



Agenda Item Details

Meeting	Feb 28, 2022 - Regular Meeting
Category	8. Consent Agenda
Subject	8.5 Budget Amendment #5 - 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)
Preferred Date	Feb 28, 2022
Absolute Date	Feb 28, 2022
Fiscal Impact	Yes
Dollar Amount	-3,201,701.03
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #5 - 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 January 2022:

General Fund	\$ 15,212.75
Debt Service Funds	0.00
Capital Project Funds	140,536.05
Other Special Revenue Funds - Federal	(3,359,758.99)
Other Special Revenue Funds - Food Service	2,309.16
Total - All Funds	\$(3,201,701.03)

Note: The decrease in Federal revenue does not represent a loss of funds. This is strictly a budgeting entry required to close our fiscal year 2020-2021 projects.

[IBA 05 - Jan 2022.pdf \(1,099 KB\)](#)

Administrative Content

Executive Content

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

Motion & Voting

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

Motion by Marti Gardner, second by Diane Kelley.

Final Resolution: Motion Carries

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



School District of Okaloosa County

Fiscal Year 2021-2022

BUDGET AMENDMENT #5

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2021	INCREASE	DECREASE	BUDGET AS OF 1/31/2022
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	-	300.00	-	-	300.00
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	8,282.30	-	-	8,282.30
3371 VOLUNTARY PREKINDERGARTEN PROGRAM	388,800.00	415,400.00	-	-	415,400.00
3379 FUEL TAX REFUND (OLD OBJECT NUMBER)	-	-	-	-	-
3395 FEMA - STATE - CLAIMS MATCH	-	-	-	-	-
3399 OTHER MISCELLANEOUS STATE REVENUE	-	8,418.00	8,417.00	-	16,835.00
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	-	16,560.91	1,300.00	-	17,860.91
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	61,384.40	1,500.00	-	62,884.40
3462 PURCHASED CUSTODIAL SERVICE	-	1,587.09	-	-	1,587.09
3463 BOB SIKES CHILD CARE	235,000.00	159,000.00	-	-	159,000.00
3465 PURCHASED POSITIONS - OTHER	-	296,752.41	14,812.67	-	311,565.08
3466 PURCHASED OTHER POSITIONS - EXTERNAL	235,752.00	259,513.17	-	38,941.00	220,572.17
3467 PURCHASED - SCHOOLS - OTHER	-	159,607.41	98.08	-	159,705.49
3468 RIVERSIDE CHILD CARE	-	-	-	-	-
3469 ANTIOCH CHILD CARE	151,000.00	174,000.00	-	-	174,000.00
3470 NORTHWOOD CHILD CARE	165,000.00	183,500.00	-	-	183,500.00
3474 PROF. DEVELOP. CERTIFICATION PROGRAM FEES	-	-	-	-	-
3475 BLUEWATER CHILD CARE	324,000.00	370,000.00	-	-	370,000.00
3477 PLEW CHILD CARE	250,000.00	307,000.00	-	-	307,000.00
3478 WRIGHT CHILD CARE	104,000.00	135,500.00	-	-	135,500.00
3480 PUBLIC INFORMATION REQUESTS	-	171.16	27.28	-	198.44
3484 FINANCIAL AID FEES	-	30,492.00	-	-	30,492.00
3485 RESTITUTION PAYMENTS - OTHER	-	500.00	100.00	-	600.00

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2021	INCREASE	DECREASE	BUDGET AS OF 1/31/2022	
3487 CERTIFICATE FEES - SUBSTITUTES	-	15,870.00	-	-	15,870.00	
3488 FINGERPRINT PROGRAM	-	22,955.25	884.00	-	23,839.25	
3489 CERTIFICATE FEES	30,000.00	30,000.00	-	-	30,000.00	
3490 MISCELLANEOUS REVENUE	295,024.00	350,407.43	19,495.83	-	369,903.26	
3491 E-RATE REFUNDS	-	-	-	-	-	
3492 TRANSPORTATION - SCHOOL ACTIVITIES	150,000.00	150,000.00	-	-	150,000.00	
3493 SALE OF JUNK	-	66,691.32	361.60	-	67,052.92	
3494 FEDERAL INDIRECT COST REIMBURSEMENT	375,000.00	375,000.00	-	-	375,000.00	
3495 TRANSPORTATION - REPAIRS DEPT./OTHER	-	2,453.83	280.00	-	2,733.83	
3497 REFUND - PRIOR YEAR EXPENDITURES	-	4,575.34	6,456.34	-	11,031.68	
3498 FUEL TAX REFUND (NEW OBJECT NUMBER)	-	40,000.00	-	-	40,000.00	
3499 SFS - INDIRECT COST	125,000.00	125,000.00	-	-	125,000.00	
3630 TRANSFER FROM CAPITAL IMPROVEMENT FUNDS	12,012,353.00	13,265,644.00	-	-	13,265,644.00	
3740 PRIOR YEAR INSURANCE LOSS RECOVERY	-	7,122.59	-	-	7,122.59	
3741 INSURANCE LOSS RECOVERY	-	7,828.90	-	-	7,828.90	
3746 HEALTH REIMBURSEMENT ARRANGEMENT	-	36,991.42	420.95	-	37,412.37	
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	\$ 344,174,749.37	\$ 54,153.75	\$ 38,941.00	\$ 344,189,962.12	

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2021	INCREASE	DECREASE	BUDGET AS OF 1/31/2022	
5100 BASIC EDUCATION (K-12)	\$ 162,305,768.69	\$ 162,546,237.37	\$ -	\$ 954,316.37	\$ 161,591,921.00	
5101 CHARTER SCHOOL FEDERAL IMPACT	80,865.00	80,865.00	-	-	80,865.00	
5200 EXCEPTIONAL CHILD	33,003,295.94	33,369,610.46	-	1,186,606.04	32,183,004.42	
5300 VOCATIONAL AND TECHNICAL EDUCATION	5,419,872.42	5,938,497.32	-	22,672.77	5,915,824.55	
5500 PREKINDERGARTEN	404,717.00	423,990.56	-	25,424.13	398,566.43	
5900 OTHER INSTRUCTION	2,902,105.39	2,944,131.27	-	79,787.10	2,864,344.17	
6100 PUPIL PERSONNEL SERVICES	2,226,368.59	1,881,673.12	343,040.37	-	2,224,713.49	
6110 ATTENDANCE AND SOCIAL WORK	560,738.76	563,298.76	-	32,048.41	531,250.35	
6120 GUIDANCE SERVICES	5,383,866.38	5,212,679.40	-	26,204.57	5,186,474.83	
6130 HEALTH SERVICES	1,216,367.51	1,304,390.58	123.57	-	1,304,514.15	
6140 PSYCHOLOGICAL SERVICES	2,459,664.84	2,433,066.81	-	34,857.40	2,398,209.41	
6141 TESTING	160,370.00	160,370.00	1,046.50	-	161,416.50	
6150 PARENTAL INVOLVEMENT	200.00	200.00	-	-	200.00	
6200 INSTRUCTIONAL MEDIA SERVICE	1,778,008.81	1,895,685.85	-	41,384.70	1,854,301.15	
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	3,428,427.77	3,327,402.80	107,093.75	-	3,434,496.55	
6400 INSTR STAFF TRAINING SERVICES	1,906,151.85	1,935,127.42	3,022.09	-	1,938,149.51	
6500 INSTRUCTIONAL RELATED TECHNOLOGY	620,635.26	620,635.26	13,689.91	-	634,325.17	
7100 SCHOOL BOARD	1,330,068.64	1,335,381.70	6,463.69	-	1,341,845.39	
7200 GENERAL ADMINISTRATION (SUPT)	417,846.76	428,646.76	19,186.86	-	447,833.62	
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	21,942,083.44	21,997,801.78	331,469.95	-	22,329,271.73	
7400 FACILITIES ACQUISITION & CONSTRUCTION	1,072,753.60	1,907,197.60	-	12,413.22	1,894,784.38	
7430 CHARTER SCHOOL LCI	-	97.49	-	-	97.49	
7500 FISCAL SERVICES (FINANCE DEPT)	2,864,820.61	2,369,254.43	507,247.48	-	2,876,501.91	
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	-	224.62	353,287.09	
7730 STAFF SERVICES	6,285,149.17	5,772,652.52	578,847.04	-	6,351,499.56	
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	860,900.72	860,900.72	-	10,866.49	850,034.23	
7800 PUPIL TRANSP SERVICES - SCHOOL	622,752.15	572,471.12	261,255.82	-	833,726.94	
7801 TRANSPORTATION - NORTH	6,134,374.14	6,166,339.65	-	631,827.51	5,534,512.14	
7802 TRANSPORTATION - CENTRAL	3,225,310.10	3,253,050.16	-	291,743.79	2,961,306.37	
7803 TRANSPORTATION - SOUTH	4,713,860.00	4,749,176.17	-	324,895.81	4,424,280.36	
7900 OPERATION OF PLANT	24,438,151.54	25,030,811.95	694.13	-	25,031,506.08	
8100 MAINTENANCE ADMINISTRATION	4,470,739.34	4,541,172.54	94,278.76	-	4,635,451.30	
8120 BUILDING AND GROUND MAINTENANCE	3,069,891.92	3,087,122.43	7,953.12	-	3,095,075.55	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	3,429,712.62	3,439,986.77	75,771.78	-	3,515,758.55	
9100 COMMUNITY SERVICE	1,872,252.14	1,929,495.65	37,323.64	-	1,966,819.29	
9700 TRANSFER FUNDS	-	41,244.40	-	-	41,244.40	
9890 RESERVES	30,786,062.83	31,700,571.84	1,301,977.22	-	33,002,549.06	
TOTAL - GENERAL FUND	\$ 341,745,630.18	\$ 344,174,749.37	\$ 3,690,485.68	\$ 3,675,272.93	\$ 344,189,962.12	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 28, 2022

Account	Object	Increase (Decrease)
3399	<u>Other Miscellaneous State Revenue</u>	\$ 8,417.00
0790	Miscellaneous Expense	\$ 8,417.00
	9100 Community Service	
<i>Explanation: To appropriate revenue for Florida Student Assistance Grant - Career Education based on actual collections.</i>		
3124	FSAG - CE	\$ 8,417.00
3425	<u>Rent/Use Of Facility</u>	\$ 1,300.00
0430	Electricity	\$ 1,300.00
	7900 Operation of Plant	
<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>		
5099	School Utilities	\$ 1,300.00
3448	<u>Donations</u>	\$ 1,500.00
0510	Supplies	\$ 1,500.00
	7730 Staff Services	
<i>Explanation: To appropriate donations for Education Staff Professionals Brunch based on actual collections.</i>		
6026	Donations - Education Staff Professionals Brunch	\$ 1,500.00
3462	<u>Purchased Custodial Services</u>	\$ -
0102	Salary - Other Compensation	\$ -
0210	Florida Retirement System	-
0220	Social Security	-
	7900 Operation of Plant	\$ -
<i>Explanation: Revenue previously appropriated for Purchased Custodial Services to Project 2051 was actually received from an outside source; therefore, the revenue appropriation has been corrected to Project 7020.</i>		
2051	Purchased - Other Positions	\$ (1,013.09)
7020	Purchased Positions/Other - External	1,013.09
		Total \$ -
3465	<u>Purchased Positions - Other</u>	\$ 14,812.67
0102	Salary - Other Compensation	\$ 10,601.28
0103	Salary - Supplements	2,331.00
0210	Florida Retirement System	1,062.87
0220	Social Security	817.52
	5100 Basic Education (K-12)	\$ 14,812.67
<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	\$ 14,812.67
3466	<u>Purchased Positions/Other - External</u>	\$ (38,941.00)
0131	Salary - Instructional	\$ (17,650.00)
0210	Florida Retirement System	(7,332.00)
0220	Social Security	(4,888.00)
0231	Group Insurance - Health	(8,671.00)
0232	Group Insurance - Life	2.00
0233	Group Insurance - Dental	(262.00)
0231	Group Insurance - Health	(140.00)
	5100 Basic Education (K-12)	\$ (38,941.00)
	7730 Staff Services	
<i>Explanation: To appropriate revenue received from outside sources to reimburse positions, substitutes, teaching stipends, workshop salaries, other compensation, and/or operating expenditures based on actual collections.</i>		
7020	Purchased Positions/Other - External	\$ (38,941.00)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 28, 2022

Account	Object	Increase (Decrease)
3467	<u>Purchased - Schools - Other</u>	\$ 98.08
0460	Diesel Fuel	7900 Operation of Plant
		\$ 98.08
<i>Explanation: To appropriate internal funds received from schools to reimburse operating expenditures based on actual collections.</i>		
8001	Purchased - Schools - Other	\$ 98.08
3480	<u>Public Information Requests</u>	\$ 27.28
0990	Fund Balance - Unappropriated	9890 Reserves
		\$ 27.28
<i>Explanation: To appropriate revenue received for public information requests based on actual collections.</i>		
....	Discretionary	\$ 27.28
3485	<u>Restitution Payments - Other</u>	\$ 100.00
0990	Fund Balance - Unappropriated	9890 Reserves
		\$ 100.00
<i>Explanation: To appropriate revenue received for restitution based on actual collections.</i>		
....	Discretionary	\$ 100.00
3488	<u>Fingerprint Program</u>	\$ 884.00
0730	Dues and Fees	7730 Staff Services
		\$ 884.00
<i>Explanation: To appropriate revenue for Fingerprint Program based on actual collections.</i>		
6006	Fingerprinting - Fees	\$ 884.00
3490	<u>Miscellaneous Revenue</u>	\$ 19,495.83
0510	Supplies	7730 Staff Services
0460	Diesel Fuel	7800 Pupil Transp Services - School
0510	Supplies	7801 Transportation - North
0510	Supplies	7802 Transportation - Central
0990	Fund Balance - Unappropriated	9890 Reserves
		15,326.40
		\$ 19,495.83
<i>Explanation: To appropriate revenue for record requests from State of Florida (\$56.00), Scribbles Transcript System (\$820.65), dividends (\$14,449.75), vending commissions (\$345.04), fuel reimbursements (\$3,549.39), and parapro testing fees (\$275.00) based on actual collections.</i>		
....	Discretionary	\$ 15,326.40
2042	Vending - Retirement Recognition	26.60
2093	Fuel System Repairs	3,549.39
		3031 Vending Commission - Transportation - North
		3032 Vending Commission - Transportation - Central
		5020 Parapro Testing Fees
		275.08
		43.36
		275.00
		Total \$ 19,495.83
3493	<u>Sale of Junk</u>	\$ 361.60
0990	Fund Balance - Unappropriated	9890 Reserves
		\$ 361.60
<i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i>		
....	Discretionary	\$ 361.60
3495	<u>Transportation - Repairs Dept./Other</u>	\$ 280.00
0550	Repair Parts	7802 Transportation - Central
		\$ 280.00
<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>		
....	Discretionary	\$ 280.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 28, 2022

Account	Object	Increase (Decrease)
3497	<u>Refund - Prior Year Expenditures</u>	\$ 6,456.34
0990	Fund Balance - Unappropriated	9890 Reserves
		\$ 6,456.34

Explanation: To appropriate refund of a prior year expenditure based on actual collections.

.... Discretionary \$ 6,456.34

3746	<u>Health Reimbursement Arrangement</u>	\$ 420.95
0310	Professional & Technical Service	7730 Staff Services
		\$ 420.95

Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.

5006 Health Reimbursement Arrangement \$ 420.95

II. Amendments Between Appropriations & Reserves

.... Discretionary

5100	Basic Education (K-12)	\$ (546,865.62)
5200	Exceptional Child	(1,120,979.77)
5300	Vocational	(33,996.71)
6100	Pupil Personnel Services	204,978.23
6120	Guidance Services	(27,215.72)
6130	Health Services	123.57
6141	Testing	1,046.50
6200	Instructional Media Services	(41,384.70)
6300	Instruction & Curriculum	75,733.10
6400	Instructional Staff Training Services	8,369.84
6500	Instruction Related Technology	1,048.67
7100	School Board	6,463.69
7200	General Administration	19,186.86
7300	School Admin - Principal Office	56,581.17
7400	Facilities Acquisition and Construction	(16,532.56)
7500	Fiscal Services	6,261.06
7720	Information Services	(224.62)
7730	Staff Services	73,147.49
7760	Internal Service	(10,866.49)
7800	Pupil Transp Services - School	145,848.00
7801	Transportation - North	(632,407.59)
7802	Transportation - Central	(297,417.65)
7803	Transportation - South	(324,895.81)
7900	Operation of Plant	(77,649.20)
8100	Maintenance Administration	47,128.56
8120	Building and Ground Maintenance	2,290.00
8200	Administrative Technology Services	75,771.78
9890	Reserves	582,225.86
		\$ (1,824,232.06)

Explanation: Changes by schools & departments between objects & function to better utilize funds, adjust average salaries to actual (Project 2095), appropriate unanticipated operating expenditures (Project 2095), adjust Teacher Salary Increase Allocation (TSIA) (Project 1190), and appropriate HRA debit card administrative fees (Project 5006) by transferring to/(from) the following project(s):

1190	Teacher Salary Increase Allocation	\$ (2,262.00)	5006	Health Reimbursement Arrangement	2,733.00
2095	Salary Resynching	\$ 1,823,761.06			
			Total	\$ 1,824,232.06	

0022 EBD Alternative Placement

0103	Salary - Supplements	5100	Basic Education (K-12)	\$ (13,112.24)
0131	Salary - Instructional	5100	Basic Education (K-12)	13,112.24
0100	Salary - Non-Instructional	5200	Exceptional Child	(18,256.88)
0103	Salary - Supplements	5200	Exceptional Child	13,112.24
0131	Salary - Instructional	5200	Exceptional Child	(53,499.55)
0210	Florida Retirement System	5200	Exceptional Child	(6,329.08)
0220	Social Security	5200	Exceptional Child	(4,051.94)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 28, 2022

Account	Object		Increase (Decrease)
	0231 Group Insurance - Health	5200 Exceptional Child	(4,433.81)
	0232 Group Insurance - Life	5200 Exceptional Child	(34.04)
	0233 Group Insurance - Dental	5200 Exceptional Child	(251.06)
	0234 Group Insurance - Other	5200 Exceptional Child	84.77
	0131 Salary - Instructional	6100 Pupil Personnel Services	(31.00)
	0210 Florida Retirement System	6100 Pupil Personnel Services	(212.85)
	0220 Social Security	6100 Pupil Personnel Services	(43.75)
	0231 Group Insurance - Health	6100 Pupil Personnel Services	2,375.56
	0232 Group Insurance - Life	6100 Pupil Personnel Services	0.60
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	63.04
			<u>\$ (71,507.75)</u>

Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 71,507.75

0023 Itinerant - Speech

0100 Salary - Non-Instructional	5200 Exceptional Child	\$ (2,774.50)
0103 Salary - Supplements	5200 Exceptional Child	(936.83)
0131 Salary - Instructional	5200 Exceptional Child	67,730.81
0210 Florida Retirement System	5200 Exceptional Child	12,712.57
0220 Social Security	5200 Exceptional Child	3,131.28
0231 Group Insurance - Health	5200 Exceptional Child	12,913.99
0232 Group Insurance - Life	5200 Exceptional Child	(3.13)
0233 Group Insurance - Dental	5200 Exceptional Child	(172.82)
0234 Group Insurance - Other	5200 Exceptional Child	(58.58)
0310 Professional & Technical Service	5200 Exceptional Child	82,567.50
0131 Salary - Instructional	6100 Pupil Personnel Services	29,754.76
0210 Florida Retirement System	6100 Pupil Personnel Services	2,867.22
0220 Social Security	6100 Pupil Personnel Services	1,939.69
0231 Group Insurance - Health	6100 Pupil Personnel Services	103.32
0232 Group Insurance - Life	6100 Pupil Personnel Services	2.80
0233 Group Insurance - Dental	6100 Pupil Personnel Services	12.30
		<u>\$ 209,790.38</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (209,790.38)

0120 SAI - Secondary Intensive Reading

0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (12,684.75)
0131 Salary - Instructional	5100 Basic Education (K-12)	9,387.05
0210 Florida Retirement System	5100 Basic Education (K-12)	(118.26)
0220 Social Security	5100 Basic Education (K-12)	(5,615.49)
0231 Group Insurance - Health	5100 Basic Education (K-12)	(88,824.75)
0232 Group Insurance - Life	5100 Basic Education (K-12)	(26.53)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(1,507.98)
0234 Group Insurance - Other	5100 Basic Education (K-12)	(230.72)
		<u>\$ (99,621.43)</u>

Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):

3161 SAI - Supplemental Academic Instruction \$ 99,621.43

0132 VPK - Year Long Program

0100 Salary - Non-Instructional	5500 Prekindergarten	\$ (3,966.13)
0210 Florida Retirement System	5500 Prekindergarten	133.15
0220 Social Security	5500 Prekindergarten	(387.71)
0231 Group Insurance - Health	5500 Prekindergarten	(20,392.71)
0232 Group Insurance - Life	5500 Prekindergarten	(3.44)
0233 Group Insurance - Dental	5500 Prekindergarten	(638.80)
0234 Group Insurance - Other	5500 Prekindergarten	(168.49)
0997 Reserve - Projects	9890 Reserves	25,424.13

Explanation: Adjust average salaries to actual.

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 28, 2022

Account	Object		Increase (Decrease)
1004	<u>AICE - Set-Aside</u>		
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	\$ 3,500.00
	0510 Supplies	5100 Basic Education (K-12)	(4,500.00)
	0519 Technology Supplies	5100 Basic Education (K-12)	1,000.00
			<u>\$ -</u>

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

1084 Medicaid Reimbursement

0161 Salary - Professional/Technical	7500 Fiscal Services	\$ 1,632.00
0210 Florida Retirement System	7500 Fiscal Services	55.59
0220 Social Security	7500 Fiscal Services	155.37
0231 Group Insurance - Health	7500 Fiscal Services	(866.44)
0232 Group Insurance - Life	7500 Fiscal Services	0.25
0233 Group Insurance - Dental	7500 Fiscal Services	9.65
0997 Reserve - Projects	9890 Reserves	(986.42)
		<u>\$ -</u>

Explanation: Adjust average salaries to actual.

1190 Teacher Salary Increase Allocation

0394 FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	\$ (22,179.00)
0396 Distributions - Contract Schools	5100 Basic Education (K-12)	(2,262.00)
0997 Reserve - Projects	9890 Reserves	(495,953.00)
		<u>\$ (520,394.00)</u>

Explanation: Adjust charter school and contract school Teacher Salary Increase Allocations and re-appropriate funds based on salary increases by transferring to/(from) the following project(s):

.... Discretionary	\$ 2,262.00	2095 Salary Resynching	518,132.00
		Total	<u>\$ 520,394.00</u>

2004 Itinerant - Visually Impaired

0100 Salary - Non-Instructional	5200 Exceptional Child	\$ 743.81
0131 Salary - Instructional	5200 Exceptional Child	12,609.00
0210 Florida Retirement System	5200 Exceptional Child	742.45
0220 Social Security	5200 Exceptional Child	860.57
0231 Group Insurance - Health	5200 Exceptional Child	(3,325.44)
0232 Group Insurance - Life	5200 Exceptional Child	(1.81)
0233 Group Insurance - Dental	5200 Exceptional Child	(41.46)
0234 Group Insurance - Other	5200 Exceptional Child	(0.25)
0330 In County Travel	5200 Exceptional Child	(100.00)
0331 Out of County Travel	5200 Exceptional Child	100.00
		<u>\$ 11,586.87</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual by transferring to/(from) the following project(s):

2095 Salary Resynching	\$ (11,586.87)
------------------------	----------------

2008 Itinerant Teachers - Hearing Impaired

0131 Salary - Instructional	5200 Exceptional Child	\$ 3,442.00
0210 Florida Retirement System	5200 Exceptional Child	(33.74)
0220 Social Security	5200 Exceptional Child	220.88
0231 Group Insurance - Health	5200 Exceptional Child	(1,732.88)
0232 Group Insurance - Life	5200 Exceptional Child	(0.80)
0233 Group Insurance - Dental	5200 Exceptional Child	22.08
0350 Repair and Maintenance	5200 Exceptional Child	(34.23)
0510 Supplies	5200 Exceptional Child	34.23
		<u>\$ 1,917.54</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual by transferring to/(from) the following project(s):

2095 Salary Resynching	\$ (1,917.54)
------------------------	---------------

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 28, 2022

Account	Object	Increase (Decrease)
2011 <u>Custodial Services</u>		
0100	Salary - Non-Instructional	7900 Operation of Plant \$ (184,862.71)
0102	Salary - Other Compensation	7900 Operation of Plant 6,066.60
0103	Salary - Supplements	7900 Operation of Plant 91,438.07
0111	Salary - Administrative Manager	7900 Operation of Plant (13,731.66)
0130	Salary - Overtime	7900 Operation of Plant 4,648.65
0210	Florida Retirement System	7900 Operation of Plant 1,306.03
0220	Social Security	7900 Operation of Plant (6,116.19)
0231	Group Insurance - Health	7900 Operation of Plant 127,916.98
0232	Group Insurance - Life	7900 Operation of Plant 1,322.43
0233	Group Insurance - Dental	7900 Operation of Plant 4,435.02
0234	Group Insurance - Other	7900 Operation of Plant (250.24)
0750	Other Personnel Services	7900 Operation of Plant 6,347.76
		<u>\$ 38,520.74</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual by transferring to/(from) the following project(s):</i>		
2095	Salary Resynching	\$ (38,520.74)
2013 <u>Consulting Teachers</u>		
0131	Salary - Instructional	6400 Instructional Staff Training Services \$ 3,307.80
0210	Florida Retirement System	6400 Instructional Staff Training Services (591.38)
0220	Social Security	6400 Instructional Staff Training Services (10.69)
0231	Group Insurance - Health	6400 Instructional Staff Training Services (4,525.19)
0232	Group Insurance - Life	6400 Instructional Staff Training Services (0.94)
0233	Group Insurance - Dental	6400 Instructional Staff Training Services 37.16
0234	Group Insurance - Other	6400 Instructional Staff Training Services (0.56)
		<u>\$ (1,783.80)</u>
<i>Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):</i>		
2095	Salary Resynching	\$ 1,783.80
2017 <u>Itinerant Teachers - Adaptive P. E.</u>		
0131	Salary - Instructional	5200 Exceptional Child \$ 3,124.00
0210	Florida Retirement System	5200 Exceptional Child 4,558.58
0220	Social Security	5200 Exceptional Child 131.64
0231	Group Insurance - Health	5200 Exceptional Child (866.44)
0232	Group Insurance - Life	5200 Exceptional Child (0.80)
0233	Group Insurance - Dental	5200 Exceptional Child 277.44
0234	Group Insurance - Other	5200 Exceptional Child (0.28)
		<u>\$ 7,224.14</u>
<i>Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):</i>		
2095	Salary Resynching	\$ (7,224.14)
2018 <u>Itinerant Teachers - Autistic</u>		
0131	Salary - Instructional	6100 Pupil Personnel Services \$ 4,648.00
0210	Florida Retirement System	6100 Pupil Personnel Services 1,872.36
0220	Social Security	6100 Pupil Personnel Services (142.42)
0231	Group Insurance - Health	6100 Pupil Personnel Services 12,247.88
0232	Group Insurance - Life	6100 Pupil Personnel Services (0.79)
0233	Group Insurance - Dental	6100 Pupil Personnel Services 339.87
		<u>\$ 18,964.90</u>
<i>Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):</i>		
2095	Salary Resynching	\$ (18,964.90)
2019 <u>Itinerant Teachers - OT/PT</u>		
0131	Salary - Instructional	5200 Exceptional Child \$ 17,639.76
0210	Florida Retirement System	5200 Exceptional Child 2,056.80
0220	Social Security	5200 Exceptional Child (510.33)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 28, 2022

Account	Object		Increase (Decrease)
0231	Group Insurance - Health	5200 Exceptional Child	(5,950.50)
0232	Group Insurance - Life	5200 Exceptional Child	(11.60)
0233	Group Insurance - Dental	5200 Exceptional Child	43.00
0234	Group Insurance - Other	5200 Exceptional Child	(26.90)
			<u>\$ 13,240.23</u>

Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (13,240.23)

2024 Itinerant Teachers - ESE Instructional Coaches

0131	Salary - Instructional	6400 Instructional Staff Training Services	\$ 3,498.00
0210	Florida Retirement System	6400 Instructional Staff Training Services	(73.29)
0220	Social Security	6400 Instructional Staff Training Services	144.88
0231	Group Insurance - Health	6400 Instructional Staff Training Services	3,035.32
0232	Group Insurance - Life	6400 Instructional Staff Training Services	(0.80)
0233	Group Insurance - Dental	6400 Instructional Staff Training Services	138.68
0234	Group Insurance - Other	6400 Instructional Staff Training Services	(0.28)
			<u>\$ 6,742.51</u>

Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (6,742.51)

2027 Itinerant - School Psychologists

0100	Salary - Non-Instructional	6140 Psychological Services	\$ (2,845.82)
0131	Salary - Instructional	6140 Psychological Services	10,255.77
0210	Florida Retirement System	6140 Psychological Services	1,731.20
0220	Social Security	6140 Psychological Services	2,384.40
0231	Group Insurance - Health	6140 Psychological Services	(25,986.64)
0232	Group Insurance - Life	6140 Psychological Services	(33.50)
0233	Group Insurance - Dental	6140 Psychological Services	(613.44)
0234	Group Insurance - Other	6140 Psychological Services	(0.45)
0997	Reserve - Projects	9890 Reserves	(22,817.00)
			<u>\$ (37,925.48)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 37,925.48

2031 District Transfers

0100	Salary - Non-Instructional	7300 School Admin - Principal Office	\$ (608.91)
0111	Salary - Administrative Manager	7300 School Admin - Principal Office	1,639.51
0210	Florida Retirement System	7300 School Admin - Principal Office	(212.13)
0220	Social Security	7300 School Admin - Principal Office	(612.99)
0231	Group Insurance - Health	7300 School Admin - Principal Office	2,896.18
0232	Group Insurance - Life	7300 School Admin - Principal Office	(2.04)
0233	Group Insurance - Dental	7300 School Admin - Principal Office	180.08
0234	Group Insurance - Other	7300 School Admin - Principal Office	(143.00)
			<u>\$ 3,136.70</u>

Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (3,136.70)

2045 ROTC

0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ 13,991.85
0131	Salary - Instructional	5100 Basic Education (K-12)	9,901.09
0210	Florida Retirement System	5100 Basic Education (K-12)	5,024.58
0220	Social Security	5100 Basic Education (K-12)	1,406.82
0231	Group Insurance - Health	5100 Basic Education (K-12)	(33,200.78)
0232	Group Insurance - Life	5100 Basic Education (K-12)	(0.15)
0233	Group Insurance - Dental	5100 Basic Education (K-12)	(148.23)
0997	Reserve - Projects	9890 Reserves	3,024.82
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 28, 2022

Account	Object		Increase (Decrease)
2051	<u>Purchased - Other Positions</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 12.20
	0210 Florida Retirement System	5100 Basic Education (K-12)	(10.75)
	0220 Social Security	5100 Basic Education (K-12)	(1.45)
			<u>\$ -</u>

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

2075 Class Size Needs - General Fund

0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (20,753.88)
0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	55,162.00
0210 Florida Retirement System	5100 Basic Education (K-12)	12,297.83
0220 Social Security	5100 Basic Education (K-12)	(2,178.86)
0231 Group Insurance - Health	5100 Basic Education (K-12)	(366,470.12)
0232 Group Insurance - Life	5100 Basic Education (K-12)	(637.42)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(10,887.27)
0234 Group Insurance - Other	5100 Basic Education (K-12)	91.04
0131 Salary - Instructional	5300 Vocational	(7,002.40)
0210 Florida Retirement System	5300 Vocational	(515.71)
0220 Social Security	5300 Vocational	(544.56)
0231 Group Insurance - Health	5300 Vocational	(16,729.83)
0232 Group Insurance - Life	5300 Vocational	(21.96)
0233 Group Insurance - Dental	5300 Vocational	(517.00)
0234 Group Insurance - Other	5300 Vocational	13.31
		<u>\$ (358,694.83)</u>

Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 358,694.83

2086 SAI - Teenage Parenting Program

0131 Salary - Instructional	6140 Psychological Services	\$ 745.01
0210 Florida Retirement System	6140 Psychological Services	171.54
0220 Social Security	6140 Psychological Services	210.49
0232 Group Insurance - Life	6140 Psychological Services	(0.19)
0233 Group Insurance - Dental	6140 Psychological Services	5.35
0234 Group Insurance - Other	6140 Psychological Services	(0.11)
		<u>\$ 1,132.09</u>

Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):

3161 SAI - Supplemental Academic Instruction \$ (1,132.09)

2088 Certification

0100 Salary - Non-Instructional	6400 Instructional Staff Training Services	\$ 570.00
0210 Florida Retirement System	6400 Instructional Staff Training Services	1.36
0220 Social Security	6400 Instructional Staff Training Services	41.26
0231 Group Insurance - Health	6400 Instructional Staff Training Services	(433.25)
0232 Group Insurance - Life	6400 Instructional Staff Training Services	(0.20)
0233 Group Insurance - Dental	6400 Instructional Staff Training Services	5.30
0510 Supplies	6400 Instructional Staff Training Services	(184.47)
		<u>\$ -</u>

Explanation: Adjust average salaries to actual.

2093 Fuel System Repairs

0350 Repair and Maintenance	7800 Pupil Transp Services - School	\$ (1,836.00)
0393 Contracts - Nonprofessional	7800 Pupil Transp Services - School	1,836.00
		<u>\$ -</u>

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

2095 Salary Resynching

0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 41,034.50
0131 Salary - Instructional	5100 Basic Education (K-12)	842,790.06
0210 Florida Retirement System	5100 Basic Education (K-12)	88,238.91
0220 Social Security	5100 Basic Education (K-12)	67,590.19

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 28, 2022

Account	Object	Increase (Decrease)
0100	Salary - Non-Instructional	5200 Exceptional Child 54,844.17
0131	Salary - Instructional	5200 Exceptional Child 207,934.38
0210	Florida Retirement System	5200 Exceptional Child 26,238.40
0220	Social Security	5200 Exceptional Child 20,122.68
0131	Salary - Instructional	5300 Vocational 45,769.24
0210	Florida Retirement System	5300 Vocational 4,537.47
0220	Social Security	5300 Vocational 3,551.06
0111	Salary - Administrative Manager	6100 Pupil Personnel Services 5,129.31
0131	Salary - Instructional	6100 Pupil Personnel Services 72,994.04
0210	Florida Retirement System	6100 Pupil Personnel Services 7,891.25
0220	Social Security	6100 Pupil Personnel Services 5,918.44
0100	Salary - Non-Instructional	7300 School Admin - Principal Office 78,715.20
0111	Salary - Administrative Manager	7300 School Admin - Principal Office 127,443.65
0210	Florida Retirement System	7300 School Admin - Principal Office 20,714.53
0220	Social Security	7300 School Admin - Principal Office 15,782.50
0100	Salary - Non-Instructional	7800 Pupil Transp Services - School 87,987.41
0111	Salary - Administrative Manager	7800 Pupil Transp Services - School 7,299.40
0210	Florida Retirement System	7800 Pupil Transp Services - School 9,469.50
0220	Social Security	7800 Pupil Transp Services - School 7,102.12
0100	Salary - Non-Instructional	7900 Operation of Plant 65,300.08
0111	Salary - Administrative Manager	7900 Operation of Plant 3,945.62
0210	Florida Retirement System	7900 Operation of Plant 6,904.84
0220	Social Security	7900 Operation of Plant 5,326.59
0100	Salary - Non-Instructional	8100 Maintenance Administration 35,313.33
0111	Salary - Administrative Manager	8100 Maintenance Administration 4,734.75
0210	Florida Retirement System	8100 Maintenance Administration 3,945.62
0220	Social Security	8100 Maintenance Administration 3,156.50
		<u>\$ 1,977,725.74</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual (Discretionary, Projects 0022, 0023, 2004, 2008, 2011, 2013, 2017, 2018, 2019, 2024, 2027, 2031, 2075, 2099, 4016, 4021, 5012, 5060, 5075, & 6075), adjust Teacher Salary Increase Allocation for contract school (Project 1190), appropriate unanticipated operating expenditures (Project 3009), and return temporary allocation to Fixed Charges (Project 9015) by transferring to/(from) the following project(s):

....	Discretionary	\$ (1,823,761.06)	2027 Itinerant - School Psychologists	(37,925.48)
0022	EBD Alternative Placement	(71,507.75)	2031 District Transfers	3,136.70
0023	Itinerant - Speech	209,790.38	2075 Class Size Needs - General Fund	(358,694.83)
1190	Teacher Salary Increase Allocation	(518,132.00)	2099 Stadium & Athletic Field Maintenance	5,663.12
2004	Itinerant - Visually Impaired	11,586.87	3009 Instructional Technology Software	4,500.00
2008	Itinerant Teachers - Hearing Impaired	1,917.54	4016 SM - Administrative	411.22
2011	Custodial Services	38,520.74	4021 Itinerant - Social Workers	(2,742.90)
2013	Consulting Teachers	(1,783.80)	5012 Itinerant - Staffing Specialist	13,509.11
2017	Itinerant Teachers - Adaptive P. E.	7,224.14	5060 Best Chance - General Fund	(5,304.64)
2018	Itinerant Teachers - Autistic	18,964.90	5075 IDEA Supplemental Support - General Fund	(464,802.22)
2019	Itinerant Teachers - OT/PT	13,240.23	6075 EBD Initiative	(28,278.52)
2024	Itinerant Teachers - ESE Instructional Coaches	6,742.51	9015 Fixed Charges	1,000,000.00
				<u>Total \$ (1,977,725.74)</u>

2099 Stadium & Athletic Field Maintenance

0100	Salary - Non-Instructional	8120 Building and Ground Maintenance	\$ 4,062.41
0210	Florida Retirement System	8120 Building and Ground Maintenance	263.92
0220	Social Security	8120 Building and Ground Maintenance	310.42
0231	Group Insurance - Health	8120 Building and Ground Maintenance	928.71
0232	Group Insurance - Life	8120 Building and Ground Maintenance	(8.62)
0233	Group Insurance - Dental	8120 Building and Ground Maintenance	106.28
0510	Supplies	8120 Building and Ground Maintenance	(25.00)
0684	Replacement Roofing & Systems	8120 Building and Ground Maintenance	25.00
			<u>\$ 5,663.12</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual by transferring to/(from) the following project(s):

2095	Salary Resynching	\$ (5,663.12)
------	-------------------	---------------

2154 Advanced Placement

0131	Salary - Instructional	5100 Basic Education (K-12)	\$ 4,394.80
0210	Florida Retirement System	5100 Basic Education (K-12)	(199.55)
0220	Social Security	5100 Basic Education (K-12)	(242.37)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 28, 2022

Account	Object		Increase (Decrease)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(3,528.06)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	3.21
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(211.75)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(216.28)
	0331 Out of County Travel	5100 Basic Education (K-12)	(460.65)
	0510 Supplies	5100 Basic Education (K-12)	(1,483.50)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	600.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	883.50
	0331 Out of County Travel	6400 Instructional Staff Training Services	460.65
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.

2170 Child Care - Northwood Elementary School

0100 Salary - Non-Instructional	9100 Community Service	\$ (308.86)
0130 Salary - Overtime	9100 Community Service	109.73
0210 Florida Retirement System	9100 Community Service	78.74
0220 Social Security	9100 Community Service	(560.52)
0231 Group Insurance - Health	9100 Community Service	(2,684.47)
0232 Group Insurance - Life	9100 Community Service	(1.17)
0233 Group Insurance - Dental	9100 Community Service	19.30
0510 Supplies	9100 Community Service	3,347.25
		<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.

2174 Child Care - Plew Elementary School

0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 1,947.00
0210 Florida Retirement System	5100 Basic Education (K-12)	281.92
0220 Social Security	5100 Basic Education (K-12)	143.95
0231 Group Insurance - Health	5100 Basic Education (K-12)	(2,895.00)
0232 Group Insurance - Life	5100 Basic Education (K-12)	(10.09)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(0.78)
0331 Out of County Travel	5100 Basic Education (K-12)	174.00
0371 Telephone	7900 Operation of Plant	100.00
0100 Salary - Non-Instructional	9100 Community Service	6,308.52
0210 Florida Retirement System	9100 Community Service	1,250.88
0220 Social Security	9100 Community Service	(1,469.26)
0231 Group Insurance - Health	9100 Community Service	4,271.51
0232 Group Insurance - Life	9100 Community Service	(2.38)
0233 Group Insurance - Dental	9100 Community Service	316.05
0510 Supplies	9100 Community Service	(12,004.93)
0750 Other Personnel Services	9100 Community Service	1,588.61
		<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.

2175 Child Care - Bluewater Elementary School

0100 Salary - Non-Instructional	9100 Community Service	\$ (431.28)
0210 Florida Retirement System	9100 Community Service	1,208.81
0220 Social Security	9100 Community Service	109.11
0231 Group Insurance - Health	9100 Community Service	(3,440.32)
0232 Group Insurance - Life	9100 Community Service	(1.56)
0233 Group Insurance - Dental	9100 Community Service	38.60
0510 Supplies	9100 Community Service	2,516.64
		<u>\$ -</u>

Explanation: Adjust average salaries to actual.

2178 Child Care - Wright Elementary School

0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 420.35
0210 Florida Retirement System	5100 Basic Education (K-12)	45.85
0220 Social Security	5100 Basic Education (K-12)	32.17
0232 Group Insurance - Life	5100 Basic Education (K-12)	(0.02)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	6.00
0234 Group Insurance - Other	5100 Basic Education (K-12)	(7.17)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 28, 2022

Account	Object		Increase (Decrease)
	0100 Salary - Non-Instructional	9100 Community Service	(703.20)
	0210 Florida Retirement System	9100 Community Service	509.87
	0220 Social Security	9100 Community Service	305.23
	0231 Group Insurance - Health	9100 Community Service	10,830.92
	0232 Group Insurance - Life	9100 Community Service	22.35
	0233 Group Insurance - Dental	9100 Community Service	361.15
	0510 Supplies	9100 Community Service	(11,854.88)
	0519 Technology Supplies	9100 Community Service	31.38
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.

2179 Child Care - Antioch Elementary School

	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (25,369.37)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(2,745.11)
	0220 Social Security	5100 Basic Education (K-12)	(2,047.93)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(0.02)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(16.01)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	5.89
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(93.45)
	0100 Salary - Non-Instructional	9100 Community Service	(8,151.00)
	0210 Florida Retirement System	9100 Community Service	(513.20)
	0220 Social Security	9100 Community Service	(833.96)
	0231 Group Insurance - Health	9100 Community Service	1,869.56
	0232 Group Insurance - Life	9100 Community Service	5.61
	0233 Group Insurance - Dental	9100 Community Service	93.65
	0510 Supplies	9100 Community Service	37,795.34
			<u>\$ -</u>

Explanation: Adjust average salaries to actual.

2181 Child Care - Bob Sikes Elementary School

	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 951.60
	0210 Florida Retirement System	5100 Basic Education (K-12)	96.89
	0220 Social Security	5100 Basic Education (K-12)	72.69
	0100 Salary - Non-Instructional	9100 Community Service	(4,707.38)
	0210 Florida Retirement System	9100 Community Service	(145.26)
	0220 Social Security	9100 Community Service	213.86
	0231 Group Insurance - Health	9100 Community Service	(18,876.10)
	0232 Group Insurance - Life	9100 Community Service	(17.50)
	0233 Group Insurance - Dental	9100 Community Service	(470.25)
	0234 Group Insurance - Other	9100 Community Service	(0.28)
	0330 In County Travel	9100 Community Service	500.00
	0510 Supplies	9100 Community Service	22,381.73
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.

2909 School Maintenance

	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (32,934.33)
	0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	3,052.59
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	384.00
	0399 Other Technology Purchased Services	8120 Building and Ground Maintenance	445.33
	0510 Supplies	8120 Building and Ground Maintenance	69,087.94
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	1,200.00
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	(41,235.53)
			<u>\$ -</u>

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

3009 Instructional Technology Software

	0519 Technology Supplies	5100 Basic Education (K-12)	<u>\$ 4,500.00</u>
--	--------------------------	-----------------------------	--------------------

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

2095 Salary Resynching	\$ (4,500.00)
------------------------	---------------

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 28, 2022

Account	Object		Increase (Decrease)
3057	<u>Innovative Program - Academic Team</u>		
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 1,080.00
	0510 Supplies	5100 Basic Education (K-12)	(1,080.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3058	<u>Innovative Program - Science Fair</u>		
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	\$ 20.96
	0210 Florida Retirement System	5100 Basic Education (K-12)	(24.73)
	0220 Social Security	5100 Basic Education (K-12)	3.77
	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)
	0370 Postage	5100 Basic Education (K-12)	(449.40)
	0795 Scholarships, Awards and Grants	5100 Basic Education (K-12)	449.40
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3105	<u>Instructional Materials - Textbooks</u>		
	0392 Shipping Charges	5100 Basic Education (K-12)	\$ 39.32
	0394 FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	(23,935.00)
	0396 Distributions - Contract Schools	5100 Basic Education (K-12)	(8,711.00)
	0510 Supplies	5100 Basic Education (K-12)	1,388.36
	0520 Textbooks	5100 Basic Education (K-12)	(4,202.68)
	0365 Software Subscriptions	5200 Exceptional Child	2,052.60
	0520 Textbooks	5200 Exceptional Child	722.40
	0997 Reserve - Projects	9890 Reserves	32,646.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3106	<u>Instructional Materials - Media</u>		
	0350 Repair and Maintenance	6200 Instructional Media Services	\$ 785.00
	0365 Software Subscriptions	6200 Instructional Media Services	2,120.70
	0510 Supplies	6200 Instructional Media Services	529.81
	0610 Library Books	6200 Instructional Media Services	(3,435.51)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3107	<u>Safe Schools</u>		
	0394 FEFP Distributions - Charter Schools	7900 Operation of Plant	\$ (5,767.00)
	0396 Distributions - Contract Schools	7900 Operation of Plant	(3,707.00)
	0997 Reserve - Projects	9890 Reserves	9,474.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3109	<u>Instructional Materials - Science</u>		
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ 425.00
	0510 Supplies	5100 Basic Education (K-12)	(425.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3161	<u>SAI - Supplemental Academic Instruction</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 12,495.61
	0210 Florida Retirement System	5100 Basic Education (K-12)	2,310.42
	0220 Social Security	5100 Basic Education (K-12)	(415.69)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(49,076.04)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(129.76)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(1,409.48)
	0394 FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	(24,698.00)
	0396 Distributions - Contract Schools	5100 Basic Education (K-12)	(17,030.00)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 28, 2022

Account	Object		Increase (Decrease)
0131	Salary - Instructional	5300 Vocational	(16,550.34)
0210	Florida Retirement System	5300 Vocational	(1,712.57)
0220	Social Security	5300 Vocational	(1,265.99)
0231	Group Insurance - Health	5300 Vocational	(12,941.00)
0232	Group Insurance - Life	5300 Vocational	(15.09)
0233	Group Insurance - Dental	5300 Vocational	(397.00)
0111	Salary - Administrative Manager	6300 Instruction & Curriculum	1,999.76
0210	Florida Retirement System	6300 Instruction & Curriculum	(128.33)
0220	Social Security	6300 Instruction & Curriculum	98.07
0231	Group Insurance - Health	6300 Instruction & Curriculum	(814.04)
0232	Group Insurance - Life	6300 Instruction & Curriculum	1.05
0233	Group Insurance - Dental	6300 Instruction & Curriculum	32.50
0997	Reserve - Projects	9890 Reserves	374,905.99
			<u>\$ 265,260.07</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual by transferring to/(from) the following project(s):

0120	SAI - Secondary Intensive Reading	\$ (99,621.43)	4110	SAI - ESOL	(108,202.37)
2086	SAI - Teenage Parenting Program	1,132.09	8111	SAI - Best Chance	(27,079.31)
3162	SAI - Attendance Officers	(31,489.05)	Total	\$ (265,260.07)	

3162 SAI - Attendance Officers

0131	Salary - Instructional	6110 Attendance and Social Work	\$ (12,815.00)
0210	Florida Retirement System	6110 Attendance and Social Work	(1,798.39)
0220	Social Security	6110 Attendance and Social Work	(1,701.04)
0231	Group Insurance - Health	6110 Attendance and Social Work	(14,817.86)
0232	Group Insurance - Life	6110 Attendance and Social Work	15.20
0233	Group Insurance - Dental	6110 Attendance and Social Work	(371.96)
			<u>\$ (31,489.05)</u>

Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):

3161	SAI - Supplemental Academic Instruction	\$ 31,489.05
------	---	--------------

3180 Teachers Classroom Supply Assistance Pgm.

0394	FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	\$ (1,812.00)
0396	Distributions - Contract Schools	5100 Basic Education (K-12)	(1,194.00)
0997	Reserve - Projects	9890 Reserves	3,006.00
			<u>\$ -</u>

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

4004 Chorus Program

0310	Professional & Technical Service	5100 Basic Education (K-12)	\$ 325.00
0510	Supplies	5100 Basic Education (K-12)	(1,020.58)
0519	Technology Supplies	5100 Basic Education (K-12)	88.08
0398	Field Trips	7802 Transportation - Central	607.50
			<u>\$ -</u>

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

4005 Band Program

0350	Repair and Maintenance	5100 Basic Education (K-12)	\$ 3,150.41
0510	Supplies	5100 Basic Education (K-12)	(7,893.41)
0398	Field Trips	7802 Transportation - Central	4,743.00
			<u>\$ -</u>

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

4016 SM - Administrative

0111	Salary - Administrative Manager	6500 Instruction Related Technology	\$ 1,748.00
0210	Florida Retirement System	6500 Instruction Related Technology	(106.68)
0220	Social Security	6500 Instruction Related Technology	(203.68)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 28, 2022

Account	Object		Increase (Decrease)
	0231 Group Insurance - Health	6500 Instruction Related Technology	(1,035.68)
	0232 Group Insurance - Life	6500 Instruction Related Technology	(0.39)
	0233 Group Insurance - Dental	6500 Instruction Related Technology	9.65
	0643 Computer (Over \$1,000) & Tech. Infrastructure	8200 Administrative Technology Services	17,651.18
	0644 Computer Hardware (Under \$1,000)	8200 Administrative Technology Services	(17,651.18)
			<u>\$ 411.22</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (411.22)

4021 Itinerant - Social Workers

0131 Salary - Instructional	6110 Attendance and Social Work	\$ 6,862.18
0210 Florida Retirement System	6110 Attendance and Social Work	89.82
0220 Social Security	6110 Attendance and Social Work	(164.43)
0231 Group Insurance - Health	6110 Attendance and Social Work	(9,415.40)
0232 Group Insurance - Life	6110 Attendance and Social Work	(10.09)
0233 Group Insurance - Dental	6110 Attendance and Social Work	(104.98)
		<u>\$ (2,742.90)</u>

Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 2,742.90

4110 SAI - ESOL

0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (22,777.84)
0131 Salary - Instructional	5100 Basic Education (K-12)	3,177.30
0210 Florida Retirement System	5100 Basic Education (K-12)	260.33
0220 Social Security	5100 Basic Education (K-12)	(2,224.65)
0231 Group Insurance - Health	5100 Basic Education (K-12)	(86,208.29)
0232 Group Insurance - Life	5100 Basic Education (K-12)	(41.83)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(967.46)
0234 Group Insurance - Other	5100 Basic Education (K-12)	(142.00)
0210 Florida Retirement System	6100 Pupil Personnel Services	27.00
0220 Social Security	6100 Pupil Personnel Services	(0.50)
0220 Social Security	6300 Instruction & Curriculum	634.75
0510 Supplies	6300 Instruction & Curriculum	500.00
0730 Dues and Fees	6300 Instruction & Curriculum	500.00
0220 Social Security	6400 Instructional Staff Training Services	60.82
0730 Dues and Fees	6400 Instructional Staff Training Services	(1,000.00)
		<u>\$ (108,202.37)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual by transferring to/(from) the following project(s):

3161 SAI - Supplemental Academic Instruction \$ 108,202.37

4125 Class Size Reduction

0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (332,227.87)
0210 Florida Retirement System	5100 Basic Education (K-12)	4,687.94
0220 Social Security	5100 Basic Education (K-12)	(68,056.31)
0231 Group Insurance - Health	5100 Basic Education (K-12)	(302,593.56)
0232 Group Insurance - Life	5100 Basic Education (K-12)	(108.20)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(6,378.41)
0234 Group Insurance - Other	5100 Basic Education (K-12)	(26.69)
0394 FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	(66,244.00)
0396 Distributions - Contract Schools	5100 Basic Education (K-12)	(1,911.00)
0210 Florida Retirement System	5200 Exceptional Child	50.10
0220 Social Security	5200 Exceptional Child	(0.14)
0231 Group Insurance - Health	5200 Exceptional Child	(2,157.00)
0232 Group Insurance - Life	5200 Exceptional Child	(5.00)
0233 Group Insurance - Dental	5200 Exceptional Child	(66.00)
0131 Salary - Instructional	5300 Vocational	(11,675.84)
0210 Florida Retirement System	5300 Vocational	(784.04)
0220 Social Security	5300 Vocational	(2,466.39)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 28, 2022

Account	Object			Increase (Decrease)
	0231 Group Insurance - Health	5300 Vocational		4,965.49
	0232 Group Insurance - Life	5300 Vocational		(12.67)
	0233 Group Insurance - Dental	5300 Vocational		(53.19)
	0234 Group Insurance - Other	5300 Vocational		(99.47)
	0997 Reserve - Projects	9890 Reserves		585,729.00
				<u>\$ (199,433.25)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual by transferring to/(from) the following project(s):

5120 CSR - Secondary Intensive Math	\$ 198,776.61	8105 CSR - Science Initiatives	656.64
		Total	<u><u>\$ 199,433.25</u></u>

4162 SAI - Student Training Program

0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 2,625.18
0210 Florida Retirement System	5100 Basic Education (K-12)	281.72
0220 Social Security	5100 Basic Education (K-12)	194.54
0997 Reserve - Projects	9890 Reserves	(3,101.44)
		<u>\$ -</u>

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

5006 Health Reimbursement Arrangement

0730 Dues and Fees	7730 Staff Services	\$ 2,733.00
--------------------	---------------------	-------------

Explanation: Appropriate HRA debit card administrative fees by transferring to/(from) the following project(s):

.... Discretionary	\$ (2,733.00)
--------------------	---------------

5007 SSTRIDE District Supplement

0510 Supplies	5100 Basic Education (K-12)	\$ (305.00)
0398 Field Trips	7801 Transportation - North	305.00
		<u>\$ -</u>

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

5012 Itinerant - Staffing Specialist

0131 Salary - Instructional	6300 Instruction & Curriculum	\$ 24,112.39
0210 Florida Retirement System	6300 Instruction & Curriculum	2,987.56
0220 Social Security	6300 Instruction & Curriculum	588.31
0231 Group Insurance - Health	6300 Instruction & Curriculum	(13,838.09)
0232 Group Insurance - Life	6300 Instruction & Curriculum	2.18
0233 Group Insurance - Dental	6300 Instruction & Curriculum	(391.95)
0234 Group Insurance - Other	6300 Instruction & Curriculum	48.71
		<u>\$ 13,509.11</u>

Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):

2095 Salary Resynching	\$ (13,509.11)
------------------------	----------------

5028 Summer Jobs - Discretionary

0220 Social Security	5100 Basic Education (K-12)	\$ (0.02)
0220 Social Security	7300 School Admin - Principal Office	0.02
		<u>\$ -</u>

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

5053 AICE - Bonuses & Exams

0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 40,900.00
0220 Social Security	5100 Basic Education (K-12)	3,091.59
0510 Supplies	5100 Basic Education (K-12)	(43,920.85)
		<u>\$ 70.74</u>

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

9004 Advanced International Certificate of Education	\$ (70.74)
--	------------

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 28, 2022

Account	Object		Increase (Decrease)
5054	<u>AP - Bonuses & Exams</u>		
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 48,200.00
	0220 Social Security	5100 Basic Education (K-12)	3,631.29
	0510 Supplies	5100 Basic Education (K-12)	(51,831.29)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5056	<u>IB - Academically Disadvantaged</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 278.81
	0210 Florida Retirement System	5100 Basic Education (K-12)	(6.22)
	0220 Social Security	5100 Basic Education (K-12)	4.07
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(259.00)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(1.88)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(15.78)
			<u>\$ -</u>
	<i>Explanation: Adjust average salaries to actual.</i>		
5060	<u>Best Chance - General Fund</u>		
	0100 Salary - Non-Instructional	7300 School Admin - Principal Office	\$ 3,340.17
	0111 Salary - Administrative Manager	7300 School Admin - Principal Office	919.62
	0210 Florida Retirement System	7300 School Admin - Principal Office	140.06
	0220 Social Security	7300 School Admin - Principal Office	241.87
	0231 Group Insurance - Health	7300 School Admin - Principal Office	476.66
	0232 Group Insurance - Life	7300 School Admin - Principal Office	(1.72)
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	(21.30)
	0100 Salary - Non-Instructional	7900 Operation of Plant	(8,840.00)
	0210 Florida Retirement System	7900 Operation of Plant	(884.00)
	0220 Social Security	7900 Operation of Plant	(676.00)
			<u>\$ (5,304.64)</u>
	<i>Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ 5,304.64	
5065	<u>CAPE - Drafting/Engineering</u>		
	0642 Equipment (Under \$1,000)	5300 Vocational	\$ 1,045.14
	0997 Reserve - Projects	9890 Reserves	(1,045.14)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5068	<u>CAPE - Information Technology</u>		
	0102 Salary - Other Compensation	5300 Vocational	\$ 458.36
	0210 Florida Retirement System	5300 Vocational	49.61
	0220 Social Security	5300 Vocational	35.04
	0365 Software Subscriptions	5300 Vocational	21,412.00
	0510 Supplies	5300 Vocational	90.21
	0132 Salary - Hourly Teachers	6100 Pupil Personnel Services	484.64
	0210 Florida Retirement System	6100 Pupil Personnel Services	52.44
	0220 Social Security	6100 Pupil Personnel Services	37.08
	0997 Reserve - Projects	9890 Reserves	(22,619.38)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5073	<u>CAPE - Building Trades</u>		
	0365 Software Subscriptions	5300 Vocational	\$ 540.00
	0997 Reserve - Projects	9890 Reserves	(540.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 28, 2022

Account	Object		Increase (Decrease)
5075	<u>IDEA Supplemental Support - General Fund</u>		
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ (254,310.16)
	0131 Salary - Instructional	5200 Exceptional Child	(20,114.61)
	0210 Florida Retirement System	5200 Exceptional Child	(30,853.09)
	0220 Social Security	5200 Exceptional Child	(21,771.96)
	0231 Group Insurance - Health	5200 Exceptional Child	(133,247.45)
	0232 Group Insurance - Life	5200 Exceptional Child	(303.23)
	0233 Group Insurance - Dental	5200 Exceptional Child	(3,735.53)
	0234 Group Insurance - Other	5200 Exceptional Child	(466.19)
			<u>\$ (464,802.22)</u>

Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (464,802.22)

5099 School Utilities

0371 Telephone	7900 Operation of Plant	\$ 1,500.00
0381 Water and Sewage	7900 Operation of Plant	2,000.00
0383 Recycling	7900 Operation of Plant	1,500.00
0410 Natural Gas	7900 Operation of Plant	500.00
0430 Electricity	7900 Operation of Plant	(5,500.00)
		<u>\$ -</u>

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

5110 Workforce Development

0100 Salary - Non-Instructional	5900 Other Instruction	\$ (4,897.46)
0131 Salary - Instructional	5900 Other Instruction	(51,283.51)
0210 Florida Retirement System	5900 Other Instruction	(7,617.69)
0220 Social Security	5900 Other Instruction	(6,525.75)
0231 Group Insurance - Health	5900 Other Instruction	(13,308.30)
0232 Group Insurance - Life	5900 Other Instruction	(24.63)
0233 Group Insurance - Dental	5900 Other Instruction	(65.29)
0234 Group Insurance - Other	5900 Other Instruction	133.08
0100 Salary - Non-Instructional	7300 School Admin - Principal Office	19,357.18
0111 Salary - Administrative Manager	7300 School Admin - Principal Office	5,343.40
0210 Florida Retirement System	7300 School Admin - Principal Office	8,056.87
0220 Social Security	7300 School Admin - Principal Office	1,594.23
0231 Group Insurance - Health	7300 School Admin - Principal Office	11,382.93
0232 Group Insurance - Life	7300 School Admin - Principal Office	(1.10)
0233 Group Insurance - Dental	7300 School Admin - Principal Office	289.39
0100 Salary - Non-Instructional	7900 Operation of Plant	(13,506.87)
0210 Florida Retirement System	7900 Operation of Plant	(1,474.95)
0220 Social Security	7900 Operation of Plant	(710.75)
0231 Group Insurance - Health	7900 Operation of Plant	(7,654.75)
0232 Group Insurance - Life	7900 Operation of Plant	(12.77)
0233 Group Insurance - Dental	7900 Operation of Plant	(246.39)
0234 Group Insurance - Other	7900 Operation of Plant	(95.85)
0997 Reserve - Projects	9890 Reserves	61,268.98
		<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.

5120 CSR - Secondary Intensive Math

0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 125,545.10
0210 Florida Retirement System	5100 Basic Education (K-12)	20,090.51
0220 Social Security	5100 Basic Education (K-12)	6,470.45
0231 Group Insurance - Health	5100 Basic Education (K-12)	45,709.32
0232 Group Insurance - Life	5100 Basic Education (K-12)	11.84
0233 Group Insurance - Dental	5100 Basic Education (K-12)	944.06
0234 Group Insurance - Other	5100 Basic Education (K-12)	5.33
		<u>\$ 198,776.61</u>

Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):

4125 Class Size Reduction \$ (198,776.61)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 28, 2022

Account	Object		Increase (Decrease)
5909	<u>School Maintenance - School Control</u>		
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (21.00)
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	21.00
			<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	\$ (200.00)
	0519 Technology Supplies	6500 Instruction Related Technology	200.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6060	<u>CAPE Digital Tools - IT</u>		
	0365 Software Subscriptions	5300 Vocational	\$ 218.00
	0997 Reserve - Projects	9890 Reserves	(218.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6075	<u>EBD Initiative</u>		
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ (7,700.01)
	0131 Salary - Instructional	5200 Exceptional Child	(8,985.61)
	0210 Florida Retirement System	5200 Exceptional Child	(2,054.35)
	0220 Social Security	5200 Exceptional Child	(1,305.70)
	0231 Group Insurance - Health	5200 Exceptional Child	(2,896.86)
	0232 Group Insurance - Life	5200 Exceptional Child	(7.57)
	0233 Group Insurance - Dental	5200 Exceptional Child	(48.53)
	0234 Group Insurance - Other	5200 Exceptional Child	(137.30)
	0131 Salary - Instructional	6100 Pupil Personnel Services	6,293.00
	0210 Florida Retirement System	6100 Pupil Personnel Services	979.01
	0220 Social Security	6100 Pupil Personnel Services	930.88
	0231 Group Insurance - Health	6100 Pupil Personnel Services	(14,892.44)
	0232 Group Insurance - Life	6100 Pupil Personnel Services	(0.80)
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	(371.96)
	0131 Salary - Instructional	6110 Attendance and Social Work	1,999.00
	0210 Florida Retirement System	6110 Attendance and Social Work	38.87
	0220 Social Security	6110 Attendance and Social Work	146.35
	0232 Group Insurance - Life	6110 Attendance and Social Work	(0.40)
	0234 Group Insurance - Other	6110 Attendance and Social Work	(0.28)
	0220 Social Security	6400 Instructional Staff Training Services	(263.82)
			<u>\$ (28,278.52)</u>
	<i>Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ 28,278.52	
6110	<u>Adult Education Tuition</u>		
	0131 Salary - Instructional	5900 Other Instruction	\$ 393.19
	0210 Florida Retirement System	5900 Other Instruction	11.29
	0220 Social Security	5900 Other Instruction	(469.94)
	0231 Group Insurance - Health	5900 Other Instruction	6,323.01
	0232 Group Insurance - Life	5900 Other Instruction	1.27
	0233 Group Insurance - Dental	5900 Other Instruction	239.31
	0234 Group Insurance - Other	5900 Other Instruction	0.02
	0510 Supplies	5900 Other Instruction	(5,291.20)
	0750 Other Personnel Services	5900 Other Instruction	2,595.50
	0131 Salary - Instructional	6100 Pupil Personnel Services	(3,595.00)
	0210 Florida Retirement System	6100 Pupil Personnel Services	(296.65)
	0220 Social Security	6100 Pupil Personnel Services	(274.82)
	0231 Group Insurance - Health	6100 Pupil Personnel Services	1,260.30
	0232 Group Insurance - Life	6100 Pupil Personnel Services	(1.67)
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	(298.00)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 28, 2022

Account	Object		Increase (Decrease)
	0131 Salary - Instructional	6120 Guidance Services	10,155.00
	0210 Florida Retirement System	6120 Guidance Services	1,193.69
	0220 Social Security	6120 Guidance Services	776.85
	0231 Group Insurance - Health	6120 Guidance Services	(10,784.00)
	0232 Group Insurance - Life	6120 Guidance Services	0.61
	0233 Group Insurance - Dental	6120 Guidance Services	(331.00)
	0100 Salary - Non-Instructional	7300 School Admin - Principal Office	(27,658.03)
	0210 Florida Retirement System	7300 School Admin - Principal Office	(3,053.57)
	0220 Social Security	7300 School Admin - Principal Office	(2,107.19)
	0231 Group Insurance - Health	7300 School Admin - Principal Office	(12,354.60)
	0232 Group Insurance - Life	7300 School Admin - Principal Office	(0.30)
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	49.00
	0234 Group Insurance - Other	7300 School Admin - Principal Office	75.42
	0360 Lease and Rental Agreements	7300 School Admin - Principal Office	500.00
	0370 Postage	7300 School Admin - Principal Office	2,000.00
	0510 Supplies	7300 School Admin - Principal Office	158.07
	0997 Reserve - Projects	9890 Reserves	40,783.44
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.

6123 Reading Instruction

	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 4,205.25
	0131 Salary - Instructional	5100 Basic Education (K-12)	(8,032.42)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(1,503.51)
	0220 Social Security	5100 Basic Education (K-12)	(1,973.51)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	1,988.21
	0232 Group Insurance - Life	5100 Basic Education (K-12)	0.96
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(153.24)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	66.55
	0394 FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	(3,910.00)
	0396 Distributions - Contract Schools	5100 Basic Education (K-12)	(2,570.00)
	0210 Florida Retirement System	6300 Instruction & Curriculum	51.51
	0220 Social Security	6300 Instruction & Curriculum	203.99
	0390 Other Purchased Service	6300 Instruction & Curriculum	292.75
	0510 Supplies	6300 Instruction & Curriculum	(340.54)
	0519 Technology Supplies	6300 Instruction & Curriculum	47.79
	0131 Salary - Instructional	6400 Instructional Staff Training Services	(13,950.29)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	(3,281.83)
	0220 Social Security	6400 Instructional Staff Training Services	(1,369.42)
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	7,722.14
	0232 Group Insurance - Life	6400 Instructional Staff Training Services	1.29
	0233 Group Insurance - Dental	6400 Instructional Staff Training Services	422.83
	0234 Group Insurance - Other	6400 Instructional Staff Training Services	(0.04)
	0997 Reserve - Projects	9890 Reserves	22,081.53
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.

7016 Professional Development Training - GF

	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	\$ 15,193.72
	0117 Workshops	6400 Instructional Staff Training Services	20,436.60
	0210 Florida Retirement System	6400 Instructional Staff Training Services	1,643.96
	0220 Social Security	6400 Instructional Staff Training Services	2,154.01
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(39,428.29)
			<u>\$ -</u>

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

7055 International Baccalaureate

	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (2,540.92)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(135.55)
	0220 Social Security	5100 Basic Education (K-12)	(178.63)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	2,809.38
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	45.72
			<u>\$ -</u>

Explanation: Adjust average salaries to actual.

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 28, 2022

Account	Object		Increase (Decrease)
7059	<u>Innovative Program - Odyssey of the Mind</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (744.00)
	0730 Dues and Fees	5100 Basic Education (K-12)	744.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7061	<u>CAPE Digital Tools - STEMM</u>		
	0365 Software Subscriptions	5300 Vocational	\$ 1,125.00
	0510 Supplies	5300 Vocational	80.00
	0997 Reserve - Projects	9890 Reserves	(1,205.00)
			<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	\$ 125.00
	0997 Reserve - Projects	9890 Reserves	(125.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
8001	<u>Purchased - Schools - Other</u>		
	0460 Diesel Fuel	7900 Operation of Plant	\$ (98.08)
	0490 Other Energy Services	7900 Operation of Plant	98.08
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
8105	<u>CSR - Science Initiatives</u>		
	0111 Salary - Administrative Manager	6300 Instruction & Curriculum	\$ 1,872.52
	0210 Florida Retirement System	6300 Instruction & Curriculum	(64.37)
	0220 Social Security	6300 Instruction & Curriculum	(248.05)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(911.50)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(0.48)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	8.52
			<u>\$ 656.64</u>
	<i>Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):</i>		
	4125 Class Size Reduction	\$ (656.64)	
8110	<u>DJJ Supplemental Allocation</u>		
	0396 Distributions - Contract Schools	5100 Basic Education (K-12)	\$ (74,457.00)
	0997 Reserve - Projects	9890 Reserves	74,457.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
8111	<u>SAI - Best Chance</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (5,826.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(1,196.85)
	0220 Social Security	5100 Basic Education (K-12)	(377.69)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	3,655.68
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(12.20)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(157.88)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(160.00)
	0750 Other Personnel Services	5100 Basic Education (K-12)	(159.94)
	0100 Salary - Non-Instructional	5200 Exceptional Child	(12,633.95)
	0210 Florida Retirement System	5200 Exceptional Child	(1,417.72)
	0220 Social Security	5200 Exceptional Child	(979.70)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 28, 2022

Account	Object		Increase (Decrease)
	0231 Group Insurance - Health	5200 Exceptional Child	(7,771.00)
	0232 Group Insurance - Life	5200 Exceptional Child	(11.00)
	0233 Group Insurance - Dental	5200 Exceptional Child	(191.00)
	0750 Other Personnel Services	5200 Exceptional Child	159.94
			<u>\$ (27,079.31)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual by transferring to/(from) the following project(s):

3161 SAI - Supplemental Academic Instruction \$ 27,079.31

8150 Digital Classrooms

0394 FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	\$ (317.00)
0396 Distributions - Contract Schools	5100 Basic Education (K-12)	(210.00)
0220 Social Security	6400 Instructional Staff Training Services	891.21
0131 Salary - Instructional	6500 Instruction Related Technology	10,775.00
0210 Florida Retirement System	6500 Instruction Related Technology	809.71
0220 Social Security	6500 Instruction Related Technology	636.33
0232 Group Insurance - Life	6500 Instruction Related Technology	(0.39)
0233 Group Insurance - Dental	6500 Instruction Related Technology	9.65
0234 Group Insurance - Other	6500 Instruction Related Technology	(0.28)
0997 Reserve - Projects	9890 Reserves	(12,594.23)
		<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.

9004 Advanced International Certificate of Education

0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 2,184.86
0210 Florida Retirement System	5100 Basic Education (K-12)	(168.63)
0220 Social Security	5100 Basic Education (K-12)	(409.09)
0231 Group Insurance - Health	5100 Basic Education (K-12)	(1,403.97)
0232 Group Insurance - Life	5100 Basic Education (K-12)	(2.25)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(165.66)
0234 Group Insurance - Other	5100 Basic Education (K-12)	(106.00)
		<u>\$ (70.74)</u>

Explanation: Adjust average salaries to actual and adjust AICE allocation by transferring to/(from) the following project(s):

5053 AICE - Bonuses & Exams \$ 70.74

9007 Career and Professional Education

0220 Social Security	5300 Vocational	\$ 14.06
0365 Software Subscriptions	5300 Vocational	600.00
0641 Equipment (Over \$1,000)	5300 Vocational	(1,000.00)
0642 Equipment (Under \$1,000)	5300 Vocational	1,000.00
0111 Salary - Administrative Manager	6300 Instruction & Curriculum	245.97
0131 Salary - Instructional	6300 Instruction & Curriculum	592.19
0210 Florida Retirement System	6300 Instruction & Curriculum	818.40
0220 Social Security	6300 Instruction & Curriculum	(110.32)
0231 Group Insurance - Health	6300 Instruction & Curriculum	(476.06)
0232 Group Insurance - Life	6300 Instruction & Curriculum	0.09
0233 Group Insurance - Dental	6300 Instruction & Curriculum	5.81
0210 Florida Retirement System	7900 Operation of Plant	0.41
0997 Reserve - Projects	9890 Reserves	(1,690.55)
		<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.

9015 Fixed Charges

0122 Salary - Sick Leave Payoff	5100 Basic Education (K-12)	\$ (10,270.72)
0123 Salary - Annual Leave Payoff	5100 Basic Education (K-12)	(23,398.83)
0210 Florida Retirement System	5100 Basic Education (K-12)	(3,310.15)
0220 Social Security	5100 Basic Education (K-12)	(971.62)
0123 Salary - Annual Leave Payoff	6300 Instruction & Curriculum	10,349.55
0210 Florida Retirement System	6300 Instruction & Curriculum	1,898.22
0220 Social Security	6300 Instruction & Curriculum	791.79
0310 Professional & Technical Service	7100 School Board	(4,021.84)
0320 Insurance and Bond Premiums	7100 School Board	4,021.84

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 28, 2022

Account	Object		Increase (Decrease)
0122	Salary - Sick Leave Payoff	7300 School Admin - Principal Office	7,755.31
0123	Salary - Annual Leave Payoff	7300 School Admin - Principal Office	11,320.13
0210	Florida Retirement System	7300 School Admin - Principal Office	1,224.87
0220	Social Security	7300 School Admin - Principal Office	68.81
0122	Salary - Sick Leave Payoff	7400 Facilities Acquisition and Construction	2,515.41
0123	Salary - Annual Leave Payoff	7400 Facilities Acquisition and Construction	1,370.95
0210	Florida Retirement System	7400 Facilities Acquisition and Construction	148.30
0220	Social Security	7400 Facilities Acquisition and Construction	84.68
0691	Software (Over \$1,000)	7500 Fiscal Services	500,000.00
0231	Group Insurance - Health	7730 Staff Services	500,000.00
0123	Salary - Annual Leave Payoff	7900 Operation of Plant	358.20
0210	Florida Retirement System	7900 Operation of Plant	38.76
0220	Social Security	7900 Operation of Plant	26.34
			<u>\$ 1,000,000.00</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and return temporary allocation from Salary Resynch (Project 2095) by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (1,000,000.00)

9110 Mental Health Assistance

0394	FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	\$ (4,061.00)
0396	Distributions - Contract Schools	5100 Basic Education (K-12)	(2,632.00)
0131	Salary - Instructional	6140 Psychological Services	7,612.74
0210	Florida Retirement System	6140 Psychological Services	781.48
0220	Social Security	6140 Psychological Services	(928.56)
0231	Group Insurance - Health	6140 Psychological Services	(27,641.97)
0232	Group Insurance - Life	6140 Psychological Services	(21.24)
0233	Group Insurance - Dental	6140 Psychological Services	(842.62)
0234	Group Insurance - Other	6140 Psychological Services	159.16
0510	Supplies	6140 Psychological Services	(34.64)
0730	Dues and Fees	6140 Psychological Services	34.64
0997	Reserve - Projects	9890 Reserves	27,574.01
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.

9121 Print Shop

0100	Salary - Non-Instructional	7760 Internal Service	\$ 1,759.59
0111	Salary - Administrative Manager	7760 Internal Service	(347.03)
0210	Florida Retirement System	7760 Internal Service	(101.48)
0220	Social Security	7760 Internal Service	112.79
0231	Group Insurance - Health	7760 Internal Service	(1,299.69)
0232	Group Insurance - Life	7760 Internal Service	(0.59)
0233	Group Insurance - Dental	7760 Internal Service	5.30
0360	Lease and Rental Agreements	7760 Internal Service	(5,000.00)
0510	Supplies	7760 Internal Service	2,871.11
0519	Technology Supplies	7760 Internal Service	2,000.00
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.

ADOPTED BY SCHOOL BOARD:

FEBRUARY 28, 2022

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2021	INCREASE	DECREASE	BUDGET AS OF 1/31/2022	
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 12/31/2021	INCREASE	BUDGET AS OF 1/31/2022
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 5

Board Meeting February 28, 2022

Account	Object	Function	Increase (Decrease)
---------	--------	----------	------------------------

I. Revenue - Amendments Between Revenue, Appropriations & Reserves

N/A

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

FEBRUARY 28, 2022

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 12/31/2021	INCREASE	DECREASE	BUDGET AS OF 1/31/2022
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	-	12,965.00	369.88	-	13,334.88
3431	INTEREST ON INVESTMENT	-	11,738.20	2,751.71	-	14,489.91
3448	DONATIONS	-	1,000.00	-	-	1,000.00
3490	MISCELLANEOUS REVENUE	-	-	100,000.00	-	100,000.00
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	-	-	37,414.46	-	37,414.46
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	\$ 81,772,757.32	\$ 140,536.05	\$ -	\$ 81,913,293.37

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 12/31/2021	INCREASE	BUDGET AS OF 1/31/2022
7400	0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -
7400	0630	BUILDING & FIXED EQUIPMENT	-	-	-	-
7400	0631	ARCHITECTURAL DESIGN / ENGINEERING	3,773,719.92	3,806,509.62	25,887.82	3,832,397.44
7400	0632	CONTRACTOR SERVICES	-	-	-	-
7400	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-
7400	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	457,178.88	1,221,245.80	-	1,197,022.15
7400	0642	EQUIPMENT (UNDER \$1,000)	853,390.76	844,145.22	114,374.65	958,519.87
7400	0643	COMPUTER EQUIPMENT (OVER \$1,000)	9,433.47	26,519.17	1,834.62	28,353.79
7400	0644	COMPUTER HARDWARE (UNDER \$1,000)	364,531.78	473,818.28	-	473,818.28
7400	0648	TECHNOLOGY EQUIPMENT (OVER \$1,000)	2,379.99	29,760.03	-	29,760.03
7400	0649	TECHNOLOGY EQUIPMENT (UNDER \$1,000)	-	-	-	-
7400	0651	BUSES	3,395,316.00	2,932,256.00	-	2,932,256.00
7400	0652	OTHER MOTOR VEHICLES	405,000.00	366,635.00	-	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	30,706.29	-	30,706.29
7400	0674	SEWAGE TREATMENT PLANT	-	-	-	-
7400	0675	FENCE & UNDERGROUND TANKS	1,224,336.36	1,561,639.74	156,097.43	1,717,737.17
7400	0676	OTHER PERMANENT IMPROVEMENTS	500,246.90	533,855.51	50,250.67	584,106.18
7400	0677	REPLACEMENT SYSTEMS	452,839.42	630,594.48	-	630,594.48
7400	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	264,438.29	184,889.02	-	184,889.02
7400	0682	HEATING/COOLING/AIR CONDITIONING	-	43,534.00	9,342.00	52,876.00
7400	0683	ROOFING	25,000.00	25,000.00	-	25,000.00
7400	0684	REPLACEMENT ROOFING & SYSTEMS	43,000,088.46	47,254,308.99	-	46,906,743.53
7400	0685	FLOORING/STRUCTURAL ALTERATION	550,521.43	669,938.63	39,001.92	708,940.55
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	784,402.23	-	784,402.23
7400	0720	INTEREST	1,430.05	27,353.59	-	27,353.59
7400	0986	RESERVES - FUND B GAIN/LOSS	-	-	-	-
7400	0990	FUND BALANCE UNAPPROPRIATED	540,101.18	564,804.38	140,536.05	705,340.43
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	-	-	-
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	13,265,644.00	-	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	\$ 81,772,757.32	\$ 537,325.16	\$ 81,913,293.37

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 5
Board Meeting February 28, 2022

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3421	<u>Tax Redemptions</u>		\$ 369.88
0990	Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 369.88
<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>			
....	Discretionary	\$ 369.88	
3431	<u>Interest on Investments</u>		\$ 2,751.71
0990	Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 2,751.71
<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>			
....	Discretionary	\$ 2,751.71	
3490	<u>Miscellaneous Revenue</u>		\$ 100,000.00
0990	Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 100,000.00
<i>Explanation: To appropriate rebate from school bus emissions grant based on actual collections.</i>			
....	Discretionary	\$ 100,000.00	
3740	<u>Prior Year Insurance Loss Recovery</u>		\$ 37,414.46
0990	Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 37,414.46
<i>Explanation: To appropriate revenue for prior year insurance loss recovery based on actual collections.</i>			
....	Discretionary	\$ 37,414.46	
II. Amendments Between Appropriations & Reserves			
0319	<u>DW - HVAC Replacement</u>		
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 218,109.99
<i>Explanation: Transfers to/(from) the following project(s):</i>			
8342	Project Contingency	\$ (218,109.99)	
2201	<u>FWBHS Field House P6TO14</u>		
0631	Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ 25,887.82
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(25,887.82)
			\$ -
<i>Explanation: Reallocate funds between objects within the project.</i>			
2212	<u>School SEC Upgrade ODP P6TO2 Phase 3</u>		
0642	Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 197,752.00
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(197,752.00)
			\$ -
<i>Explanation: Reallocate funds between objects within the project.</i>			
2303	<u>Board Projects</u>		
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (36,042.36)
<i>Explanation: Transfers to/(from) the following project(s):</i>			
2364	BD - School Equipment	\$ 34,910.00	
6318	BD - Fence		1,132.36
			Total \$ 36,042.36

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 5

Board Meeting February 28, 2022

Account	Object	Function	Increase (Decrease)
2313	<u>DW - Environmental/IAQ/T&B</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (14,001.92)
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	\$ 14,001.92
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2360	<u>DW - Portable Canopies</u>		
	0683 Roofing	7400 Facilities Acquisition and Construction	<u>\$ (25,000.00)</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	3336 DW - Flooring	\$ 25,000.00	
2364	<u>BD - School Equipment</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (18,259.00)
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	53,169.00
			<u>\$ 34,910.00</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (34,910.00)	
2386	<u>DW - District Department Equipment</u>		
	0643 Computer Hardware (Over \$1,000)	7400 Facilities Acquisition and Construction	<u>\$ 1,834.62</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ (1,834.62)	
2395	<u>DW - Safety/ADA</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 3,377.35
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	(83,377.35)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	80,000.00
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		
3336	<u>DW - Flooring</u>		
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	<u>\$ 25,000.00</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2360 DW - Portable Canopies	\$ (25,000.00)	
3348	<u>Security Upgrade FF&E P6T02 Phase 2</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (9,342.00)
	0682 Heating/Cooling/Air Conditioning	7400 Facilities Acquisition and Construction	9,342.00
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		
3385	<u>School Security Upgrade Phase 3</u>		
	0675 Fence & Underground Tanks	7400 Facilities Acquisition and Construction	\$ 154,965.07
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(154,965.07)
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		
6318	<u>BD - Fence</u>		
	0675 Fence & Underground Tanks	7400 Facilities Acquisition and Construction	<u>\$ 1,132.36</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (1,132.36)	

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 5

Board Meeting February 28, 2022

Account	Object	Function	Increase (Decrease)
8342	<u>Project Contingency</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (219,944.61)
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	0319 DW - HVAC Replacement	2386 DW - District Department Equipment	1,834.62
			<u>Total \$ 219,944.61</u>
8373	<u>DW - PE/Restroom/Storage</u>		
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	\$ (2,918.33)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	2,918.33
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		

ADOPTED BY SCHOOL BOARD:

FEBRUARY 28, 2022

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 12/31/2021	INCREASE	DECREASE	BUDGET AS OF 1/31/2022
3199	MISCELLANEOUS FEDERAL DIRECT	\$ 3,546,754.52	\$ 3,820,150.52	\$ 71,109.00	\$ -	\$ 3,891,259.52
3201	VOCATIONAL EDUCATIONAL ARTS	386,006.68	386,006.68	49,448.42	-	435,455.10
3219	CARES ACT	-	-	-	-	-
3221	ADULT GENERAL EDUCATION	12,698.80	135,762.80	241,355.74	-	377,118.54
3231	IDEA	10,276,046.14	10,276,046.14	-	1,756,046.14	8,520,000.00
3241	TITLE I	9,729,883.88	9,909,192.88	-	1,364,351.80	8,544,841.08
3242	TITLE IV	548,136.30	572,343.60	-	24,207.30	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	674,291.41	-	209,700.53	464,590.88
3275	TITLE V	-	-	-	-	-
3277	TITLE II	1,371,729.65	1,371,729.65	-	307,873.68	1,063,855.97
3280	DRUG FREE SCHOOLS PROGRAM	-	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	139,492.70	916,692.70	-	59,492.70	857,200.00
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
TOTAL - OTHER SPECIAL REVENUE FUNDS		\$ 32,939,195.31	\$ 46,837,869.61	\$ 361,913.16	\$ 3,721,672.15	\$ 43,478,110.62

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 12/31/2021	INCREASE	DECREASE	BUDGET AS OF 1/31/2022
5100	BASIC EDUCATION (K-12)	\$ 15,303,067.54	\$ 25,516,982.32	\$ -	\$ 1,137,115.80	\$ 24,379,866.52
5200	EXCEPTIONAL CHILD	7,587,164.71	7,656,569.37	-	1,582,853.71	6,073,715.66
5300	VOCATIONAL	494,468.27	610,721.78	39,186.85	-	649,908.63
5400	ADULT GENERAL EDUCATION	-	-	234,561.00	-	234,561.00
5500	PREKINDERGARTEN	632,506.16	633,579.75	-	278,479.86	355,099.89
5900	OTHER INSTRUCTION	1,169,363.82	1,120,860.13	-	1,350.00	1,119,510.13
6100	PUPIL PERSONNEL SERVICES	345,727.00	843,177.00	-	40,278.37	802,898.63
6110	ATTENDANCE AND SOCIAL WORK	258,496.00	393,496.00	-	6,616.80	386,879.20
6120	GUIDANCE SERVICES	10,000.00	210,992.00	31,193.68	-	242,185.68
6130	HEALTH SERVICES	15,366.31	955.00	-	420.00	535.00
6140	PSYCHOLOGICAL SERVICES	231,667.00	231,667.00	-	5,812.66	225,854.34
6141	TESTING	-	-	-	-	-
6150	PARENTAL INVOLVEMENT	163,862.98	161,818.98	17,490.79	-	179,309.77
6200	INSTRUCTIONAL MEDIA SERVICES	5,210.70	5,210.70	-	1,538.90	3,671.80
6300	INSTRUCTION & CURRICULUM	2,241,158.98	2,448,591.69	-	200,071.43	2,248,520.26
6400	INSTRUCTIONAL STAFF TRAINING SERVICES	2,542,757.18	2,867,869.08	-	371,494.00	2,496,375.08
6500	INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-
7100	SCHOOL BOARD	1,227.00	88,195.00	-	1,227.00	86,968.00
7200	GENERAL ADMINISTRATION	1,127,905.63	1,416,715.85	-	115,924.84	1,300,791.01
7300	SCHOOL ADMIN - PRINCIPAL OFFICE	11,227.00	216,547.69	123.00	-	216,670.69
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	7,732.50	-	2,094.00	5,638.50
7760	INTERNAL SERVICE	-	-	-	-	-
7800	PUPIL TRANSP SERVICES - SCHOOL	45,258.50	498,557.62	-	8,558.50	489,999.12
7801	TRANSPORTATION - NORTH	400.00	22,992.73	-	200.00	22,792.73
7802	TRANSPORTATION - CENTRAL	400.00	18,509.34	-	200.00	18,309.34
7803	TRANSPORTATION - SOUTH	400.00	1,670.81	-	200.00	1,470.81
7900	OPERATION OF PLANT	-	136,362.00	-	-	136,362.00
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	46,346.27	1,012.56	-	47,358.83
9100	COMMUNITY SERVICE	695,053.00	968,449.00	71,109.00	-	1,039,558.00
TOTAL - OTHER SPECIAL REVENUE FUNDS		\$ 32,939,195.31	\$ 46,837,869.61	\$ 394,676.88	\$ 3,754,435.87	\$ 43,478,110.62

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 5

Board Meeting February 28, 2022

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3199	<u>Miscellaneous Federal Direct</u>		\$ 71,109.00
	0790 Miscellaneous Expense	9100 Community Service	\$ 71,109.00
<i>Explanation: To appropriate revenue for Pell grant based on actual collections.</i>			
	2481 Pell Grant	\$ 71,109.00	
3201	<u>Vocational Educational Arts</u>		\$ 49,448.42
	0220 FICA (Social Security & Medicare)	5300 Vocational	\$ (5.42)
	0365 Software Subscriptions	5300 Vocational	(3.60)
	0510 Supplies	5300 Vocational	14,377.86
	0519 Technology - Supplies	5300 Vocational	(20.01)
	0641 Equipment/Fixed Assets (Over \$1,000)	5300 Vocational	(3.34)
	0642 Equipment (Under \$1,000)	5300 Vocational	16,000.00
	0750 Other Personnel Services	5300 Vocational	(361.75)
	0330 In County Travel	6400 Instructional Staff Training Services	18,000.00
	0791 Indirect Costs	7200 General Administration	1,464.68
			\$ 49,448.42
<i>Explanation: To close fiscal year 2020-2021 Carl Perkins - Secondary Section 131 (Project 1422) grant per project award notification and appropriate fiscal year 2021-2022 Carl Perkins - Entrepreneurship, Education, & Training (Project 2424) grant per project award notification.</i>			
	1422 Carl Perkins - Secondary Education	\$ (551.58)	
	2424 Carl Perkins - EET		50,000.00
			\$ 49,448.42
3221	<u>Adult General Education</u>		\$ 241,355.74
	0510 Supplies	5300 Vocational	\$ (2,617.05)
	0641 Equipment/Fixed Assets (Over \$1,000)	5300 Vocational	(1,199.63)
	0234 Group Insurance - Other	5400 Adult General Education	230,099.00
	0730 Dues and Fees	5400 Adult General Education	4,462.00
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	(6.57)
	0791 Indirect Costs	7200 General Administration	10,617.99
			\$ 241,355.74
<i>Explanation: To close fiscal year 2020-2021 Carl Perkins - Postsecondary Section 132 (Project 1407) grant per project award notification and appropriate fiscal year 2021-2022 Adult General Education (Project 2426) grant per project award notification.</i>			
	1407 Carl Perkins - Postsecondary Education	\$ (3,924.26)	
	2426 Adult General Education		245,280.00
			\$ 241,355.74
3231	<u>IDEA</u>		\$ (1,756,046.14)
	0102 Salary - Other Compensation	5200 Exceptional Child	\$ (5,353.92)
	0210 Florida Retirement System	5200 Exceptional Child	(535.39)
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	(797.91)
	0310 Professional & Technical Services	5200 Exceptional Child	(25,590.00)
	0330 In County Travel	5200 Exceptional Child	(10,629.24)
	0350 Repairs & Maintenance	5200 Exceptional Child	(737.00)
	0355 Technology - Repairs & Maintenance	5200 Exceptional Child	(200.00)
	0357 Support Managed - Computers	5200 Exceptional Child	(3,233.30)
	0365 Software Subscriptions	5200 Exceptional Child	(1,820.48)
	0366 Software Apps. - Tablets	5200 Exceptional Child	(2,995.01)
	0370 Postage/Shipping/Telegram	5200 Exceptional Child	(46.36)
	0510 Supplies	5200 Exceptional Child	(1,558,997.82)
	0530 Periodicals	5200 Exceptional Child	(570.02)
	0622 Audio Visual (Under \$1,000)	5200 Exceptional Child	(300.00)
	0641 Equipment/Fixed Assets (Over \$1,000)	5200 Exceptional Child	(1,835.47)
	0642 Equipment (Under \$1,000)	5200 Exceptional Child	(28,000.00)
	0644 Computer Hardware (Under \$1,000)	5200 Exceptional Child	(18,739.08)
	0649 Technology Equipment (<\$1,000)	5200 Exceptional Child	(2,000.00)
	0750 Other Personnel Services	5200 Exceptional Child	(5,076.29)
	0331 Out of County Travel	6150 Parental Involvement	(200.00)
	0510 Supplies	6150 Parental Involvement	(400.00)
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	(3,000.00)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(300.00)
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(229.50)

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 5

Board Meeting February 28, 2022

Account	Object	Function	Increase (Decrease)
	0330 In County Travel	6300 Instruction & Curriculum	(3,864.11)
	0331 Out of County Travel	6300 Instruction & Curriculum	(2,500.00)
	0360 Lease and Rental Agreements	6300 Instruction & Curriculum	(1,000.00)
	0390 Other Purchased Service	6300 Instruction & Curriculum	(730.73)
	0641 Equipment/Fixed Assets (Over \$1,000)	6300 Instruction & Curriculum	(1,200.00)
	0642 Equipment (Under \$1,000)	6300 Instruction & Curriculum	(1,784.98)
	0643 Computer Hardware (Over \$1,000)/Technology/Infrastructure	6300 Instruction & Curriculum	(522.00)
	0644 Computer Hardware (Under \$1,000)	6300 Instruction & Curriculum	(500.00)
	0730 Dues and Fees	6300 Instruction & Curriculum	(500.00)
	0117 Workshops	6400 Instructional Staff Training Services	(3,500.00)
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(388.22)
	0331 Out of County Travel	6400 Instructional Staff Training Services	(2,600.00)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(1,574.74)
	0791 Indirect Costs	7200 General Administration	(62,118.07)
	0220 FICA (Social Security & Medicare)	7730 Staff Services	(76.50)
	0750 Other Personnel Services	7730 Staff Services	(1,000.00)
	0398 Field Trips / Student Transportation	7801 Transportation - North	(200.00)
	0398 Field Trips / Student Transportation	7802 Transportation - Central	(200.00)
	0398 Field Trips / Student Transportation	7803 Transportation - South	(200.00)
			<u>\$ (1,756,046.14)</u>

Explanation: To close fiscal year 2020-2021 IDEA - Part B (Project 1475) and IDEA - Part B - Pre-K (Project 1476) grants per project award notification.

1475	IDEA - Part B	\$ (1,729,507.17)	1476	IDEA - Part B - Pre-K	(26,538.97)
					<u>\$ (1,756,046.14)</u>
3241	Title I				<u>\$ (1,364,351.80)</u>
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$	(33,751.90)	
	0210 Florida Retirement System	5100 Basic Education (K-12)		(3,088.20)	
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)		(2,952.17)	
	0310 Professional & Technical Services	5100 Basic Education (K-12)		(380.00)	
	0357 Support Managed - Computers	5100 Basic Education (K-12)		(14,373.00)	
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)		(2,688.60)	
	0365 Software Subscriptions	5100 Basic Education (K-12)		(11,681.53)	
	0390 Other Purchased Service	5100 Basic Education (K-12)		(9,268.65)	
	0395 Distributions to Charter Schools (Non-FEFP)	5100 Basic Education (K-12)		(0.78)	
	0510 Supplies	5100 Basic Education (K-12)		(1,048,513.69)	
	0519 Technology - Supplies	5100 Basic Education (K-12)		(37,736.41)	
	0641 Equipment/Fixed Assets (Over \$1,000)	5100 Basic Education (K-12)		(1,447.46)	
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)		(497.75)	
	0643 Computer Hardware (Over \$1,000)/Technology/Infrastructure	5100 Basic Education (K-12)		(9,357.89)	
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)		(35,043.81)	
	0649 Technology Equipment (<\$1,000)	5100 Basic Education (K-12)		(10,023.07)	
	0692 Software (Under \$1,000)	5100 Basic Education (K-12)		(9.89)	
	0730 Dues and Fees	5100 Basic Education (K-12)		(12,000.00)	
	0750 Other Personnel Services	5100 Basic Education (K-12)		(7,817.05)	
	0366 Software Apps. - Tablets	5200 Exceptional Child		(1,200.09)	
	0390 Other Purchased Service	5200 Exceptional Child		(1,447.00)	
	0510 Supplies	5200 Exceptional Child		(2,648.59)	
	0519 Technology - Supplies	5200 Exceptional Child		(1,457.19)	
	0642 Equipment (Under \$1,000)	5200 Exceptional Child		(252.96)	
	0644 Computer Hardware (Under \$1,000)	5200 Exceptional Child		(7,135.01)	
	0220 FICA (Social Security & Medicare)	5500 Prekindergarten		(93.74)	
	0750 Other Personnel Services	5500 Prekindergarten		(1,225.30)	
	0102 Salary - Other Compensation	6150 Parental Involvement		(908.26)	
	0210 Florida Retirement System	6150 Parental Involvement		(90.83)	
	0220 FICA (Social Security & Medicare)	6150 Parental Involvement		(273.32)	
	0365 Software Subscriptions	6150 Parental Involvement		(3,153.00)	
	0370 Postage/Shipping/Telegram	6150 Parental Involvement		(581.14)	
	0390 Other Purchased Service	6150 Parental Involvement		(2,172.18)	
	0510 Supplies	6150 Parental Involvement		(9,131.94)	
	0519 Technology - Supplies	6150 Parental Involvement		(1,513.12)	
	0750 Other Personnel Services	6150 Parental Involvement		(2,564.77)	
	0365 Software Subscriptions	6200 Instructional Media Services		(38.00)	
	0610 Library Books	6200 Instructional Media Services		(0.90)	
	0330 In County Travel	6300 Instruction & Curriculum		(1,911.98)	
	0331 Out of County Travel	6300 Instruction & Curriculum		(1,034.00)	

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 5

Board Meeting February 28, 2022

Account	Object	Function	Increase (Decrease)
	0360 Lease and Rental Agreements	6300 Instruction & Curriculum	(1,658.63)
	0365 Software Subscriptions	6300 Instruction & Curriculum	(1,400.00)
	0370 Postage/Shipping/Telegram	6300 Instruction & Curriculum	(300.00)
	0390 Other Purchased Service	6300 Instruction & Curriculum	(1,000.00)
	0510 Supplies	6300 Instruction & Curriculum	(39.31)
	0519 Technology - Supplies	6300 Instruction & Curriculum	(119.48)
	0642 Equipment (Under \$1,000)	6300 Instruction & Curriculum	(273.38)
	0730 Dues and Fees	6300 Instruction & Curriculum	(306.50)
	0117 Workshops	6400 Instructional Staff Training Services	(4,719.11)
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(1,103.45)
	0319 Technology - Professional & Technical Services	6400 Instructional Staff Training Services	(795.00)
	0330 In County Travel	6400 Instructional Staff Training Services	(1,100.00)
	0331 Out of County Travel	6400 Instructional Staff Training Services	(1,735.00)
	0365 Software Subscriptions	6400 Instructional Staff Training Services	(4,278.95)
	0510 Supplies	6400 Instructional Staff Training Services	(121.10)
	0519 Technology - Supplies	6400 Instructional Staff Training Services	(950.15)
	0530 Periodicals	6400 Instructional Staff Training Services	(856.00)
	0730 Dues and Fees	6400 Instructional Staff Training Services	(1,056.00)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(10,424.17)
	0791 Indirect Costs	7200 General Administration	(48,191.90)
	0398 Field Trips / Student Transportation	7800 Pupil Transp Services - School	(4,458.50)
			<u>\$ (1,364,351.80)</u>

Explanation: To close fiscal year 2020-2021 Title I - Part A (Project 1401) and Title I - Part A - Homeless Set-Aside (Project 1408) grants per project award notification.

1401 Title I - Part A	\$ (1,352,351.80)	1408 Title I - Part A - Homeless Set-Aside	(12,000.00)
			<u>\$ (1,364,351.80)</u>
3242 Title IV			<u>\$ (24,207.30)</u>
	0510 Supplies	5100 Basic Education (K-12)	\$ (23,723.22)
	0649 Technology Equipment (<\$1,000)	5100 Basic Education (K-12)	(6.00)
	0644 Computer Hardware (Under \$1,000)	5200 Exceptional Child	(3.62)
	0791 Indirect Costs	7200 General Administration	(474.46)
			<u>\$ (24,207.30)</u>

Explanation: To close fiscal year 2020-2021 Title IV - Student Support & Academic Enrichment (Project 1415) grant per project award notification.

1415 Title IV - SS & AEG	\$ (24,207.30)		
3274 Title III			<u>\$ (209,700.53)</u>
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ (82,377.50)
	0510 Supplies	5100 Basic Education (K-12)	(8,399.88)
	0519 Technology - Supplies	5100 Basic Education (K-12)	(5,725.00)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	(20,125.00)
	0370 Postage/Shipping/Telegram	6100 Pupil Personnel Services	(100.00)
	0390 Other Purchased Service	6100 Pupil Personnel Services	(4,000.00)
	0102 Salary - Other Compensation	6150 Parental Involvement	(9,777.02)
	0210 Florida Retirement System	6150 Parental Involvement	(1,045.77)
	0220 FICA (Social Security & Medicare)	6150 Parental Involvement	(748.21)
	0310 Professional & Technical Services	6300 Instruction & Curriculum	(2,000.00)
	0330 In County Travel	6300 Instruction & Curriculum	(3,000.00)
	0331 Out of County Travel	6300 Instruction & Curriculum	(5,920.92)
	0365 Software Subscriptions	6300 Instruction & Curriculum	(17,500.00)
	0310 Professional & Technical Services	6400 Instructional Staff Training Services	(9,300.00)
	0365 Software Subscriptions	6400 Instructional Staff Training Services	(28,728.00)
	0510 Supplies	6400 Instructional Staff Training Services	(5,755.66)
	0622 Audio Visual (Under \$1,000)	6400 Instructional Staff Training Services	(1,000.00)
	0791 Indirect Costs	7200 General Administration	(3,697.57)
	0398 Field Trips / Student Transportation	7800 Pupil Transp Services - School	(500.00)
			<u>\$ (209,700.53)</u>

Explanation: To close fiscal year 2020-2021 Title III - English Language Learners (Project 1418) and Title III - Immigrant Children & Youth (Project 1419) grants per project award notification.

1418 Title III - English Language Learners	\$ (147,757.27)	1419 Title III - Immigrant Children & Youth	(61,943.26)
			<u>\$ (209,700.53)</u>

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 5

Board Meeting February 28, 2022

Account	Object	Function	Increase (Decrease)
3277	<u>Title II</u>		\$ (307,873.68)
	0360 Lease and Rental Agreements	6300 Instruction & Curriculum	\$ (18,062.12)
	0370 Postage/Shipping/Telegram	6300 Instruction & Curriculum	(200.00)
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	(37,865.81)
	0117 Workshops	6400 Instructional Staff Training Services	(33,509.87)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	(3,786.58)
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(10,198.26)
	0310 Professional & Technical Services	6400 Instructional Staff Training Services	(9,800.00)
	0330 In County Travel	6400 Instructional Staff Training Services	(1,000.00)
	0331 Out of County Travel	6400 Instructional Staff Training Services	(8,180.00)
	0365 Software Subscriptions	6400 Instructional Staff Training Services	(17,478.20)
	0390 Other Purchased Service	6400 Instructional Staff Training Services	(4,001.50)
	0510 Supplies	6400 Instructional Staff Training Services	(87,788.74)
	0519 Technology - Supplies	6400 Instructional Staff Training Services	(1,340.74)
	0649 Technology Equipment (<\$1,000)	6400 Instructional Staff Training Services	(75.00)
	0730 Dues and Fees	6400 Instructional Staff Training Services	(1,241.00)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(61,934.93)
	0791 Indirect Costs	7200 General Administration	(11,410.93)
			<u>\$ (307,873.68)</u>

Explanation: To close fiscal year 2020-2021 Title II - Part A (Project 1405) grant per project award notification.

1405 Title II - Part A \$ (307,873.68)

3299	<u>Miscellaneous Federal Through State</u>		\$ (59,492.70)
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (3,611.28)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(360.98)
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(450.61)
	0510 Supplies	5100 Basic Education (K-12)	(200.70)
	0730 Dues and Fees	5100 Basic Education (K-12)	(1,958.00)
	0310 Professional & Technical Services	6100 Pupil Personnel Services	(2,546.00)
	0310 Professional & Technical Services	6130 Health Services	(420.00)
	0330 In County Travel	6300 Instruction & Curriculum	(452.27)
	0331 Out of County Travel	6300 Instruction & Curriculum	(1,900.00)
	0370 Postage/Shipping/Telegram	6300 Instruction & Curriculum	(7.00)
	0390 Other Purchased Service	6300 Instruction & Curriculum	(1,017.28)
	0730 Dues and Fees	6300 Instruction & Curriculum	(300.00)
	0310 Professional & Technical Services	6400 Instructional Staff Training Services	(29,100.00)
	0510 Supplies	6400 Instructional Staff Training Services	(9,000.00)
	0395 Distributions to Charter Schools (Non-FEFP)	7100 School Board	(1,227.00)
	0791 Indirect Costs	7200 General Administration	(2,114.58)
	0395 Distributions to Charter Schools (Non-FEFP)	7300 School Admin - Principal Office	(1,227.00)
	0398 Field Trips / Student Transportation	7800 Pupil Transp Services - School	(3,600.00)
			<u>\$ (59,492.70)</u>

Explanation: To close fiscal year 2020-2021 Title IX - Homeless Children & Youth (Project 1412) and Title V - Public Charter School Program (Project 1427) grants per project award notification.

1412 Title IX - Homeless Children & Youth \$ (57,038.70) 1427 Title V - Public Charter School Program (2,454.00)
\$ (59,492.70)

II. Amendments Between Appropriations & Reserves

1451	<u>CRRSA Act - ESSER II</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (79,933.00)
	0111 Salary - Administrative/Managerial	6300 Instruction & Curriculum	60,706.00
	0210 Florida Retirement System	6300 Instruction & Curriculum	6,654.00
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	4,686.00
	0231 Group Insurance - Health	6300 Instruction & Curriculum	7,658.00
	0232 Group Insurance - Life	6300 Instruction & Curriculum	14.00
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	215.00
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 5

Board Meeting February 28, 2022

Account	Object	Function	Increase (Decrease)
1484	<u>CARES Act - HEERF - Institutional Portion</u>		
	0510 Supplies	5900 Other Instruction	\$ (51,350.00)
	0641 Equipment/Fixed Assets (Over \$1,000)	5900 Other Instruction	50,000.00
	0510 Supplies	7300 School Admin - Principal Office	1,350.00
			<u>\$ -</u>

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

1488 DODEA - ENGAGE

0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 3,656.29
0210 Florida Retirement System	5100 Basic Education (K-12)	395.45
0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	273.39
0365 Software Subscriptions	5100 Basic Education (K-12)	1,495.00
0510 Supplies	5100 Basic Education (K-12)	(17,537.48)
0111 Salary - Administrative/Managerial	6300 Instruction & Curriculum	255.48
0210 Florida Retirement System	6300 Instruction & Curriculum	27.71
0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(39.74)
0231 Group Insurance - Health	6300 Instruction & Curriculum	(0.18)
0232 Group Insurance - Life	6300 Instruction & Curriculum	0.09
0233 Group Insurance - Dental	6300 Instruction & Curriculum	1.13
0310 Professional & Technical Services	6300 Instruction & Curriculum	9,000.00
0730 Dues and Fees	6300 Instruction & Curriculum	262.38
0131 Salary - Instructional	6400 Instructional Staff Training Services	1,998.00
0210 Florida Retirement System	6400 Instructional Staff Training Services	215.85
0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(13.57)
0231 Group Insurance - Health	6400 Instructional Staff Training Services	(0.44)
0232 Group Insurance - Life	6400 Instructional Staff Training Services	(0.40)
0233 Group Insurance - Dental	6400 Instructional Staff Training Services	11.04
		<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.

2401 Title I - Part A

0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (46,679.44)
0102 Salary - Other Compensation	5100 Basic Education (K-12)	(3,547.00)
0131 Salary - Instructional	5100 Basic Education (K-12)	(69,530.13)
0210 Florida Retirement System	5100 Basic Education (K-12)	(2,154.36)
0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(12,158.27)
0231 Group Insurance - Health	5100 Basic Education (K-12)	(46,047.49)
0232 Group Insurance - Life	5100 Basic Education (K-12)	(115.77)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	622.55
0234 Group Insurance - Other	5100 Basic Education (K-12)	166.37
0310 Professional & Technical Services	5100 Basic Education (K-12)	2,535.00
0360 Lease and Rental Agreements	5100 Basic Education (K-12)	(5,031.40)
0365 Software Subscriptions	5100 Basic Education (K-12)	(5,809.93)
0390 Other Purchased Service	5100 Basic Education (K-12)	(700.00)
0510 Supplies	5100 Basic Education (K-12)	362,513.23
0519 Technology - Supplies	5100 Basic Education (K-12)	6,176.00
0641 Equipment/Fixed Assets (Over \$1,000)	5100 Basic Education (K-12)	(19.13)
0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	500.00
0643 Computer Hardware (Over \$1,000)/Technology/Infrastructure	5100 Basic Education (K-12)	56,900.00
0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	20,295.92
0648 Technology Equipment (>\$1,000)	5100 Basic Education (K-12)	3,300.00
0649 Technology Equipment (<\$1,000)	5100 Basic Education (K-12)	5,300.00
0100 Salary - Non-Instructional	5200 Exceptional Child	(313.99)
0210 Florida Retirement System	5200 Exceptional Child	(6.34)
0220 FICA (Social Security & Medicare)	5200 Exceptional Child	(24.04)
0232 Group Insurance - Life	5200 Exceptional Child	(15.80)
0233 Group Insurance - Dental	5200 Exceptional Child	11.05
0234 Group Insurance - Other	5200 Exceptional Child	(0.25)
0510 Supplies	5200 Exceptional Child	349.37
0100 Salary - Non-Instructional	5500 Prekindergarten	1,795.57
0210 Florida Retirement System	5500 Prekindergarten	(264.70)
0220 FICA (Social Security & Medicare)	5500 Prekindergarten	(121.35)
0231 Group Insurance - Health	5500 Prekindergarten	1,487.87
0232 Group Insurance - Life	5500 Prekindergarten	7.48
0233 Group Insurance - Dental	5500 Prekindergarten	(12.13)
0234 Group Insurance - Other	5500 Prekindergarten	(53.56)
0510 Supplies	5500 Prekindergarten	(280,000.00)

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 5

Board Meeting February 28, 2022

Account	Object	Function	Increase (Decrease)
	0130 Salary - Overtime	6150 Parental Involvement	(1,000.00)
	0210 Florida Retirement System	6150 Parental Involvement	(100.00)
	0220 FICA (Social Security & Medicare)	6150 Parental Involvement	(71.65)
	0310 Professional & Technical Services	6150 Parental Involvement	1,275.00
	0370 Postage/Shipping/Telegram	6150 Parental Involvement	45.00
	0390 Other Purchased Service	6150 Parental Involvement	(1,170.09)
	0510 Supplies	6150 Parental Involvement	50,347.09
	0519 Technology - Supplies	6150 Parental Involvement	425.00
	0750 Other Personnel Services	6150 Parental Involvement	300.00
	0610 Library Books	6200 Instructional Media Services	(1,500.00)
	0100 Salary - Non-Instructional	6300 Instruction & Curriculum	(931.76)
	0111 Salary - Administrative/Managerial	6300 Instruction & Curriculum	(1,769.01)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(700.09)
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(318.86)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(0.07)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	14.81
	0234 Group Insurance - Other	6300 Instruction & Curriculum	(0.23)
	0330 In County Travel	6300 Instruction & Curriculum	21.00
	0365 Software Subscriptions	6300 Instruction & Curriculum	(21.00)
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	4,175.36
	0131 Salary - Instructional	6400 Instructional Staff Training Services	(11,280.57)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	2,549.20
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(55.60)
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	2,290.70
	0232 Group Insurance - Life	6400 Instructional Staff Training Services	4.67
	0233 Group Insurance - Dental	6400 Instructional Staff Training Services	224.45
	0234 Group Insurance - Other	6400 Instructional Staff Training Services	(156.53)
	0310 Professional & Technical Services	6400 Instructional Staff Training Services	(26,925.00)
	0331 Out of County Travel	6400 Instructional Staff Training Services	(2,734.00)
	0510 Supplies	6400 Instructional Staff Training Services	(100.00)
	0730 Dues and Fees	6400 Instructional Staff Training Services	(1,176.15)
	0331 Out of County Travel	7730 Staff Services	(1,017.00)
			\$ -

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.

2405 Title II - Part A

0111 Salary - Administrative/Managerial	6300 Instruction & Curriculum	\$ (1,885.20)
0210 Florida Retirement System	6300 Instruction & Curriculum	(473.51)
0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(206.62)
0232 Group Insurance - Life	6300 Instruction & Curriculum	(10.83)
0233 Group Insurance - Dental	6300 Instruction & Curriculum	6.87
0234 Group Insurance - Other	6300 Instruction & Curriculum	(0.18)
0100 Salary - Non-Instructional	6400 Instructional Staff Training Services	(435.59)
0131 Salary - Instructional	6400 Instructional Staff Training Services	(24,618.82)
0210 Florida Retirement System	6400 Instructional Staff Training Services	2,344.05
0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(2,770.50)
0231 Group Insurance - Health	6400 Instructional Staff Training Services	(1,549.73)
0232 Group Insurance - Life	6400 Instructional Staff Training Services	(16.88)
0233 Group Insurance - Dental	6400 Instructional Staff Training Services	8.44
0234 Group Insurance - Other	6400 Instructional Staff Training Services	(114.40)
0360 Lease and Rental Agreements	6400 Instructional Staff Training Services	5,510.46
0510 Supplies	6400 Instructional Staff Training Services	24,212.44
		\$ -

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.

2412 Title IX - Homeless Children & Youth

0510 Supplies	5100 Basic Education (K-12)	\$ 810.55
0100 Salary - Non-Instructional	6300 Instruction & Curriculum	(120.80)
0111 Salary - Administrative/Managerial	6300 Instruction & Curriculum	(472.37)
0210 Florida Retirement System	6300 Instruction & Curriculum	(151.95)
0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(67.79)
0232 Group Insurance - Life	6300 Instruction & Curriculum	(0.32)
0233 Group Insurance - Dental	6300 Instruction & Curriculum	2.78
0234 Group Insurance - Other	6300 Instruction & Curriculum	(0.10)
		\$ -

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 5

Board Meeting February 28, 2022

Account	Object	Function	Increase (Decrease)
2415	<u>Title IV - SS & AEG</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ 5,812.66
	0131 Salary - Instructional	6140 Psychological Services	(2,176.33)
	0210 Florida Retirement System	6140 Psychological Services	(840.47)
	0220 FICA (Social Security & Medicare)	6140 Psychological Services	(537.93)
	0231 Group Insurance - Health	6140 Psychological Services	(5,204.48)
	0232 Group Insurance - Life	6140 Psychological Services	(7.34)
	0233 Group Insurance - Dental	6140 Psychological Services	(69.83)
	0234 Group Insurance - Other	6140 Psychological Services	3,023.72
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.

2422	<u>Carl Perkins - Secondary</u>		
	0510 Supplies	5300 Vocational	\$ 13,019.79
	0131 Salary - Instructional	6300 Instruction & Curriculum	(8,618.28)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(910.46)
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(659.04)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(2,759.75)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(4.44)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(67.82)
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.

2451	<u>ESSER II - Non-Enrollment Assistance</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ 30,239.13
	0131 Salary - Instructional	6100 Pupil Personnel Services	(32,390.30)
	0210 Florida Retirement System	6100 Pupil Personnel Services	(4,878.43)
	0220 FICA (Social Security & Medicare)	6100 Pupil Personnel Services	(2,900.54)
	0231 Group Insurance - Health	6100 Pupil Personnel Services	(17,930.86)
	0232 Group Insurance - Life	6100 Pupil Personnel Services	(4.06)
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	(587.86)
	0234 Group Insurance - Other	6100 Pupil Personnel Services	39.93
	0131 Salary - Instructional	6110 Attendance and Social Work	(8,843.00)
	0210 Florida Retirement System	6110 Attendance and Social Work	3,416.92
	0220 FICA (Social Security & Medicare)	6110 Attendance and Social Work	(1,212.16)
	0231 Group Insurance - Health	6110 Attendance and Social Work	3,827.96
	0232 Group Insurance - Life	6110 Attendance and Social Work	(1.54)
	0233 Group Insurance - Dental	6110 Attendance and Social Work	31.13
	0131 Salary - Instructional	6120 Guidance Services	25,445.00
	0210 Florida Retirement System	6120 Guidance Services	9,843.12
	0220 FICA (Social Security & Medicare)	6120 Guidance Services	1,903.28
	0231 Group Insurance - Health	6120 Guidance Services	(6,059.98)
	0232 Group Insurance - Life	6120 Guidance Services	0.61
	0233 Group Insurance - Dental	6120 Guidance Services	61.65
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.

2452	<u>ESSER II - Academic Acceleration</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (28,500.00)
	0131 Salary - Instructional	5100 Basic Education (K-12)	43,896.44
	0210 Florida Retirement System	5100 Basic Education (K-12)	5,247.33
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	2,687.22
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(3,008.67)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	4.09
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(221.78)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(212.96)
	0510 Supplies	5100 Basic Education (K-12)	(48,391.67)
	0750 Other Personnel Services	5100 Basic Education (K-12)	28,500.00
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 5

Board Meeting February 28, 2022

Account	Object	Function	Increase (Decrease)
2454	<u>ESSER II - Other Lump Sum</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ 25,206.60
	0131 Salary - Instructional	6100 Pupil Personnel Services	29,674.92
	0210 Florida Retirement System	6100 Pupil Personnel Services	3,210.82
	0220 FICA (Social Security & Medicare)	6100 Pupil Personnel Services	2,254.36
	0232 Group Insurance - Life	6100 Pupil Personnel Services	15.92
	0234 Group Insurance - Other	6100 Pupil Personnel Services	99.47
	0100 Salary - Non-Instructional	6300 Instruction & Curriculum	(60.40)
	0111 Salary - Administrative/Managerial	6300 Instruction & Curriculum	(73,405.91)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(8,567.67)
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(6,069.67)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(8,048.98)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(30.16)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(233.98)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	(31.98)
	0131 Salary - Instructional	6400 Instructional Staff Training Services	14,759.00
	0210 Florida Retirement System	6400 Instructional Staff Training Services	1,376.91
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	16,398.99
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	2,375.56
	0232 Group Insurance - Life	6400 Instructional Staff Training Services	0.60
	0233 Group Insurance - Dental	6400 Instructional Staff Training Services	63.04
	0100 Salary - Non-Instructional	8200 Administrative Technology Services	(1,690.00)
	0210 Florida Retirement System	8200 Administrative Technology Services	112.12
	0220 FICA (Social Security & Medicare)	8200 Administrative Technology Services	151.27
	0231 Group Insurance - Health	8200 Administrative Technology Services	2,375.53
	0232 Group Insurance - Life	8200 Administrative Technology Services	0.59
	0233 Group Insurance - Dental	8200 Administrative Technology Services	63.05
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.

2475 IDEA - Part B

0100 Salary - Non-Instructional	5200 Exceptional Child	\$ (177,854.76)
0210 Florida Retirement System	5200 Exceptional Child	(19,279.34)
0220 FICA (Social Security & Medicare)	5200 Exceptional Child	(16,287.57)
0231 Group Insurance - Health	5200 Exceptional Child	(271,043.27)
0232 Group Insurance - Life	5200 Exceptional Child	(85.57)
0233 Group Insurance - Dental	5200 Exceptional Child	(6,295.17)
0234 Group Insurance - Other	5200 Exceptional Child	(242.75)
0510 Supplies	5200 Exceptional Child	292,584.67
0519 Technology - Supplies	5200 Exceptional Child	120.90
0131 Salary - Instructional	6100 Pupil Personnel Services	(2,278.26)
0210 Florida Retirement System	6100 Pupil Personnel Services	(338.91)
0220 FICA (Social Security & Medicare)	6100 Pupil Personnel Services	52.08
0231 Group Insurance - Health	6100 Pupil Personnel Services	(4,227.44)
0232 Group Insurance - Life	6100 Pupil Personnel Services	(5.48)
0233 Group Insurance - Dental	6100 Pupil Personnel Services	(41.74)
0131 Salary - Instructional	6110 Attendance and Social Work	1,164.82
0210 Florida Retirement System	6110 Attendance and Social Work	(386.19)
0220 FICA (Social Security & Medicare)	6110 Attendance and Social Work	(412.83)
0231 Group Insurance - Health	6110 Attendance and Social Work	(3,213.60)
0232 Group Insurance - Life	6110 Attendance and Social Work	(1.98)
0233 Group Insurance - Dental	6110 Attendance and Social Work	(1.91)
0131 Salary - Instructional	6300 Instruction & Curriculum	(50,181.72)
0210 Florida Retirement System	6300 Instruction & Curriculum	(5,278.08)
0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(6,654.20)
0231 Group Insurance - Health	6300 Instruction & Curriculum	(21,357.68)
0232 Group Insurance - Life	6300 Instruction & Curriculum	(30.57)
0233 Group Insurance - Dental	6300 Instruction & Curriculum	(1,167.09)
0234 Group Insurance - Other	6300 Instruction & Curriculum	(227.95)
0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	221.60
0220 FICA (Social Security & Medicare)	7730 Staff Services	(0.50)
		<u>\$ (292,750.49)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual, and transfers to/(from) the following project(s):

2477 IDEA - K-12 - Proportionate \$ 292,750.49

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 5

Board Meeting February 28, 2022

Account	Object	Function	Increase (Decrease)
2476	<u>IDEA - Part B - Pre-K</u>		
	0210 Florida Retirement System	5200 Exceptional Child	\$ (0.85)
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	369.35
	0310 Professional & Technical Services	5200 Exceptional Child	(9,314.52)
	0510 Supplies	5200 Exceptional Child	4,011.91
	0131 Salary - Instructional	6100 Pupil Personnel Services	(2,068.00)
	0210 Florida Retirement System	6100 Pupil Personnel Services	(330.30)
	0220 FICA (Social Security & Medicare)	6100 Pupil Personnel Services	(141.89)
	0231 Group Insurance - Health	6100 Pupil Personnel Services	(866.44)
	0232 Group Insurance - Life	6100 Pupil Personnel Services	(0.40)
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	11.04
	0131 Salary - Instructional	6110 Attendance and Social Work	(134.48)
	0210 Florida Retirement System	6110 Attendance and Social Work	(103.03)
	0220 FICA (Social Security & Medicare)	6110 Attendance and Social Work	(233.92)
	0231 Group Insurance - Health	6110 Attendance and Social Work	(518.84)
	0232 Group Insurance - Life	6110 Attendance and Social Work	(0.19)
	0233 Group Insurance - Dental	6110 Attendance and Social Work	6.04
			<u>\$ (9,314.52)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual, and transfers to/(from) the following project(s):

2478 IDEA - Pre-K - Proportionate \$ 9,314.52

2477 IDEA - K-12 - Proportionate

0310 Professional & Technical Services	5200 Exceptional Child	\$ 292,750.49
--	------------------------	---------------

Explanation: Transfers to/(from) the following project(s):

2475 IDEA - Part B \$ (292,750.49)

2478 IDEA - Pre-K - Proportionate

0310 Professional & Technical Services	5200 Exceptional Child	\$ 9,314.52
--	------------------------	-------------

Explanation: Transfers to/(from) the following project(s):

2476 IDEA - Part B - Pre-K \$ (9,314.52)

2489 AFRL MD - Engineers for America

0510 Supplies	5100 Basic Education (K-12)	\$ (1,538.40)
0519 Technology - Supplies	5100 Basic Education (K-12)	1,118.41
0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	419.99
		<u>\$ -</u>

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

8488 DODEA - eSTEAM

0510 Supplies	5100 Basic Education (K-12)	\$ (26,793.12)
0519 Technology - Supplies	5100 Basic Education (K-12)	4,948.60
0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	35,364.00
0111 Salary - Administrative/Managerial	6300 Instruction & Curriculum	(5,657.76)
0210 Florida Retirement System	6300 Instruction & Curriculum	(612.15)
0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(435.88)
0231 Group Insurance - Health	6300 Instruction & Curriculum	(789.40)
0232 Group Insurance - Life	6300 Instruction & Curriculum	(1.44)
0233 Group Insurance - Dental	6300 Instruction & Curriculum	(22.85)
0310 Professional & Technical Services	6300 Instruction & Curriculum	(6,000.00)
		<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.

ADOPTED BY SCHOOL BOARD:

FEBRUARY 28, 2022

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2021	INCREASE	DECREASE	BUDGET AS OF 1/31/2022	
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	-	5.00	30.00	-	35.00	
3451 STUDENT MEALS	3,696,600.00	3,696,600.00	-	-	3,696,600.00	
3456 OTHER FOOD SALES	-	-	-	-	-	
3457 CATERING	-	2,130.00	-	-	2,130.00	
3459 SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-	
3460 ONLINE CREDIT CARD FEES	-	11,888.59	2,104.56	-	13,993.15	
3465 PURCHASED - OTHER POSITIONS	-	-	-	-	-	
3466 PURCHASED OTHER POS - EXTERNAL	-	-	-	-	-	
3485 RESTITUTION PAYMENTS - OTHER	-	-	-	-	-	
3490 MISCELLANEOUS REVENUE	-	98.99	174.60	-	273.59	
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	\$ 19,967,426.77	\$ 2,309.16	\$ -	\$ 19,969,735.93	

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 12/31/2021	INCREASE	DECREASE	BUDGET AS OF 1/31/2022
	0100	SALARY - NON-INSTRUCTIONAL	\$ 817,841.89	\$ 817,841.89	\$ -	\$ 66,893.84	\$ 750,948.05
	0102	SALARY - OTHER COMPENSATION	506.55	582.94	1,216.65	-	1,799.59
	0103	SALARY - SUPPLEMENTS	3,393.00	3,393.00	-	-	3,393.00
	0111	SALARY - ADMINISTRATIVE/MANAGERIAL	603,797.09	603,797.09	-	82,228.50	521,568.59
	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	-	10,117.89	2,669.16	-	12,787.05
	0161	SALARY - PROFESSIONAL/TECHNICAL	106,038.00	106,038.00	17,328.68	-	123,366.68
	0210	FLORIDA RETIREMENT SYSTEM	172,476.00	173,579.02	-	2,212.40	171,366.62
	0220	FICA (SOCIAL SECURITY)	118,487.09	119,266.93	-	9,616.09	109,650.84
	0231	GROUP INSURANCE - HEALTH & HOSPITAL	580,483.17	580,483.17	-	118,466.56	462,016.61
	0232	GROUP INSURANCE - LIFE	1,281.61	1,281.61	-	123.37	1,158.24
	0233	GROUP INSURANCE - DENTAL	18,237.25	18,237.25	-	2,032.60	16,204.65
	0234	GROUP INSURANCE - OTHER	1,453.31	1,453.31	-	654.59	798.72
	0310	PROFESSIONAL & TECHNICAL SERVICES	7,554,137.55	7,556,366.54	174.60	-	7,556,541.14
	0330	IN COUNTY TRAVEL	4,078.20	4,076.16	74.97	-	4,151.13
	0331	OUT OF COUNTY TRAVEL	4,050.00	4,050.00	-	-	4,050.00
	0350	REPAIR AND MAINTENANCE	153,369.80	147,401.92	2,348.56	-	149,750.48
	0354	MAINTENANCE / VEHICLE REPAIR	5,300.00	5,538.75	128.07	-	5,666.82
	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	14,350.50	-	733.60	13,616.90
	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	92,480.07	1,693.45	-	94,173.52
	0519	TECHNOLOGY SUPPLIES	476.87	4,319.99	1,055.35	-	5,375.34
	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	587,985.99	-	2,440.20	585,545.79
	0642	EQUIPMENT (UNDER \$1,000)	-	5,723.50	2,440.20	-	8,163.70
	0643	COMPUTER HARDWARE (OVER \$1,000)	-	-	-	-	-
	0644	COMPUTER HARDWARE (UNDER \$1,000)	-	979.98	-	489.99	489.99
	0652	OTHER MOTOR VEHICLES	-	-	-	-	-
	0676	OTHER PERMANENT IMPROVEMENTS	-	809.00	-	-	809.00
	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	-	-	-	-	-
	0682	HEATING/COOLING/AIR CONDITIO	-	-	-	-	-
	0684	REPLACEMENT ROOFING & SYSTEMS	799,642.31	803,112.32	-	-	803,112.32
	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	-	11,888.59	2,104.56	-	13,993.15
	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	6,550,989.87	256,966.65	-	6,807,956.52
	0991	RESERVES - INVENTORY	335,466.26	335,466.26	-	-	335,466.26
	0997	RESERVES - PROJECTS	90,421.63	89,521.32	-	-	89,521.32
		TOTAL - FOOD SERVICE FUND	\$ 19,952,671.97	\$ 19,967,426.77	\$ 288,200.90	\$ 285,891.74	\$ 19,969,735.93

Explanation of Budget Amendment as Follows:

Part V - School Food Service Fund

Amendment Number 5

Board Meeting February 28, 2022

Account	Object	Function	(Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3448	<u>Donations</u>		\$ 30.00
0990	Fund Balance - Unappropriated	9890 Reserves	\$ 30.00
<i>Explanation: To appropriate donations for unpaid Student Meals based on actual collections.</i>			
....	Discretionary	\$ 30.00	
3460	<u>On-Line Credit Card Fees</u>		\$ 2,104.56
0731	On-Line Credit Card Fees	7610 Food Service - Departments	\$ 2,104.56
<i>Explanation: To appropriate revenue for On-Line Credit Card Fees based on actual collections.</i>			
3510	SFS Contract Exclusions	\$ 2,104.56	
3490	<u>Miscellaneous Revenue</u>		\$ 174.60
0310	Professional & Technical Service	7610 Food Service - Departments	\$ 174.60
<i>Explanation: To appropriate revenue received from schools to fund events using the school kitchens based on actual collections.</i>			
....	Discretionary	\$ 174.60	
II. <u>Amendments Between Appropriations & Reserves</u>			
....	<u>Discretionary</u>		
0100	Salary - Non-Instructional	7600 Food Service (Schools)	\$ (72,355.77)
0102	Salary - Other Compensation	7600 Food Service (Schools)	1,216.65
0111	Salary - Administrative Manager	7600 Food Service (Schools)	(35,132.41)
0130	Salary - Overtime	7600 Food Service (Schools)	2,449.67
0210	Florida Retirement System	7600 Food Service (Schools)	(873.83)
0220	Social Security	7600 Food Service (Schools)	(9,105.77)
0231	Group Insurance - Health	7600 Food Service (Schools)	(101,695.83)
0232	Group Insurance - Life	7600 Food Service (Schools)	(81.57)
0233	Group Insurance - Dental	7600 Food Service (Schools)	(1,798.90)
0234	Group Insurance - Other	7600 Food Service (Schools)	(641.00)
0310	Professional & Technical Service	7600 Food Service (Schools)	766,254.65
0330	In County Travel	7600 Food Service (Schools)	229.38
0393	Contracts - Nonprofessional	7600 Food Service (Schools)	1,797.00
0510	Supplies	7600 Food Service (Schools)	129.04
0100	Salary - Non-Instructional	7610 Food Service - Departments	5,202.93
0111	Salary - Administrative Manager	7610 Food Service - Departments	(46,240.09)
0130	Salary - Overtime	7610 Food Service - Departments	219.49
0161	Salary - Professional/Technical	7610 Food Service - Departments	17,328.68
0210	Florida Retirement System	7610 Food Service - Departments	(671.18)
0220	Social Security	7610 Food Service - Departments	(61.84)
0231	Group Insurance - Health	7610 Food Service - Departments	(15,335.70)
0232	Group Insurance - Life	7610 Food Service - Departments	(41.02)
0233	Group Insurance - Dental	7610 Food Service - Departments	(253.00)
0234	Group Insurance - Other	7610 Food Service - Departments	(13.59)
0310	Professional & Technical Service	7610 Food Service - Departments	(766,254.65)
0330	In County Travel	7610 Food Service - Departments	(229.38)
0393	Contracts - Nonprofessional	7610 Food Service - Departments	21.00
0510	Supplies	7610 Food Service - Departments	1,564.41
0519	Technology-Related Supplies	7610 Food Service - Departments	1,055.35
0644	Computer Hardware (Under \$1,000)	7610 Food Service - Departments	(489.99)
0791	Indirect Costs	7610 Food Service - Departments	(1,477.81)
0990	Fund Balance - Unappropriated	9890 Reserves	256,936.65
			\$ 1,651.57
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual by transferring to/(from) the following project(s):</i>			
3510	SFS Contract Exclusions	\$ (1,651.57)	
3510	<u>SFS Contract Exclusions</u>		
0393	Contracts - Nonprofessional	7600 Food Service (Schools)	\$ (2,551.60)

Explanation of Budget Amendment as Follows:

Part V - School Food Service Fund

Amendment Number 5

Board Meeting February 28, 2022

Account	Object	Function	(Decrease)
0641	Equipment (Over \$1,000)	7600 Food Service (Schools)	146,724.06
0642	Equipment (Under \$1,000)	7600 Food Service (Schools)	2,440.20
0100	Salary - Non-Instructional	7610 Food Service - Departments	259.00
0111	Salary - Administrative Manager	7610 Food Service - Departments	(856.00)
0210	Florida Retirement System	7610 Food Service - Departments	(667.39)
0220	Social Security	7610 Food Service - Departments	(448.48)
0231	Group Insurance - Health	7610 Food Service - Departments	(1,435.03)
0232	Group Insurance - Life	7610 Food Service - Departments	(0.78)
0233	Group Insurance - Dental	7610 Food Service - Departments	19.30
0330	In County Travel	7610 Food Service - Departments	74.97
0350	Repair and Maintenance	7610 Food Service - Departments	2,348.56
0354	Maintenance Vehicle Repair	7610 Food Service - Departments	128.07
0641	Equipment (Over \$1,000)	7610 Food Service - Departments	(149,164.26)
0791	Indirect Costs	7610 Food Service - Departments	1,477.81
			<u>\$ (1,651.57)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual by transferring to/(from) the following project(s):

.... Discretionary \$ 1,651.57

ADOPTED BY SCHOOL BOARD:

FEBRUARY 28, 2022