



Agenda Item Details

Meeting	May 23, 2022 - Regular Meeting
Category	8. Consent Agenda
Subject	8.10 Budget Amendment #8 - 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	May 23, 2022
Absolute Date	May 23, 2022
Fiscal Impact	Yes
Dollar Amount	2,541,851.06
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #8 - 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 April 2022:

General Fund	\$612,568.64
Debt Service Funds	0.00
Capital Project Funds	34,173.74
Other Special Revenue Funds - Federal	1,890,808.62
Other Special Revenue Funds - Food Service	4,300.06
Total - All Funds	\$2,541,851.06

[!BA 08 - April 2022.pdf \(1,626 KB\)](#)

Administrative Content

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

Motion & Voting

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

Motion by Marti Gardner, second by Linda Evanchyk.

Final Resolution: Motion Carries

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



School District of Okaloosa County

Fiscal Year 2021-2022

BUDGET AMENDMENT #8

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2022	INCREASE	DECREASE	BUDGET AS OF 4/30/2022
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	-	990.00	-	-	990.00
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	93,330.00	-	194,000.00
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	33,524.30	-	-	33,524.30
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	-	427,076.50	-	-	427,076.50
3401 PRINT SHOP POSTAGE	30,000.00	30,000.00	-	15,000.00	15,000.00
3402 PRINT SHOP PRINTING	180,000.00	180,000.00	85,000.00	-	265,000.00
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	-	25,100.47	4,111.87	-	29,212.34
3426 COURSE FEES - ADULT EDUCATION	310,000.00	310,000.00	300,000.00	-	610,000.00
3427 CAPITAL IMPROVEMENT FEES - ADULT EDUCATION	-	15,246.00	14,754.10	-	30,000.10
3429 TECHNOLOGY FEES - ADULT EDUCATION	-	15,246.00	14,754.10	-	30,000.10
3431 INTEREST ON INVESTMENTS	150,000.00	150,000.00	-	-	150,000.00
3434 COMMUNITY EDUCATION ENRICHMENT PROGRAM	-	-	-	-	-
3448 DONATIONS	950.00	66,882.40	26,250.00	-	93,132.40
3462 PURCHASED CUSTODIAL SERVICE	-	2,712.53	878.17	-	3,590.70
3463 BOB SIKES CHILD CARE	235,000.00	171,000.00	-	-	171,000.00
3465 PURCHASED POSITIONS - OTHER	-	316,333.64	7,537.61	-	323,871.25
3466 PURCHASED OTHER POSITIONS - EXTERNAL	235,752.00	230,597.18	-	-	230,597.18
3467 PURCHASED - SCHOOLS - OTHER	-	168,125.38	4,868.33	-	172,993.71
3468 RIVERSIDE CHILD CARE	-	-	-	-	-
3469 ANTIOCH CHILD CARE	151,000.00	198,000.00	-	-	198,000.00
3470 NORTHWOOD CHILD CARE	165,000.00	202,250.00	-	-	202,250.00
3474 PROF. DEVELOP. CERTIFICATION PROGRAM FEES	-	-	-	-	-
3475 BLUEWATER CHILD CARE	324,000.00	411,000.00	-	-	411,000.00
3477 PLEW CHILD CARE	250,000.00	347,000.00	-	-	347,000.00
3478 WRIGHT CHILD CARE	104,000.00	162,750.00	-	-	162,750.00
3480 PUBLIC INFORMATION REQUESTS	-	223.21	121.80	-	345.01
3484 FINANCIAL AID FEES	-	30,492.00	29,508.20	-	60,000.20
3485 RESTITUTION PAYMENTS - OTHER	-	748.08	-	-	748.08

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2022	INCREASE	DECREASE	BUDGET AS OF 4/30/2022	
3487 CERTIFICATE FEES - SUBSTITUTES	-	15,870.00	-	-	15,870.00	
3488 FINGERPRINT PROGRAM	-	31,163.25	55.00	-	31,218.25	
3489 CERTIFICATE FEES	30,000.00	30,000.00	-	-	30,000.00	
3490 MISCELLANEOUS REVENUE	295,024.00	1,527,016.37	8,348.83	-	1,535,365.20	
3491 E-RATE REFUNDS	-	-	-	-	-	
3492 TRANSPORTATION - SCHOOL ACTIVITIES	150,000.00	150,000.00	-	-	150,000.00	
3493 SALE OF JUNK	-	89,402.10	29,739.02	-	119,141.12	
3494 FEDERAL INDIRECT COST REIMBURSEMENT	375,000.00	375,000.00	-	-	375,000.00	
3495 TRANSPORTATION - REPAIRS DEPT./OTHER	-	3,863.88	649.98	-	4,513.86	
3497 REFUND - PRIOR YEAR EXPENDITURES	-	59,174.50	-	-	59,174.50	
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	-	52,902.50	7,661.63	-	60,564.13	
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	\$ 346,076,434.22	\$ 627,568.64	\$ 15,000.00	\$ 346,689,002.86	

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2022	INCREASE	DECREASE	BUDGET AS OF 4/30/2022	
5100 BASIC EDUCATION (K-12)	\$ 162,305,768.69	\$ 162,062,203.76	\$ -	\$ 2,631,277.00	\$ 159,430,926.76	
5101 CHARTER SCHOOL FEDERAL IMPACT	80,865.00	80,865.00	-	-	80,865.00	
5200 EXCEPTIONAL CHILD	33,003,295.94	32,178,152.35	10,382.81	-	32,188,535.16	
5300 VOCATIONAL AND TECHNICAL EDUCATION	5,419,872.42	6,534,235.56	-	73,629.94	6,460,605.62	
5500 PREKINDERGARTEN	404,717.00	422,616.43	-	-	422,616.43	
5900 OTHER INSTRUCTION	2,902,105.39	3,043,349.41	478,789.26	-	3,522,138.67	
6100 PUPIL PERSONNEL SERVICES	2,226,368.59	2,287,549.37	149,044.09	-	2,436,593.46	
6110 ATTENDANCE AND SOCIAL WORK	560,738.76	531,258.00	53,962.28	-	585,220.28	
6120 GUIDANCE SERVICES	5,383,866.38	5,187,339.84	-	413,447.08	4,773,892.76	
6130 HEALTH SERVICES	1,216,367.51	1,307,152.93	4,725.00	-	1,311,877.93	
6140 PSYCHOLOGICAL SERVICES	2,459,664.84	2,413,674.41	-	-	2,413,674.41	
6141 TESTING	160,370.00	161,416.50	-	-	161,416.50	
6150 PARENTAL INVOLVEMENT	200.00	200.00	-	-	200.00	
6200 INSTRUCTIONAL MEDIA SERVICE	1,778,008.81	1,854,776.65	-	-	1,854,776.65	
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	3,428,427.77	4,240,838.64	17,570.83	-	4,258,409.47	
6400 INSTR STAFF TRAINING SERVICES	1,906,151.85	1,994,480.17	105,975.46	-	2,100,455.63	
6500 INSTRUCTIONAL RELATED TECHNOLOGY	620,635.26	634,325.17	-	-	634,325.17	
7100 SCHOOL BOARD	1,330,068.64	1,345,159.64	-	-	1,345,159.64	
7200 GENERAL ADMINISTRATION (SUPT)	417,846.76	463,077.62	-	-	463,077.62	
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	21,942,083.44	22,513,959.47	148,644.39	-	22,662,603.86	
7400 FACILITIES ACQUISITION & CONSTRUCTION	1,072,753.60	1,907,232.86	-	-	1,907,232.86	
7430 CHARTER SCHOOL LCI	-	97.49	-	-	97.49	
7500 FISCAL SERVICES (FINANCE DEPT)	2,864,820.61	2,879,368.62	4,430.10	-	2,883,798.72	
7600 FOOD SERVICE (SCHOOLS)	-	-	-	-	-	
7610 FOOD SERVICE - DEPARTMENT	-	-	-	-	-	
7700 CENTRAL SERVICES	-	-	-	-	-	
7710 PLAN, RESEARCH, DEVELOP, & EVALUATE	-	-	-	-	-	
7720 INFORMATION SERVICES	351,476.25	354,352.09	-	-	354,352.09	
7730 STAFF SERVICES	6,285,149.17	6,386,246.72	16,561.00	-	6,402,807.72	
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	860,900.72	850,034.23	70,000.00	-	920,034.23	
7800 PUPIL TRANSP SERVICES - SCHOOL	622,752.15	844,417.59	5,207.44	-	849,625.03	
7801 TRANSPORTATION - NORTH	6,134,374.14	5,535,779.45	1,291.51	-	5,537,070.96	
7802 TRANSPORTATION - CENTRAL	3,225,310.10	2,961,556.33	-	-	2,961,556.33	
7803 TRANSPORTATION - SOUTH	4,713,860.00	4,424,710.36	-	492.35	4,424,218.01	
7900 OPERATION OF PLANT	24,438,151.54	25,058,172.94	29,341.47	-	25,087,514.41	
8100 MAINTENANCE ADMINISTRATION	4,470,739.34	4,641,549.05	-	427.08	4,641,121.97	
8120 BUILDING AND GROUND MAINTENANCE	3,069,891.92	3,096,885.55	-	-	3,096,885.55	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	3,429,712.62	3,516,661.90	12,000.00	-	3,528,661.90	
9100 COMMUNITY SERVICE	1,872,252.14	2,147,379.75	24,508.20	-	2,171,887.95	
9700 TRANSFER FUNDS	-	78,744.40	25,000.00	-	103,744.40	
9890 RESERVES	30,786,062.83	32,136,613.97	2,574,408.25	-	34,711,022.22	
TOTAL - GENERAL FUND	\$ 341,745,630.18	\$ 346,076,434.22	\$ 3,731,842.09	\$ 3,119,273.45	\$ 346,689,002.86	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 8

Board Meeting May 23, 2022

Account	Object	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves		
3317	<u>Workforce Education Performance Incentive</u>	\$ 93,330.00
0510	Supplies	
5900	Other Instruction	\$ 93,330.00
<i>Explanation: To appropriate revenue for Workforce Education Performance Incentive based on actual collections.</i>		
8113	Workforce Ed. Performance Incentive	\$ 93,330.00
3401	<u>Print Shop Postage</u>	\$ (15,000.00)
0510	Supplies	
7760	Internal Service	\$ (15,000.00)
<i>Explanation: To adjust estimated revenue for Print Shop Postage per mid-year review based on actual collections.</i>		
9121	Print Shop	\$ (15,000.00)
3402	<u>Print Shop Printing</u>	\$ 85,000.00
0510	Supplies	
7760	Internal Service	\$ 85,000.00
<i>Explanation: To appropriate estimated revenue for Print Shop Printing per mid-year review based on actual collections.</i>		
9121	Print Shop	\$ 85,000.00
3425	<u>Rent/Use Of Facility</u>	\$ 4,111.87
0430	Electricity	
7900	Operation of Plant	\$ 2,987.12
0987	Reserve Schools/Departments	
9890	Reserves	1,124.75
		\$ 4,111.87
<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>		
....	Discretionary	\$ 1,124.75
5099	School Utilities	2,987.12
Total		\$ 4,111.87
3426	<u>Course Fees - Adult Education</u>	\$ 300,000.00
0510	Supplies	
5900	Other Instruction	\$ 270,000.00
0990	Fund Balance - Unappropriated	
9890	Reserves	30,000.00
		\$ 300,000.00
<i>Explanation: To appropriate estimated revenue for adult education course fees based on actual collections.</i>		
....	Discretionary	\$ 30,000.00
6110	Adult Education Tuition	270,000.00
Total		\$ 300,000.00
3427	<u>Capital Improvement Fees - Adult Education</u>	\$ 14,754.10
0641	Equipment (Over \$1,000)	
5900	Other Instruction	\$ 14,754.10
<i>Explanation: To appropriate estimated revenue for adult education course fees based on actual collections.</i>		
6035	Adult Capital Improvement Fees	\$ 14,754.10
3429	<u>Technology Fees - Adult Education</u>	\$ 14,754.10
0510	Supplies	
5900	Other Instruction	\$ 14,754.10
<i>Explanation: To appropriate estimated revenue for adult education technology fees based on actual collections.</i>		
2016	Adult Technology Fees	\$ 14,754.10

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 8

Board Meeting May 23, 2022

Account	Object					Increase (Decrease)
3448	<u>Donations</u>					\$ 26,250.00
	0510 Supplies		7730 Staff Services			\$ 1,250.00
	0930 Transfer to Capital Improvement Fund		9700 Transfer Funds			25,000.00
						\$ 26,250.00
<i>Explanation: To appropriate donations for Self-Help Project - Crestview High School Electronic Sign (\$25,000.00), Teacher of the Year Banquet (\$1,000.00), and Retirement Luncheon (\$250.00) based on actual collections.</i>						
....	Discretionary	\$ 25,000.00	6028 Donations - Retirement Luncheon		250.00	
6027	Donations/Tickets - TOY Banquet	\$ 1,000.00		Total	\$ 26,250.00	
3462	<u>Purchased Custodial Services</u>					\$ 878.17
	0102 Salary - Other Compensation		7900 Operation of Plant			\$ 741.46
	0210 Florida Retirement System		7900 Operation of Plant			80.23
	0220 Social Security		7900 Operation of Plant			56.48
						\$ 878.17
<i>Explanation: To appropriate revenue received from outside organizations (Project 7020) to fund custodial services based on actual collections.</i>						
	7020 Purchased Positions/Other - External	\$ 878.17				
3465	<u>Purchased Positions - Other</u>					\$ 7,537.61
	0102 Salary - Other Compensation		5100 Basic Education (K-12)			\$ 1,186.92
	0103 Salary - Supplements		5100 Basic Education (K-12)			4,662.00
	0210 Florida Retirement System		5100 Basic Education (K-12)			632.89
	0220 Social Security		5100 Basic Education (K-12)			455.80
	0750 Other Personnel Services		5100 Basic Education (K-12)			600.00
						\$ 7,537.61
<i>Explanation: To appropriate revenue received from schools to reimburse positions, other compensation, and/or substitutes based on actual collections.</i>						
	2051 Purchased - Other Positions	\$ 7,537.61				
3467	<u>Purchased - Schools - Other</u>					\$ 4,868.33
	0310 Professional & Technical Service		6130 Health Services			\$ 4,725.00
	0372 Telephone Maintenance		7900 Operation of Plant			143.33
						\$ 4,868.33
<i>Explanation: To appropriate funds received from schools to pay nurse health services buy-up option (\$4,725.00) and reimburse operating expenditures (\$143.33) based on actual collections.</i>						
	2050 Purchased School Nurses	\$ 4,725.00	8001 Purchased - Schools - Other		143.33	
				Total	\$ 4,868.33	
3480	<u>Public Information Requests</u>					\$ 121.80
	0990 Fund Balance - Unappropriated		9890 Reserves			\$ 121.80
<i>Explanation: To appropriate revenue received for public information requests based on actual collections.</i>						
....	Discretionary	\$ 121.80				
3484	<u>Financial Aid Fees</u>					\$ 29,508.20
	0790 Miscellaneous Expense		9100 Community Service			\$ 29,508.20
<i>Explanation: To appropriate estimated revenue for Financial Aid Fees based on actual collections.</i>						
	3005 Financial Aid Trust Fund	\$ 29,508.20				
3488	<u>Fingerprint Program</u>					\$ 55.00
	0730 Dues and Fees		7730 Staff Services			\$ 55.00
<i>Explanation: To appropriate estimated revenue for Fingerprint Program based on actual collections.</i>						
	6006 Fingerprinting - Fees	\$ 55.00				

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 8

Board Meeting May 23, 2022

Account	Object				Increase (Decrease)
3490	<u>Miscellaneous Revenue</u>				\$ 8,348.83
	0510 Supplies		6400 Instructional Staff Training Services		\$ 108.25
	0460 Diesel Fuel		7800 Pupil Transp Services - School		5,495.40
	0510 Supplies		7801 Transportation - North		141.53
	0990 Fund Balance - Unappropriated		9890 Reserves		2,603.65
					<u>\$ 8,348.83</u>
<i>Explanation: To appropriate revenue for record requests from State of Florida (\$248.00), Scribbles Transcript System (\$788.49), Okaloosa UP Grant Indirect Costs (\$1,567.16), fuel reimbursements (\$5,495.40), vending commissions (\$141.53), and miscellaneous donations (\$108.25) based on actual collections.</i>					
....	Discretionary	\$ 2,603.65	3031 Vending Commission - Transportation - North	141.53	
2093	Fuel System Repairs	5,495.40	4009 Donations - Unrestricted	108.25	
			Total	<u>\$ 8,348.83</u>	
3493	<u>Sale of Junk</u>				\$ 29,739.02
	0990 Fund Balance - Unappropriated		9890 Reserves		\$ 29,739.02
<i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i>					
....	Discretionary	\$ 29,739.02			
3495	<u>Transportation - Repairs Dept./Other</u>				\$ 649.98
	0550 Repair Parts		7801 Transportation - North		\$ 649.98
<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>					
....	Discretionary	\$ 649.98			
3746	<u>Health Reimbursement Arrangement</u>				\$ 7,661.63
	0310 Professional & Technical Service		7730 Staff Services		\$ 7,661.63
<i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.</i>					
	5006 Health Reimbursement Arrangement	\$ 7,661.63			

II. Amendments Between Appropriations & Reserves

....	<u>Discretionary</u>				
			5100 Basic Education (K-12)		\$ (414,788.39)
			5200 Exceptional Child		5,207.38
			5300 Vocational		50.00
			6120 Guidance Services		(444,390.61)
			6400 Instructional Staff Training Services		3,167.21
			7300 School Admin - Principal Office		21,199.40
			7730 Staff Services		4,916.37
			7800 Pupil Transp Services - School		932.00
			7801 Transportation - North		500.00
			7803 Transportation - South		(500.00)
			7900 Operation of Plant		5,158.57
			8100 Maintenance Administration		87.16
			9890 Reserves		(27,821.97)
					<u>\$ (846,282.88)</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual (Project 2095), set-aside funding reclaimed as a result of transferring instructional positions to ESSER II (Project 2080), appropriate HRA debit card administrative fees (Project 5006), and adjust CAPE reserves based on actual certifications (Project 9007) by transferring to/(from) the following project(s):</i>					
2080	ESSER - General Fund	\$ 897,849.25	5006 Health Reimbursement Arrangement	2,678.00	
2095	Salary Resynching	4,548.63	9007 Career and Professional Education	(58,793.00)	
			Total	<u>\$ 846,282.88</u>	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 8

Board Meeting May 23, 2022

Account	Object		Increase (Decrease)
0099	<u>COVID-19 Response</u>		
	0310 Professional & Technical Service	6300 Instruction & Curriculum	\$ (12,000.00)
			<u>\$ (12,000.00)</u>
	<i>Explanation: Adjust appropriation for COVID-19 Response by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ 12,000.00	
1004	<u>AICE - Set-Aside</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (4,500.00)
	0519 Technology Supplies	5100 Basic Education (K-12)	1,500.00
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	3,000.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
1084	<u>Medicaid Reimbursement</u>		
	0331 Out of County Travel	7500 Fiscal Services	\$ (600.00)
	0365 Software Subscriptions	7500 Fiscal Services	600.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
1121	<u>Triumph OTC Grant</u>		
	0519 Technology Supplies	5900 Other Instruction	\$ (22,000.00)
	0641 Equipment (Over \$1,000)	5900 Other Instruction	15,000.00
	0393 Contracts - Nonprofessional	7300 School Admin - Principal Office	7,000.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2011	<u>Custodial Services</u>		
	0100 Salary - Non-Instructional	7900 Operation of Plant	\$ (6,754.13)
	0130 Salary - Overtime	7900 Operation of Plant	6,754.13
	0375 Cellular Telephone	7900 Operation of Plant	(1,193.46)
	0354 Maintenance Vehicle Repair	7900 Operation of Plant	1,193.46
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2013	<u>Consulting Teachers</u>		
	0510 Supplies	6400 Instructional Staff Training Services	\$ (17.93)
	0519 Technology Supplies	6400 Instructional Staff Training Services	(100.49)
	0644 Computer Hardware (Under \$1,000)	6400 Instructional Staff Training Services	118.42
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2018	<u>Itinerant Teachers - Autistic</u>		
	0330 In County Travel	5200 Exceptional Child	\$ 400.00
	0331 Out of County Travel	5200 Exceptional Child	(400.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2019	<u>Itinerant Teachers - OT/PT</u>		
	0519 Technology Supplies	5200 Exceptional Child	\$ 59.98
	0642 Equipment (Under \$1,000)	5200 Exceptional Child	(59.98)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2023	<u>Itinerant Teachers - Hospital/Homebound</u>		
	0330 In County Travel	5200 Exceptional Child	\$ 700.00
	0365 Software Subscriptions	5200 Exceptional Child	(700.00)
			<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 8

Board Meeting May 23, 2022

Account	Object		Increase (Decrease)
2027	<u>Itinerant - School Psychologists</u>		
	0220 Social Security	6140 Psychological Services	\$ (71.46)
	0390 Other Purchased Service	6140 Psychological Services	234.00
	0510 Supplies	6140 Psychological Services	3,266.00
	0519 Technology Supplies	6140 Psychological Services	1,500.00
	0750 Other Personnel Services	6140 Psychological Services	(4,928.54)
			<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)	\$ (1,589,271.85)
0210 Florida Retirement System	5100 Basic Education (K-12)	(180,557.59)
0220 Social Security	5100 Basic Education (K-12)	(118,391.27)
0231 Group Insurance - Health	5100 Basic Education (K-12)	(235,679.20)
0232 Group Insurance - Life	5100 Basic Education (K-12)	(694.94)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(7,531.99)
0234 Group Insurance - Other	5100 Basic Education (K-12)	(765.68)
		<u>\$ (2,132,892.52)</u>

Explanation: Set-aside funding reclaimed as a result of transferring instructional positions to ESSER II (Project 2080), and adjust average salaries to actual by transferring to/(from) the following project(s):

2080	ESSER - General Fund	\$ 2,150,410.20	2095	Salary Resynching	(17,517.68)
			Total	\$	<u>2,132,892.52</u>

2080 ESSER - General Fund

0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 6,000.00
0131 Salary - Instructional	5100 Basic Education (K-12)	127,587.69
0210 Florida Retirement System	5100 Basic Education (K-12)	13,804.95
0220 Social Security	5100 Basic Education (K-12)	9,691.99
0231 Group Insurance - Health	5100 Basic Education (K-12)	23,628.66
0232 Group Insurance - Life	5100 Basic Education (K-12)	51.12
0233 Group Insurance - Dental	5100 Basic Education (K-12)	699.30
0234 Group Insurance - Other	5100 Basic Education (K-12)	79.86
0510 Supplies	5100 Basic Education (K-12)	14,801.82
0131 Salary - Instructional	6100 Pupil Personnel Services	111,364.80
0210 Florida Retirement System	6100 Pupil Personnel Services	12,049.76
0220 Social Security	6100 Pupil Personnel Services	8,363.68
0231 Group Insurance - Health	6100 Pupil Personnel Services	17,546.08
0232 Group Insurance - Life	6100 Pupil Personnel Services	51.12
0233 Group Insurance - Dental	6100 Pupil Personnel Services	532.80
0234 Group Insurance - Other	6100 Pupil Personnel Services	106.48
0131 Salary - Instructional	6110 Attendance and Social Work	20,572.32
0210 Florida Retirement System	6110 Attendance and Social Work	3,772.96
0220 Social Security	6110 Attendance and Social Work	1,377.84
0231 Group Insurance - Health	6110 Attendance and Social Work	5,313.44
0232 Group Insurance - Life	6110 Attendance and Social Work	8.52
0233 Group Insurance - Dental	6110 Attendance and Social Work	133.20
0652 Other Motor Vehicles	6110 Attendance and Social Work	22,784.00
0131 Salary - Instructional	6120 Guidance Services	24,485.01
0210 Florida Retirement System	6120 Guidance Services	4,490.55
0220 Social Security	6120 Guidance Services	1,861.68
0232 Group Insurance - Life	6120 Guidance Services	6.39
0233 Group Insurance - Dental	6120 Guidance Services	99.90
0111 Salary - Administrative Manager	6300 Instruction & Curriculum	19,428.34
0210 Florida Retirement System	6300 Instruction & Curriculum	3,563.16
0220 Social Security	6300 Instruction & Curriculum	1,440.84
0231 Group Insurance - Health	6300 Instruction & Curriculum	2,193.26
0232 Group Insurance - Life	6300 Instruction & Curriculum	4.26
0233 Group Insurance - Dental	6300 Instruction & Curriculum	66.60
0310 Professional & Technical Service	6400 Instructional Staff Training Services	102,000.00
0997 Reserve - Projects	9890 Reserves	2,488,297.07
		<u>\$ 3,048,259.45</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and set-aside funding reclaimed as a result of transferring instructional positions to ESSER I by transferring to/(from) the following project(s):

....	Discretionary	\$ (897,849.25)	2075	Class Size Needs - General Fund	(2,150,410.20)
			Total	\$	<u>(3,048,259.45)</u>

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 8

Board Meeting May 23, 2022

Account	Object		Increase (Decrease)
2088	<u>Certification</u>		
	0331 Out of County Travel	7730 Staff Services	\$ (509.96)
	0510 Supplies	7730 Staff Services	(47.83)
	0519 Technology Supplies	7730 Staff Services	47.83
	0644 Computer Hardware (Under \$1,000)	7730 Staff Services	509.96
			<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)	\$ (447.53)
0131 Salary - Instructional	5100 Basic Education (K-12)	(9,146.47)
0210 Florida Retirement System	5100 Basic Education (K-12)	(989.47)
0220 Social Security	5100 Basic Education (K-12)	(733.70)
0100 Salary - Non-Instructional	5200 Exceptional Child	(598.14)
0131 Salary - Instructional	5200 Exceptional Child	(2,267.79)
0210 Florida Retirement System	5200 Exceptional Child	(286.17)
0220 Social Security	5200 Exceptional Child	(219.47)
0131 Salary - Instructional	5300 Vocational	(499.17)
0210 Florida Retirement System	5300 Vocational	(49.49)
0220 Social Security	5300 Vocational	(38.72)
0111 Salary - Administrative Manager	6100 Pupil Personnel Services	(55.94)
0131 Salary - Instructional	6100 Pupil Personnel Services	(796.09)
0210 Florida Retirement System	6100 Pupil Personnel Services	(54.05)
0220 Social Security	6100 Pupil Personnel Services	(64.55)
0100 Salary - Non-Instructional	7300 School Admin - Principal Office	(858.49)
0111 Salary - Administrative Manager	7300 School Admin - Principal Office	(1,389.93)
0210 Florida Retirement System	7300 School Admin - Principal Office	(225.92)
0220 Social Security	7300 School Admin - Principal Office	(172.13)
0100 Salary - Non-Instructional	7800 Pupil Transp Services - School	(959.62)
0111 Salary - Administrative Manager	7800 Pupil Transp Services - School	(79.61)
0210 Florida Retirement System	7800 Pupil Transp Services - School	(103.27)
0220 Social Security	7800 Pupil Transp Services - School	(77.46)
0100 Salary - Non-Instructional	7900 Operation of Plant	(712.18)
0111 Salary - Administrative Manager	7900 Operation of Plant	(43.04)
0210 Florida Retirement System	7900 Operation of Plant	(75.31)
0220 Social Security	7900 Operation of Plant	(58.10)
0100 Salary - Non-Instructional	8100 Maintenance Administration	(385.14)
0111 Salary - Administrative Manager	8100 Maintenance Administration	(51.64)
0210 Florida Retirement System	8100 Maintenance Administration	(43.04)
0220 Social Security	8100 Maintenance Administration	(34.42)
		<u>\$ (21,516.05)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, appropriate unanticipated operating expenditures (Discretionary and Project 3009), adjust COVID-19 Response appropriations (Project 0099), and adjust average salaries to actual (Discretionary & Projects 2075 & 5075) by transferring to/(from) the following project(s):

.... Discretionary	\$ 4,966.37	3009 Instructional Technology Software	12,000.00
0099 COVID-19 Response	(12,000.00)	5075 IDEA Supplemental Support - General Fund	8,547.00
2075 Class Size Needs - General Fund	8,002.68	Total	<u>\$ 21,516.05</u>

2113 Triumph AI Grant

0510 Supplies	5300 Vocational	\$ (600.00)
0641 Equipment (Over \$1,000)	5300 Vocational	(944.07)
0330 In County Travel	6300 Instruction & Curriculum	81.02
0331 Out of County Travel	6300 Instruction & Curriculum	645.71
0399 Other Technology Purchased Services	6300 Instruction & Curriculum	417.34
0510 Supplies	6300 Instruction & Curriculum	400.00
		<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 8

Board Meeting May 23, 2022

Account	Object		Increase (Decrease)
2154	<u>Advanced Placement</u>		
	0390 Other Purchased Service	5100 Basic Education (K-12)	\$ 1,000.00
	0510 Supplies	5100 Basic Education (K-12)	(1,177.98)
	0519 Technology Supplies	5100 Basic Education (K-12)	177.98
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2170	<u>Child Care - Northwood Elementary School</u>		
	0130 Salary - Overtime	9100 Community Service	\$ 674.03
	0210 Florida Retirement System	9100 Community Service	72.93
	0220 Social Security	9100 Community Service	51.56
	0365 Software Subscriptions	9100 Community Service	115.00
	0510 Supplies	9100 Community Service	(913.52)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2174	<u>Child Care - Plew Elementary School</u>		
	0684 Replacement Roofing & Systems	7900 Operation of Plant	\$ 5,000.00
	0130 Salary - Overtime	9100 Community Service	30.78
	0210 Florida Retirement System	9100 Community Service	3.33
	0220 Social Security	9100 Community Service	2.35
	0365 Software Subscriptions	9100 Community Service	115.00
	0510 Supplies	9100 Community Service	(5,151.46)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2178	<u>Child Care - Wright Elementary School</u>		
	0510 Supplies	9100 Community Service	\$ (251.36)
	0519 Technology Supplies	9100 Community Service	31.37
	0644 Computer Hardware (Under \$1,000)	9100 Community Service	219.99
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2179	<u>Child Care - Antioch Elementary School</u>		
	0365 Software Subscriptions	9100 Community Service	\$ 115.00
	0510 Supplies	9100 Community Service	(115.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2181	<u>Child Care - Bob Sikes Elementary School</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (20.14)
	0371 Telephone	7900 Operation of Plant	20.14
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2909	<u>School Maintenance</u>		
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (14,869.37)
	0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	399.12
	0370 Postage	8120 Building and Ground Maintenance	68.99
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	650.00
	0399 Other Technology Purchased Services	8120 Building and Ground Maintenance	(613.20)
	0510 Supplies	8120 Building and Ground Maintenance	7,401.56
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	2,520.00
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	6,242.50
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	(2,174.60)
	0730 Dues and Fees	8120 Building and Ground Maintenance	375.00
			<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 8

Board Meeting May 23, 2022

Account	Object		Increase (Decrease)
3009	<u>Instructional Technology Software</u>		
	0365 Software Subscriptions	8200 Administrative Technology Services	\$ 10,300.00
	0694 Software Apps - Tablets - Changing to 0366	8200 Administrative Technology Services	1,700.00
			<u>\$ 12,000.00</u>
	<i>Explanation: Appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (12,000.00)	
3105	<u>Instructional Materials - Textbooks</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (8,935.00)
	0520 Textbooks	5100 Basic Education (K-12)	8,935.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4004	<u>Chorus Program</u>		
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ 600.00
	0398 Field Trips	5100 Basic Education (K-12)	441.00
	0510 Supplies	5100 Basic Education (K-12)	(1,790.99)
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	749.99
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4005	<u>Band Program</u>		
	0350 Repair and Maintenance	5100 Basic Education (K-12)	\$ (2,501.27)
	0510 Supplies	5100 Basic Education (K-12)	2,583.02
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	(196.00)
	0398 Field Trips	5100 Basic Education (K-12)	114.25
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4009	<u>Donations - Unrestricted</u>		
	0390 Other Purchased Service	6400 Instructional Staff Training Services	\$ (45.98)
	0510 Supplies	6400 Instructional Staff Training Services	45.98
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4027	<u>E.R. - Retirement Lunch</u>		
	0390 Other Purchased Service	7730 Staff Services	\$ 87.50
	0510 Supplies	7730 Staff Services	(87.50)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4110	<u>SAI - ESOL</u>		
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (375.00)
	0750 Other Personnel Services	5100 Basic Education (K-12)	375.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4125	<u>Class Size Reduction</u>		
	0231 Group Insurance - Health	5100 Basic Education (K-12)	\$ (6,603.06)
	0131 Salary - Instructional	5300 Vocational	(72,217.00)
	0210 Florida Retirement System	5300 Vocational	(7,814.00)
	0220 Social Security	5300 Vocational	(5,525.00)
	0231 Group Insurance - Health	5300 Vocational	(12,376.00)
	0232 Group Insurance - Life	5300 Vocational	(30.74)
	0233 Group Insurance - Dental	5300 Vocational	(304.20)
	0997 Reserve - Projects	9890 Reserves	104,870.00
			<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 8

Board Meeting May 23, 2022

Account	Object		Increase (Decrease)
5006	<u>Health Reimbursement Arrangement</u>		
	0730 Dues and Fees	7730 Staff Services	\$ 2,678.00
Explanation: Appropriate HRA debit card administrative fees by transferring to/(from) the following project(s):			
	.... Discretionary	\$ (2,678.00)	
5007	<u>SSTRIDE District Supplement</u>		
	0331 Out of County Travel	5100 Basic Education (K-12)	\$ 1,055.50
	0510 Supplies	5100 Basic Education (K-12)	(2,111.00)
	0730 Dues and Fees	5100 Basic Education (K-12)	1,055.50
			\$ -
Explanation: Changes by schools & departments between objects & functions to better utilize funds.			
5053	<u>AICE - Bonuses & Exams</u>		
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ (2,550.00)
	0220 Social Security	5100 Basic Education (K-12)	(195.08)
	0510 Supplies	5100 Basic Education (K-12)	4,968.32
			\$ 2,223.24
Explanation: Reallocate AICE appropriations between projects by transferring to/(from) the following project(s):			
	9004 Advanced International Certificate of Education	\$ (2,223.24)	
5063	<u>CAPE - Construction</u>		
	0997 Reserve - Projects	9890 Reserves	\$ 15,953.00
Explanation: Appropriate additional WFTE earned based on fiscal year 2020-2021 certifications by transferring to/(from) the following project(s):			
	.... Discretionary	\$ (15,953.00)	
5064	<u>CAPE - Culinary</u>		
	0510 Supplies	5300 Vocational	\$ 1,794.13
	0642 Equipment (Under \$1,000)	5300 Vocational	886.72
	0997 Reserve - Projects	9890 Reserves	90,952.15
			\$ 93,633.00
Explanation: Appropriate additional WFTE earned based on fiscal year 2020-2021 certifications by transferring to/(from) the following project(s):			
	.... Discretionary	\$ (93,633.00)	
5065	<u>CAPE - Drafting/Engineering</u>		
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	\$ 2,190.60
	0997 Reserve - Projects	9890 Reserves	55,029.40
			\$ 57,220.00
Explanation: Appropriate additional WFTE earned based on fiscal year 2020-2021 certifications by transferring to/(from) the following project(s):			
	.... Discretionary	\$ (57,220.00)	
5066	<u>CAPE - Electrical</u>		
	0997 Reserve - Projects	9890 Reserves	\$ 347.00
Explanation: Appropriate additional WFTE earned based on fiscal year 2020-2021 certifications by transferring to/(from) the following project(s):			
	.... Discretionary	\$ (347.00)	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 8

Board Meeting May 23, 2022

Account	Object		Increase (Decrease)
5067	<u>CAPE - Health Science</u>		
0519	Technology Supplies	5300 Vocational	\$ 3,485.00
0997	Reserve - Projects	9890 Reserves	25,298.00
			<u>\$ 28,783.00</u>
Explanation: Appropriate additional WFTF earned based on fiscal year 2020-2021 certifications by transferring to/(from) the following project(s):			
9007	Career and Professional Education	\$ (28,783.00)	
5068	<u>CAPE - Information Technology</u>		
0365	Software Subscriptions	5300 Vocational	\$ 1,300.00
0510	Supplies	5300 Vocational	340.00
0519	Technology Supplies	5300 Vocational	14,922.00
0997	Reserve - Projects	9890 Reserves	518,880.00
			<u>\$ 535,442.00</u>
Explanation: Appropriate additional WFTF earned based on fiscal year 2020-2021 certifications by transferring to/(from) the following project(s):			
9007	Career and Professional Education	\$ (535,442.00)	
5071	<u>CAPE - Welding</u>		
0997	Reserve - Projects	9890 Reserves	\$ 3,815.00
			<u>\$ 3,815.00</u>
Explanation: Appropriate additional WFTF earned based on fiscal year 2020-2021 certifications by transferring to/(from) the following project(s):			
9007	Career and Professional Education	\$ (3,815.00)	
5072	<u>CAPE - Automotive</u>		
0519	Technology Supplies	5300 Vocational	\$ 1,500.00
0997	Reserve - Projects	9890 Reserves	30,752.00
			<u>\$ 32,252.00</u>
Explanation: Appropriate additional WFTF earned based on fiscal year 2020-2021 certifications by transferring to/(from) the following project(s):			
9007	Career and Professional Education	\$ (32,252.00)	
5075	<u>IDEA Supplemental Support - General Fund</u>		
0100	Salary - Non-Instructional	5200 Exceptional Child	\$ 5,192.00
0210	Florida Retirement System	5200 Exceptional Child	618.00
0220	Social Security	5200 Exceptional Child	397.00
0231	Group Insurance - Health	5200 Exceptional Child	2,265.00
0232	Group Insurance - Life	5200 Exceptional Child	5.00
0233	Group Insurance - Dental	5200 Exceptional Child	70.00
			<u>\$ 8,547.00</u>
Explanation: To adjust average salaries to actual by transferring to/(from) the following project(s):			
2095	Salary Resynching	\$ (8,547.00)	
5099	<u>School Utilities</u>		
0373	Telephone Long Distance	7900 Operation of Plant	\$ 5.00
0381	Water and Sewage	7900 Operation of Plant	50,000.00
0420	Bottled Gas	7900 Operation of Plant	500.00
0430	Electricity	7900 Operation of Plant	(50,505.00)
			<u>\$ -</u>
Explanation: Changes by schools & departments between objects & functions to better utilize funds.			
5110	<u>Workforce Development</u>		
0130	Salary - Overtime	5900 Other Instruction	\$ 22.20
0131	Salary - Instructional	5900 Other Instruction	52,087.00
0210	Florida Retirement System	5900 Other Instruction	5,638.40
0220	Social Security	5900 Other Instruction	3,993.95
0231	Group Insurance - Health	5900 Other Instruction	13,523.00
0232	Group Insurance - Life	5900 Other Instruction	24.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 8

Board Meeting May 23, 2022

Account	Object		Increase (Decrease)	
0233	Group Insurance - Dental	5900	Other Instruction	350.00
0750	Other Personnel Services	5900	Other Instruction	500.00
0130	Salary - Overtime	7300	School Admin - Principal Office	464.23
0210	Florida Retirement System	7300	School Admin - Principal Office	50.23
0220	Social Security	7300	School Admin - Principal Office	35.51
0371	Telephone	7900	Operation of Plant	1,200.00
0997	Reserve - Projects	9890	Reserves	(77,888.52)
				<u>\$ -</u>

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

5909 School Maintenance - School Control

0350	Repair and Maintenance	8120	Building and Ground Maintenance	\$ (57,030.40)
0393	Contracts - Nonprofessional	8120	Building and Ground Maintenance	528.97
0399	Other Technology Purchased Services	8120	Building and Ground Maintenance	2,003.77
0510	Supplies	8120	Building and Ground Maintenance	454.70
0684	Replacement Roofing & Systems	8120	Building and Ground Maintenance	47,998.89
0685	Flooring/Structural Alteration	8120	Building and Ground Maintenance	6,044.07
				<u>\$ -</u>

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

6006 Fingerprinting - Fees

0730	Dues and Fees	7730	Staff Services	\$ (9,609.50)
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Explanation: To appropriate employee fingerprinting fees by transferring to/(from) the following project(s):

6007	Fingerprinting - Employees	\$	9,609.50
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6007 Fingerprinting - Employees

0730	Dues and Fees	7730	Staff Services	\$ 9,609.50
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Explanation: To appropriate employee fingerprinting fees by transferring to/(from) the following project(s):

6006	Fingerprinting - Fees	\$	(9,609.50)
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6010 Educational Broadband Lease

0510	Supplies	6500	Instruction Related Technology	\$ (5,998.00)
0519	Technology Supplies	6500	Instruction Related Technology	1,000.00
0643	Computer (Over \$1,000) & Tech. Infrastructure	6500	Instruction Related Technology	4,998.00
				<u>\$ -</u>

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

6029 Teacher Recruitment Fair

0390	Other Purchased Service	7730	Staff Services	\$ (325.38)
0510	Supplies	7730	Staff Services	325.38
				<u>\$ -</u>

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

6035 Adult Capital Improvement Fees

0641	Equipment (Over \$1,000)	5900	Other Instruction	\$ (11,000.00)
0393	Contracts - Nonprofessional	7900	Operation of Plant	2,470.00
0684	Replacement Roofing & Systems	7900	Operation of Plant	4,030.00
0676	Other Permanent Improvements	7900	Operation of Plant	4,500.00
				<u>\$ -</u>

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

6060 CAPE Digital Tools - IT

0997	Reserve - Projects	9890	Reserves	\$ 12,397.00
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Explanation: Appropriate additional WFTF earned based on fiscal year 2020-2021 certifications by transferring to/(from) the following project(s):

9007	Career and Professional Education	\$	(12,397.00)
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Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 8

Board Meeting May 23, 2022

Account	Object		Increase (Decrease)
6110	<u>Adult Education Tuition</u>		
	0102 Salary - Other Compensation	5900 Other Instruction	\$ 1,964.22
	0131 Salary - Instructional	5900 Other Instruction	19,984.00
	0210 Florida Retirement System	5900 Other Instruction	2,374.53
	0220 Social Security	5900 Other Instruction	1,750.76
	0231 Group Insurance - Health	5900 Other Instruction	5,362.00
	0232 Group Insurance - Life	5900 Other Instruction	12.00
	0233 Group Insurance - Dental	5900 Other Instruction	165.00
	0396 Distributions - Contract Schools	5900 Other Instruction	(811.54)
	0399 Other Technology Purchased Services	5900 Other Instruction	811.54
	0510 Supplies	5900 Other Instruction	(21,785.00)
	0519 Technology Supplies	5900 Other Instruction	1,985.00
	0641 Equipment (Over \$1,000)	5900 Other Instruction	11,000.00
	0750 Other Personnel Services	5900 Other Instruction	5,000.00
	0393 Contracts - Nonprofessional	7300 School Admin - Principal Office	5,000.00
	0393 Contracts - Nonprofessional	7900 Operation of Plant	3,800.00
	0997 Reserve - Projects	9890 Reserves	(36,612.51)
			<u>\$ -</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds.		
6113	<u>SAI - Plan of Care</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (122,052.51)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(12,389.76)
	0220 Social Security	5100 Basic Education (K-12)	(8,933.76)
	0750 Other Personnel Services	5100 Basic Education (K-12)	(2,253.15)
	0997 Reserve - Projects	9890 Reserves	145,629.18
			<u>\$ -</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds.		
6123	<u>Reading Instruction</u>		
	0390 Other Purchased Service	6300 Instruction & Curriculum	\$ 2,500.00
	0510 Supplies	6300 Instruction & Curriculum	(2,500.00)
			<u>\$ -</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds.		
7014	<u>New Teacher Induction Program</u>		
	0220 Social Security	6400 Instructional Staff Training Services	\$ (57.17)
	0360 Lease and Rental Agreements	6400 Instructional Staff Training Services	(0.38)
	0390 Other Purchased Service	6400 Instructional Staff Training Services	1,605.09
	0510 Supplies	6400 Instructional Staff Training Services	2,394.91
	0519 Technology Supplies	6400 Instructional Staff Training Services	0.38
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(3,942.83)
			<u>\$ -</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds.		
7016	<u>Professional Development Training - GF</u>		
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	\$ 500.00
	0331 Out of County Travel	6400 Instructional Staff Training Services	(410.30)
	0390 Other Purchased Service	6400 Instructional Staff Training Services	(500.00)
	0510 Supplies	6400 Instructional Staff Training Services	410.30
			<u>\$ -</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds.		
7019	<u>Drama Program</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ 1,324.75
	0641 Equipment (Over \$1,000)	5100 Basic Education (K-12)	(1,324.75)
			<u>\$ -</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds.		

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 8

Board Meeting May 23, 2022

Account	Object		Increase (Decrease)
7054	<u>AP Initiative - Set-Aside</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 229.18
	0210 Florida Retirement System	5100 Basic Education (K-12)	24.80
	0220 Social Security	5100 Basic Education (K-12)	17.52
	0510 Supplies	5100 Basic Education (K-12)	(1,199.03)
	0519 Technology Supplies	5100 Basic Education (K-12)	189.59
	0622 Audio Visual (Under \$1,000)	5100 Basic Education (K-12)	37.94
	0730 Dues and Fees	6400 Instructional Staff Training Services	700.00
			<u>\$ -</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds.		
7061	<u>CAPE Digital Tools - STEM</u>		
	0997 Reserve - Projects	9890 Reserves	\$ 43,695.00
	Explanation: Appropriate additional WFTF earned based on fiscal year 2020-2021 certifications by transferring to/(from) the following project(s):		
	9007 Career and Professional Education	\$ (43,695.00)	
7063	<u>CAPE - Manufacturing</u>		
	0365 Software Subscriptions	5300 Vocational	\$ 300.00
	0997 Reserve - Projects	9890 Reserves	(300.00)
			<u>\$ -</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds.		
8001	<u>Purchased - Schools - Other</u>		
	0393 Contracts - Nonprofessional	5900 Other Instruction	\$ (294.28)
	0399 Other Technology Purchased Services	5900 Other Instruction	294.28
			<u>\$ -</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds.		
8084	<u>Student Safety</u>		
	0365 Software Subscriptions	6130 Health Services	\$ (2,499.75)
	0519 Technology Supplies	6130 Health Services	2,499.75
			<u>\$ -</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds.		
8105	<u>CSR - Science Initiatives</u>		
	0330 In County Travel	6300 Instruction & Curriculum	\$ (301.07)
	0365 Software Subscriptions	6300 Instruction & Curriculum	724.00
	0390 Other Purchased Service	6300 Instruction & Curriculum	(14.01)
	0519 Technology Supplies	6300 Instruction & Curriculum	138.00
	0520 Textbooks	6300 Instruction & Curriculum	14.01
	0642 Equipment (Under \$1,000)	6300 Instruction & Curriculum	(138.00)
	0730 Dues and Fees	6300 Instruction & Curriculum	(422.93)
			<u>\$ -</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds.		
8107	<u>CSR - Math Initiatives</u>		
	0510 Supplies	6300 Instruction & Curriculum	\$ (617.97)
	0642 Equipment (Under \$1,000)	6300 Instruction & Curriculum	493.97
	0730 Dues and Fees	6300 Instruction & Curriculum	124.00
			<u>\$ -</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds.		
8113	<u>Workforce Ed. Performance Incentive</u>		
	0510 Supplies	5900 Other Instruction	\$ (2,644.00)
	0519 Technology Supplies	5900 Other Instruction	2,644.00
			<u>\$ -</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds.		

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 8

Board Meeting May 23, 2022

Account	Object		Increase (Decrease)
8150	<u>Digital Classrooms</u>		
	0399 Other Technology Purchased Services	5100 Basic Education (K-12)	\$ 689.94
	0519 Technology Supplies	5100 Basic Education (K-12)	(689.94)
			<u>\$ -</u>

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

9004 Advanced International Certificate of Education

0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (1,878.81)
0210 Florida Retirement System	5100 Basic Education (K-12)	(200.04)
0220 Social Security	5100 Basic Education (K-12)	(144.39)
		<u>\$ (2,223.24)</u>

Explanation: Reallocate AICE appropriations between projects by transferring to/(from) the following project(s):

5053 AICE - Bonuses & Exams \$ 2,223.24

9007 Career and Professional Education

0510 Supplies	5300 Vocational	\$ 75.00
0641 Equipment (Over \$1,000)	5300 Vocational	(75.00)
0730 Dues and Fees	6300 Instruction & Curriculum	100.00
0642 Equipment (Under \$1,000)	7900 Operation of Plant	(214.90)
0681 Fire/Sprinkler/Elect.	7900 Operation of Plant	(78.00)
0682 Non-Capitalized Remodeling & Renovations	7900 Operation of Plant	600.00
0684 Replacement Roofing & Systems	7900 Operation of Plant	(90.00)
0685 Flooring/Structural Alteration	7900 Operation of Plant	(174.33)
0994 Reserve - FTE/Schools	9890 Reserves	(940,740.00)
0997 Reserve - Projects	9890 Reserves	58,267.23
		<u>\$ (882,330.00)</u>

Explanation: Appropriate additional WFTE earned based on fiscal year 2020-2021 certifications by transferring to/(from) the following project(s):

.... Discretionary	\$ 58,793.00	5068 CAPE - Information Technology	535,442.00
5063 CAPE - Construction	15,953.00	5071 CAPE - Welding	3,815.00
5064 CAPE - Culinary	93,633.00	5072 CAPE - Automotive	32,252.00
5065 CAPE - Drafting/Engineering	57,220.00	6060 CAPE Digital Tools - IT	12,397.00
5066 CAPE - Electrical	347.00	7061 CAPE Digital Tools - STEMM	43,695.00
5067 CAPE - Health Science	28,783.00	Total	<u>\$ 882,330.00</u>

9015 Fixed Charges

0122 Salary - Sick Leave Payoff	5100 Basic Education (K-12)	\$ (63,408.37)
0123 Salary - Annual Leave Payoff	5100 Basic Education (K-12)	(50,006.08)
0210 Florida Retirement System	5100 Basic Education (K-12)	(5,410.60)
0220 Social Security	5100 Basic Education (K-12)	(4,384.49)
0122 Salary - Sick Leave Payoff	6300 Instruction & Curriculum	1,230.30
0310 Professional & Technical Service	7100 School Board	(3,581.84)
0320 Insurance and Bond Premiums	7100 School Board	3,581.84
0122 Salary - Sick Leave Payoff	7300 School Admin - Principal Office	57,747.97
0123 Salary - Annual Leave Payoff	7300 School Admin - Principal Office	50,006.08
0210 Florida Retirement System	7300 School Admin - Principal Office	5,410.60
0220 Social Security	7300 School Admin - Principal Office	4,376.84
0122 Salary - Sick Leave Payoff	7500 Fiscal Services	4,430.10
0220 Social Security	7803 Transportation - South	7.65
		<u>\$ -</u>

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

9110 Mental Health Assistance

0390 Other Purchased Service	6140 Psychological Services	\$ 5,000.00
0644 Computer Hardware (Under \$1,000)	6140 Psychological Services	(5,000.00)
		<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

MAY 23, 2022

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2022	INCREASE	DECREASE	BUDGET AS OF 4/30/2022	
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	4,150,006.98	-	-	4,150,006.98	
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	-	-	-	-	-	
3793 PREMIUM ON CERT OF PART (COP)	-	795,859.95	-	-	795,859.95	
3920 RESERVE FOR DEBT SERVICE	70,942.90	70,942.90	-	-	70,942.90	
TOTAL - DEBT SERVICE FUNDS	\$ 3,826,843.30	\$ 5,288,719.83	\$ -	\$ -	\$ 5,288,719.83	

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 3/31/2022	INCREASE	DECREASE	BUDGET AS OF 4/30/2022
9200		DEBT SERVICE					
	0710	REDEMPTION OF PRINCIPAL	\$ 3,550,000.00	\$ 3,550,000.00	\$ -	\$ -	\$ 3,550,000.00
	0720	INTEREST	189,962.90	865,979.48	-	-	865,979.48
	0730	DUES & FEES	11,305.00	1,305.00	-	-	1,305.00
	0733	COST OF ISSUANCE	-	529,558.44	-	-	529,558.44
	0734	DISCOUNT EXPENSE	-	266,301.51	-	-	266,301.51
	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	\$ 5,288,719.83	\$ -	\$ -	\$ 5,288,719.83

Explanation of Budget Amendment as Follows:

Part II - Debt Service Funds

Amendment Number 8

Board Meeting May 23, 2022

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

N/A

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

MAY 23, 2022

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2022	INCREASE	DECREASE	BUDGET AS OF 4/30/2022	
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	26,634,663.00	-	-	26,634,663.00	
3421 TAX REDEMPTIONS	-	14,854.30	-	-	14,854.30	
3431 INTEREST ON INVESTMENT	-	26,188.55	9,173.74	-	35,362.29	
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	-	78,744.40	25,000.00	-	103,744.40	
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	-	-	-	-	-	
3750 PROCEEDS OF LEASE-PURCHASE AGR	-	113,295,000.00	-	-	113,295,000.00	
3791 BOND PROCEEDS - PREMIUM	-	-	-	-	-	
3793 PREMIUM ON CERT OF PART (COP)	-	14,905,244.00	-	-	14,905,244.00	
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	\$ 212,164,255.43	\$ 34,173.74	\$ -	\$ 212,198,429.17	

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 3/31/2022	INCREASE	DECREASE
						BUDGET AS OF 4/30/2022
7400	0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -
7400	0630	BUILDING & FIXED EQUIPMENT	-	-	-	-
7400	0631	ARCHITECTURAL DESIGN / ENGINEERING	3,773,719.92	128,149,556.55	-	128,149,556.55
7400	0632	CONTRACTOR SERVICES	-	-	-	-
7400	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-
7400	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	457,178.88	1,210,591.74	-	1,178,421.03
7400	0642	EQUIPMENT (UNDER \$1,000)	853,390.76	874,584.90	8,855.89	883,440.79
7400	0643	COMPUTER EQUIPMENT (OVER \$1,000)	9,433.47	40,172.34	1,267.63	41,439.97
7400	0644	COMPUTER HARDWARE (UNDER \$1,000)	364,531.78	473,818.28	8,530.98	482,349.26
7400	0648	TECHNOLOGY EQUIPMENT (OVER \$1,000)	2,379.99	29,760.03	3,241.59	33,001.62
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	25,000.00	391,635.00
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	2,108,871.52	221,817.96	2,330,689.48
7400	0676	OTHER PERMANENT IMPROVEMENTS	500,246.90	660,849.39	-	640,811.72
7400	0677	REPLACEMENT SYSTEMS	452,839.42	718,917.02	5,677.54	724,594.56
7400	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	264,438.29	178,773.42	14,069.49	192,842.91
7400	0682	HEATING/COOLING/AIR CONDITIONING	-	52,876.00	5,901.00	58,777.00
7400	0683	ROOFING	25,000.00	-	-	-
7400	0684	REPLACEMENT ROOFING & SYSTEMS	43,000,088.46	51,580,283.42	-	51,209,532.69
7400	0685	FLOORING/STRUCTURAL ALTERATION	550,521.43	591,148.55	149,845.55	740,994.10
7400	0691	SOFTWARE (OVER \$1,000)	1,200,000.00	1,200,000.00	3,751.48	1,203,751.48
7400	0692	SOFTWARE (UNDER \$1,000)	-	601.28	-	601.28
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	772,393.97	9,173.74	781,567.71
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	1,688,196.17	-	1,688,196.17
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	4,150,006.98	-	4,150,006.98
9700	0930	TRANSFERS TO CAPITAL IMPROVEMENT FUND	-	-	-	-
9700	0960	TRANSFERS TO INTERBUDGETARY FUND	-	-	-	-
TOTAL - CAPITAL PROJECT FUNDS			\$ 78,317,855.72	\$ 212,164,255.43	\$ 457,132.85	\$ 212,198,429.17

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 8

Board Meeting May 23, 2022

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3431	<u>Interest on Investments</u>		\$ 9,173.74
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 9,173.74
<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>			
3610	<u>Transfers from General Operating Fund</u>		\$ 25,000.00
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	\$ 25,000.00
<i>Explanation: To appropriate transfer for Self Help Project - Crestview High School Electronic Sign based on actual collections.</i>			
II. Amendments Between Appropriations & Reserves			
....	<u>Discretionary</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (25,000.00)
	0652 Other Motor Vehicles	7400 Facilities Acquisition and Construction	25,000.00
			\$ -
<i>Explanation: Reallocate funds between objects within the project.</i>			
1362	<u>BD - Furniture</u>		
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 21,102.57
<i>Explanation: Transfers to/(from) the following project(s):</i>			
	2303 Board Projects	\$ (21,102.57)	
1391	<u>BD - Computer Hardware</u>		
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	\$ 8,272.00
	0648 Technology Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	3,241.59
			\$ 11,513.59
<i>Explanation: Transfers to/(from) the following project(s):</i>			
	2303 Board Projects	\$ (11,513.59)	
2113	<u>Triumph AI Grant</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 4,000.00
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	(4,000.00)
			\$ -
<i>Explanation: Reallocate funds between objects within the project.</i>			
2211	<u>School SEC Upgrade FF&E P6TO2 Phase 3</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 12,080.94
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(12,080.94)
			\$ -
<i>Explanation: Reallocate funds between objects within the project.</i>			
2213	<u>Gym Floor Replacement P6TO15</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (5,509.22)
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	5,509.22
			\$ -
<i>Explanation: Reallocate funds between objects within the project.</i>			
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (80,861.91)
<i>Explanation: Transfers to/(from) the following project(s):</i>			
	1362 BD - Furniture	\$ 21,102.57	2347 BD - Flooring 40,000.00
	1391 BD - Computer Hardware	11,513.59	7370 BD - Painting 8,245.75
			Total \$ 80,861.91

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 8

Board Meeting May 23, 2022

Account	Object	Function	Increase (Decrease)
2310	<u>DW - Minor Repair & Maint.</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 42,469.41
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	4,643.47
			<u>\$ 47,112.88</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ (47,112.88)	
2329	<u>DW - EMS Controls/Water Treatment</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (3,751.48)
	0691 Software (Over \$1,000)	7400 Facilities Acquisition and Construction	3,751.48
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2347	<u>BD - Flooring</u>		
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	<u>\$ 40,000.00</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (40,000.00)	
2368	<u>DW - Paving/Resurfacing</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (1,045.97)
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	1,045.97
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2386	<u>DW - District Department Equipment</u>		
	0643 Computer Hardware (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 1,267.63
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	258.98
			<u>\$ 1,526.61</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ (1,526.81)	
2393	<u>DW - Band Instrument Replacement</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (52,190.00)
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	52,190.00
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2395	<u>DW - Safety/ADA</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ 13,839.35
	0642 Equipment (Under \$1,000)	7400 Facilities Acquisition and Construction	(64,436.68)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	68,938.94
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	14,069.49
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	(37,042.67)
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	4,631.57
			<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>\$ 102,747.86</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ (102,747.86)	
3349	<u>Security Upgrade FF&E P6TO2 Phase 1B</u>		
	0641 Equipment (Over \$1,000)	7400 Facilities Acquisition and Construction	\$ (5,901.00)
	0682 Heating/Cooling/Air Conditioning	7400 Facilities Acquisition and Construction	5,901.00
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 8

Board Meeting May 23, 2022

Account	Object	Function	Increase (Decrease)
3356	<u>School Security Upgrade P6T02 Phase 2</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (55,035.49)
	0675 Fence & Underground Tanks	7400 Facilities Acquisition and Construction	55,035.49
			<u>\$ -</u>
	Explanation: Reallocate funds between objects within the project.		
3385	<u>School Security Upgrade Phase 3</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (166,782.47)
	0675 Fence & Underground Tanks	7400 Facilities Acquisition and Construction	166,782.47
			<u>\$ -</u>
	Explanation: Reallocate funds between objects within the project.		
7370	<u>BD - Painting</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 8,245.75</u>
	Explanation: Reallocate funds between objects within the project.		
	2303 Board Projects	\$ (8,245.75)	
8342	<u>Project Contingency</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (151,387.35)</u>
	Explanation: Transfers to/(from) the following project(s):		
	2310 DW - Minor Repair & Maint.	\$ 47,112.88	3336 DW - Flooring 102,747.86
	2386 DW - District Department Equipment	1,526.61	Total \$ 151,387.35
8373	<u>DW - PE/Restroom/Storage</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 7,050.00
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	945.00
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	<u>(7,995.00)</u>
			<u>\$ -</u>
	Explanation: Reallocate funds between objects within the project.		

ADOPTED BY SCHOOL BOARD:

MAY 23, 2022

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 3/31/2022	INCREASE	DECREASE	BUDGET AS OF 4/30/2022
3199	MISCELLANEOUS FEDERAL DIRECT	\$ 3,546,754.52	\$ 4,217,819.52	\$ 34,500.00	\$ -	\$ 4,252,319.52
3201	VOCATIONAL EDUCATIONAL ARTS	386,006.68	435,455.10	-	-	435,455.10
3219	CARES ACT	-	-	-	-	-
3221	ADULT GENERAL EDUCATION	12,698.80	377,118.54	-	-	377,118.54
3231	IDEA	10,276,046.14	8,520,000.00	1,648,769.00	-	10,168,769.00
3241	TITLE I	9,729,883.88	8,527,664.88	-	-	8,527,664.88
3242	TITLE IV	548,136.30	548,136.30	-	-	548,136.30
3251	ADULT BASIC EDUCATION	-	-	-	-	-
3271	EDUCATION STABILIZATION FUNDS - K-12	6,327,802.23	71,120,379.80	-	-	71,120,379.80
3272	ED. STABILIZATION FUNDS - WORKFORCE	40,000.00	40,000.00	-	-	40,000.00
3274	TITLE III	560,644.41	464,590.88	141,834.17	-	606,425.05
3275	TITLE V	-	-	-	-	-
3277	TITLE II	1,371,729.65	1,063,855.97	65,705.45	-	1,129,561.42
3280	DRUG FREE SCHOOLS PROGRAM	-	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	139,492.70	857,200.00	-	-	857,200.00
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
TOTAL - OTHER SPECIAL REVENUE FUNDS		\$ 32,939,195.31	\$ 96,172,220.99	\$ 1,890,808.62	\$ -	\$ 98,063,029.61

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 3/31/2022	INCREASE	DECREASE	BUDGET AS OF 4/30/2022
5100	BASIC EDUCATION (K-12)	\$ 15,303,067.54	\$ 64,376,668.29	\$ -	\$ 371,711.70	\$ 64,004,956.59
5200	EXCEPTIONAL CHILD	7,587,164.71	6,599,951.02	1,257,500.34	-	7,857,451.36
5300	VOCATIONAL	494,468.27	660,549.56	1,129,764.33	-	1,790,313.89
5400	ADULT GENERAL EDUCATION	-	234,561.00	-	-	234,561.00
5500	PREKINDERGARTEN	632,506.16	358,099.89	-	-	358,099.89
5900	OTHER INSTRUCTION	1,169,363.82	1,119,510.13	2,500.00	-	1,122,010.13
6100	PUPIL PERSONNEL SERVICES	345,727.00	2,565,235.63	-	150,563.76	2,414,671.87
6110	ATTENDANCE AND SOCIAL WORK	258,496.00	579,679.20	44,960.67	-	624,639.87
6120	GUIDANCE SERVICES	10,000.00	468,979.68	413,711.62	-	882,691.30
6130	HEALTH SERVICES	15,366.31	256,535.00	51,000.00	-	307,535.00
6140	PSYCHOLOGICAL SERVICES	231,667.00	225,854.34	-	-	225,854.34
6141	TESTING	-	-	-	-	-
6150	PARENTAL INVOLVEMENT	163,862.98	179,809.77	-	-	179,809.77
6200	INSTRUCTIONAL MEDIA SERVICES	5,210.70	3,671.80	2,502.77	-	6,174.57
6300	INSTRUCTION & CURRICULUM	2,241,158.98	2,753,230.75	246,251.82	-	2,999,482.57
6400	INSTRUCTIONAL STAFF TRAINING SERVICES	2,542,757.18	4,036,747.65	64,960.59	-	4,101,708.24
6500	INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-
7100	SCHOOL BOARD	1,227.00	86,968.00	-	-	86,968.00
7200	GENERAL ADMINISTRATION	1,127,905.63	3,120,206.56	-	100,865.94	3,019,340.62
7300	SCHOOL ADMIN - PRINCIPAL OFFICE	11,227.00	220,670.69	-	-	220,670.69
7400	FACILITIES ACQUISITION AND CONSTRUCTION	-	994,584.00	-	655,675.00	338,909.00
7500	FISCAL SERVICES	-	-	-	-	-
7600	FOOD SERVICE (SCHOOLS)	-	394,000.00	-	-	394,000.00
7610	FOOD SERVICE - DEPARTMENTS	-	-	-	-	-
7700	CENTRAL SERVICES (PURCH/WAREHOUSE)	-	-	-	-	-
7720	INFORMATION SERVICES	-	-	-	-	-
7730	STAFF SERVICES	8,632.50	4,138.50	-	-	4,138.50
7760	INTERNAL SERVICE	-	-	-	-	-
7800	PUPIL TRANSP SERVICES - SCHOOL	45,258.50	1,040,624.12	-	48,027.12	992,597.00
7801	TRANSPORTATION - NORTH	400.00	22,792.73	-	-	22,792.73
7802	TRANSPORTATION - CENTRAL	400.00	18,309.34	-	-	18,309.34
7803	TRANSPORTATION - SOUTH	400.00	1,470.81	-	-	1,470.81
7900	OPERATION OF PLANT	-	2,240,718.70	-	-	2,240,718.70
8100	MAINTENANCE ADMINISTRATION	26,875.00	169,999.00	-	-	169,999.00
8120	BUILDING AND GROUND MAINTENANCE	21,000.00	21,000.00	-	-	21,000.00
8200	ADMINISTRATIVE TECHNOLOGY SERVICES	0.03	47,358.83	-	-	47,358.83
9100	COMMUNITY SERVICE	695,053.00	3,370,296.00	4,500.00	-	3,374,796.00
TOTAL - OTHER SPECIAL REVENUE FUNDS		\$ 32,939,195.31	\$ 96,172,220.99	\$ 3,217,652.14	\$ 1,326,843.52	\$ 98,063,029.61

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 8

Board Meeting May 23, 2022

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3199	Miscellaneous Federal Direct		\$ 34,500.00
	0510 Supplies	5100 Basic Education (K-12)	\$ 34,500.00
<i>Explanation: To appropriate revenue for the Air Force Research Laboratory Munitions Directorate - STEM grant based on actual collections.</i>			
2487	AFRL MD - STEM	\$ 34,500.00	
3231	IDEA		\$ 1,648,769.00
	0131 Salary - Instructional	5200 Exceptional Child	\$ 110,324.00
	0210 Florida Retirement System	5200 Exceptional Child	12,356.00
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	8,400.00
	0231 Group Insurance - Health	5200 Exceptional Child	21,568.00
	0232 Group Insurance - Life	5200 Exceptional Child	50.00
	0233 Group Insurance - Dental	5200 Exceptional Child	662.00
	0234 Group Insurance - Other	5200 Exceptional Child	538,454.57
	0310 Professional & Technical Services	5200 Exceptional Child	69,052.76
	0365 Software Subscriptions	5200 Exceptional Child	287,528.48
	0510 Supplies	5200 Exceptional Child	61,159.50
	0519 Technology - Supplies	5200 Exceptional Child	3,624.60
	0641 Equipment/Fixed Assets (Over \$1,000)	5200 Exceptional Child	11,850.00
	0642 Equipment (Under \$1,000)	5200 Exceptional Child	17,273.20
	0643 Computer Hardware (Over \$1,000)/Technology/Infrastructure	5200 Exceptional Child	25,000.00
	0644 Computer Hardware (Under \$1,000)	5200 Exceptional Child	42,955.00
	0234 Group Insurance - Other	6110 Attendance and Social Work	116,139.00
	0234 Group Insurance - Other	6300 Instruction & Curriculum	127,733.00
	0510 Supplies	6300 Instruction & Curriculum	22,660.40
	0117 Workshops	6400 Instructional Staff Training Services	14,625.00
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	1,118.81
	0310 Professional & Technical Services	6400 Instructional Staff Training Services	63,189.63
	0730 Dues and Fees	6400 Instructional Staff Training Services	26,197.00
	0750 Other Personnel Services	6400 Instructional Staff Training Services	4,500.00
	0791 Indirect Costs	7200 General Administration	62,348.05
			\$ 1,648,769.00
<i>Explanation: To appropriate ARP - IDEA - K12 (Project 2495), ARP - IDEA - Pre-K (Project 2496), ARP - IDEA - K12 - Proportionate (Project 2497), and ARP - IDEA - Pre-K - Proportionate (Project 2498) per project award notifications.</i>			
2495	ARP - IDEA - K12	\$ 1,483,017.85	2497 ARP - IDEA - K12 - Proportionate 64,431.15
2496	ARP - IDEA - Pre-K	96,698.39	2498 ARP - IDEA - Pre-K - Proportionate 4,621.61
			\$ 1,648,769.00
3274	Title III		\$ 141,834.17
	0510 Supplies	5100 Basic Education (K-12)	\$ 94,959.17
	0519 Technology - Supplies	5100 Basic Education (K-12)	1,875.00
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	45,000.00
			\$ 141,834.17
<i>Explanation: To appropriate Title III - English Language Learners roll forward increase per project award notification.</i>			
2418	Title III - English Language Learners	\$ 141,834.17	
3277	Title II		\$ 65,705.45
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	\$ 652.50
	0331 Out of County Travel	6400 Instructional Staff Training Services	2,902.00
	0390 Other Purchased Service	6400 Instructional Staff Training Services	3,150.00
	0510 Supplies	6400 Instructional Staff Training Services	5,550.95
	0730 Dues and Fees	6400 Instructional Staff Training Services	8,450.00
	0750 Other Personnel Services	6400 Instructional Staff Training Services	45,000.00
			\$ 65,705.45
<i>Explanation: To appropriate Title II - Part A roll forward increase per project award notification.</i>			
2405	Title II - Part A	\$ 65,705.45	

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 8

Board Meeting May 23, 2022

Account	Object	Function	Increase (Decrease)
II. Amendments Between Appropriations & Reserves			
1484	<u>CARES Act - HEERF - Institutional Portion</u>		
	0510 Supplies	5900 Other Instruction	\$ (3,011.71)
	0642 Equipment (Under \$1,000)	5900 Other Instruction	3,011.71
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2401	<u>Title I - Part A</u>		
	0310 Professional & Technical Services	5100 Basic Education (K-12)	\$ 8,390.00
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	(4,000.00)
	0365 Software Subscriptions	5100 Basic Education (K-12)	(3,583.74)
	0370 Postage/Shipping/Telegram	5100 Basic Education (K-12)	(500.00)
	0390 Other Purchased Service	5100 Basic Education (K-12)	5,000.00
	0510 Supplies	5100 Basic Education (K-12)	(116,207.31)
	0519 Technology - Supplies	5100 Basic Education (K-12)	34,288.19
	0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	532.59
	0643 Computer Hardware (Over \$1,000)/Technology/Infrastructure	5100 Basic Education (K-12)	41,443.00
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	23,913.57
	0649 Technology Equipment (<\$1,000)	5100 Basic Education (K-12)	(48.00)
	0692 Software (Under \$1,000)	5100 Basic Education (K-12)	(500.00)
	0750 Other Personnel Services	5100 Basic Education (K-12)	(1,000.00)
	0365 Software Subscriptions	6150 Parental Involvement	(300.00)
	0390 Other Purchased Service	6150 Parental Involvement	(1,391.00)
	0510 Supplies	6150 Parental Involvement	1,691.00
	0610 Library Books	6200 Instructional Media Services	2,502.77
	0330 In County Travel	6300 Instruction & Curriculum	300.00
	0370 Postage/Shipping/Telegram	6300 Instruction & Curriculum	(300.00)
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	148.63
	0510 Supplies	6400 Instructional Staff Training Services	7,429.30
	0530 Periodicals	6400 Instructional Staff Training Services	(59.00)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	2,250.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2405	<u>Title II - Part A</u>		
	0510 Supplies	6400 Instructional Staff Training Services	\$ (2,871.51)
	0791 Indirect Costs	7200 General Administration	2,871.51
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2418	<u>Title III - English Language Learners</u>		
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ (11,000.00)
	0510 Supplies	5100 Basic Education (K-12)	9,101.29
	0791 Indirect Costs	7200 General Administration	1,898.71
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2422	<u>Carl Perkins - Secondary</u>		
	0510 Supplies	5300 Vocational	\$ (2,445.00)
	0641 Equipment/Fixed Assets (Over \$1,000)	5300 Vocational	2,445.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2424	<u>Carl Perkins - EET</u>		
	0510 Supplies	5300 Vocational	\$ (412.18)
	0791 Indirect Costs	7200 General Administration	412.18
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 8

Board Meeting May 23, 2022

Account	Object	Function	Increase (Decrease)
2426	<u>Adult General Education</u>		
	0131 Salary - Instructional	5400 Adult General Education	\$ 11,654.00
	0210 Florida Retirement System	5400 Adult General Education	1,389.00
	0220 FICA (Social Security & Medicare)	5400 Adult General Education	891.00
	0231 Group Insurance - Health	5400 Adult General Education	2,764.00
	0232 Group Insurance - Life	5400 Adult General Education	5.00
	0233 Group Insurance - Dental	5400 Adult General Education	84.00
	0234 Group Insurance - Other	5400 Adult General Education	(16,787.00)
			<u>\$ -</u>

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

2451 ESSER II - Non-Enrollment Assistance

0510 Supplies	5100 Basic Education (K-12)	\$ (30,221.37)
0642 Equipment (Under \$1,000)	5100 Basic Education (K-12)	(165,424.99)
0131 Salary - Instructional	6100 Pupil Personnel Services	(111,815.32)
0210 Florida Retirement System	6100 Pupil Personnel Services	(12,098.55)
0220 FICA (Social Security & Medicare)	6100 Pupil Personnel Services	(8,413.41)
0231 Group Insurance - Health	6100 Pupil Personnel Services	(17,546.08)
0232 Group Insurance - Life	6100 Pupil Personnel Services	(51.12)
0233 Group Insurance - Dental	6100 Pupil Personnel Services	(532.80)
0234 Group Insurance - Other	6100 Pupil Personnel Services	(106.48)
0131 Salary - Instructional	6110 Attendance and Social Work	(20,572.32)
0210 Florida Retirement System	6110 Attendance and Social Work	(3,772.97)
0220 FICA (Social Security & Medicare)	6110 Attendance and Social Work	(1,377.88)
0231 Group Insurance - Health	6110 Attendance and Social Work	(5,313.44)
0232 Group Insurance - Life	6110 Attendance and Social Work	(8.52)
0233 Group Insurance - Dental	6110 Attendance and Social Work	(133.20)
0652 Other Motor Vehicles	6110 Attendance and Social Work	(40,000.00)
0131 Salary - Instructional	6120 Guidance Services	314,032.35
0210 Florida Retirement System	6120 Guidance Services	37,720.96
0220 FICA (Social Security & Medicare)	6120 Guidance Services	23,338.52
0231 Group Insurance - Health	6120 Guidance Services	36,704.96
0232 Group Insurance - Life	6120 Guidance Services	130.25
0233 Group Insurance - Dental	6120 Guidance Services	1,465.14
0234 Group Insurance - Other	6120 Guidance Services	319.44
0791 Indirect Costs	7200 General Administration	3,676.83
		<u>\$ -</u>

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

2452 ESSER II - Academic Acceleration

0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (303,480.55)
0107 Salary - Extended Substitute	5100 Basic Education (K-12)	2,400.00
0131 Salary - Instructional	5100 Basic Education (K-12)	1,769,133.26
0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	(150,432.16)
0210 Florida Retirement System	5100 Basic Education (K-12)	154,628.80
0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	96,073.67
0231 Group Insurance - Health	5100 Basic Education (K-12)	262,483.73
0232 Group Insurance - Life	5100 Basic Education (K-12)	742.48
0233 Group Insurance - Dental	5100 Basic Education (K-12)	8,900.64
0234 Group Insurance - Other	5100 Basic Education (K-12)	898.78
0365 Software Subscriptions	5100 Basic Education (K-12)	(670,747.00)
0510 Supplies	5100 Basic Education (K-12)	(988,304.33)
0520 Textbooks	5100 Basic Education (K-12)	(170,943.00)
0750 Other Personnel Services	5100 Basic Education (K-12)	40,804.98
0111 Salary - Administrative/Managerial	6300 Instruction & Curriculum	24,285.50
0210 Florida Retirement System	6300 Instruction & Curriculum	4,453.96
0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	1,801.05
0231 Group Insurance - Health	6300 Instruction & Curriculum	2,741.57
0232 Group Insurance - Life	6300 Instruction & Curriculum	5.32
0233 Group Insurance - Dental	6300 Instruction & Curriculum	83.25
0310 Professional & Technical Services	6400 Instructional Staff Training Services	(102,000.00)
0791 Indirect Costs	7200 General Administration	64,497.17
0100 Salary - Non-Instructional	7800 Pupil Transp Services - School	(40,156.81)
0210 Florida Retirement System	7800 Pupil Transp Services - School	(4,798.34)
0220 FICA (Social Security & Medicare)	7800 Pupil Transp Services - School	(3,071.97)
		<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 8

Board Meeting May 23, 2022

Account	Object	Function	Increase (Decrease)
2453	<u>ESSER II - Technology Assistance</u>		
	0117 Workshops	5100 Basic Education (K-12)	\$ 45,000.00
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	3,443.00
	0365 Software Subscriptions	5100 Basic Education (K-12)	1,027,583.00
	0519 Technology - Supplies	5100 Basic Education (K-12)	(30,657.00)
	0643 Computer Hardware (Over \$1,000)/Technology/Infrastructure	5100 Basic Education (K-12)	(372,963.00)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	(27,581.00)
	0643 Computer Hardware (Over \$1,000)/Technology/Infrastructure	6300 Instruction & Curriculum	7,497.00
	0791 Indirect Costs	7200 General Administration	3,353.00
	0644 Computer Hardware (Under \$1,000)	7400 Facilities Acquisition and Construction	(247,080.00)
	0710 Redemption of Principal	7400 Facilities Acquisition and Construction	(401,730.77)
	0720 Interest	7400 Facilities Acquisition and Construction	(6,864.23)
			<u>\$ -</u>

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

2454	<u>ESSER II - Other Lump Sum</u>		
	0390 Other Purchased Service	5100 Basic Education (K-12)	\$ 82.55
	0510 Supplies	5100 Basic Education (K-12)	(1,191,719.34)
	0234 Group Insurance - Other	5300 Vocational	1,127,676.51
	0519 Technology - Supplies	5300 Vocational	2,500.00
	0310 Professional & Technical Services	6300 Instruction & Curriculum	72,573.00
	0510 Supplies	6300 Instruction & Curriculum	360.00
	0519 Technology - Supplies	6300 Instruction & Curriculum	2,200.00
	0642 Equipment (Under \$1,000)	6300 Instruction & Curriculum	1,600.00
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(15,272.72)
			<u>\$ -</u>

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

2461	<u>ESSER III</u>		
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (3,438,000.00)
	0105 Salary - Bonus	5100 Basic Education (K-12)	3,359,000.00
	0510 Supplies	5100 Basic Education (K-12)	235,423.39
	0105 Salary - Bonus	5200 Exceptional Child	25,500.00
	0105 Salary - Bonus	5900 Other Instruction	2,500.00
	0105 Salary - Bonus	6130 Health Services	51,000.00
	0791 Indirect Costs	7200 General Administration	(239,923.39)
	0105 Salary - Bonus	7600 Food Service (Schools)	162,500.00
	0310 Professional & Technical Services	7600 Food Service (Schools)	(162,500.00)
	0790 Miscellaneous Expense	9100 Community Service	4,500.00
			<u>\$ -</u>

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

2495	<u>ARP - IDEA - K12</u>		
	0365 Software Subscriptions	5200 Exceptional Child	\$ (1,440.00)
	0519 Technology - Supplies	5200 Exceptional Child	1,440.00
	0642 Equipment (Under \$1,000)	5200 Exceptional Child	(17,273.20)
	0644 Computer Hardware (Under \$1,000)	5200 Exceptional Child	17,273.20
	0310 Professional & Technical Services	6400 Instructional Staff Training Services	5,000.00
	0730 Dues and Fees	6400 Instructional Staff Training Services	(5,000.00)
			<u>\$ -</u>

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

2496	<u>ARP - IDEA - Pre-K</u>		
	0510 Supplies	5200 Exceptional Child	\$ 21,742.23
	0510 Supplies	6300 Instruction & Curriculum	(21,742.23)
	0310 Professional & Technical Services	6400 Instructional Staff Training Services	3,300.00
	0730 Dues and Fees	6400 Instructional Staff Training Services	(3,300.00)
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

MAY 23, 2022

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2022	INCREASE	DECREASE	BUDGET AS OF 4/30/2022	
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	379,335.03	-	-	379,335.03	
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	-	35.00	10.00	-	45.00	
3451 STUDENT MEALS	3,696,600.00	3,696,600.00	-	-	3,696,600.00	
3456 OTHER FOOD SALES	-	-	-	-	-	
3457 CATERING	-	2,130.00	1,947.50	-	4,077.50	
3459 SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-	
3460 ONLINE CREDIT CARD FEES	-	18,572.31	2,342.56	-	20,914.87	
3465 PURCHASED - OTHER POSITIONS	-	-	-	-	-	
3466 PURCHASED OTHER POS - EXTERNAL	-	-	-	-	-	
3485 RESTITUTION PAYMENTS - OTHER	-	-	-	-	-	
3490 MISCELLANEOUS REVENUE	-	273.59	-	-	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	\$ 20,192,927.09	\$ 4,300.06	\$ -	\$ 20,197,227.15	

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 3/31/2022	INCREASE	DECREASE	BUDGET AS OF 4/30/2022
	0100	SALARY - NON-INSTRUCTIONAL	\$ 817,841.89	\$ 759,330.05	\$ -	\$ -	\$ 759,330.05
	0102	SALARY - OTHER COMPENSATION	506.55	1,858.09	255.94	-	2,114.03
	0103	SALARY - SUPPLEMENTS	3,393.00	3,393.00	-	-	3,393.00
	0111	SALARY - ADMINISTRATIVE/MANAGERIAL	603,797.09	536,308.59	-	-	536,308.59
	0117	WORKSHOPS	2,305.00	2,581.00	142.50	-	2,723.50
	0121	SALARY - RETIREMENT BONUS	-	-	-	-	-
	0122	SALARY - SICK LEAVE PAYOFF	1,351.75	10,141.16	-	-	10,141.16
	0123	SALARY - ANNUAL LEAVE PAYOFF	-	-	-	-	-
	0130	SALARY - OVERTIME	-	17,283.64	2,608.52	-	19,892.16
	0161	SALARY - PROFESSIONAL/TECHNICAL	106,038.00	123,366.68	-	-	123,366.68
	0210	FLORIDA RETIREMENT SYSTEM	172,476.00	176,153.44	309.92	-	176,463.36
	0220	FICA (SOCIAL SECURITY)	118,487.09	113,057.45	230.02	-	113,287.47
	0231	GROUP INSURANCE - HEALTH & HOSPITAL	580,483.17	462,016.61	-	-	462,016.61
	0232	GROUP INSURANCE - LIFE	1,281.61	1,158.24	-	-	1,158.24
	0233	GROUP INSURANCE - DENTAL	18,237.25	16,204.65	-	-	16,204.65
	0234	GROUP INSURANCE - OTHER	1,453.31	798.72	-	-	798.72
	0310	PROFESSIONAL & TECHNICAL SERVICES	7,554,137.55	7,820,577.50	1,004,613.98	-	8,825,191.48
	0330	IN COUNTY TRAVEL	4,078.20	4,151.13	75.47	-	4,226.60
	0331	OUT OF COUNTY TRAVEL	4,050.00	4,050.00	-	-	4,050.00
	0350	REPAIR AND MAINTENANCE	153,369.80	132,164.83	-	4,661.99	127,502.84
	0354	MAINTENANCE / VEHICLE REPAIR	5,300.00	6,514.66	2,864.77	-	9,379.43
	0355	TECHNOLOGY REPAIRS & MAINTENANCE	-	212.14	-	-	212.14
	0356	INSPECTION/REPAIR FIRE EXTINGUISHER	-	-	-	-	-
	0357	SUPPORT MANAGED - COMPUTERS	-	-	-	-	-
	0360	LEASE AND RENTAL AGREEMENTS	4,713.00	4,963.00	-	-	4,963.00
	0363	SEAT MANAGED - COMPUTERS	80,000.00	80,000.00	-	-	80,000.00
	0365	SOFTWARE SUBSCRIPTIONS	-	2,590.00	1,197.00	-	3,787.00
	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	7,500.00	-	-	7,500.00
	0392	SHIPPING CHARGES	-	-	-	-	-
	0393	CONTRACTS - NONPROFESSIONAL SERVICE	8,022.90	13,616.90	392.50	-	14,009.40
	0399	OTHER TECHNOLOGY PURCHASE SERVICE	-	402.14	-	-	402.14
	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	7,239.50	257.35	-	7,496.85
	0460	DIESEL FUEL	6,100.40	6,800.40	-	257.35	6,543.05
	0510	SUPPLIES	31,235.60	123,668.38	1,542.65	-	125,211.03
	0519	TECHNOLOGY SUPPLIES	476.87	8,204.10	524.85	-	8,728.95
	0550	REPAIR PARTS	-	-	132.25	-	132.25
	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	585,545.79	-	-	585,545.79
	0642	EQUIPMENT (UNDER \$1,000)	-	8,711.16	-	-	8,711.16
	0643	COMPUTER HARDWARE (OVER \$1,000)	-	-	-	-	-
	0644	COMPUTER HARDWARE (UNDER \$1,000)	-	5,433.99	-	-	5,433.99
	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	-	18,572.31	2,342.56	-	20,914.87
	0732	MOTOR VEHICLE TAGS AND FEES	-	-	-	-	-
	0750	OTHER PERSONNEL SERVICES (TEMP)	38,198.53	54,774.53	-	-	54,774.53
	0791	INDIRECT COST	271,400.00	271,400.00	-	-	271,400.00
	0990	FUND BALANCE UNAPPROPRIATED	6,640,598.63	6,683,264.81	-	1,008,150.88	5,675,113.93
	0991	RESERVES - INVENTORY	335,466.26	335,466.26	-	-	335,466.26
	0997	RESERVES - PROJECTS	90,421.63	89,461.32	-	120.00	89,341.32
		TOTAL - FOOD SERVICE FUND	\$ 19,952,671.97	\$ 20,192,927.09	\$ 1,017,490.28	\$ 1,013,190.22	\$ 20,197,227.15

Explanation of Budget Amendment as Follows:

Part V - School Food Service Fund

Amendment Number 8

Board Meeting May 23, 2022

Account	Object	Function	(Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3448	<u>Donations</u>		\$ 10.00
0990	Fund Balance - Unappropriated	9890 Reserves	\$ 10.00
<i>Explanation: To appropriate donations for unpaid Student Meals based on actual collections.</i>			
....	Discretionary	\$ 10.00	
3457	<u>Catering</u>		\$ 1,947.50
0510	Supplies	7610 Food Service - Departments	\$ 1,947.50
<i>Explanation: To appropriate revenue for Catering based on actual collections.</i>			
7502	Catering	\$ 1,947.50	
3460	<u>On-Line Credit Card Fees</u>		\$ 2,342.56
0731	On-Line Credit Card Fees	7610 Food Service - Departments	\$ 2,342.56
<i>Explanation: To appropriate revenue for On-Line Credit Card Fees based on actual collections.</i>			
3510	SFS Contract Exclusions	\$ 2,342.56	
II. <u>Amendments Between Appropriations & Reserves</u>			
....	<u>Discretionary</u>		
0102	Salary - Other Compensation	7600 Food Service (Schools)	\$ 255.94
0117	Workshops	7600 Food Service (Schools)	142.50
0130	Salary - Overtime	7600 Food Service (Schools)	2,438.16
0210	Florida Retirement System	7600 Food Service (Schools)	291.49
0220	Social Security	7600 Food Service (Schools)	216.99
0310	Professional & Technical Service	7600 Food Service (Schools)	1,004,613.98
0330	In County Travel	7600 Food Service (Schools)	306.71
0510	Supplies	7600 Food Service (Schools)	1,193.74
0130	Salary - Overtime	7610 Food Service - Departments	170.36
0210	Florida Retirement System	7610 Food Service - Departments	18.43
0220	Social Security	7610 Food Service - Departments	13.03
0330	In County Travel	7610 Food Service - Departments	(306.71)
0450	Gasoline	7610 Food Service - Departments	257.35
0460	Diesel Fuel	7610 Food Service - Departments	(257.35)
0510	Supplies	7610 Food Service - Departments	(1,718.59)
0519	Technology-Related Supplies	7610 Food Service - Departments	524.85
0791	Indirect Costs	7610 Food Service - Departments	(1,041.77)
0990	Fund Balance - Unappropriated	9890 Reserves	(1,008,160.88)
			\$ (1,041.77)
<i>Explanation: Changes between objects & functions to better utilize funds and transfers to/(from) the following project(s):</i>			
3510	SFS Contract Exclusions	\$ 1,041.77	
3510	<u>SFS Contract Exclusions</u>		
0641	Equipment (Over \$1,000)	7600 Food Service (Schools)	\$ 70,697.38
0330	In County Travel	7610 Food Service - Departments	75.47
0350	Repair and Maintenance	7610 Food Service - Departments	(4,661.99)
0354	Maintenance Vehicle Repair	7610 Food Service - Departments	2,864.77
0365	Software Subscriptions	7610 Food Service - Departments	1,197.00
0393	Contracts - Nonprofessional	7610 Food Service - Departments	392.50
0550	Repair Parts	7610 Food Service - Departments	132.25
0641	Equipment (Over \$1,000)	7610 Food Service - Departments	(70,697.38)
0791	Indirect Costs	7610 Food Service - Departments	1,041.77
			\$ 1,041.77
<i>Explanation: Changes between objects & functions to better utilize funds and transfers to/(from) the following project(s):</i>			
....	Discretionary	\$ (1,041.77)	

Explanation of Budget Amendment as Follows:

Part V - School Food Service Fund

Amendment Number 8

Board Meeting May 23, 2022

Account	Object	Function	(Decrease)
5044	Vending Commissions		
	0510 Supplies	7610 Food Service - Departments	\$ 120.00
	0997 Reserve - Projects	9890 Reserves	(120.00)
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

MAY 23, 2022