



Agenda Item Details

Meeting	May 17, 2022 - REGULAR MEETING AGENDA
Category	22. Consent - Finance - Budgeting
Subject	B. Resolutions to Amend 2021-2022 District School Budget
Access	Public
Type	Action (Consent)
Fiscal Impact	No
Budgeted	Yes
Budget Source	Various
Recommended Action	Approval of resolutions to amend District School Budget
Goals	✗ F.1. To increase fiscal efficiencies while maintaining good stewardship of the District's fiscal assets in order to provide better educational resources to students

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

MAY 17 2022

DR. TIMOTHY A. SMITH, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

Public Content

Background Information/Description


On September 16, 2021, the School Board adopted the budget for fiscal year 2021-2022. As the fiscal year progresses, we ask you to amend the budget to more accurately reflect estimated revenues and appropriations. The amendments are the results of various factors including: increases or decreases in estimated revenues to more accurately reflect revenues; increases or decreases in appropriations to more accurately reflect estimated expenditures; and schools, departments, and projects make changes to their budget in order to better utilize funds.


Fiscal Impact


These amendments properly reflect the estimated revenues and appropriations, and allow for better utilization of budgeted funds. These amendments show the estimated revenues and appropriations for each fund and provide a description of items amended.


Educational Impact

These amendments facilitate the effective operations of the District through more efficient use of funds.

 [General Operating Fund - Resolution 8.pdf \(240 KB\)](#)

 [Special Revenue - Federal Programs - Resolution 8.pdf \(225 KB\)](#)

 [Capital Projects Fund - Resolution 7.pdf \(201 KB\)](#)

 [CARES Act, CRRSA Act and ARP Act Funds - Resolution 8.pdf \(247 KB\)](#)

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 has 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.

Workflow

Workflow May 3, 2022 5:36 PM :: Submitted by Victoria Perkins. Routed to Theresa McCants for approval.
 May 4, 2022 12:32 PM :: Approved by Theresa McCants. Routed to Tammy Edwards for approval.
 May 4, 2022 12:42 PM :: Approved by Tammy Edwards. Routed to Terry St Cyr for approval.
 May 4, 2022 1:03 PM :: Final approval by Terry St Cyr

Last Modified by Terry St Cyr on May 4, 2022

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 8 - GENERAL OPERATING FUND

May 17, 2022

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3121 Fedl Impact Funds-Cur Op	450,000.00	450,000.00			450,000.00
3191 ROTC	500,000.00	500,000.00			500,000.00
3202 Medicaid	1,600,000.00	1,778,228.15			1,778,228.15
3273 Educ Stabilization Fund-Vpk	0.00	247,878.00			247,878.00
3299 Misc Fedl Thru State	962,589.50	962,589.50			962,589.50
3310 FL Ed Finance Program (FEFP)	159,040,972.00	141,823,355.00			141,823,355.00
3315 Workforce Development	3,840,386.00	3,840,386.00			3,840,386.00
3317 Performance Based Incentives	100,000.00	100,000.00			100,000.00
3323 CO & DS for Admin Expense	24,217.00	24,217.00			24,217.00
3341 Racing Commission Funds	446,500.00	446,500.00			446,500.00
3343 State License Tax	55,000.00	55,000.00			55,000.00
3355 Class Size Reduction/Operating	37,290,336.00	37,477,460.00			37,477,460.00
3371 Voluntary Pre-K Program	986,175.00	999,653.04			999,653.04
3373 Reading Programs	0.00	691,300.00			691,300.00
3399 Other Misc State Revenue	459,887.83	462,075.08	7,500.00		469,575.08
3411 District School Taxes	99,119,915.00	99,119,915.00			99,119,915.00
3425 Rent	200,000.00	200,000.00			200,000.00
3431 Interest On Investments	500,000.00	500,000.00			500,000.00
3440 Gifts Grants & Bequests	64,150.00	64,150.00			64,150.00
3461 Adult General Ed Course Fees	12,000.00	12,000.00			12,000.00
3462 Postsecondary Vocational Fees	800,000.00	800,000.00			800,000.00
3463 Continuing Workforce Ed Fees	20,000.00	20,000.00			20,000.00
3464 Capital Improvement Fees	25,000.00	25,000.00			25,000.00
3465 Postsecondary Lab Fees	139,500.00	139,500.00			139,500.00
3467 GED Testing Fees	10,000.00	10,000.00			10,000.00
3468 Financial Aid Fees	65,000.00	65,000.00			65,000.00
3469 Other Student Fees	40,000.00	40,000.00			40,000.00
3473 School-Age Child Care Fees	409,000.00	409,000.00			409,000.00
3491 Bus Fees	400,000.00	400,000.00			400,000.00
3493 Sale Of Junk	200,000.00	200,000.00			200,000.00
3494 Fedl Indirect Cost Rate	1,000,000.00	1,000,000.00			1,000,000.00
3495 Other Misc Local Sources	460,300.00	465,300.00			465,300.00
3498 Lost Damaged & Sale Txbks	15,000.00	15,000.00			15,000.00
3499 Food Srvs Indirect Cost Rate	389,700.00	389,700.00			389,700.00
3630 Trans From CP Proj Funds	8,483,232.00	8,483,232.00			8,483,232.00
9999 Beginning Fund Balance	47,912,637.11	47,912,637.11			47,912,637.11
TOTAL:	366,021,497.44	350,129,075.88	7,500.00	0.00	350,136,575.88

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

MAY 17 2022

DR. TIMOTHY A. SMITH, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 8 - GENERAL OPERATING FUND

May 17, 2022

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	189,033,151.87	189,503,407.15	811,000.01		190,314,407.16
6100 Student Support Services	17,730,453.32	17,867,018.42	51,302.47		17,918,320.89
6200 Instructional Media Svc	4,799,339.39	4,806,639.39			4,806,639.39
6300 Instruct & Curr Dev Svc	7,733,316.71	7,719,510.92			7,719,510.92
6400 Instruct Staff Trng Svc	3,567,532.33	3,842,761.46	7,500.00		3,850,261.46
6500 Instr Tech Svc	4,258,316.62	4,353,616.04	22,178.50		4,375,794.54
7100 Board	1,667,230.00	1,667,230.00			1,667,230.00
7200 General Administration	1,002,440.00	1,002,440.00			1,002,440.00
7300 School Administration	18,768,896.52	18,768,896.52		600,000.00	18,168,896.52
7400 Facility Acq & Construc	2,547,819.45	2,556,369.45			2,556,369.45
7500 Fiscal Services	2,660,020.60	2,660,020.60			2,660,020.60
7600 Food Services	103,000.00	103,000.00			103,000.00
7700 Central Services	7,314,139.57	7,297,889.57			7,297,889.57
7800 Transportation Services	15,416,318.45	17,903,568.58		30,000.00	17,873,568.58
7900 Operation Of Plant	28,247,894.37	28,222,720.69	418,710.73		28,641,431.42
8100 Maintenance Of Plant	12,331,389.91	12,331,389.91		251,000.00	12,080,389.91
8200 Admin Tech Svc	3,733,649.28	3,984,249.28			3,984,249.28
9100 Community Services	964,184.75	956,037.87		1,425.16	954,612.71
9800 Reserves	44,142,404.30	24,582,310.03		420,766.55	24,161,543.48
TOTAL:	366,021,497.44	350,129,075.88	1,310,691.71	1,303,191.71	350,136,575.88

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

MAY 17 2022

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**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 8
BOARD MEETING May 17, 2022**

<u>Account Name</u>	<u>Increase (Decrease)</u>
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>	
a) <u>Computer Science Bonus</u>	
Other Misc State Revenue	7,500.00
	<u>7,500.00</u>
Clsmr Tchr-Other Pay	7,500.00
Instruct Staff Trng Svc	<u>7,500.00</u>

Explanation: To set up budget for Computer Science Bonus project.

II. Amendments Between Appropriations & Reserves

a) <u>Child Care-After Sch(Dist Opr)</u>		
Reserve For Contingencies	Unrestricted Reserve	1,425.16
Temporary Employment	Community Services	<u>(1,425.16)</u>
		<u>0.00</u>

Explanation: To appropriate 4% of district operated child care revenue received.

b) <u>Discr Lottery Fnd-Sch Impr Act</u>		
Technology-Related Supplies	Basic (K-12)	1,628.27
Furn Fixtures & Equip-Non-Cap	Operation Of Plant	1,086.10
Supplies	Basic (K-12)	95.25
Reserve For Contingencies	Reserves	<u>(2,809.62)</u>
		<u>0.00</u>

Explanation: To appropriate funds from project Reserve For Contingencies for Discretionary Lottery.

c) <u>Various Projects</u>		
Group Ins-Health & Hosp	Basic (K-12)	1,500,000.00
Pro & Tech Services	Operation Of Plant	417,624.63
Other Tchr-Reg-Pay	Psychological Services	30,000.00
Repairs & Maintenance	Maintenance Of Plant	30,000.00
Reserve For Contingencies	Salaries & Benefits	29,545.00
Other Support-Reg Pay	Instr Tech Svc	22,178.50
Supplies	Health Services	20,000.00
Clsmr Tchr-Reg-Pay	Vocational-Technical	18,564.00
Other Support-Reg Pay	Health Services	470.52
Retirement Benefits	Psychological Services	330.64
Social Security Benefits	Psychological Services	218.47
Group Ins-Life	Psychological Services	109.70
Group Ins-Health & Hosp	Health Services	77.14
Retirement Benefits	Health Services	50.91
Group Ins-Health & Hosp	Psychological Services	26.93
Workers Compensation	Health Services	18.16
Reserve For Contingencies	Unrestricted Reserve	0.01

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 8
BOARD MEETING May 17, 2022**

Account Name	Increase (Decrease)
Various Projects (Continued)	
Group Ins-Health & Hosp	(619,000.00)
Reserve For Contingencies	(417,624.63)
Other Support-Reg Pay	(400,000.00)
Other Support-Reg Pay	(281,000.00)
Admin-Regular Pay	(200,000.00)
Reserve For Contingencies	(31,302.47)
Repairs & Maintenance	(30,000.00)
Clstrm Tchr-Other Pay	(29,545.00)
Supplies	(22,178.50)
Supplies	(20,000.00)
Clstrm Tchr-Reg-Pay	(18,564.00)
Social Security Benefits	(0.01)
	<u>0.00</u>

Explanation: To adjust budgets between objects, functions, cost centers and projects.

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 8 - SPECIAL REVENUE - FEDERAL PROGRAMS

May 17, 2022

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3199 Misc Federal Direct	4,905,848.44	5,393,604.73			5,393,604.73
3201 Vocational Education Acts	801,442.48	801,442.48			801,442.48
3221 Adult General Education	189,856.00	189,856.00			189,856.00
3224 Other WIOA Programs	288,234.00	290,128.00			290,128.00
3230 Individuals With Disab Ed Act	14,001,542.46	14,001,542.46			14,001,542.46
3240 Elem & Sec Ed Act, Title I	18,448,120.02	19,502,053.58			19,502,053.58
3299 Misc Fedl Thru State	4,600,671.47	4,075,197.36	42,677.30		4,117,874.66
TOTAL:	43,235,714.87	44,253,824.61	42,677.30	0.00	44,296,501.91

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

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 VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 8 - SPECIAL REVENUE - FEDERAL PROGRAMS

May 17, 2022

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	20,109,304.44	19,164,761.71		10,077.13	19,154,684.58
6100 Student Support Services	1,476,974.55	1,557,542.12	2,405.13		1,559,947.25
6200 Instructional Media Svc	62,555.14	138,426.91			138,426.91
6300 Instruct & Curr Dev Svc	9,174,877.96	9,211,806.71	8,526.00		9,220,332.71
6400 Instruct Staff Trng Svc	5,594,222.42	5,665,852.98	39,302.30		5,705,155.28
6500 Instr Tech Svc	249,497.50	244,919.40			244,919.40
7200 General Administration	2,067,719.36	2,056,256.19	2,521.00		2,058,777.19
7300 School Administration	24,765.00	90,428.61			90,428.61
7400 Facility Acq & Construc	10,000.00	435,262.35			435,262.35
7700 Central Services	185,740.62	198,503.55			198,503.55
7800 Transportation Services	3,152,666.02	3,356,916.96			3,356,916.96
7900 Operation Of Plant	3,906.86	3,052.03			3,052.03
8200 Admin Tech Svc	89,865.00	96,865.00			96,865.00
9100 Community Services	1,033,620.00	2,033,230.09			2,033,230.09
TOTAL:	43,235,714.87	44,253,824.61	52,754.43	10,077.13	44,296,501.91

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 ESCAMBIA COUNTY SCHOOL BOARD

MAY 17 2022

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**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 8
SPECIAL REVENUES
BOARD MEETING May 17, 2022**

Amend Budget Functions, Objects, Estimated Revenues, and Appropriations as approved by the Board and/or specified by the Department of Education Project Application and Amendment Procedures or other granting agencies.

Project No.	Project Name	Increase (Decrease)
170-2232B-2CD01	Title I, Delinquent Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2122B-2CB01	Title I, Part A, Basic Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2122B-2CB01	Title I, Basic - Private School Services Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2242B-2CT01	Title II - Staff Development Explanation: To increase budget per Florida Department of Education.	42,677.30

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 7 - CAPITAL PROJECTS FUND

May 17, 2022

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3610 Cap Outlay & Debt Srv (CO & DS)	5,387,656.04	5,387,656.04			5,387,656.04
3710 Cap Imprv Tax Constr Fd FY 20	1,823,174.11	1,823,174.11			1,823,174.11
3711 Cap Imprv Tax Constr Fd FY 21	5,186,241.18	5,186,241.18			5,186,241.18
3712 Cap Imprv Tax Constr Fd FY 22	27,083,407.00	27,083,407.00			27,083,407.00
3719 Cap Imprv Tax Constr Fd FY 19	144,875.95	144,875.95			144,875.95
3910 Local Capital Improvement Fund	2,800,322.07	2,800,322.07			2,800,322.07
3921 Ed Fac Security Grant Fd FY 20	114,944.81	114,944.81			114,944.81
3922 Ed Fac Security Grant Fd FY 21	480,684.62	480,684.62			480,684.62
3941 Series 2020 COP Proceeds	28,249,307.17	28,249,307.17			28,249,307.17
3948 Half Cent Sales Tax 2008	96,937,930.69	96,937,930.69			96,937,930.69
3949 Sales Tax Revenue Bonds 2016	1,481,170.07	1,481,170.07			1,481,170.07
3980 Charter Schools-Capital Outlay	347,991.00	347,991.00			347,991.00
TOTAL:	170,037,704.71	170,037,704.71	0.00	0.00	170,037,704.71

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SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 7 - CAPITAL PROJECTS FUND

May 17, 2022

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	128,096,887.78	134,290,182.42	3,630,900.09		137,921,082.51
9700 Transfer Of Funds	17,136,232.00	17,136,232.00		217,753.85	16,918,478.15
9800 Reserves	24,804,584.93	18,611,290.29		3,413,146.24	15,198,144.05
TOTAL:	170,037,704.71	170,037,704.71	3,630,900.09	3,630,900.09	170,037,704.71

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**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CAPITAL PROJECTS FUND
 RESOLUTION NUMBER 7
 BOARD MEETING May 17, 2022**

Fund Name	Project	Increase (Decrease)
II. Amendments Between Appropriations & Reserves		
a) <u>3711 - Cap Imprv Tax Constr Fd FY 21</u>		
Imprv Not Bldg Noncap/Acq-Cons	Port Clsrm Reno,Relo,Setup,Utl	2,265.00
Remod/Renov-Non-Cap	Port Clsrm Reno,Relo,Setup,Utl	(2,265.00)
		<u>0.00</u>

Explanation: To transfer funds between objects to facilitate the proper classification of expenditures.

b) <u>3712 - Cap Imprv Tax Constr Fd FY 22</u>		
Reserve For Contingencies	Unrestricted Reserve	217,753.85
Transfer To General Fd	Exces Insurnce Cov-Prop & Bnds	(217,753.85)
		<u>0.00</u>

Explanation: To transfer funds from completed project to project Reserve For Contingencies.

c) <u>3712 - Cap Imprv Tax Constr Fd FY 22</u>		
Furn Fixtures & Equip-Non-Cap	Equipment	75,000.00
Reserve For Contingencies	Unrestricted Reserve	(75,000.00)
		<u>0.00</u>

Explanation: To transfer funds from project Reserve For Contingencies to facilitate funding for Pine Forest High School Furniture, Fixtures, and Equipment project.

d) <u>3948 - Half Cent Sales Tax 2008</u>		
Bldgs & Fixed Equip-Contractor	Myrtle Grove Bldg 1 Replacemnt	3,100,000.00
Imprv Not Bldg Noncap/Acq-Cons	School Project Req	1,787,701.67
Imprv Not Bldg Noncap/Acq-Cons	Athletic/PE Improvements	706,435.95
Bldgs & Fixed Equip-Contractor	Athletic/PE Improvements	620,000.00
Imprv Not Bldg Noncap/Acq-Cons	Northview Wastewater Trtmt	414,300.00
Imprv Not Bldg Cap /Acq-Const	School Project Req	211,020.51
Remod/Renov-Non-Cap	Building Envelope	78,050.78
Remod/Renov-Non-Cap	NB Cook Covered Play Area Reno	41,600.09
Bldgs & Fixed Equip-Direct Pur	BES Cafe & Classrm Retrofit	10,209.65
Remod/Renov-Non-Cap	Athletic/PE Improvements	4,708.94
Bldgs & Fixed Equip-Contractor	BES Cafe & Classrm Retrofit	1,542.00
Reserve For Contingencies	Unrestricted Reserve	(3,555,900.09)
Remod/Renov-Non-Cap	School Project Req	(1,998,722.18)
Remod/Renov-Non-Cap	Athletic/PE Improvements	(1,326,435.95)
Remod/Renov-Non-Cap	Walls	(78,050.78)
Remod/Renov-Non-Cap	BES Cafe & Classrm Retrofit	(11,751.65)
Bldgs & Fixed Equip-Contractor	Brown Barge New Gym And Track	(4,603.29)
Furn Fixtures & Equip-Non-Cap	Brown Barge New Gym And Track	(105.65)
		<u>0.00</u>

Explanation: To transfer funds between projects and objects to facilitate additional funding for various projects and facilitate the proper classification of expenditures.

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 8 - CARES ACT, CRRSA ACT AND ARP ACT FUNDS

May 17, 2022

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
4410 CARES Act - ESSER Fund	1,212,712.15	1,093,960.89			1,093,960.89
4420 CARES Act Fund - Other	178,907.97	176,205.84			176,205.84
4430 ESSER II	48,476,112.00	49,348,457.00	370,280.00		49,718,737.00
4440 CRRSA-Other	0.00	400,179.00			400,179.00
4450 ARP Act ESSER III	0.00	108,982,674.00			108,982,674.00
4460 Other ARP Act Relief	0.00	3,285,716.00			3,285,716.00
TOTAL:	49,867,732.12	163,287,192.73	370,280.00	0.00	163,657,472.73

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SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 8 - CARES ACT, CRRSA ACT AND ARP ACT FUNDS

May 17, 2022

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	15,601,678.97	48,894,991.80	366,535.90		49,261,527.70
6100 Student Support Services	3,951,349.33	10,649,928.37		40,314.91	10,609,613.46
6200 Instructional Media Svc	3,000.00	10,595.55	5,567.39		16,162.94
6300 Instruct & Curr Dev Svc	3,086,944.67	6,153,203.05	413.36		6,153,616.41
6400 Instruct Staff Trng Svc	2,800,016.53	5,793,617.03	1,279.24		5,794,896.27
6500 Instr Tech Svc	316,600.00	322,600.00			322,600.00
7200 General Administration	1,312,907.66	3,902,944.54		5,938.80	3,897,005.74
7300 School Administration	888,682.00	1,763,414.00	225.00		1,763,639.00
7400 Facility Acq & Construc	15,681,394.00	74,972,774.53			74,972,774.53
7500 Fiscal Services	87,796.06	175,496.06			175,496.06
7600 Food Services	7,400.00	7,400.00			7,400.00
7700 Central Services	43,500.00	5,749,180.49			5,749,180.49
7800 Transportation Services	272,300.00	589,547.73		84,500.00	505,047.73
7900 Operation Of Plant	2,995,522.90	1,133,177.09	127,012.82		1,260,189.91
8100 Maintenance Of Plant	2,050,000.00	2,326,126.49			2,326,126.49
8200 Admin Tech Svc	768,640.00	822,190.00			822,190.00
9100 Community Services	0.00	20,006.00			20,006.00
TOTAL:	49,867,732.12	163,287,192.73	501,033.71	130,753.71	163,657,472.73

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**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CARES ACT, CRRSA ACT AND ARP ACT FUNDS
 RESOLUTION NUMBER 8
 BOARD MEETING MAY 17, 2022**

Fund Name	Project	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) 4430 - ESSER II		
Educ Stabilization Fund K-12	Dual Enrollment Pathways Exp	370,280.00
		<u>370,280.00</u>
Remod/Renov-Capitalized	Dual Enrollment Pathways Exp	103,000.00
Furn Fixtures & Equip-Capltzd	Dual Enrollment Pathways Exp	90,000.00
Supplies	Dual Enrollment Pathways Exp	86,570.25
Clstrm Tchr-Reg-Pay	Dual Enrollment Pathways Exp	25,000.00
Furn Fixtures & Equip-Non-Cap	Dual Enrollment Pathways Exp	23,000.00
Computer Hardware-Non-Cap	Dual Enrollment Pathways Exp	21,000.00
Remod/Renov-Non-Cap	Dual Enrollment Pathways Exp	12,000.00
Textbooks	Dual Enrollment Pathways Exp	5,000.00
Tech Furn Fixtures & Equip-Cap	Dual Enrollment Pathways Exp	2,500.00
Social Security Benefits	Dual Enrollment Pathways Exp	1,912.50
Workers Compensation	Dual Enrollment Pathways Exp	297.25
		<u>370,280.00</u>

Explanation: To set up budget for Dual Enrollment Pathways Expansion project.

II. Amendments Between Appropriations & Reserves

a) 4410 - CARES Act - ESSER Fund		
Supplies	CARES Act - ESSER	71,593.49
Pro & Tech Services	CARES Act - ESSER	45,920.28
Technology-Related Rentals	CARES Act - ESSER	39,701.05
Pro & Tech Services	CARES Act - ESSER	32,204.13
Computer Hardware-Non-Cap	CARES Act - ESSER	24,115.59
Supplies	CARES Act - ESSER	19,331.51
Furn Fixtures & Equip-Capltzd	CARES Act - ESSER	7,701.00
Furn Fixtures & Equip-Capltzd	CARES Act - ESSER	7,020.93
Pro & Tech Services	CARES Act - ESSER	5,902.25
Computer Hardware-Capltzd	CARES Act - ESSER	4,798.00
Tech Furn Fixture&Equip-Noncap	CARES Act - ESSER	3,879.90
Technology-Related Supplies	CARES Act - ESSER	3,786.56
Furn Fixtures & Equip-Non-Cap	CARES Act - ESSER	2,175.00
Pro & Tech Services	CARES Act - ESSER	1,279.24
Furn Fixtures & Equip-Non-Cap	CARES Act - ESSER	883.06
Pro & Tech Services	CARES Act - ESSER	225.00
Pro & Tech Services	CARES Act - ESSER	180.81
Other Tchr-Other Pay	CARES Act - ESSER	(72,916.00)
Aides-Other Pay	CARES Act - ESSER	(64,000.00)
Clstrm Tchr-Other Pay	CARES Act - ESSER	(39,000.00)

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CARES ACT, CRRSA ACT AND ARP ACT FUNDS
 RESOLUTION NUMBER 8
 BOARD MEETING MAY 17, 2022**

Fund Name	Project	Increase (Decrease)
<u>4410 - CARES Act - ESSER Fund (Continued)</u>		
Clstrm Tchr-Other Pay	CARES Act - ESSER	(33,344.00)
Non-FEFP Chrtr Schl Distrib	CARES Act - ESSER	(21,499.00)
Retirement Benefits	CARES Act - ESSER	(20,500.00)
Retirement Benefits	CARES Act - ESSER	(13,500.00)
Indirect Cost	CARES Act - ESSER	(5,938.80)
		0.00

**Explanation: To transfer funds between functions, objects, and cost centers within the
 Cares Act - ESSER project.**

b) <u>4430 - ESSER II</u>		
Supplies	ESSER II - Academic Assistance	240,000.00
Furn Fixtures & Equip-Non-Cap	ESSER II - School Allocation	12,282.38
Technology-Related Rentals	ESSER II - Academic Assistance	10,000.00
Postage	ESSER II - Academic Assistance	2,319.80
Tech Furn Fixture&Equip-Noncap	ESSER II - School Allocation	1,715.00
Library Books-Exist Libr	ESSER II - School Allocation	1,567.39
Tech Furn Fixture&Equip-Noncap	ESSER II - School Allocation	861.85
Clstrm Tchr-Other Pay	ESSER II - School Allocation	346.52
Technology-Related Supplies	ESSER II - School Allocation	69.97
Furn Fixtures & Equip-Non-Cap	ESSER II - School Allocation	55.99
Retirement Benefits	ESSER II - School Allocation	37.49
Social Security Benefits	ESSER II - School Allocation	25.22
Supplies	ESSER II - School Allocation	21.89
Workers Compensation	ESSER II - School Allocation	4.13
Tech Furn Fixture&Equip-Noncap	ESSER II - Academic Assistance	(250,000.00)
Supplies	ESSER II - School Allocation	(16,987.83)
Supplies	ESSER II - Academic Assistance	(2,319.80)
		0.00

**Explanation: To transfer funds between functions, objects, and cost centers within the
 ESSER II projects.**

c) <u>4450 - ARP Act ESSER III</u>		
Other Tchr-Other Pay	ARP ESSER III - Learning Loss	4,000.00
Clstrm Tchr-Other Pay	ARP ESSER III - Learning Loss	(4,000.00)
		0.00

**Explanation: To transfer funds between functions and objects within the ARP ESSER III -
 Learning Loss project.**