,375.00
	0430 Electricity	7900 Operation of Plant	\$ 1,345.00
	0987 Reserve Schools/Departments	9890 Reserves	30.00
			\$ 1,375.00
<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>			
	.... Discretionary	\$ 30.00	
		5099 School Utilities	1,345.00
		Total	\$ 1,375.00
3448	<u>Donations</u>		\$ 41,244.40
	0930 Transfer to Capital Improvement Fund	9700 Transfer Funds	\$ 41,244.40
<i>Explanation: To appropriate donations for Pryor Middle School self help project and transfer to capital outlay based on actual collections.</i>			
	.... Discretionary	\$ 41,244.40	
3465	<u>Purchased Positions - Other</u>		\$ 55,162.98
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 46,537.45
	0103 Salary - Supplements	5100 Basic Education (K-12)	168.27
	0210 Florida Retirement System	5100 Basic Education (K-12)	4,946.44
	0220 Social Security	5100 Basic Education (K-12)	3,510.82
			\$ 55,162.98
<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	\$ 55,162.98	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 13, 2021

Account	Object	Function	Increase (Decrease)
3466	<u>Purchased Positions/Other - External</u>		\$ 900.00
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 759.69
	0210 Florida Retirement System	5100 Basic Education (K-12)	82.20
	0220 Social Security	5100 Basic Education (K-12)	58.11
			<u>\$ 900.00</u>
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.			
	7020 Purchased Positions/Other - External	\$ 900.00	
3467	<u>Purchased - Schools - Other</u>		\$ 18,152.99
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 8,250.00
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	2,144.99
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	598.00
	0730 Dues and Fees	6400 Instructional Staff Training Services	1,500.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	5,660.00
			<u>\$ 18,152.99</u>
Explanation: To appropriate internal funds received from schools to reimburse operating expenditures based on actual collections.			
	8001 Purchased - Schools - Other	\$ 18,152.99	
3485	<u>Restitution Payments - Other</u>		\$ 100.00
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 100.00
Explanation: To appropriate revenue received for restitution based on actual collections.			
	.... Discretionary	\$ 100.00	
3487	<u>Certificate Fees - Substitutes</u>		\$ 3,335.00
	0730 Dues and Fees	7730 Staff Services	\$ 3,335.00
Explanation: To appropriate revenue for Certificate Fees - Substitutes based on actual collections.			
	2088 Certification	\$ 3,335.00	
3488	<u>Fingerprint Program</u>		\$ 4,779.25
	0730 Dues and Fees	7730 Staff Services	\$ 4,779.25
Explanation: To appropriate revenue for Fingerprint Program based on actual collections.			
	6006 Fingerprinting - Fees	\$ 4,779.25	
3490	<u>Miscellaneous Revenue</u>		\$ 7,695.17
	0313 Attorney Fees	7100 School Board	\$ 100.00
	0510 Supplies	7730 Staff Services	15.00
	0460 Diesel Fuel	7800 Pupil Transp Services - School	5,554.63
	0510 Supplies	7802 Transportation - Central	117.97
	0510 Supplies	8200 Administrative Technology Services	30.00
	0987 Reserve Schools/Departments	9890 Reserves	18.00
	0990 Fund Balance - Unappropriated	9890 Reserves	1,859.57
			<u>\$ 7,695.17</u>
Explanation: To appropriate revenue for MIS label request (\$30.00), record requests from State of Florida (\$48.00), Scribbles Transcript System (\$1,829.57), fuel reimbursements (\$5,554.63), vending commissions (\$117.97), worthless check fees (\$15.00), and recovery of attorney fees (\$100.00) based on actual collections.			
	.... Discretionary	\$ 1,907.57	4027 E.R. - Retirement Lunch 15.00
	2093 Fuel System Repairs	5,554.63	9015 Fixed Charges 100.00
	3032 Vending Commission - Transportation - Central	117.97	Total \$ 7,695.17
3493	<u>Sale of Junk</u>		\$ 7,659.27
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 7,659.27
Explanation: To appropriate revenue from surplus property sale based on actual collections.			
	.... Discretionary	\$ 7,659.27	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 13, 2021

Account	Object	Function	Increase (Decrease)
3497	<u>Refund - Prior Year Expenditures</u>		\$ 1,986.81
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 1,986.81
<i>Explanation: To appropriate refund of a prior year expenditure based on actual collections.</i>			
	.... Discretionary	\$ 1,986.81	
3630	<u>Transfer from Capital Improvement Funds</u>		\$ 500,000.00
	0363 Seat Managed - Computers	5100 Basic Education (K-12)	\$ 500,000.00
<i>Explanation: To appropriate additional Management Transfer from Capital Improvement Funds based on projections.</i>			
	4019 SM - Instructional Computers	\$ 500,000.00	
3746	<u>Health Reimbursement Arrangement</u>		\$ 7,298.51
	0310 Professional & Technical Service	7730 Staff Services	\$ 7,298.51
<i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.</i>			
	5006 Health Reimbursement Arrangement	\$ 7,298.51	

II. Amendments Between Appropriations & Reserves

....	<u>Discretionary</u>		
		5100 Basic Education (K-12)	\$ 63,506.34
		5200 Exceptional Child	(20,911.93)
		5300 Vocational	(33,439.68)
		5900 Other Instruction	1,197.00
		6130 Health Services	1,509.41
		6200 Instructional Media Services	1,633.51
		6400 Instructional Staff Training Services	5,071.22
		7300 School Admin - Principal Office	21,072.60
		7730 Staff Services	1,061.10
		7803 Transportation - South	700.00
		7900 Operation of Plant	361.15
		8120 Building and Ground Maintenance	2,100.00
		9890 Reserves	(86,798.28)
			\$ (42,937.56)
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds, appropriate unanticipated operating expenditures and adjust salaries to actual (Project 2095), and appropriate HRA debit card administrative fees by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ 40,215.56	
		5006 Health Reimbursement Arrangement	2,722.00
		Total	\$ 42,937.56
0002	<u>Lottery - School Advisory Council</u>		
	0390 Other Purchased Service	5100 Basic Education (K-12)	\$ 94.27
	0510 Supplies	5100 Basic Education (K-12)	(94.27)
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
0023	<u>Itinerant - Speech</u>		
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ 21,887.00
	0103 Salary - Supplements	5200 Exceptional Child	6,666.00
	0131 Salary - Instructional	5200 Exceptional Child	(6,666.00)
	0210 Florida Retirement System	5200 Exceptional Child	2,452.00
	0220 Social Security	5200 Exceptional Child	1,674.00
	0231 Group Insurance - Health	5200 Exceptional Child	9,490.00
	0232 Group Insurance - Life	5200 Exceptional Child	22.00
	0233 Group Insurance - Dental	5200 Exceptional Child	291.00
			\$ 35,816.00
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and appropriate additional ESE non-gifted position by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (35,816.00)	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 13, 2021

Account	Object	Function	Increase (Decrease)
<u>0099 COVID-19 Response</u>			
0730	Dues and Fees	5100 Basic Education (K-12)	\$ (11,111.08)
0111	Salary - Administrative Manager	6300 Instruction & Curriculum	(151,237.00)
0210	Florida Retirement System	6300 Instruction & Curriculum	(16,364.00)
0220	Social Security	6300 Instruction & Curriculum	(11,570.00)
0231	Group Insurance - Health	6300 Instruction & Curriculum	(33,868.80)
0232	Group Insurance - Life	6300 Instruction & Curriculum	(40.00)
0233	Group Insurance - Dental	6300 Instruction & Curriculum	(927.00)
0234	Group Insurance - Other	6300 Instruction & Curriculum	(40.20)
0310	Professional & Technical Service	6300 Instruction & Curriculum	12,000.00
			<u>\$ (213,158.08)</u>
<i>Explanation: Adjust allocation after ESSER reimbursement by transferring to/(from) the following project(s):</i>			
2095	Salary Resynching	\$ 213,158.08	
<u>0120 SAI - Secondary Intensive Reading</u>			
0107	Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 510.00
0131	Salary - Instructional	5100 Basic Education (K-12)	(510.00)
0231	Group Insurance - Health	5100 Basic Education (K-12)	(159.75)
0234	Group Insurance - Other	5100 Basic Education (K-12)	159.75
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
<u>1004 AICE - Set-Aside</u>			
0510	Supplies	5100 Basic Education (K-12)	\$ (349.10)
0642	Equipment (Under \$1,000)	5100 Basic Education (K-12)	349.10
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
<u>1127 SAI - Summer Intensive Studies</u>			
0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (26,565.56)
0102	Salary - Other Compensation	5100 Basic Education (K-12)	(1,114.61)
0132	Salary - Hourly Teachers	5100 Basic Education (K-12)	(294,539.67)
0210	Florida Retirement System	5100 Basic Education (K-12)	(35,700.44)
0220	Social Security	5100 Basic Education (K-12)	(24,640.71)
0100	Salary - Non-Instructional	7801 Transportation - North	(19,210.48)
0210	Florida Retirement System	7801 Transportation - North	(1,912.65)
0220	Social Security	7801 Transportation - North	(1,469.60)
0100	Salary - Non-Instructional	7802 Transportation - Central	(15,286.03)
0210	Florida Retirement System	7802 Transportation - Central	(1,653.94)
0220	Social Security	7802 Transportation - Central	(1,169.37)
0100	Salary - Non-Instructional	7803 Transportation - South	(1,072.68)
0210	Florida Retirement System	7803 Transportation - South	(116.07)
0220	Social Security	7803 Transportation - South	(82.06)
			<u>\$ (424,533.87)</u>
<i>Explanation: Adjust allocation after ESSER reimbursement by transferring to/(from) the following project(s):</i>			
3161	SAI - Supplemental Academic Instruction	\$ 424,533.87	
<u>2001 Donations - Operational Services</u>			
0510	Supplies	7200 General Administration	\$ (186.77)
0510	Supplies	8100 Maintenance Administration	186.77
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
<u>2004 Itinerant - Visually Impaired</u>			
0365	Software Subscriptions	5200 Exceptional Child	\$ 675.00
0642	Equipment (Under \$1,000)	5200 Exceptional Child	(675.00)
0643	Computer (Over \$1,000) & Tech. Infrastructure	5200 Exceptional Child	(639.00)
0644	Computer Hardware (Under \$1,000)	5200 Exceptional Child	639.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
<u>2005 Fine Arts Curriculum</u>			
0330	In County Travel	5100 Basic Education (K-12)	\$ 250.00
0360	Lease and Rental Agreements	5100 Basic Education (K-12)	30.00
0365	Software Subscriptions	5100 Basic Education (K-12)	1,162.00
0390	Other Purchased Service	5100 Basic Education (K-12)	250.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 13, 2021

Account	Object	Function	Increase (Decrease)
	0510 Supplies	5100 Basic Education (K-12)	2,000.00
	0330 In County Travel	6300 Instruction & Curriculum	(250.00)
	0360 Lease and Rental Agreements	6300 Instruction & Curriculum	(30.00)
	0365 Software Subscriptions	6300 Instruction & Curriculum	(1,162.00)
	0390 Other Purchased Service	6300 Instruction & Curriculum	(250.00)
	0510 Supplies	6300 Instruction & Curriculum	(2,000.00)
			<u>\$ -</u>

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

2011 Custodial Services

0100 Salary - Non-Instructional	7900 Operation of Plant	\$ (7,077.41)
0102 Salary - Other Compensation	7900 Operation of Plant	106.40
0130 Salary - Overtime	7900 Operation of Plant	6,971.01
0231 Group Insurance - Health	7900 Operation of Plant	(119.79)
0234 Group Insurance - Other	7900 Operation of Plant	119.79
		<u>\$ -</u>

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

2019 Itinerant Teachers - OT/PT

0103 Salary - Supplements	5200 Exceptional Child	\$ 2,363.00
0210 Florida Retirement System	5200 Exceptional Child	255.68
0220 Social Security	5200 Exceptional Child	180.77
0310 Professional & Technical Service	5200 Exceptional Child	(2,799.45)
		<u>\$ -</u>

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

2023 Itinerant Teachers - Hospital/Homebound

0330 In County Travel	5200 Exceptional Child	\$ 2,000.00
0365 Software Subscriptions	5200 Exceptional Child	(2,000.00)
		<u>\$ -</u>

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

2027 Itinerant - School Psychologists

0131 Salary - Instructional	6140 Psychological Services	\$ (27,559.00)
0210 Florida Retirement System	6140 Psychological Services	(3,088.00)
0220 Social Security	6140 Psychological Services	(2,109.00)
0231 Group Insurance - Health	6140 Psychological Services	(685.00)
0997 Reserve - Projects	9890 Reserves	33,441.00
		<u>\$ -</u>

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

2049 Donations - Conf - Mentor

0510 Supplies	6300 Instruction & Curriculum	<u>\$ (17.73)</u>
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Explanation: Close project by transferring to/(from) the following project(s):

4008 Donations - Principal/District Meetings \$ 17.73

2075 Class Size Needs - General Fund

0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 25,374.00
0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	535,848.00
0210 Florida Retirement System	5100 Basic Education (K-12)	62,718.00
0220 Social Security	5100 Basic Education (K-12)	42,934.00
0231 Group Insurance - Health	5100 Basic Education (K-12)	109,696.00
0232 Group Insurance - Life	5100 Basic Education (K-12)	254.00
0233 Group Insurance - Dental	5100 Basic Education (K-12)	3,367.00
0131 Salary - Instructional	5300 Vocational	41,923.00
0210 Florida Retirement System	5300 Vocational	4,695.00
0220 Social Security	5300 Vocational	3,207.00
0231 Group Insurance - Health	5300 Vocational	8,196.00
0232 Group Insurance - Life	5300 Vocational	19.00
0233 Group Insurance - Dental	5300 Vocational	252.00
		<u>\$ 838,483.00</u>

Explanation: Appropriate additional class size units by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (838,483.00)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 13, 2021

Account	Object	Function	Increase (Decrease)
<u>2095 Salary Resynching</u>			
0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (3,949.79)
0131	Salary - Instructional	5100 Basic Education (K-12)	(196,120.09)
0210	Florida Retirement System	5100 Basic Education (K-12)	(20,982.86)
0220	Social Security	5100 Basic Education (K-12)	(15,298.56)
0100	Salary - Non-Instructional	5200 Exceptional Child	(5,279.07)
0131	Salary - Instructional	5200 Exceptional Child	(20,014.92)
0210	Florida Retirement System	5200 Exceptional Child	(2,525.60)
0220	Social Security	5200 Exceptional Child	(1,936.94)
0131	Salary - Instructional	5300 Vocational	(4,405.57)
0210	Florida Retirement System	5300 Vocational	(436.76)
0220	Social Security	5300 Vocational	(341.81)
0111	Salary - Administrative Manager	6100 Pupil Personnel Services	(493.73)
0131	Salary - Instructional	6100 Pupil Personnel Services	(7,026.12)
0210	Florida Retirement System	6100 Pupil Personnel Services	(759.58)
0220	Social Security	6100 Pupil Personnel Services	(569.68)
0100	Salary - Non-Instructional	7300 School Admin - Principal Office	(7,576.81)
0111	Salary - Administrative Manager	7300 School Admin - Principal Office	(12,267.21)
0210	Florida Retirement System	7300 School Admin - Principal Office	(1,993.90)
0220	Social Security	7300 School Admin - Principal Office	(1,519.16)
0100	Salary - Non-Instructional	7800 Pupil Transp Services - School	(8,469.31)
0111	Salary - Administrative Manager	7800 Pupil Transp Services - School	(702.61)
0210	Florida Retirement System	7800 Pupil Transp Services - School	(911.49)
0220	Social Security	7800 Pupil Transp Services - School	(683.62)
0100	Salary - Non-Instructional	7900 Operation of Plant	(6,285.52)
0111	Salary - Administrative Manager	7900 Operation of Plant	(379.79)
0210	Florida Retirement System	7900 Operation of Plant	(664.63)
0220	Social Security	7900 Operation of Plant	(512.71)
0100	Salary - Non-Instructional	8100 Maintenance Administration	(3,399.13)
0111	Salary - Administrative Manager	8100 Maintenance Administration	(455.75)
0210	Florida Retirement System	8100 Maintenance Administration	(379.79)
0220	Social Security	8100 Maintenance Administration	(303.85)
			<u>\$ (326,646.36)</u>

Explanation: Appropriate unanticipated operating expenditures and adjust salaries to actual (Discretionary), appropriate additional ESE non-gifted position (Project 0023), adjust allocation after ESSER reimbursement (Project 0099), appropriate additional class size units (Project 2075), appropriate additional ESE non-gifted positions (Project 5075), and appropriate temporary allocation from Fixed Charges (Project 9015) by transferring to/(from) the following project(s):

....	Discretionary	\$ (40,215.56)	2075	Class Size Needs - General Fund	838,483.00
0023	Itinerant - Speech	35,816.00	5075	IDEA Supplemental Support - General Fund	205,721.00
0099	COVID-19 Response	(213,158.08)	9015	Fixed Charges	(500,000.00)
					Total
					<u>\$ 326,646.36</u>

2099 Stadium & Athletic Field Maintenance

0350	Repair and Maintenance	8120 Building and Ground Maintenance	\$ 42.54
0510	Supplies	8120 Building and Ground Maintenance	36.92
0684	Replacement Roofing & Systems	8120 Building and Ground Maintenance	(79.46)
			<u>\$ -</u>

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

2111 Okaloosa UP Grant

0510	Supplies	5900 Other Instruction	\$ (179.99)
0644	Computer Hardware (Under \$1,000)	5900 Other Instruction	179.99
			<u>\$ -</u>

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

2154 Advanced Placement

0510	Supplies	5100 Basic Education (K-12)	\$ (2,789.97)
0642	Equipment (Under \$1,000)	5100 Basic Education (K-12)	789.97
0644	Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	2,000.00
			<u>\$ -</u>

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

2166 Community Education Enrichment

0430	Electricity	7900 Operation of Plant	\$ 1,187.46
0102	Salary - Other Compensation	9100 Community Service	184.96
0210	Florida Retirement System	9100 Community Service	40.85

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 13, 2021

Account	Object	Function	Increase (Decrease)
	0220 Social Security	9100 Community Service	(3.27)
	0360 Lease and Rental Agreements	9100 Community Service	(1,410.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2170 Child Care - Northwood Elementary School			
	0130 Salary - Overtime	9100 Community Service	\$ 78.38
	0210 Florida Retirement System	9100 Community Service	8.48
	0220 Social Security	9100 Community Service	6.00
	0510 Supplies	9100 Community Service	(92.86)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2174 Child Care - Plew Elementary School			
	0130 Salary - Overtime	9100 Community Service	\$ 376.56
	0210 Florida Retirement System	9100 Community Service	40.74
	0220 Social Security	9100 Community Service	60.52
	0510 Supplies	9100 Community Service	(2,889.19)
	0519 Technology Supplies	9100 Community Service	159.24
	0730 Dues and Fees	9100 Community Service	64.25
	0750 Other Personnel Services	9100 Community Service	2,187.88
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2175 Child Care - Bluewater Elementary School			
	0510 Supplies	9100 Community Service	\$ (5,000.00)
	0750 Other Personnel Services	9100 Community Service	5,000.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2178 Child Care - Wright Elementary School			
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 2,220.00
	0510 Supplies	5100 Basic Education (K-12)	149.67
	0365 Software Subscriptions	6400 Instructional Staff Training Services	1,750.00
	0510 Supplies	9100 Community Service	(4,119.67)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2179 Child Care - Antioch Elementary School			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 47,470.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	5,027.00
	0220 Social Security	5100 Basic Education (K-12)	3,632.00
	0231 Group Insurance - Health	5100 Basic Education (K-12)	1,394.72
	0232 Group Insurance - Life	5100 Basic Education (K-12)	27.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	27.00
	0234 Group Insurance - Other	5100 Basic Education (K-12)	0.28
	0510 Supplies	9100 Community Service	(57,578.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2181 Child Care - Bob Sikes Elementary School			
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 1,515.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	170.00
	0220 Social Security	5100 Basic Education (K-12)	116.00
	0510 Supplies	5100 Basic Education (K-12)	200.00
	0330 In County Travel	9100 Community Service	150.00
	0510 Supplies	9100 Community Service	(2,151.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2909 School Maintenance			
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (80,326.36)
	0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	3,654.26
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	12,120.67
	0510 Supplies	8120 Building and Ground Maintenance	32,845.38
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	1,508.23

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 13, 2021

Account	Object	Function	Increase (Decrease)
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	28,897.82
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	1,300.00
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3058 Innovative Program - Science Fair			
	0331 Out of County Travel	5100 Basic Education (K-12)	\$ (5,924.00)
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	5,924.00
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3105 Instructional Materials - Textbooks			
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 6,165.00
	0510 Supplies	5100 Basic Education (K-12)	(1,910.10)
	0520 Textbooks	5100 Basic Education (K-12)	(310.09)
	0520 Textbooks	5200 Exceptional Child	(3,944.81)
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3106 Instructional Materials - Media			
	0365 Software Subscriptions	6200 Instructional Media Services	\$ 2,120.70
	0510 Supplies	6200 Instructional Media Services	(5.35)
	0520 Textbooks	6200 Instructional Media Services	21.22
	0530 Periodicals	6200 Instructional Media Services	250.00
	0610 Library Books	6200 Instructional Media Services	(2,386.57)
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3161 SAI - Supplemental Academic Instruction			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (209,615.00)
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	198,583.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	(1,236.00)
	0220 Social Security	5100 Basic Education (K-12)	(844.00)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(2,157.00)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(5.00)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(66.00)
	0132 Salary - Hourly Teachers	5300 Vocational	11,032.00
	0210 Florida Retirement System	5300 Vocational	1,236.00
	0220 Social Security	5300 Vocational	844.00
	0231 Group Insurance - Health	5300 Vocational	2,157.00
	0232 Group Insurance - Life	5300 Vocational	5.00
	0233 Group Insurance - Dental	5300 Vocational	66.00
	0997 Reserve - Projects	9890 Reserves	391,773.87
			\$ 391,773.87
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust SAI - Summer Intensive Studies after ESSER reimbursement, and appropriate additional ESOL Interpreter by transferring to/(from) the following project(s):</i>			
	1127 SAI - Summer Intensive Studies	\$ (424,533.87)	4110 SAI - ESOL
			32,760.00
			Total \$ (391,773.87)
3180 Teachers Classroom Supply Assistance Pgm.			
	0510 Supplies	5100 Basic Education (K-12)	\$ 22,750.00
	0510 Supplies	5200 Exceptional Child	(40.00)
	0997 Reserve - Projects	9890 Reserves	(22,710.00)
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4004 Chorus Program			
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 337.85
	0510 Supplies	5100 Basic Education (K-12)	(3,337.85)
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	3,205.01
	0730 Dues and Fees	5100 Basic Education (K-12)	(205.01)
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 13, 2021

Account	Object	Function	Increase (Decrease)
4005	<u>Band Program</u>		
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 786.82
	0510 Supplies	5100 Basic Education (K-12)	(786.82)
			<u>\$ -</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds.		
4008	<u>Donations - Principal/District Meetings</u>		
	0510 Supplies	6300 Instruction & Curriculum	<u>\$ 17.73</u>
	Explanation: Close project by transferring to/(from) the following project(s):		
	2049 Donations - Conf - Mentor	\$ (17.73)	
4109	<u>SAI - Mentoring Services</u>		
	0310 Professional & Technical Service	5200 Exceptional Child	\$ 923.04
	0390 Other Purchased Service	5200 Exceptional Child	(923.04)
			<u>\$ -</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds.		
4110	<u>SAI - ESOL</u>		
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 21,002.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	2,352.00
	0220 Social Security	5100 Basic Education (K-12)	1,607.00
	0231 Group Insurance - Health	5100 Basic Education (K-12)	7,549.00
	0232 Group Insurance - Life	5100 Basic Education (K-12)	18.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	232.00
			<u>\$ 32,760.00</u>
	Explanation: Appropriate additional ESOL Interpreter by transferring to/(from) the following project(s):		
	3161 SAI - Supplemental Academic Instruction	\$ (32,760.00)	
4125	<u>Class Size Reduction</u>		
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 3,750.00
	0131 Salary - Instructional	5100 Basic Education (K-12)	(3,750.00)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(119.79)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	119.79
			<u>\$ -</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds.		
4162	<u>SAI - Student Training Program</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 2,108.63
	0210 Florida Retirement System	5100 Basic Education (K-12)	228.33
	0220 Social Security	5100 Basic Education (K-12)	157.06
	0997 Reserve - Projects	9890 Reserves	(2,494.02)
			<u>\$ -</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds.		
5006	<u>Health Reimbursement Arrangement</u>		
	0730 Dues and Fees	7730 Staff Services	<u>\$ 2,722.00</u>
	Explanation: Appropriate HRA debit card administrative fees by transferring to/(from) the following project(s):		
	.... Discretionary	\$ (2,722.00)	
5060	<u>Best Chance - General Fund</u>		
	0390 Other Purchased Service	5100 Basic Education (K-12)	\$ (12.00)
	0390 Other Purchased Service	5200 Exceptional Child	12.00
			<u>\$ -</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds.		
5064	<u>CAPE - Culinary</u>		
	0365 Software Subscriptions	5300 Vocational	\$ 3,960.00
	0997 Reserve - Projects	9890 Reserves	(3,960.00)
			<u>\$ -</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds.		

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 13, 2021

Account	Object	Function	Increase (Decrease)
5065	<u>CAPE - Drafting/Engineering</u>		
	0331 Out of County Travel	5300 Vocational	\$ (388.67)
	0357 Support Managed Computers	5300 Vocational	(19.00)
	0360 Lease and Rental Agreements	5300 Vocational	(100.70)
	0365 Software Subscriptions	5300 Vocational	4,043.88
	0510 Supplies	5300 Vocational	9,010.29
	0519 Technology Supplies	5300 Vocational	(36.02)
	0641 Equipment (Over \$1,000)	5300 Vocational	(0.01)
	0642 Equipment (Under \$1,000)	5300 Vocational	(21.06)
	0730 Dues and Fees	5300 Vocational	555.00
	0997 Reserve - Projects	9890 Reserves	(13,043.71)
			<u>\$ -</u>

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

5068	<u>CAPE - Information Technology</u>		
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 1,318.85
	0510 Supplies	5100 Basic Education (K-12)	200.00
	0310 Professional & Technical Service	5300 Vocational	2,991.00
	0365 Software Subscriptions	5300 Vocational	15,949.94
	0399 Other Technology Purchased Services	5300 Vocational	2,819.69
	0510 Supplies	5300 Vocational	4,051.83
	0519 Technology Supplies	5300 Vocational	1,025.35
	0642 Equipment (Under \$1,000)	5300 Vocational	265.00
	0997 Reserve - Projects	9890 Reserves	(28,621.66)
			<u>\$ -</u>

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

5075	<u>IDEA Supplemental Support - General Fund</u>		
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ 78,844.00
	0131 Salary - Instructional	5200 Exceptional Child	55,162.00
	0210 Florida Retirement System	5200 Exceptional Child	15,009.00
	0220 Social Security	5200 Exceptional Child	10,252.00
	0231 Group Insurance - Health	5200 Exceptional Child	44,689.46
	0232 Group Insurance - Life	5200 Exceptional Child	105.00
	0233 Group Insurance - Dental	5200 Exceptional Child	1,380.00
	0234 Group Insurance - Other	5200 Exceptional Child	279.54
			<u>\$ 205,721.00</u>

Explanation: Appropriate additional ESE non-gifted positions by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (205,721.00)

5090	<u>Special Stipends (Hard to Fill/Title I/Nat'l Bd)</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (375.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(40.57)
	0220 Social Security	5100 Basic Education (K-12)	(28.67)
	0102 Salary - Other Compensation	5200 Exceptional Child	375.00
	0210 Florida Retirement System	5200 Exceptional Child	40.57
	0220 Social Security	5200 Exceptional Child	28.67
			<u>\$ -</u>

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

5099	<u>School Utilities</u>		
	0371 Telephone	7900 Operation of Plant	\$ (50.00)
	0373 Telephone Long Distance	7900 Operation of Plant	50.00
			<u>\$ -</u>

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

5110	<u>Workforce Development</u>		
	0510 Supplies	5900 Other Instruction	\$ 2,170.79
	0730 Dues and Fees	5900 Other Instruction	558.75
	0130 Salary - Overtime	7300 School Admin - Principal Office	2,339.11
	0210 Florida Retirement System	7300 School Admin - Principal Office	253.10
	0220 Social Security	7300 School Admin - Principal Office	178.95
	0730 Dues and Fees	7300 School Admin - Principal Office	979.00
	0371 Telephone	7900 Operation of Plant	897.76
	0997 Reserve - Projects	9890 Reserves	(7,377.46)
			<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 13, 2021

Account	Object	Function	Increase (Decrease)
5909	<u>School Maintenance - School Control</u>		
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (14,735.75)
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	194.30
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	6,405.15
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	8,136.30
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6010	<u>Educational Broadband Lease</u>		
	0510 Supplies	6500 Instruction Related Technology	\$ (8,000.00)
	0643 Computer (Over \$1,000) & Tech. Infrastructure	6500 Instruction Related Technology	8,000.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6061	<u>CAPE Innovations - Microeconomics</u>		
	0365 Software Subscriptions	5300 Vocational	\$ 1,100.00
	0997 Reserve - Projects	9890 Reserves	(1,100.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6110	<u>Adult Education Tuition</u>		
	0102 Salary - Other Compensation	5900 Other Instruction	\$ 1,967.62
	0210 Florida Retirement System	5900 Other Instruction	212.90
	0220 Social Security	5900 Other Instruction	150.52
	0393 Contracts - Nonprofessional	5900 Other Instruction	400.00
	0510 Supplies	5900 Other Instruction	(19,934.79)
	0519 Technology Supplies	5900 Other Instruction	966.29
	0365 Software Subscriptions	6400 Instructional Staff Training Services	9,000.00
	0130 Salary - Overtime	7300 School Admin - Principal Office	2.87
	0210 Florida Retirement System	7300 School Admin - Principal Office	0.31
	0220 Social Security	7300 School Admin - Principal Office	0.22
	0519 Technology Supplies	7300 School Admin - Principal Office	134.06
	0310 Professional & Technical Service	7900 Operation of Plant	500.00
	0393 Contracts - Nonprofessional	7900 Operation of Plant	6,600.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6123	<u>Reading Instruction</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ 20,523.64
	0117 Workshops	6300 Instruction & Curriculum	5,000.00
	0220 Social Security	6300 Instruction & Curriculum	382.50
	0510 Supplies	6300 Instruction & Curriculum	(26,716.14)
	0730 Dues and Fees	6300 Instruction & Curriculum	810.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7014	<u>New Teacher Induction Program</u>		
	0510 Supplies	6400 Instructional Staff Training Services	\$ (107.89)
	0730 Dues and Fees	6400 Instructional Staff Training Services	107.89
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7019	<u>Drama Program</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (758.24)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	758.24
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7020	<u>Purchased Positions/Other - External</u>		
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	\$ 175.82
	0210 Florida Retirement System	6400 Instructional Staff Training Services	(103.00)
	0220 Social Security	6400 Instructional Staff Training Services	(72.82)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 13, 2021

Account	Object	Function	Increase (Decrease)
7054	<u>AP Initiative - Set-Aside</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (1,401.29)
	0519 Technology Supplies	5100 Basic Education (K-12)	600.00
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	801.29
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7059	<u>Innovative Program - Odyssey of the Mind</u>		
	0331 Out of County Travel	5100 Basic Education (K-12)	\$ (500.00)
	0510 Supplies	5100 Basic Education (K-12)	1,665.00
	0730 Dues and Fees	5100 Basic Education (K-12)	(1,165.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7061	<u>CAPE Digital Tools - STEM</u>		
	0365 Software Subscriptions	5300 Vocational	\$ 3,200.00
	0997 Reserve - Projects	9890 Reserves	(3,200.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7063	<u>CAPE - Manufacturing</u>		
	0365 Software Subscriptions	5300 Vocational	\$ 450.00
	0997 Reserve - Projects	9890 Reserves	(450.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
8105	<u>CSR - Science Initiatives</u>		
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	\$ (759.69)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(82.20)
	0220 Social Security	6300 Instruction & Curriculum	(58.11)
	0642 Equipment (Under \$1,000)	6300 Instruction & Curriculum	900.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
8111	<u>SAI - Best Chance</u>		
	0390 Other Purchased Service	5100 Basic Education (K-12)	\$ 12.00
	0510 Supplies	5100 Basic Education (K-12)	(12.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
8113	<u>Workforce Ed. Performance Incentive</u>		
	0365 Software Subscriptions	5900 Other Instruction	\$ 1,000.00
	0510 Supplies	5900 Other Instruction	(1,400.00)
	0519 Technology Supplies	5900 Other Instruction	400.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
9007	<u>Career and Professional Education</u>		
	0365 Software Subscriptions	5300 Vocational	\$ (12,236.04)
	0399 Other Technology Purchased Services	5300 Vocational	6,585.54
	0997 Reserve - Projects	9890 Reserves	5,650.50
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
9015	<u>Fixed Charges</u>		
	0122 Salary - Sick Leave Payoff	5100 Basic Education (K-12)	\$ (22,793.77)
	0123 Salary - Annual Leave Payoff	5100 Basic Education (K-12)	(22,086.13)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(1,588.90)
	0220 Social Security	5100 Basic Education (K-12)	(1,327.42)
	0320 Insurance and Bond Premiums	7100 School Board	3,952.04
	0122 Salary - Sick Leave Payoff	7300 School Admin - Principal Office	14,681.72
	0123 Salary - Annual Leave Payoff	7300 School Admin - Principal Office	7,653.31
	0210 Florida Retirement System	7300 School Admin - Principal Office	27.25
	0220 Social Security	7300 School Admin - Principal Office	25.47
	0691 Software (Over \$1,000)	7500 Fiscal Services	(500,000.00)
	0730 Dues and Fees	7500 Fiscal Services	960.72

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 13, 2021

Account	Object	Function	Increase (Decrease)
	0240 Workers Compensation	7730 Staff Services	(13,271.33)
	0730 Dues and Fees	7730 Staff Services	(960.72)
	0122 Salary - Sick Leave Payoff	7900 Operation of Plant	8,112.05
	0123 Salary - Annual Leave Payoff	7900 Operation of Plant	14,432.82
	0210 Florida Retirement System	7900 Operation of Plant	1,561.65
	0220 Social Security	7900 Operation of Plant	1,301.95
	0240 Workers Compensation	7900 Operation of Plant	13,271.33
	0320 Insurance and Bond Premiums	7900 Operation of Plant	(3,952.04)
			<u>\$ (500,000.00)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and appropriate temporary allocation to Salary Resynch by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 500,000.00

9110 Mental Health Assistance

0510 Supplies	6140 Psychological Services	\$ (1,078.60)
0117 Workshops	6400 Instructional Staff Training Services	2,847.91
0210 Florida Retirement System	6400 Instructional Staff Training Services	16.23
0365 Software Subscriptions	6400 Instructional Staff Training Services	1,078.60
0750 Other Personnel Services	6400 Instructional Staff Training Services	(2,864.14)
		<u>\$ -</u>

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

9121 Print Shop

0350 Repair and Maintenance	7760 Internal Service	\$ (1,600.00)
0641 Equipment (Over \$1,000)	7760 Internal Service	1,600.00
		<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

DECEMBER 13, 2021

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2021	INCREASE	DECREASE	BUDGET AS OF 10/31/2021	
3322 CO & DS WITHHELD FOR SBE/COBI	\$ 80,160.00	\$ 80,160.00	\$ -	\$ -	\$ 80,160.00	
3326 SBE/COBI BOND INTEREST	-	-	-	-	-	
3341 RACING COMMISSION FUNDS	190,750.00	190,750.00	-	-	190,750.00	
3431 INTEREST ON INVESTMENTS	1,000.00	1,000.00	-	-	1,000.00	
3630 TRANSFERS FROM CAPITAL IMP FUNDS	3,483,990.40	3,483,990.40	-	-	3,483,990.40	
3660 TRANSFERS FROM INTERBUDGETARY ED	-	-	-	-	-	
3715 PROCEEDS OF REFUNDING BONDS	-	-	-	-	-	
3716 SALES SURTAX BONDS	-	-	-	-	-	
3750 PROCEEDS/CERT OF PARTICIPATION	-	-	-	-	-	
3791 BOND PROCEEDS - PREMIUM	-	-	-	-	-	
3792 PREMIUM ON REFUNDING BONDS	-	-	-	-	-	
3920 RESERVE FOR DEBT SERVICE	70,942.90	70,942.90	-	-	70,942.90	
TOTAL - DEBT SERVICE FUNDS	\$ 3,826,843.30	\$ 3,826,843.30	\$ -	\$ -	\$ 3,826,843.30	

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 9/30/2021	INCREASE	DECREASE	BUDGET AS OF 10/31/2021
9200		DEBT SERVICE					
	0710	REDEMPTION OF PRINCIPAL	\$ 3,550,000.00	\$ 3,550,000.00	\$ -	\$ -	\$ 3,550,000.00
	0720	INTEREST	189,962.90	189,962.90	-	-	189,962.90
	0730	DUES & FEES	11,305.00	11,305.00	-	-	11,305.00
	0733	COST OF ISSUANCE	-	-	-	-	-
	0762	PAYMENT TO REFUND BOND ESCROW	-	-	-	-	-
	0790	MISCELLANEOUS EXPENSE	-	-	-	-	-
	0960	TRANSFERS TO INTERBUDGETARY	-	-	-	-	-
9890		RESERVES	-	-	-	-	-
	0990	FUND BALANCE UNAPPROPRIATED	4,632.50	4,632.50	-	-	4,632.50
	0998	RESERVES - DEBT SERVICE	70,942.90	70,942.90	-	-	70,942.90
		TOTAL - DEBT SERVICE FUNDS	\$ 3,826,843.30	\$ 3,826,843.30	\$ -	\$ -	\$ 3,826,843.30

Explanation of Budget Amendment as Follows:

Part II - Debt Service Funds

Amendment Number 2

Board Meeting December 13, 2021

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

N/A

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

DECEMBER 13, 2021

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2021	INCREASE	DECREASE	BUDGET AS OF 10/31/2021	
3209 FEMA - CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -	
3210 FEMA - ADMINISTRATIVE	-	-	-	-	-	
3321 CO & DS DISTRIBUTED	1,021,148.00	1,021,148.00	-	-	1,021,148.00	
3325 INTEREST ON UNDIST CO & DS	20,840.00	20,840.00	-	-	20,840.00	
3341 RACING COMMISSION FUNDS	-	-	-	-	-	
3379 FUEL TAX REFUND	-	-	-	-	-	
3391 PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	-	-	-	-	-	
3394 CAPITAL OUTLAY CHARTER SCHOOLS	-	753,291.00	-	-	753,291.00	
3395 FEMA - STATE - CLAIMS MATCH	-	-	-	-	-	
3396 CLASS SIZE REDUCTION/CAPITAL	-	-	-	-	-	
3399 OTHER MISC. STATE REVENUE	456,493.00	456,493.00	-	-	456,493.00	
3413 DISTRICT LOCAL CAPITAL IMPROVEMENT TAX	32,519,403.00	32,519,403.00	-	-	32,519,403.00	
3419 DISTRICT LOCAL SALES TAX	22,000,000.00	24,634,663.00	-	-	24,634,663.00	
3421 TAX REDEMPTIONS	-	-	-	-	-	
3431 INTEREST ON INVESTMENT	-	-	6,561.48	-	6,561.48	
3448 DONATIONS	-	-	1,000.00	-	1,000.00	
3490 MISCELLANEOUS REVENUE	-	-	-	-	-	
3495 TRANSPORTATION - REPAIRS DEPT./OTHER	-	-	-	-	-	
3497 REFUND - PRIOR YEAR EXPENDITURES	-	-	-	-	-	
3610 TRANSFERS FROM GENERAL OPERATING FUND	-	-	41,244.40	-	41,244.40	
3620 TRANSFERS FROM DEBT SERVICE FUND	-	-	-	-	-	
3630 TRANSFERS FROM CAPITAL IMPROVEMENT FUNDS	-	-	-	-	-	
3660 TRANSFERS FROM INTERBUDGETARY	-	-	-	-	-	
3711 SALE - BONDS-SBE/COBI BONDS	-	-	-	-	-	
3715 PROCEEDS OF REFUNDING BONDS	-	-	-	-	-	
3720 LOAN PROCEEDS - APPLE IPAD LEASE	-	-	-	-	-	
3731 SALE OF LAND	-	-	-	-	-	
3732 SALE OF BUILDINGS	-	-	-	-	-	
3740 PRIOR YR INSUR LOSS RECOVERY	-	-	-	-	-	
3741 INSURANCE LOSS RECOVERY	-	-	-	-	-	
3791 BOND PROCEEDS - PREMIUM	-	-	-	-	-	
3901 RESERVE FOR ENCUMBRANCE	2,392,695.05	2,392,695.05	-	-	2,392,695.05	
3909 RESERVES - CAPITAL PROJECTS	19,209,049.31	19,209,049.31	-	-	19,209,049.31	
3925 FUND BALANCE - UNDESIGNATED	698,227.36	698,227.36	-	-	698,227.36	
TOTAL - CAPITAL PROJECT FUNDS	\$ 78,317,855.72	\$ 81,705,809.72	\$ 48,805.88	\$ -	\$ 81,754,615.60	

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 9/30/2021	INCREASE	DECREASE	BUDGET AS OF 10/31/2021
7400	0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -	\$ -
7400	0630	BUILDING & FIXED EQUIPMENT	-	-	-	-	-
7400	0631	ARCHITECTURAL DESIGN / ENGINEERING	3,773,719.92	3,773,719.92	32,789.70	-	3,806,509.62
7400	0632	CONTRACTOR SERVICES	-	-	-	-	-
7400	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-	-
7400	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	457,178.88	1,284,465.63	892.02	-	1,285,357.65
7400	0642	EQUIPMENT (UNDER \$1,000)	853,390.76	853,480.75	-	455.93	853,024.82
7400	0643	COMPUTER EQUIPMENT (OVER \$1,000)	9,433.47	13,083.17	13,436.00	-	26,519.17
7400	0644	COMPUTER HARDWARE (UNDER \$1,000)	364,531.78	459,564.28	14,254.00	-	473,818.28
7400	0648	TECHNOLOGY EQUIPMENT (OVER \$1,000)	2,379.99	2,379.99	487.84	-	2,867.83
7400	0649	TECHNOLOGY EQUIPMENT (UNDER \$1,000)	-	-	-	-	-
7400	0651	BUSES	3,395,316.00	3,395,316.00	-	-	3,395,316.00
7400	0652	OTHER MOTOR VEHICLES	405,000.00	305,000.00	61,635.00	-	366,635.00
7400	0660	LAND	-	-	-	-	-
7400	0671	LAND IMPROVEMENTS	-	-	-	-	-
7400	0672	NEW SIDEWALKS & RETAINING WALL	-	-	-	-	-
7400	0673	PARKING LOTS AND DRIVEWAYS - NEW	76,765.73	76,765.73	-	45,000.00	31,765.73
7400	0674	SEWAGE TREATMENT PLANT	-	-	-	-	-
7400	0675	FENCE & UNDERGROUND TANKS	1,224,336.36	1,224,336.36	-	88,539.35	1,135,797.01
7400	0676	OTHER PERMANENT IMPROVEMENTS	500,246.90	498,779.10	38,664.40	-	537,443.50
7400	0677	REPLACEMENT SYSTEMS	452,839.42	452,839.42	-	28,817.05	424,022.37
7400	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	264,438.29	177,389.02	-	-	177,389.02
7400	0682	HEATING/COOLING/AIR CONDITIONING	-	-	-	-	-
7400	0683	ROOFING	25,000.00	25,000.00	-	-	25,000.00
7400	0684	REPLACEMENT ROOFING & SYSTEMS	43,000,088.46	44,700,242.57	2,727,000.37	-	47,427,242.94
7400	0685	FLOORING/STRUCTURAL ALTERATION	550,521.43	639,981.45	26,665.39	-	666,646.84
7400	0691	SOFTWARE (OVER \$1,000)	1,200,000.00	1,200,000.00	-	-	1,200,000.00
7400	0692	SOFTWARE (UNDER \$1,000)	-	-	-	-	-
7400	0693	SOFTWARE SUBSCRIPTIONS	-	-	-	-	-
7400	0710	REDEMPTION OF PRINCIPAL	810,325.77	810,325.77	-	25,923.54	784,402.23
7400	0720	INTEREST	1,430.05	1,430.05	25,923.54	-	27,353.59
7400	0986	RESERVES - FUND B GAIN/LOSS	-	-	-	-	-
7400	0990	FUND BALANCE UNAPPROPRIATED	540,101.18	540,101.18	6,561.48	-	546,662.66
7400	0997	RESERVES - PROJECTS	-	-	-	-	-
7430	0794	CHARTER SCHOOL LCI	-	-	-	-	-
7440	0676	OTHER PERMANENT IMPROVEMENTS	275,856.76	275,856.76	-	-	275,856.76
7440	0684	REPLACEMENT ROOFING & SYSTEMS	3,210,767.99	3,210,767.99	-	3,210,767.99	-
7440	0797	CHARTER SCHOOL COUNTY SALES TAX	1,427,843.18	1,535,350.18	-	-	1,535,350.18
9200	0730	DUES & FEES	-	-	-	-	-
9700	0910	TRANSFERS TO GENERAL OPERATING FUND	12,012,353.00	12,765,644.00	500,000.00	-	13,265,644.00
9700	0920	TRANSFERS TO DEBT SERVICE FUND	3,483,990.40	3,483,990.40	-	-	3,483,990.40
9700	0930	TRANSFERS TO CAPITAL IMPROVEMENT FUND	-	-	-	-	-
9700	0960	TRANSFERS TO INTERBUDGETARY FUND	-	-	-	-	-
TOTAL - CAPITAL PROJECT FUNDS			\$ 78,317,855.72	\$ 81,705,809.72	\$ 3,448,309.74	\$ 3,399,503.86	\$ 81,754,615.60

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 2

Board Meeting December 13, 2021

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3431	<u>Interest on Investments</u>		\$ 6,561.48
0990	Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 6,561.48
<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>			
....	Discretionary	\$ 6,561.48	
3448	<u>Donations</u>		\$ 1,000.00
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 1,000.00
<i>Explanation: To appropriate Capital Outlay donation to Bluewater ES for the playground based on actual collections.</i>			
3394	Bluewater ES Playground Equip Rep	\$ 1,000.00	
3610	<u>Transfers from General Operating Fund</u>		\$ 41,244.40
0676	Other Permanent Improvements	7400 Facilities Acquisition and Construction	\$ 41,244.40
<i>Explanation: To appropriate transfer for Self Help Project - Pryor MS - Outdoor Construction Lab based on actual collections.</i>			
2330	SH - Pryor MS-Outdoor Constr Lab	\$ 41,244.40	
II. <u>Amendments Between Appropriations & Reserves</u>			
....	<u>Discretionary</u>		
0910	Transfer to General Operating Fund	9700 Transfer Funds	\$ 500,000.00
<i>Explanation: Transfers to/(from) the following project(s):</i>			
4315	Technology & Seat Mgt Lease	\$ (500,000.00)	
0321	<u>DW - Painting</u>		
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 20,000.00
<i>Explanation: Transfers to/(from) the following project(s):</i>			
8342	Project Contingency	\$ (20,000.00)	
0322	<u>DW - Roofing</u>		
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (395,538.65)
0684	Replacement Roofing & Systems	7440 Charter School County Sales Tax	(3,210,767.99)
			\$ (3,606,306.64)
<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>			
2201	FWBHS Field House P6TO14	\$ 1,143,630.00	2212 School SEC Upgrade ODP P6TO2 Phase 3 200,000.00
2202	FWBHS Field House F&G P6TO14	2,672.00	3309 NHS Roofing P6TO1 (259,516.64)
2203	FWBHS Field House ODP P6TO14	214,020.00	3356 School Security Upgrade P6TO2 Phase 2 (920,337.98)
2207	Roof & Canopy Projects P6TO16	375,000.00	3368 Kenwood ES Cafe Roof - P6TO8 (44,206.74)
2210	Roof Replacement P6TO17	250,000.00	3385 School Security Upgrade Phase 3 2,495,046.00
2211	School SEC Upgrade FF&E P6TO2 Phase 3	150,000.00	Total \$ 3,606,306.64
0369	<u>DW - Vehicles</u>		
0652	Other Motor Vehicles	7400 Facilities Acquisition and Construction	\$ 61,635.00
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(60,000.00)
			\$ 1,635.00
<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>			
2386	DW - District Department Equip	\$ (1,635.00)	

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 2

Board Meeting December 13, 2021

Account	Object	Function	Increase (Decrease)
1391	<u>BD - Computer Hardware</u>		
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 12,956.00
	Explanation: Transfers to/(from) the following project(s):		
	2303 Board Projects	\$ (12,956.00)	
2201	<u>FWBHS Field House P6TO14</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ 32,789.70
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	1,110,840.30
			\$ 1,143,630.00
	Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):		
	0322 DW - Roofing	\$ (1,143,630.00)	
2202	<u>FWBHS Field House F&G P6TO14</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 2,672.00
	Explanation: Transfers to/(from) the following project(s):		
	0322 DW - Roofing	\$ (2,672.00)	
2203	<u>FWBHS Field House ODP P6TO14</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 214,020.00
	Explanation: Transfers to/(from) the following project(s):		
	0322 DW - Roofing	\$ (214,020.00)	
2207	<u>Roof & Canopy Projects P6TO16</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 375,000.00
	Explanation: Transfers to/(from) the following project(s):		
	0322 DW - Roofing	\$ (375,000.00)	
2210	<u>Roof Replacement P6TO17</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 250,000.00
	Explanation: Transfers to/(from) the following project(s):		
	0322 DW - Roofing	\$ (250,000.00)	
2211	<u>School SEC Upgrade FF&E P6TO2 Phase 3</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 150,000.00
	Explanation: Transfers to/(from) the following project(s):		
	0322 DW - Roofing	\$ (150,000.00)	
2212	<u>School SEC Upgrade ODP P6TO2 Phase 3</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 200,000.00
	Explanation: Transfers to/(from) the following project(s):		
	0322 DW - Roofing	\$ (200,000.00)	
2213	<u>Gym Floor Replacement P6TO15</u>		
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	\$ 30,000.00
	Explanation: Transfers to/(from) the following project(s):		
	3326 DW - Gym	\$ (30,000.00)	

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 2
Board Meeting December 13, 2021

Account	Object	Function	Increase (Decrease)
2214	<u>Gym Floor Replacement F&G P6TO15</u>		
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	\$ 2,752.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	3326 DW - Gym		\$ (2,752.00)
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (23,415.00)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	1391 BD - Computer Hardware	2364 BD - School Equipment	10,459.00
			Total \$ 23,415.00
2313	<u>DW - Environmental/IAQ/T&B</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (4,831.39)
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	4,831.39
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2364	<u>BD - School Equipment</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (5,311.00)
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	1,846.16
	0643 Computer Hardware (Over \$1,000)	7400 Facilities Acquisition and Construction	13,436.00
	0648 Technology Equipment (Over\$1,000)	7400 Facilities Acquisition and Construction	487.84
			\$ 10,459.00
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>		
	2303 Board Projects		\$ (10,459.00)
2386	<u>DW - District Department Equip</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 9,665.00
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	0369 DW - Vehicles	8342 Project Contingency	(11,300.00)
			Total \$ (9,665.00)
2393	<u>DW - Band Instrument Replacement</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (3,461.98)
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	3,461.98
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2395	<u>DW - Safety/ADA</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ (5,764.07)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	5,764.07
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
3309	<u>NHS Roofing P6TO1</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (259,516.64)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	0322 DW - Roofing		\$ 259,516.64
3324	<u>Florosa ES Lane Design P6TO3</u>		
	0673 Parking Lots & Driveways - New	7400 Facilities Acquisition and Construction	\$ (45,000.00)
	0675 Fence & Underground Tanks	7400 Facilities Acquisition and Construction	(1,059.44)
			\$ (46,059.44)
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>		
	4315 Technology & Seat Mgt Lease		\$ 46,059.44

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 2

Board Meeting December 13, 2021

Account	Object	Function	Increase (Decrease)
3326	<u>DW - Gym</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (21,834.00)
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	(10,918.00)
			<u>\$ (32,752.00)</u>
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>		
	2213 Gym Floor Replacement P6TO15	\$ 30,000.00	2214 Gym Floor Replacement F&G P6TO15
			<u>2,752.00</u>
			<u>Total \$ 32,752.00</u>
3328	<u>Security Upgrades P6TO2 Phase 1</u>		
	0675 Fence & Underground Tanks	7400 Facilities Acquisition and Construction	\$ (87,479.91)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(25,118.21)
			<u>\$ (112,598.12)</u>
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>		
	4315 Technology & Seat Mgt Lease	\$ 112,598.12	
3354	<u>School Security Upgrades</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (93,347.37)</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	4315 Technology & Seat Mgt Lease	\$ 93,347.37	
3356	<u>School Security Upgrade P6TO2 Phase 2</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (1,737,397.60)</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	0322 DW - Roofing	\$ 920,337.98	8342 Project Contingency
			<u>817,059.62</u>
			<u>Total \$ 1,737,397.60</u>
3362	<u>Longwood ES - Safety Renov</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (679,716.53)</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	4315 Technology & Seat Mgt Lease	\$ 679,716.53	
3365	<u>Choctaw HS - T&M Stadium P6TO5</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	<u>\$ (28,817.05)</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	4315 Technology & Seat Mgt Lease	\$ 28,817.05	
3368	<u>Kenwood ES Cafe Roof - P6TO8</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (44,206.74)</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	0322 DW - Roofing	\$ 44,206.74	
3385	<u>School Security Upgrade Phase 3</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 2,495,046.00</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	0322 DW - Roofing	\$ (2,495,046.00)	
3390	<u>School iPad Program</u>		
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	<u>\$ 1,298.00</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ (1,298.00)	

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 2

Board Meeting December 13, 2021

Account	Object	Function	Increase (Decrease)
3395	<u>Apple iPad Lease</u>		
	0710 Redemption of Principal	7400 Facilities Acquisition and Construction	\$ (25,923.54)
	0720 Interest	7400 Facilities Acquisition and Construction	25,923.54
			<u>\$ -</u>
	Explanation: Reallocate funds between objects within the project.		
4315	<u>Technology & Seat Mgt Lease</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 460,538.51</u>
	Explanation: Transfers to/(from) the following project(s):		
	.... Discretionary		(93,347.37)
	3324 Florosa ES Lane Design P6TO3	3354 School Security Upgrades	(679,716.53)
	3328 Security Upgrades P6TO2 Phase 1	3362 Longwood ES - Safety Renov	(28,817.05)
		3365 Choctaw HS - T&M Stadium P6TO5	<u>Total \$ (460,538.51)</u>
8342	<u>Project Contingency</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 784,461.62</u>
	Explanation: Transfers to/(from) the following project(s):		
	0321 DW - Painting	3356 School Security Upgrade P6TO2 Phase 2	(817,059.62)
	2386 DW - District Department Equip	3390 School iPad Program	1,298.00
			<u>Total \$ (784,461.62)</u>
8373	<u>DW - PE/Restroom/Storage</u>		
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	\$ (2,580.00)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	2,580.00
			<u>\$ -</u>
	Explanation: Reallocate funds between objects within the project.		

ADOPTED BY SCHOOL BOARD:

DECEMBER 13, 2021

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2021	INCREASE	DECREASE	BUDGET AS OF 10/31/2021	
3199 MISCELLANEOUS FEDERAL DIRECT	\$ 3,546,754.52	\$ 3,546,754.52	\$ -	\$ -	\$ 3,546,754.52	
3201 VOCATIONAL EDUCATIONAL ARTS	386,006.68	386,006.68	-	-	386,006.68	
3219 CARES ACT	-	-	-	-	-	
3221 ADULT GENERAL EDUCATION	12,698.80	12,698.80	-	-	12,698.80	
3231 IDEA	10,276,046.14	10,276,046.14	-	-	10,276,046.14	
3241 TITLE I	9,729,883.88	9,729,883.88	179,309.00	-	9,909,192.88	
3242 TITLE IV	548,136.30	548,136.30	-	-	548,136.30	
3251 ADULT BASIC EDUCATION	-	-	-	-	-	
3271 EDUCATION STABILIZATION FUNDS - K-12	6,327,802.23	18,735,653.23	-	-	18,735,653.23	
3272 ED. STABILIZATION FUNDS - WORKFORCE	40,000.00	40,000.00	-	-	40,000.00	
3274 TITLE III	560,644.41	560,644.41	-	-	560,644.41	
3275 TITLE V	-	-	-	-	-	
3277 TITLE II	1,371,729.65	1,371,729.65	-	-	1,371,729.65	
3280 DRUG FREE SCHOOLS PROGRAM	-	-	-	-	-	
3299 MISCELLANEOUS FEDERAL THROUGH STATE	139,492.70	939,492.70	-	-	939,492.70	
3490 MISCELLANEOUS REVENUE	-	-	-	-	-	
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 32,939,195.31	\$ 46,147,046.31	\$ 179,309.00	\$ -	\$ 46,326,355.31	

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2021	INCREASE	DECREASE	BUDGET AS OF 10/31/2021	
5100 BASIC EDUCATION (K-12)	\$ 15,303,067.54	\$ 24,947,958.06	\$ 493,402.26	\$ -	\$ 25,441,360.32	
5200 EXCEPTIONAL CHILD	7,587,164.71	7,653,598.56	2,970.81	-	7,656,569.37	
5300 VOCATIONAL	494,468.27	495,519.78	-	-	495,519.78	
5400 ADULT GENERAL EDUCATION	-	-	-	-	-	
5500 PREKINDERGARTEN	632,506.16	632,506.16	1,077.00	-	633,583.16	
5900 OTHER INSTRUCTION	1,169,363.82	1,129,363.82	-	503.69	1,128,860.13	
6100 PUPIL PERSONNEL SERVICES	345,727.00	923,177.00	-	80,000.00	843,177.00	
6110 ATTENDANCE AND SOCIAL WORK	258,496.00	393,496.00	-	-	393,496.00	
6120 GUIDANCE SERVICES	10,000.00	165,700.00	45,292.00	-	210,992.00	
6130 HEALTH SERVICES	15,366.31	2,866.31	-	1,911.31	955.00	
6140 PSYCHOLOGICAL SERVICES	231,667.00	231,667.00	-	-	231,667.00	
6141 TESTING	-	-	-	-	-	
6150 PARENTAL INVOLVEMENT	163,862.98	152,818.98	-	-	152,818.98	
6200 INSTRUCTIONAL MEDIA SERVICES	5,210.70	5,210.70	-	-	5,210.70	
6300 INSTRUCTION & CURRICULUM	2,241,158.98	2,469,531.98	-	54,000.00	2,415,531.98	
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	2,542,757.18	3,097,945.08	-	232,355.00	2,865,590.08	
6500 INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-	
7100 SCHOOL BOARD	1,227.00	88,195.00	-	-	88,195.00	
7200 GENERAL ADMINISTRATION	1,127,905.63	1,411,686.85	2,070.00	-	1,413,756.85	
7300 SCHOOL ADMIN - PRINCIPAL OFFICE	11,227.00	216,044.00	503.69	-	216,547.69	
7400 FACILITIES ACQUISITION AND CONSTRUCTION	-	655,675.00	-	-	655,675.00	
7500 FISCAL SERVICES	-	-	-	-	-	
7600 FOOD SERVICE (SCHOOLS)	-	-	-	-	-	
7610 FOOD SERVICE - DEPARTMENTS	-	-	-	-	-	
7700 CENTRAL SERVICES (PURCH/WAREHOUSE)	-	-	-	-	-	
7720 INFORMATION SERVICES	-	-	-	-	-	
7730 STAFF SERVICES	8,632.50	8,632.50	-	900.00	7,732.50	
7760 INTERNAL SERVICE	-	-	-	-	-	
7800 PUPIL TRANSP SERVICES - SCHOOL	45,258.50	540,530.50	-	41,972.88	498,557.62	
7801 TRANSPORTATION - NORTH	400.00	400.00	22,592.73	-	22,992.73	
7802 TRANSPORTATION - CENTRAL	400.00	400.00	18,109.34	-	18,509.34	
7803 TRANSPORTATION - SOUTH	400.00	400.00	1,270.81	-	1,670.81	
7900 OPERATION OF PLANT	-	128,362.00	-	-	128,362.00	
8100 MAINTENANCE ADMINISTRATION	26,875.00	36,625.00	-	-	36,625.00	
8120 BUILDING AND GROUND MAINTENANCE	21,000.00	21,000.00	-	-	21,000.00	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	0.03	42,683.03	3,663.24	-	46,346.27	
9100 COMMUNITY SERVICE	695,053.00	695,053.00	-	-	695,053.00	
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 32,939,195.31	\$ 46,147,046.31	\$ 590,951.88	\$ 411,642.88	\$ 46,326,355.31	

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 2
Board Meeting December 13, 2021

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3241	<u>Title I</u>		\$ 179,309.00
	0310 Professional & Technical Services	5100 Basic Education (K-12)	\$ 131,947.00
	0310 Professional & Technical Services	6120 Guidance Services	45,292.00
	0791 Indirect Costs	7200 General Administration	2,070.00
			<u>\$ 179,309.00</u>

Explanation: To appropriate Title I - Part D grant per project award notification.

2409 Title I - N & D \$ 179,309.00

II. Amendments Between Appropriations & Reserves

1451 CRRSA Act - ESSER II

0310 Professional & Technical Services	5100 Basic Education (K-12)	\$ (1,862.40)
0365 Software Subscriptions	5100 Basic Education (K-12)	(1,069,780.91)
0510 Supplies	5100 Basic Education (K-12)	(2,000,749.04)
0520 Textbooks	5100 Basic Education (K-12)	3,337,139.88
0520 Textbooks	5200 Exceptional Child	2,970.81
0105 Salary - Bonus	5500 Prekindergarten	1,000.00
0220 FICA (Social Security & Medicare)	5500 Prekindergarten	77.00
0310 Professional & Technical Services	6130 Health Services	(1,911.31)
0117 Workshops	6400 Instructional Staff Training Services	(11,040.00)
0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(844.00)
0310 Professional & Technical Services	6400 Instructional Staff Training Services	(255,000.00)
0220 FICA (Social Security & Medicare)	8200 Administrative Technology Services	(0.03)
		<u>\$ -</u>

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

1484 CARES Act - HEERF - Institutional Portion

0310 Professional & Technical Services	5900 Other Instruction	\$ 4,000.00
0510 Supplies	5900 Other Instruction	(187,503.69)
0641 Equipment/Fixed Assets (Over \$1,000)	5900 Other Instruction	178,000.00
0691 Software - Capitalized (Over \$1,000)	5900 Other Instruction	5,000.00
0642 Equipment (Under \$1,000)	7300 School Admin - Principal Office	317.44
0730 Dues and Fees	7300 School Admin - Principal Office	186.25
		<u>\$ -</u>

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

1485 CARES Act - HEERF - FIPSE

0102 Salary - Other Compensation	5900 Other Instruction	\$ (239.15)
0210 Florida Retirement System	5900 Other Instruction	(15.24)
0220 FICA (Social Security & Medicare)	5900 Other Instruction	(18.31)
0510 Supplies	5900 Other Instruction	272.70
		<u>\$ -</u>

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

1488 DODEA - ENGAGE

0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 33,600.00
0510 Supplies	5100 Basic Education (K-12)	(387,588.00)
0519 Technology - Supplies	5100 Basic Education (K-12)	28,188.00
0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	352,800.00
0365 Software Subscriptions	6300 Instruction & Curriculum	(27,000.00)
		<u>\$ -</u>

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

2401 Title I

0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 621.00
0131 Salary - Instructional	5100 Basic Education (K-12)	(29,206.00)
0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	6,416.00
0210 Florida Retirement System	5100 Basic Education (K-12)	(8,636.00)
0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(1,698.00)
0231 Group Insurance - Health	5100 Basic Education (K-12)	(26,816.79)
0232 Group Insurance - Life	5100 Basic Education (K-12)	(5.00)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(496.00)
0234 Group Insurance - Other	5100 Basic Education (K-12)	238.79
0365 Software Subscriptions	5100 Basic Education (K-12)	(4,923.00)

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 2
Board Meeting December 13, 2021

Account	Object	Function	Increase (Decrease)
	0510 Supplies	5100 Basic Education (K-12)	114,818.00
	0519 Technology - Supplies	5100 Basic Education (K-12)	(3,762.00)
	0649 Technology Equipment (<\$1,000)	5100 Basic Education (K-12)	(180.00)
	0510 Supplies	6150 Parental Involvement	(51.71)
	0519 Technology - Supplies	6150 Parental Involvement	51.71
	0131 Salary - Instructional	6400 Instructional Staff Training Services	(32,028.00)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	(3,588.00)
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(2,451.00)
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	(6,401.91)
	0232 Group Insurance - Life	6400 Instructional Staff Training Services	(12.00)
	0233 Group Insurance - Dental	6400 Instructional Staff Training Services	(180.00)
	0234 Group Insurance - Other	6400 Instructional Staff Training Services	89.91
	0331 Out of County Travel	6400 Instructional Staff Training Services	(900.00)
	0331 Out of County Travel	7730 Staff Services	(900.00)
			<u>\$ -</u>

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

2405 Title II

0131 Salary - Instructional	6400 Instructional Staff Training Services	\$ 1.00
0210 Florida Retirement System	6400 Instructional Staff Training Services	(2.00)
0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	1.00
0231 Group Insurance - Health	6400 Instructional Staff Training Services	(47.82)
0234 Group Insurance - Other	6400 Instructional Staff Training Services	47.82
		<u>\$ -</u>

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

2418 Title III - English Language Learners

0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 27,000.00
0365 Software Subscriptions	6300 Instruction & Curriculum	(27,000.00)
		<u>\$ -</u>

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

2422 Carl Perkins - Secondary

0510 Supplies	5300 Vocational	\$ (16,492.00)
0519 Technology - Supplies	5300 Vocational	16,492.00
0641 Equipment/Fixed Assets (Over \$1,000)	5300 Vocational	(2,829.98)
0648 Technology Equipment (>\$1,000)	5300 Vocational	2,829.98
		<u>\$ -</u>

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

2451 ESSER II - Non-Enrollment Assistance

0231 Group Insurance - Health	6100 Pupil Personnel Services	\$ (119.79)
0234 Group Insurance - Other	6100 Pupil Personnel Services	119.79
		<u>\$ -</u>

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

2452 ESSER II - Academic Acceleration

0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 26,565.56
0102 Salary - Other Compensation	5100 Basic Education (K-12)	1,114.61
0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	(27,680.17)
0100 Salary - Non-Instructional	7800 Pupil Transp Services - School	(35,569.19)
0210 Florida Retirement System	7800 Pupil Transp Services - School	(3,682.66)
0220 FICA (Social Security & Medicare)	7800 Pupil Transp Services - School	(2,721.03)
0100 Salary - Non-Instructional	7801 Transportation - North	19,210.48
0210 Florida Retirement System	7801 Transportation - North	1,912.65
0220 FICA (Social Security & Medicare)	7801 Transportation - North	1,469.60
0100 Salary - Non-Instructional	7802 Transportation - Central	15,286.03
0210 Florida Retirement System	7802 Transportation - Central	1,653.94
0220 FICA (Social Security & Medicare)	7802 Transportation - Central	1,169.37
0100 Salary - Non-Instructional	7803 Transportation - South	1,072.68
0210 Florida Retirement System	7803 Transportation - South	116.07
0220 FICA (Social Security & Medicare)	7803 Transportation - South	82.06
		<u>\$ -</u>

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

2454 ESSER II - Other Lump Sum

0510 Supplies	5100 Basic Education (K-12)	\$ (3,663.27)
0131 Salary - Instructional	6100 Pupil Personnel Services	(57,939.00)
0210 Florida Retirement System	6100 Pupil Personnel Services	(6,489.00)

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 2
Board Meeting December 13, 2021

Account	Object	Function	Increase (Decrease)
	0220 FICA (Social Security & Medicare)	6100 Pupil Personnel Services	(4,432.00)
	0231 Group Insurance - Health	6100 Pupil Personnel Services	(10,784.00)
	0232 Group Insurance - Life	6100 Pupil Personnel Services	(25.00)
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	(331.00)
	0131 Salary - Instructional	6400 Instructional Staff Training Services	57,939.00
	0210 Florida Retirement System	6400 Instructional Staff Training Services	6,489.00
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	4,432.00
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	10,784.00
	0232 Group Insurance - Life	6400 Instructional Staff Training Services	25.00
	0233 Group Insurance - Dental	6400 Instructional Staff Training Services	331.00
	0750 Other Personnel Services	8200 Administrative Technology Services	3,663.27
			<u>\$ -</u>

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

2475 IDEA Part B

0100 Salary - Non-Instructional	5200 Exceptional Child	\$ (56,382.00)
0210 Florida Retirement System	5200 Exceptional Child	(6,158.00)
0220 FICA (Social Security & Medicare)	5200 Exceptional Child	(4,313.00)
0231 Group Insurance - Health	5200 Exceptional Child	(22,725.75)
0232 Group Insurance - Life	5200 Exceptional Child	(53.00)
0233 Group Insurance - Dental	5200 Exceptional Child	(693.00)
0234 Group Insurance - Other	5200 Exceptional Child	159.75
0310 Professional & Technical Services	5200 Exceptional Child	49,511.25
0510 Supplies	5200 Exceptional Child	40,217.95
0641 Equipment/Fixed Assets (Over \$1,000)	5200 Exceptional Child	435.80
		<u>\$ -</u>

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

2489 AFRL MD - Engineers for America

0510 Supplies	5100 Basic Education (K-12)	\$ (3,558.89)
0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	1,063.89
0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	2,495.00
		<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

DECEMBER 13, 2021

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2021	INCREASE	DECREASE	BUDGET AS OF 10/31/2021	
3199 MISCELLANEOUS FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	
3261 SCHOOL LUNCH REIMBURSEMENT	6,136,300.00	6,136,300.00	-	-	6,136,300.00	
3262 SCHOOL BREAKFAST REIMBURSEMENT	1,430,200.00	1,430,200.00	-	-	1,430,200.00	
3263 FOOD SERVICE AFTER SCHOOL SNACK REIMBURSEMENT	125,200.00	125,200.00	-	-	125,200.00	
3265 USDA DONATED COMMODITIES	763,900.00	763,900.00	-	-	763,900.00	
3267 SUMMER FOOD SERVICE PROGRAM	160,723.03	160,723.03	-	-	160,723.03	
3268 NUTRITION EDUC & TRNG PROGRAM	-	-	-	-	-	
3269 OTHER FOOD SERVICES	-	-	-	-	-	
3287 COVID19 SFS SCHL YR REIMB PRGM	-	-	-	-	-	
3299 MISCELLANEOUS FEDERAL THROUGH STATE	77,706.33	77,706.33	-	-	77,706.33	
3338 STATE LUNCH SUPPLEMENT - FS	56,100.00	56,100.00	-	-	56,100.00	
3339 STATE BREAKFAST SUPPLEMENT - FS	38,000.00	38,000.00	-	-	38,000.00	
3399 OTHER MISCELLANEOUS REVENUE	-	-	-	-	-	
3431 INTEREST ON INVESTMENT	-	-	-	-	-	
3448 DONATIONS	-	-	-	-	-	
3451 STUDENT MEALS	3,696,600.00	3,696,600.00	-	-	3,696,600.00	
3456 OTHER FOOD SALES	-	-	-	-	-	
3457 CATERING	-	1,330.00	800.00	-	2,130.00	
3459 SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-	
3460 ONLINE CREDIT CARD FEES	-	4,829.53	2,807.13	-	7,636.66	
3465 PURCHASED - OTHER POSITIONS	-	-	-	-	-	
3466 PURCHASED OTHER POS - EXTERNAL	-	-	-	-	-	
3485 RESTITUTION PAYMENTS - OTHER	-	-	-	-	-	
3490 MISCELLANEOUS REVENUE	-	-	98.99	-	98.99	
3496 SOFT DRINK COMMISSIONS	4,000.00	4,000.00	-	-	4,000.00	
3497 REFUND-PRIOR YEAR EXPENDITURES	-	-	632.22	-	632.22	
3610 TRANSFERS FROM GENERAL OPERATING FUNDS	-	-	-	-	-	
3901 RESERVE FOR ENCUMBRANCE	48,773.70	48,773.70	-	-	48,773.70	
3902 RESERVE FOR INVENTORY	335,466.26	335,466.26	-	-	335,466.26	
3905 RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	896,109.84	896,109.84	-	-	896,109.84	
3925 FUND BALANCE - UNDESIGNATED	6,183,592.81	6,183,592.81	-	-	6,183,592.81	
TOTAL - FOOD SERVICE FUND	\$ 19,952,671.97	\$ 19,958,831.50	\$ 4,338.34	\$ -	\$ 19,963,169.84	

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 9/30/2021	INCREASE	DECREASE	BUDGET AS OF 10/31/2021
	0100	SALARY - NON-INSTRUCTIONAL	\$ 817,841.89	\$ 817,841.89	\$ -	\$ -	\$ 817,841.89
	0102	SALARY - OTHER COMPENSATION	506.55	506.55	-	-	506.55
	0103	SALARY - SUPPLEMENTS	3,393.00	3,393.00	-	-	3,393.00
	0111	SALARY - ADMINISTRATIVE/MANAGERIAL	603,797.09	603,797.09	-	-	603,797.09
	0117	WORKSHOPS	2,305.00	2,305.00	-	-	2,305.00
	0121	SALARY - RETIREMENT BONUS	-	-	-	-	-
	0122	SALARY - SICK LEAVE PAYOFF	1,351.75	9,967.88	-	-	9,967.88
	0123	SALARY - ANNUAL LEAVE PAYOFF	-	-	-	-	-
	0130	SALARY - OVERTIME	-	496.79	3,104.35	-	3,601.14
	0161	SALARY - PROFESSIONAL/TECHNICAL	106,038.00	106,038.00	-	-	106,038.00
	0210	FLORIDA RETIREMENT SYSTEM	172,476.00	172,529.76	335.89	-	172,865.65
	0220	FICA (SOCIAL SECURITY)	118,487.09	118,525.11	237.46	-	118,762.57
	0231	GROUP INSURANCE - HEALTH & HOSPITAL	580,483.17	580,483.17	-	-	580,483.17
	0232	GROUP INSURANCE - LIFE	1,281.61	1,281.61	-	-	1,281.61
	0233	GROUP INSURANCE - DENTAL	18,237.25	18,237.25	-	-	18,237.25
	0234	GROUP INSURANCE - OTHER	1,453.31	1,453.31	-	-	1,453.31
	0310	PROFESSIONAL & TECHNICAL SERVICES	7,554,137.55	7,554,137.55	1,428.99	-	7,555,566.54
	0330	IN COUNTY TRAVEL	4,078.20	4,078.20	-	-	4,078.20
	0331	OUT OF COUNTY TRAVEL	4,050.00	4,050.00	-	-	4,050.00
	0350	REPAIR AND MAINTENANCE	153,369.80	153,369.80	-	1,701.24	151,668.56
	0354	MAINTENANCE / VEHICLE REPAIR	5,300.00	5,300.00	-	-	5,300.00
	0356	INSPECTION/REPAIR FIRE EXTINGUISHER	-	-	-	-	-
	0357	SUPPORT MANAGED - COMPUTERS	-	-	-	-	-
	0360	LEASE AND RENTAL AGREEMENTS	4,713.00	4,713.00	-	-	4,713.00
	0363	SEAT MANAGED - COMPUTERS	80,000.00	80,000.00	-	-	80,000.00
	0365	SOFTWARE SUBSCRIPTIONS	-	-	-	-	-
	0370	POSTAGE	4,000.00	4,000.00	-	-	4,000.00
	0371	TELEPHONE	13,500.00	13,500.00	-	-	13,500.00
	0372	TELEPHONE MAINTENANCE	-	-	-	-	-
	0373	TELEPHONE LONG DISTANCE	250.00	250.00	-	-	250.00
	0375	CELLULAR TELEPHONE	3,196.60	3,196.60	-	-	3,196.60
	0381	WATER AND SEWAGE	1,500.00	1,500.00	-	-	1,500.00
	0382	GARBAGE	10,700.00	10,700.00	-	-	10,700.00
	0390	OTHER PURCHASED SERVICE	7,000.00	7,000.00	-	-	7,000.00
	0392	SHIPPING CHARGES	-	-	-	-	-
	0393	CONTRACTS - NONPROFESSIONAL SERVICE	8,022.90	8,022.90	-	-	8,022.90
	0399	OTHER TECHNOLOGY PURCHASE SERVICE	-	-	-	-	-
	0410	NATURAL GAS	3,000.00	3,000.00	-	-	3,000.00
	0430	ELECTRICITY	72,000.00	72,000.00	-	-	72,000.00
	0450	GASOLINE	6,539.50	6,539.50	-	-	6,539.50
	0460	DIESEL FUEL	6,100.40	6,100.40	-	-	6,100.40
	0510	SUPPLIES	31,235.60	31,728.92	-	1,623.13	30,105.79
	0519	TECHNOLOGY SUPPLIES	476.87	1,313.55	894.00	-	2,207.55
	0550	REPAIR PARTS	-	-	-	-	-
	0560	TIRES AND TUBES	-	-	-	-	-
	0580	COMMODITIES	763,923.00	763,923.00	-	-	763,923.00
	0641	EQUIPMENT/FIXED ASSET (OVER \$1,000)	594,199.48	592,538.80	-	4,096.90	588,441.90
	0642	EQUIPMENT (UNDER \$1,000)	-	1,660.68	4,096.90	-	5,757.58
	0643	COMPUTER HARDWARE (OVER \$1,000)	-	-	-	-	-
	0644	COMPUTER HARDWARE (UNDER \$1,000)	-	-	-	-	-
	0652	OTHER MOTOR VEHICLES	-	-	-	-	-
	0676	OTHER PERMANENT IMPROVEMENTS	-	809.00	-	-	809.00
	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	-	-	231.62	-	231.62
	0682	HEATING/COOLING/AIR CONDITIO	-	-	-	-	-
	0684	REPLACEMENT ROOFING & SYSTEMS	799,642.31	799,642.31	1,760.06	-	801,402.37
	0685	FLOORING/STRUCTURAL ALTERATION	-	-	-	-	-
	0691	SOFTWARE (OVER \$1000)	-	-	-	-	-
	0692	SOFTWARE (UNDER \$1,000)	-	-	-	-	-
	0730	DUES AND FEES	18,000.00	18,000.00	-	-	18,000.00
	0731	ONLINE CREDIT CARD FEES	-	4,829.53	2,807.13	-	7,636.66
	0732	MOTOR VEHICLE TAGS AND FEES	-	-	-	-	-
	0750	OTHER PERSONNEL SERVICES (TEMP)	38,198.53	38,198.53	-	-	38,198.53
	0791	INDIRECT COST	271,400.00	271,400.00	-	-	271,400.00
	0990	FUND BALANCE UNAPPROPRIATED	6,640,598.63	6,631,393.93	-	3,045.48	6,628,348.45
	0991	RESERVES - INVENTORY	335,466.26	335,466.26	-	-	335,466.26
	0997	RESERVES - PROJECTS	90,421.63	89,612.63	-	91.31	89,521.32
		TOTAL - FOOD SERVICE FUND	\$ 19,952,671.97	\$ 19,958,831.50	\$ 14,896.40	\$ 10,558.06	\$ 19,963,169.84

Explanation of Budget Amendment as Follows:
Part V - School Food Service Fund
Amendment Number 2
Board Meeting December 13, 2021

Account	Object	Function	(Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3457	<u>Catering</u>		\$ 800.00
0510	Supplies	7610 Food Service - Departments	\$ 800.00
<i>Explanation: To appropriate revenue for Catering based on actual collections.</i>			
7502	Catering	\$ 800.00	
3460	<u>On-Line Credit Card Fees</u>		\$ 2,807.13
0731	On-Line Credit Card Fees	7610 Food Service - Departments	\$ 2,807.13
<i>Explanation: To appropriate revenue for On-Line Credit Card Fees based on actual collections.</i>			
3510	SFS Contract Exclusions	\$ 2,807.13	
3490	<u>Miscellaneous Revenue</u>		\$ 98.99
0310	Professional & Technical Service	7610 Food Service - Departments	\$ 98.99
<i>Explanation: To appropriate revenue received from schools to fund events using the school kitchens based on actual collections.</i>			
....	Discretionary	\$ 98.99	
3497	<u>Refund - Prior Year Expenditures</u>		\$ 632.22
0990	Fund Balance - Unappropriated	9890 Reserves	\$ 632.22
<i>Explanation: To appropriate refund of a prior year expenditure based on actual collections.</i>			
....	Discretionary	\$ 632.22	
II. Amendments Between Appropriations & Reserves			
....	<u>Discretionary</u>		
0130	Salary - Overtime	7600 Food Service (Schools)	\$ 2,770.18
0210	Florida Retirement System	7600 Food Service (Schools)	299.73
0220	Social Security	7600 Food Service (Schools)	211.90
0310	Professional & Technical Service	7600 Food Service (Schools)	1,316,461.79
0330	In County Travel	7600 Food Service (Schools)	183.54
0510	Supplies	7600 Food Service (Schools)	497.50
0130	Salary - Overtime	7610 Food Service - Departments	334.17
0210	Florida Retirement System	7610 Food Service - Departments	36.16
0220	Social Security	7610 Food Service - Departments	25.56
0310	Professional & Technical Service	7610 Food Service - Departments	(1,316,461.79)
0330	In County Travel	7610 Food Service - Departments	(183.54)
0510	Supplies	7610 Food Service - Departments	(1,391.50)
0519	Technology-Related Supplies	7610 Food Service - Departments	894.00
0791	Indirect Costs	7610 Food Service - Departments	(3,548.17)
0990	Fund Balance - Unappropriated	9890 Reserves	(3,677.70)
			\$ (3,548.17)
<i>Explanation: Changes between objects & functions to better utilize funds, and transfers to/(from) the following project(s):</i>			
3510	SFS Contract Exclusions	\$ 3,548.17	
3510	<u>SFS Contract Exclusions</u>		
0641	Equipment (Over \$1,000)	7600 Food Service (Schools)	\$ 19,021.72
0642	Equipment (Under \$1,000)	7600 Food Service (Schools)	2,861.58
0681	Fire/Sprinkler/Elect.	7600 Food Service (Schools)	231.62
0684	Replacement Roofing & Systems	7600 Food Service (Schools)	1,469.62
0350	Repair and Maintenance	7610 Food Service - Departments	(1,701.24)
0641	Equipment (Over \$1,000)	7610 Food Service - Departments	(23,118.62)
0642	Equipment (Under \$1,000)	7610 Food Service - Departments	1,235.32
0791	Indirect Costs	7610 Food Service - Departments	3,548.17
			\$ 3,548.17
<i>Explanation: Changes between objects & functions to better utilize funds, and transfers to/(from) the following project(s):</i>			
....	Discretionary	\$ (3,548.17)	

Explanation of Budget Amendment as Follows:
Part V - School Food Service Fund
Amendment Number 2
Board Meeting December 13, 2021

Account	Object	Function	(Decrease)
5044	<u>Vending Commissions</u>		
	0684 Replacement Roofing & Systems	7600 Food Service (Schools)	\$ 290.44
	0510 Supplies	7610 Food Service - Departments	(199.13)
	0997 Reserve - Projects	9890 Reserves	(91.31)
			<u>\$ -</u>
	<i>Explanation: Changes between objects & functions to better utilize funds.</i>		
7502	<u>Catering</u>		
	0310 Professional & Technical Service	7610 Food Service - Departments	\$ 1,330.00
	0510 Supplies	7610 Food Service - Departments	(1,330.00)
			<u>\$ -</u>
	<i>Explanation: Changes between objects & functions to better utilize funds.</i>		

ADOPTED BY SCHOOL BOARD: December 13, 2021