



Agenda Item Details

Meeting	Sep 12, 2022 - Regular Meeting
Category	8. Consent Agenda
Subject	8.9 Budget Amendment #11 - Fiscal Year 2021-2022 presented by Julie Perry, Chief Financial Officer, and recommended by the Superintendent for approval.
Access	Public
Type	Action (Consent)
Preferred Date	Sep 12, 2022
Absolute Date	Sep 12, 2022
Fiscal Impact	Yes
Dollar Amount	2,127,799.99
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #11 - 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.

Additional New Revenue Appropriated/(Adjusted) During the Month of June 2022:

General Fund	\$ 759,590.58
Debt Service Funds	(1,371.02)
Capital Project Funds	826,216.37
Special Revenue Funds - Federal	333,743.00
Special Revenue Funds - Food Service	209,621.06
Total - All Funds	\$2,127,799.99

[!BA 11 - June 2022 Revised.pdf \(1,291 KB\)](#)

Administrative Content

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

Motion & Voting

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

Motion by Diane Kelley, second by Marti Gardner.

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 #11

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2022	INCREASE	DECREASE	BUDGET AS OF 6/30/2022
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	386,798.03	-	-	386,798.03
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	794,809.01	-	-	794,809.01
3209 FEMA CLAIMS	-	-	-	-	-
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	11,782.92	-	-	11,782.92
3301 CLASS SIZE REDUCTION	32,333,246.00	31,835,939.00	-	-	31,835,939.00
3310 FLORIDA EDUCATION FINANCE PROGRAM	76,700,993.00	71,856,834.00	-	-	71,856,834.00
3311 SAFE SCHOOLS	1,914,440.00	1,910,590.00	-	-	1,910,590.00
3312 SUPPLEMENTAL ACADEMIC INSTRUCTION	8,867,642.00	8,885,553.00	-	-	8,885,553.00
3313 ESE GUARANTEE	13,691,669.00	13,608,285.00	-	-	13,608,285.00
3314 READING INSTRUCTION	1,454,725.00	1,450,136.00	-	-	1,450,136.00
3315 WORKFORCE DEVELOPMENT	2,223,670.00	2,223,670.00	-	-	2,223,670.00
3317 WORKFORCE EDUCATION PERFORMANCE INCENTIVE	-	194,000.00	-	-	194,000.00
3318 DJJ SUPPLEMENTAL ALLOCATION	228,630.00	153,277.00	-	-	153,277.00
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	2,423.33	-	18,423.33
3334 DIGITAL CLASSROOMS	107,989.00	107,964.00	-	-	107,964.00
3335 TEACHER CLASSROOM SUPPLY ASSISTANCE	617,959.00	617,959.00	-	-	617,959.00
3336 INSTRUCTIONAL MATERIALS	3,294,703.00	2,668,704.00	-	-	2,668,704.00
3343 STATE LICENSE TAX	40,000.00	49,946.67	-	-	49,946.67
3344 DISCRETIONARY LOTTERY	-	-	-	-	-
3349 INTANGIBLE PROPERTY TAX	-	-	-	-	-
3354 TRANSPORTATION	6,848,709.00	6,877,905.00	-	-	6,877,905.00
3357 MENTAL HEALTH ASSISTANCE	1,361,257.00	1,358,162.00	-	-	1,358,162.00
3359 FEDERALLY CONNECTED STUDENT SUPPLEMENT	2,786,572.00	2,807,133.00	-	-	2,807,133.00
3362 SCHOOL RECOGNITION	-	-	-	-	-
3366 BEST & BRIGHTEST	-	-	-	-	-
3370 VOLUNTARY PREKINDERGARTEN PROGRAM - SUMMER	19,108.74	8,282.30	-	-	8,282.30
3371 VOLUNTARY PREKINDERGARTEN PROGRAM	388,800.00	423,096.21	945.64	-	424,041.85
3379 FUEL TAX REFUND (OLD OBJECT NUMBER)	-	-	-	-	-
3395 FEMA - STATE - CLAIMS MATCH	-	-	-	-	-
3399 OTHER MISCELLANEOUS STATE REVENUE	-	950,430.81	18,657.65	-	969,088.46
3401 PRINT SHOP POSTAGE	30,000.00	16,026.45	-	-	16,026.45
3402 PRINT SHOP PRINTING	180,000.00	303,691.10	-	-	303,691.10
3407 EDUCATIONAL BROADBAND - LEASE	25,835.00	38,576.03	-	-	38,576.03
3411 DISTRICT SCHOOL TAXES	96,322,471.00	96,322,471.00	-	-	96,322,471.00
3421 TAX REDEMPTIONS	110,000.00	62,161.09	-	812.42	61,348.67
3425 RENT/USE OF FACILITY	-	39,050.69	-	-	39,050.69
3426 COURSE FEES - ADULT EDUCATION	310,000.00	729,829.08	-	-	729,829.08
3427 CAPITAL IMPROVEMENT FEES - ADULT EDUCATION	-	35,893.25	-	-	35,893.25
3429 TECHNOLOGY FEES - ADULT EDUCATION	-	35,893.25	-	-	35,893.25
3431 INTEREST ON INVESTMENTS	150,000.00	135,113.88	-	-	135,113.88
3434 COMMUNITY EDUCATION ENRICHMENT PROGRAM	-	7,200.00	-	-	7,200.00
3448 DONATIONS	950.00	98,854.04	1,000.00	-	99,854.04
3462 PURCHASED CUSTODIAL SERVICE	-	4,252.35	-	-	4,252.35
3463 BOB SIKES CHILD CARE	235,000.00	170,883.31	-	-	170,883.31
3465 PURCHASED POSITIONS - OTHER	-	355,638.15	-	-	355,638.15
3466 PURCHASED OTHER POSITIONS - EXTERNAL	235,752.00	340,517.09	-	-	340,517.09
3467 PURCHASED - SCHOOLS - OTHER	-	184,800.71	123.30	-	184,924.01
3468 RIVERSIDE CHILD CARE	-	-	-	-	-
3469 ANTIOCH CHILD CARE	151,000.00	213,459.00	-	-	213,459.00
3470 NORTHWOOD CHILD CARE	165,000.00	215,253.50	-	-	215,253.50
3474 PROF. DEVELOP. CERTIFICATION PROGRAM FEES	-	-	-	-	-
3475 BLUEWATER CHILD CARE	324,000.00	462,184.39	-	-	462,184.39
3477 PLEW CHILD CARE	250,000.00	415,374.01	-	-	415,374.01
3478 WRIGHT CHILD CARE	104,000.00	188,807.85	-	-	188,807.85
3480 PUBLIC INFORMATION REQUESTS	-	345.01	-	-	345.01
3484 FINANCIAL AID FEES	-	71,786.47	-	-	71,786.47
3485 RESTITUTION PAYMENTS - OTHER	-	948.08	-	-	948.08

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2022	INCREASE	DECREASE	BUDGET AS OF 6/30/2022	
3487 CERTIFICATE FEES - SUBSTITUTES	-	16,870.00	-	-	16,870.00	
3488 FINGERPRINT PROGRAM	-	37,569.25	3,424.00	-	40,993.25	
3489 CERTIFICATE FEES	30,000.00	40,955.00	-	-	40,955.00	
3490 MISCELLANEOUS REVENUE	295,024.00	157,450.73	1,050.94	-	158,501.67	
3491 E-RATE REFUNDS	-	-	-	-	-	
3492 TRANSPORTATION - SCHOOL ACTIVITIES	150,000.00	253,827.21	1,584.25	-	255,411.46	
3493 SALE OF JUNK	-	129,092.54	2,820.05	-	131,912.59	
3494 FEDERAL INDIRECT COST REIMBURSEMENT	375,000.00	375,000.00	722,867.18	-	1,097,867.18	
3495 TRANSPORTATION - REPAIRS DEPT./OTHER	-	11,093.46	-	-	11,093.46	
3497 REFUND - PRIOR YEAR EXPENDITURES	-	59,571.07	-	-	59,571.07	
3498 FUEL TAX REFUND (NEW OBJECT NUMBER)	-	72,100.89	-	-	72,100.89	
3499 SFS - INDIRECT COST	125,000.00	125,000.00	4,567.76	-	129,567.76	
3630 TRANSFER FROM CAPITAL IMPROVEMENT FUNDS	12,012,353.00	13,055,218.57	-	7,007.00	13,048,211.57	
3740 PRIOR YEAR INSURANCE LOSS RECOVERY	-	7,122.59	-	-	7,122.59	
3741 INSURANCE LOSS RECOVERY	-	54,871.50	7,995.90	-	62,867.40	
3746 HEALTH REIMBURSEMENT ARRANGEMENT	-	85,044.46	-	50.00	84,994.46	
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	\$ 340,566,612.44	\$ 767,460.00	\$ 7,869.42	\$ 341,326,203.02	

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2022	INCREASE	DECREASE	BUDGET AS OF 6/30/2022
5100 BASIC EDUCATION (K-12)	\$ 162,305,768.69	\$ 148,406,539.99	\$ 565,452.50	\$ -	\$ 148,971,992.49
5101 CHARTER SCHOOL FEDERAL IMPACT	80,865.00	120,935.00	-	-	120,935.00
5200 EXCEPTIONAL CHILD	33,003,295.94	29,531,812.60	506,304.39	-	30,038,116.99
5300 VOCATIONAL AND TECHNICAL EDUCATION	5,419,872.42	6,147,500.74	17,447.68	-	6,164,948.42
5500 PREKINDERGARTEN	404,717.00	280,665.60	-	181.60	280,484.00
5900 OTHER INSTRUCTION	2,902,105.39	3,405,301.74	-	1,105.73	3,404,196.01
6100 PUPIL PERSONNEL SERVICES	2,226,368.59	2,421,470.35	7,343.14	-	2,428,813.49
6110 ATTENDANCE AND SOCIAL WORK	560,738.76	581,188.85	4,796.21	-	585,985.06
6120 GUIDANCE SERVICES	5,383,866.38	4,741,576.80	42,616.89	-	4,784,193.69
6130 HEALTH SERVICES	1,216,367.51	1,286,117.29	-	-	1,286,117.29
6140 PSYCHOLOGICAL SERVICES	2,459,664.84	2,343,907.29	25,862.29	-	2,369,769.58
6141 TESTING	160,370.00	161,998.93	-	86.68	161,912.25
6150 PARENTAL INVOLVEMENT	200.00	-	-	-	-
6200 INSTRUCTIONAL MEDIA SERVICE	1,778,008.81	1,849,266.91	-	722.95	1,848,543.96
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	3,428,427.77	4,152,973.69	-	118,926.07	4,034,047.62
6400 INSTR STAFF TRAINING SERVICES	1,906,151.85	1,801,870.42	294.88	-	1,802,165.30
6500 INSTRUCTIONAL RELATED TECHNOLOGY	620,635.26	531,835.77	-	273.47	531,562.30
7100 SCHOOL BOARD	1,330,068.64	2,535,527.02	149,672.93	-	2,685,199.95
7200 GENERAL ADMINISTRATION (SUPT)	417,846.76	440,223.92	15,210.54	-	455,434.46
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	21,942,083.44	23,334,596.98	-	10,158.08	23,324,438.90
7400 FACILITIES ACQUISITION & CONSTRUCTION	1,072,753.60	2,133,303.26	-	7,208.20	2,126,095.06
7430 CHARTER SCHOOL LCI	-	-	-	-	-
7500 FISCAL SERVICES (FINANCE DEPT)	2,864,820.61	2,401,097.96	132,205.92	-	2,533,303.88
7600 FOOD SERVICE (SCHOOLS)	-	-	-	-	-
7610 FOOD SERVICE - DEPARTMENT	-	-	-	-	-
7700 CENTRAL SERVICES	-	-	-	-	-
7710 PLAN, RESEARCH, DEVELOP, & EVALUATE	-	-	-	-	-
7720 INFORMATION SERVICES	351,476.25	355,560.27	2,104.58	-	357,664.85
7730 STAFF SERVICES	6,285,149.17	7,274,133.05	-	9,542.96	7,264,590.09
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	860,900.72	947,360.73	-	442.86	946,917.87
7800 PUPIL TRANSP SERVICES - SCHOOL	622,752.15	1,056,519.52	-	-	1,056,519.52
7801 TRANSPORTATION - NORTH	6,134,374.14	5,646,532.37	-	2,343.06	5,644,189.31
7802 TRANSPORTATION - CENTRAL	3,225,310.10	2,729,181.78	-	1,399.02	2,727,782.76
7803 TRANSPORTATION - SOUTH	4,713,860.00	4,267,458.94	-	2,155.95	4,265,302.99
7900 OPERATION OF PLANT	24,438,151.54	31,329,425.29	-	37,917.67	31,291,507.62
8100 MAINTENANCE ADMINISTRATION	4,470,739.34	4,619,122.01	-	2,838.89	4,616,283.12
8120 BUILDING AND GROUND MAINTENANCE	3,069,891.92	3,006,386.21	7,328.86	-	3,013,715.07
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	3,429,712.62	3,514,450.45	-	200,164.49	3,314,285.96
9100 COMMUNITY SERVICE	1,872,252.14	2,453,757.63	-	453.25	2,453,304.38
9700 TRANSFER FUNDS	-	71,092.40	-	-	71,092.40
9890 RESERVES	30,786,062.83	34,685,920.68	-	321,129.30	34,364,791.38
TOTAL - GENERAL FUND	\$ 341,745,630.18	\$ 340,566,612.44	\$ 1,476,640.81	\$ 717,050.23	\$ 341,326,203.02

***Note:**

Function 9890 - Reserves - is comprised of the following:

Object	Description	Budget
0988	Reserve - School Carryover	\$ 917,366.73
0990	Fund Balance - Unappropriated	12,714,191.48
0991	Reserve - Inventory	133,999.41
0993	Reserve - Retirement	200,000.00
0994	Reserve - FTE/Schools	1,919,928.50
0995	Reserve - Claims Liability	2,914,000.00
0996	Reserve - Contingency	1,511,792.00
0997	Reserve - Projects	14,053,513.26
	Total	\$ 34,364,791.38

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 11

Board Meeting September 12, 2022

Account	Object	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves		
3323	<u>CO & DS Withheld for Administrative Expense</u>	\$ 2,423.33
0310	Professional & Technical Service	
7200	General Administration	\$ 2,423.33
<i>Explanation: To appropriate revenue for CO & DS Withheld for Administrative Expense based on actual collections.</i>		
9015	Fixed Charges	\$ 2,423.33
3371	<u>Voluntary Prekindergarten Program</u>	\$ 945.64
0997	Reserve - Projects	
9890	Reserves	\$ 945.64
<i>Explanation: To appropriate revenue for Voluntary Prekindergarten Program based on actual collections.</i>		
0132	VPK - Year Long Program	\$ 945.64
3399	<u>Other Miscellaneous State Revenue</u>	\$ 18,657.65
0310	Professional & Technical Service	
6300	Instruction & Curriculum	\$ 18,410.00
0519	Technology Supplies	(778.70)
6400	Instructional Staff Training Services	
0393	Contracts - Nonprofessional	1,026.35
7900	Operation of Plant	\$ 18,657.65
<i>Explanation: To adjust revenue for YMCHAT Grant (-\$778.80) and appropriate revenue for Triumph AI Grant (\$19,436.35) based on actual collections.</i>		
2110	YMCHAT Grant	\$ (778.70)
2113	Triumph AI Grant	19,436.35
Total		\$ 18,657.65
3421	<u>Tax Redemptions</u>	\$ (812.42)
0997	Reserve - Projects	
9890	Reserves	\$ (812.42)
<i>Explanation: To adjust revenue for tax redemptions based on actual collections.</i>		
2095	Salary Resynching	\$ (812.42)
3448	<u>Donations</u>	\$ 1,000.00
0510	Supplies	
7200	General Administration	\$ 1,000.00
<i>Explanation: To appropriate donations for the Superintendent's Initiative based on actual collections.</i>		
1018	Donations - Superintendent's Initiative	\$ 1,000.00
3467	<u>Purchased - Schools - Other</u>	\$ 123.30
0519	Technology Supplies	
5300	Vocational	\$ 123.30
<i>Explanation: To appropriate internal funds received from schools to reimburse operating expenditures based on actual collections.</i>		
8001	Purchased - Schools - Other	\$ 123.30
3488	<u>Fingerprint Program</u>	\$ 3,424.00
0730	Dues and Fees	
7730	Staff Services	\$ 3,424.00
<i>Explanation: To appropriate revenue for Fingerprint Program based on actual collections.</i>		
6006	Fingerprinting - Fees	\$ 3,424.00
3490	<u>Miscellaneous Revenue</u>	\$ 1,050.94
0997	Reserve - Projects	
9890	Reserves	\$ 1,050.94
<i>Explanation: To appropriate revenue for Scribbles Transcript System based on actual collections.</i>		
2095	Salary Resynching	\$ 1,050.94

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 11

Board Meeting September 12, 2022

Account	Object	Increase (Decrease)
3492	<u>Transportation - School Activities</u>	\$ 1,584.25
0997	Reserve - Projects	9890 Reserves
		\$ 1,584.25
<i>Explanation: To appropriate revenue for Transportation - School Activities based on actual collections.</i>		
2095	Salary Resynching	\$ 1,584.25
3493	<u>Sale of Junk</u>	\$ 2,820.05
0990	Fund Balance - Unappropriated	9890 Reserves
		\$ 2,820.05
<i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i>		
....	Discretionary	\$ 2,820.05
3494	<u>Federal Indirect Cost Reimbursement</u>	\$ 722,867.18
0997	Reserve - Projects	9890 Reserves
		\$ 722,867.18
<i>Explanation: To appropriate revenue for Federal Indirect Cost Reimbursement based on actual collections.</i>		
2095	Salary Resynching	\$ 722,867.18
3499	<u>School Food Service - Indirect Cost</u>	\$ 4,567.76
0997	Reserve - Projects	9890 Reserves
		\$ 4,567.76
<i>Explanation: To appropriate revenue for School Food Service Indirect Cost Reimbursement based on actual collections.</i>		
2095	Salary Resynching	\$ 4,567.76
3630	<u>Transfer from Capital Improvement Funds</u>	\$ (7,007.00)
0796	Charter School State Capital Outlay	7400 Facilities Acquisition and Construction
		\$ (7,007.00)
<i>Explanation: To adjust Safety & Security Grant based on actual collections.</i>		
3345	Safety & Security Grant	\$ (7,007.00)
3741	<u>Insurance Loss Recovery</u>	\$ 7,995.90
0742	Insurance Claims Current Year	8120 Building and Ground Maintenance
		\$ 7,995.90
<i>Explanation: To appropriate revenue from insurance loss recovery based on actual collections.</i>		
9015	Fixed Charges	\$ 7,995.90
3746	<u>Health Reimbursement Arrangement</u>	\$ (50.00)
0310	Professional & Technical Service	7730 Staff Services
		\$ (50.00)
<i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.</i>		
5006	Health Reimbursement Arrangement	\$ (50.00)

II. Amendments Between Appropriations & Reserves

.... Discretionary

5100	Basic Education (K-12)	\$ 709,361.62
5200	Exceptional Child	260,811.73
6120	Guidance Services	36,090.54
6300	Instruction & Curriculum	1,943.71
6400	Instructional Staff Training Services	(450.00)
7300	School Admin - Principal Office	(1,792.90)
7720	Information Services	2,301.75

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 11

Board Meeting September 12, 2022

Account	Object				Increase (Decrease)
		7801	Transportation - North		321.25
		7802	Transportation - Central		49.25
		7803	Transportation - South		49.25
		7900	Operation of Plant		9,146.88
		9890	Reserves		(228,563.72)
					<u>\$ 789,269.36</u>
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds, adjust K-12 Florida Virtual - Digital Classrooms based on actual expenditures (Project 0015), adjust average salaries to actual (Project 2095), adjust reserve based on actuarial analysis (Project 2095), and appropriate unanticipated expenditures (Project 2095) by transferring to/(from) the following project(s):</i>					
0015	K-12 Florida Virtual - Digital Classrooms	\$	(450.00)	2095 Salary Resynching	(788,819.36)
				Total	<u>\$ (789,269.36)</u>
0010	<u>Grounds/Beautification</u>				
	0393 Contracts - Nonprofessional			8120 Building and Ground Maintenance	<u>\$ (618.00)</u>
<i>Explanation: Close project at year end by transferring to/(from) the following project(s):</i>					
	2095 Salary Resynching	\$	618.00		
0015	<u>K-12 Florida Virtual - Digital Classrooms</u>				
	0997 Reserve - Projects			9890 Reserves	<u>\$ (450.00)</u>
<i>Explanation: Adjust K-12 Florida Virtual - Digital Classrooms based on actual expenditures by transferring to/(from) the following project(s):</i>					
	.... Discretionary	\$	450.00		
0022	<u>FBD Alternative Placement</u>				
	0131 Salary - Instructional			5200 Exceptional Child	\$ 1,808.17
	0210 Florida Retirement System			5200 Exceptional Child	195.64
	0220 Social Security			5200 Exceptional Child	138.33
					<u>\$ 2,142.14</u>
<i>Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):</i>					
	2095 Salary Resynching	\$	(2,142.14)		
0023	<u>Itinerant - Speech</u>				
	0131 Salary - Instructional			5200 Exceptional Child	\$ 21,077.98
	0210 Florida Retirement System			5200 Exceptional Child	2,280.63
	0220 Social Security			5200 Exceptional Child	1,612.48
	0310 Professional & Technical Service			5200 Exceptional Child	3,115.00
	0131 Salary - Instructional			6100 Pupil Personnel Services	494.83
	0210 Florida Retirement System			6100 Pupil Personnel Services	53.54
	0220 Social Security			6100 Pupil Personnel Services	37.85
					<u>\$ 28,672.31</u>
<i>Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):</i>					
	2095 Salary Resynching	\$	(28,672.31)		
2004	<u>Itinerant - Visually Impaired</u>				
	0310 Professional & Technical Service			5200 Exceptional Child	<u>\$ 9,262.50</u>
<i>Explanation: Appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):</i>					
	2095 Salary Resynching	\$	(9,262.50)		
2008	<u>Itinerant Teachers - Hearing Impaired</u>				
	0131 Salary - Instructional			5200 Exceptional Child	\$ 5,411.10
	0210 Florida Retirement System			5200 Exceptional Child	585.48
	0220 Social Security			5200 Exceptional Child	413.94
					<u>\$ 6,410.52</u>
<i>Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):</i>					
	2095 Salary Resynching	\$	(6,410.52)		

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 11
Board Meeting September 12, 2022

Account	Object		Increase (Decrease)
2011	<u>Custodial Services</u>		
	0730 Dues and Fees	7900 Operation of Plant	\$ 295.50
	<i>Explanation: Appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (295.50)	
2017	<u>Itinerant Teachers - Adaptive P. E.</u>		
	0131 Salary - Instructional	5200 Exceptional Child	\$ 2,533.32
	0210 Florida Retirement System	5200 Exceptional Child	274.11
	0220 Social Security	5200 Exceptional Child	193.80
			<u>\$ 3,001.23</u>
	<i>Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (3,001.23)	
2018	<u>Itinerant Teachers - Autistic</u>		
	0131 Salary - Instructional	6100 Pupil Personnel Services	\$ 5,811.76
	0210 Florida Retirement System	6100 Pupil Personnel Services	628.83
	0220 Social Security	6100 Pupil Personnel Services	444.60
			<u>\$ 6,885.19</u>
	<i>Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (6,885.19)	
2019	<u>Itinerant Teachers - OT/PT</u>		
	0131 Salary - Instructional	5200 Exceptional Child	\$ 18,485.98
	0210 Florida Retirement System	5200 Exceptional Child	2,000.18
	0220 Social Security	5200 Exceptional Child	1,414.16
			<u>\$ 21,900.32</u>
	<i>Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (21,900.32)	
2025	<u>Drug Testing</u>		
	0310 Professional & Technical Service	7730 Staff Services	<u>\$ 420.00</u>
	<i>Explanation: Appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (420.00)	
2027	<u>Itinerant - School Psychologists</u>		
	0131 Salary - Instructional	6140 Psychological Services	\$ 7,041.41
	0210 Florida Retirement System	6140 Psychological Services	761.89
	0220 Social Security	6140 Psychological Services	538.66
			<u>\$ 8,341.96</u>
	<i>Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (8,341.96)	
2086	<u>SAI - Teenage Parenting Program</u>		
	0131 Salary - Instructional	6140 Psychological Services	\$ 764.76
	0210 Florida Retirement System	6140 Psychological Services	82.75
	0220 Social Security	6140 Psychological Services	58.50
			<u>\$ 906.01</u>
	<i>Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):</i>		
	3161 SAI - Supplemental Academic Instruction	\$ (906.01)	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 11

Board Meeting September 12, 2022

Account	Object				Increase (Decrease)
2090	<u>Kindergarten Programs</u>				
	0220 Social Security	5100 Basic Education (K-12)	\$	87.70	
	0750 Other Personnel Services	5100 Basic Education (K-12)		6,045.41	
	0220 Social Security	6300 Instruction & Curriculum		(87.70)	
	0750 Other Personnel Services	6300 Instruction & Curriculum		(6,045.41)	
			\$	-	
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>				
2095	<u>Salary Resynching</u>				
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$	(148,045.97)	
	0210 Florida Retirement System	5100 Basic Education (K-12)		(16,021.25)	
	0220 Social Security	5100 Basic Education (K-12)		(11,324.98)	
	0997 Reserve - Projects	9890 Reserves		(729,257.71)	
			\$	(904,649.91)	
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust reserve based on actuarial analysis (Discretionary), close project at year end (Project 0010), adjust average salaries to actual (Discretionary, Projects 0022, 0023, 2008, 2017, 2018, 2019, 2027, 4021, 5012, 5075, & 6075), and appropriate unanticipated operating expenditures (Discretionary, Projects 0023, 2004, 2011, 2025, 3057, 5060, & 8084) by transferring to/(from) the following project(s):</i>				
	.... Discretionary	\$ 788,819.36	2025 Drug Testing	420.00	
	0010 Grounds/Beautification	(618.00)	2027 Itinerant - School Psychologists	8,341.96	
	0022 EBD Alternative Placement	2,142.14	3057 Innovative Program - Academic Team	0.60	
	0023 Itinerant - Speech	28,672.31	4021 Itinerant - Social Workers	3,223.49	
	2004 Itinerant - Visually Impaired	9,262.50	5012 Itinerant - Staffing Specialist	3,916.81	
	2008 Itinerant Teachers - Hearing Impaired	6,410.52	5060 Best Chance - General Fund	64.14	
	2011 Custodial Services	295.50	5075 IDEA Supplemental Support - General Fund	7,352.83	
	2017 Itinerant Teachers - Adaptive P. E.	3,001.23	6075 EBD Initiative	4,534.80	
	2018 Itinerant Teachers - Autistic	6,885.19	8084 Student Safety	10,024.21	
	2019 Itinerant Teachers - OT/PT	21,900.32	Total	\$ 904,649.91	
2909	<u>School Maintenance</u>				
	0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	\$	1,487.23	
	0641 Equipment (Over \$1,000)	8120 Building and Ground Maintenance		(1,487.23)	
			\$	-	
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>				
3099	<u>Instructional Technology Software</u>				
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$	198,529.23	
	0365 Software Subscriptions	8200 Administrative Technology Services		(198,529.23)	
			\$	-	
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>				
3057	<u>Innovative Program - Academic Team</u>				
	0220 Social Security	5100 Basic Education (K-12)	\$	0.60	
	<i>Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):</i>				
	2095 Salary Resynching	\$ (0.60)			
3161	<u>SAI - Supplemental Academic Instruction</u>				
	0997 Reserve - Projects	9890 Reserves	\$	(899.59)	
	<i>Explanation: Adjust average salaries to actual (Project 2086) and close project at year end (Project 4110) by transferring to/(from) the following project(s):</i>				
	2086 SAI - Teenage Parenting Program	\$ 906.01	4110 SAI - ESOL	(6.42)	
			Total	\$ 899.59	
4012	<u>Insurance Claims - Building & Fixed Equipment</u>				
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$	4,002.00	
	<i>Explanation: Appropriate insurance claims by transferring to/(from) the following project(s):</i>				
	9015 Fixed Charges	\$ (4,002.00)			

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 11

Board Meeting September 12, 2022

Account	Object		Increase (Decrease)
4021	<u>Itinerant - Social Workers</u>		
0131	Salary - Instructional	6110 Attendance and Social Work	\$ 2,720.93
0210	Florida Retirement System	6110 Attendance and Social Work	294.40
0220	Social Security	6110 Attendance and Social Work	208.16
			<u>\$ 3,223.49</u>
<i>Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):</i>			
2095	Salary Resynching	\$ (3,223.49)	
4110	<u>SAI - ESOL</u>		
0310	Professional & Technical Service	6300 Instruction & Curriculum	<u>\$ (6.42)</u>
<i>Explanation: Close project at year end by transferring to/(from) the following project(s):</i>			
3161	SAI - Supplemental Academic Instruction	\$ 6.42	
5006	<u>Health Reimbursement Arrangement</u>		
0310	Professional & Technical Service	7730 Staff Services	\$ (2,651.00)
0730	Dues and Fees	7730 Staff Services	2,651.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5012	<u>Itinerant - Staffing Specialist</u>		
0131	Salary - Instructional	6300 Instruction & Curriculum	\$ 3,306.16
0210	Florida Retirement System	6300 Instruction & Curriculum	357.72
0220	Social Security	6300 Instruction & Curriculum	252.93
			<u>\$ 3,916.81</u>
<i>Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):</i>			
2095	Salary Resynching	\$ (3,916.81)	
5060	<u>Best Chance - General Fund</u>		
0371	Telephone	7900 Operation of Plant	\$ 27.51
0410	Natural Gas	7900 Operation of Plant	36.63
			<u>\$ 64.14</u>
<i>Explanation: Appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):</i>			
2095	Salary Resynching	\$ (64.14)	
5075	<u>IDEA Supplemental Support - General Fund</u>		
0131	Salary - Instructional	5200 Exceptional Child	\$ 6,206.49
0210	Florida Retirement System	5200 Exceptional Child	671.54
0220	Social Security	5200 Exceptional Child	474.80
			<u>\$ 7,352.83</u>
<i>Explanation: Adjust average salaries to actual by transferring to/(from) the following project(s):</i>			
2095	Salary Resynching	\$ (7,352.83)	
5090	<u>Special Stipends (Hard to Fill/Title I/Nat'l Bd)</u>		
0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ (191,200.00)
0210	Florida Retirement System	5100 Basic Education (K-12)	(21,564.75)
0220	Social Security	5100 Basic Education (K-12)	(14,251.07)
0102	Salary - Other Compensation	5200 Exceptional Child	153,834.50
0210	Florida Retirement System	5200 Exceptional Child	17,350.33
0220	Social Security	5200 Exceptional Child	11,466.04
0102	Salary - Other Compensation	5300 Vocational	17,422.50
0210	Florida Retirement System	5300 Vocational	1,965.04
0220	Social Security	5300 Vocational	1,298.57
0102	Salary - Other Compensation	6100 Pupil Personnel Services	1,195.00
0210	Florida Retirement System	6100 Pupil Personnel Services	134.78
0220	Social Security	6100 Pupil Personnel Services	89.08

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 11

Board Meeting September 12, 2022

Account	Object		Increase (Decrease)
	0102 Salary - Other Compensation	6120 Guidance Services	6,748.00
	0210 Florida Retirement System	6120 Guidance Services	761.12
	0220 Social Security	6120 Guidance Services	503.00
	0102 Salary - Other Compensation	6140 Psychological Services	4,725.00
	0210 Florida Retirement System	6140 Psychological Services	532.91
	0220 Social Security	6140 Psychological Services	352.18
	0102 Salary - Other Compensation	6200 Instructional Media Services	250.00
	0210 Florida Retirement System	6200 Instructional Media Services	28.20
	0220 Social Security	6200 Instructional Media Services	18.64
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	1,525.00
	0210 Florida Retirement System	6400 Instructional Staff Training Services	172.01
	0220 Social Security	6400 Instructional Staff Training Services	113.67
	0102 Salary - Other Compensation	7300 School Admin - Principal Office	5,500.00
	0210 Florida Retirement System	7300 School Admin - Principal Office	620.36
	0220 Social Security	7300 School Admin - Principal Office	409.89
			<u>\$ -</u>

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

5099 School Utilities

0381 Water and Sewage	7300 School Admin - Principal Office	\$ 10.78
0371 Telephone	7900 Operation of Plant	13,697.99
0373 Telephone Long Distance	7900 Operation of Plant	6.31
0381 Water and Sewage	7900 Operation of Plant	8,720.76
0382 Garbage	7900 Operation of Plant	4,199.44
0383 Recycling	7900 Operation of Plant	112.70
0410 Natural Gas	7900 Operation of Plant	27,419.07
0430 Electricity	7900 Operation of Plant	24,470.44
0997 Reserve - Projects	9890 Reserves	(78,637.49)
		<u>\$ -</u>

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

5110 Workforce Development

0371 Telephone	7900 Operation of Plant	\$ 965.92
0373 Telephone Long Distance	7900 Operation of Plant	0.08
0410 Natural Gas	7900 Operation of Plant	57.99
0997 Reserve - Projects	9890 Reserves	(1,023.99)
		<u>\$ -</u>

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

6006 Fingerprinting - Fees

0730 Dues and Fees	7730 Staff Services	<u>\$ (3,207.50)</u>
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Explanation: (Appropriate employee fingerprinting fees by transferring to/(from) the following project(s):

6007 Fingerprinting - Employees \$ 3,207.50

6007 Fingerprinting - Employees

0730 Dues and Fees	7730 Staff Services	<u>\$ 3,207.50</u>
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Explanation: Appropriate employee fingerprinting fees by transferring to/(from) the following project(s):

6006 Fingerprinting - Fees \$ (3,207.50)

6075 EBD Initiative

0131 Salary - Instructional	5200 Exceptional Child	\$ 2,176.13
0210 Florida Retirement System	5200 Exceptional Child	235.46
0220 Social Security	5200 Exceptional Child	166.47
0131 Salary - Instructional	6110 Attendance and Social Work	1,651.68
0210 Florida Retirement System	6110 Attendance and Social Work	178.71
0220 Social Security	6110 Attendance and Social Work	126.35
		<u>\$ 4,534.80</u>

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

2095 Salary Resynching \$ (4,534.80)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 11

Board Meeting September 12, 2022

Account	Object		Increase (Decrease)
6110	<u>Adult Education Tuition</u>		
	0641 Equipment (Over \$1,000)	5900 Other Instruction	\$ (2,727.70)
	0642 Equipment (Under \$1,000)	5900 Other Instruction	2,727.70
	0131 Salary - Instructional	6120 Guidance Services	1,659.76
	0210 Florida Retirement System	6120 Guidance Services	179.59
	0220 Social Security	6120 Guidance Services	126.97
	0997 Reserve - Projects	9890 Reserves	(1,966.32)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and adjust average salaries to actual.</i>		
6123	<u>Reading Instruction</u>		
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 135,021.63
	0365 Software Subscriptions	6300 Instruction & Curriculum	(135,021.63)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
8084	<u>Student Safety</u>		
	0393 Contracts - Nonprofessional	7900 Operation of Plant	\$ 10,024.21
	<i>Explanation: Appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (10,024.21)	
9015	<u>Fixed Charges</u>		
	0240 Workers Compensation	5100 Basic Education (K-12)	\$ (81,185.67)
	0240 Workers Compensation	5200 Exceptional Child	(17,891.90)
	0240 Workers Compensation	5300 Vocational	(3,361.73)
	0240 Workers Compensation	5500 Prekindergarten	(181.60)
	0240 Workers Compensation	5900 Other Instruction	(1,105.73)
	0240 Workers Compensation	6100 Pupil Personnel Services	(1,547.13)
	0240 Workers Compensation	6110 Attendance and Social Work	(384.02)
	0240 Workers Compensation	6120 Guidance Services	(3,452.09)
	0240 Workers Compensation	6140 Psychological Services	(1,570.95)
	0240 Workers Compensation	6141 Testing	(86.68)
	0240 Workers Compensation	6200 Instructional Media Services	(1,019.79)
	0240 Workers Compensation	6300 Instruction & Curriculum	(2,035.43)
	0240 Workers Compensation	6400 Instructional Staff Training Services	(1,065.80)
	0240 Workers Compensation	6500 Instruction Related Technology	(273.47)
	0240 Workers Compensation	7100 School Board	(327.07)
	0320 Insurance and Bond Premiums	7100 School Board	150,000.00
	0240 Workers Compensation	7200 General Administration	(212.79)
	0310 Professional & Technical Service	7200 General Administration	12,000.00
	0240 Workers Compensation	7300 School Admin - Principal Office	(14,906.21)
	0240 Workers Compensation	7400 Facilities Acquisition and Construction	(201.20)
	0240 Workers Compensation	7500 Fiscal Services	(1,452.11)
	0730 Dues and Fees	7500 Fiscal Services	133,658.03
	0240 Workers Compensation	7720 Information Services	(197.17)
	0240 Workers Compensation	7730 Staff Services	(1,336.96)
	0310 Professional & Technical Service	7730 Staff Services	(12,000.00)
	0240 Workers Compensation	7760 Internal Service	(442.86)
	0240 Workers Compensation	7801 Transportation - North	(2,664.31)
	0240 Workers Compensation	7802 Transportation - Central	(1,448.27)
	0240 Workers Compensation	7803 Transportation - South	(2,205.20)
	0240 Workers Compensation	7900 Operation of Plant	(4,467.42)
	0320 Insurance and Bond Premiums	7900 Operation of Plant	(133,658.03)
	0240 Workers Compensation	8100 Maintenance Administration	(2,838.89)
	0240 Workers Compensation	8120 Building and Ground Maintenance	(49.04)
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	(4,002.00)
	0240 Workers Compensation	8200 Administrative Technology Services	(1,635.26)
	0240 Workers Compensation	9100 Community Service	(453.25)
			<u>\$ (4,002.00)</u>
	<i>Changes between objects & functions to better utilize funds and appropriate insurance claims by transferring to/(from) the following project(s):</i>		
	4012 Insurance Claims - Building & Fixed Equipment	\$ 4,002.00	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 11

Board Meeting September 12, 2022

Account	Object		Increase (Decrease)
9110	<u>Mental Health Assistance</u>		
	0131 Salary - Instructional	6140 Psychological Services	\$ 10,614.66
	0210 Florida Retirement System	6140 Psychological Services	1,148.51
	0220 Social Security	6140 Psychological Services	812.01
	0519 Technology Supplies	6400 Instructional Staff Training Services	778.70
	0997 Reserve - Projects	9890 Reserves	(13,353.88)
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

SEPTEMBER 12, 2022

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2022	INCREASE	DECREASE	BUDGET AS OF 6/30/2022	
3322 CO & DS WITHHELD FOR SBE/COBI	\$ 80,160.00	\$ 80,160.00	\$ -	\$ 1,377.63	\$ 78,782.37	
3326 SBE/COBI BOND INTEREST	-	-	6.61	-	6.61	
3341 RACING COMMISSION FUNDS	190,750.00	190,750.00	-	-	190,750.00	
3431 INTEREST ON INVESTMENTS	1,000.00	105.49	-	-	105.49	
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	\$ 5,287,825.32	\$ 6.61	\$ 1,377.63	\$ 5,286,454.30	

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 6/30/2022	INCREASE	DECREASE	BUDGET AS OF 6/30/2022
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	-	730.44	574.56
	0733	COST OF ISSUANCE	-	529,558.44	-	11,972.34	517,586.10
	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	-	-	-	-
	0998	RESERVES - DEBT SERVICE	70,942.90	74,680.89	11,331.76	-	86,012.65
		TOTAL - DEBT SERVICE FUNDS	\$ 3,826,843.30	\$ 5,287,825.32	\$ 11,331.76	\$ 12,702.78	\$ 5,286,454.30

Explanation of Budget Amendment as Follows:

Part II - Debt Service Funds

Amendment Number 11

Board Meeting September 12, 2022

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3322	CO & DS Withheld for SBE/COBI		\$ (1,377.63)
0998	Reserve - Debt Service	9890 Reserves	\$ (1,377.63)
<i>Explanation: To adjust CO & DS Withheld for SBE/COBI based on actual collections per CO & DS entries provided by DOE.</i>			
....	Discretionary	\$ (1,377.63)	
3326	SBE/COBI Bond Interest		\$ 6.61
0730	Dues and Fees	9200 Debt Services	\$ 6.61
<i>Explanation: To appropriate revenue for SBE/COBI Bond Interest based on actual collections per CO & DS entries provided by DOE.</i>			
....	Discretionary	\$ 6.61	
II. <u>Amendments Between Appropriations & Reserves</u>			
....	Discretionary		
0730	Dues and Fees	9200 Debt Services	\$ (737.05)
0733	Cost of Issuance	9200 Debt Services	(11,972.34)
0998	Reserve - Debt Service	9890 Reserves	12,709.39
			\$ -
<i>Explanation: ' Reallocate funds between objects within the project.</i>			

ADOPTED BY SCHOOL BOARD:

SEPTEMBER 12, 2022

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2022	INCREASE	DECREASE	BUDGET AS OF 6/30/2022	
3209 FEMA - CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -	-
3210 FEMA - ADMINISTRATIVE	-	-	-	-	-	-
3321 CO & DS DISTRIBUTED	1,021,148.00	1,131,016.30	-	-	1,131,016.30	
3325 INTEREST ON UNDIST CO & DS	20,840.00	7,463.37	1,273.77	-	8,737.14	
3341 RACING COMMISSION FUNDS	-	-	-	-	-	-
3379 FUEL TAX REFUND	-	-	-	-	-	-
3391 PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	-	-	-	-	-	-
3394 CAPITAL OUTLAY CHARTER SCHOOLS	-	752,373.00	-	-	752,373.00	
3395 FEMA - STATE - CLAIMS MATCH	-	-	-	-	-	-
3396 CLASS SIZE REDUCTION/CAPITAL	-	-	-	-	-	-
3399 OTHER MISC. STATE REVENUE	456,493.00	451,645.00	-	7,007.00	444,638.00	
3413 DISTRICT LOCAL CAPITAL IMPROVEMENT TAX	32,519,403.00	32,646,114.69	-	-	32,646,114.69	
3419 DISTRICT LOCAL SALES TAX	22,000,000.00	30,034,663.00	831,137.18	-	30,865,800.18	
3421 TAX REDEMPTIONS	-	19,484.73	812.42	-	20,297.15	
3431 INTEREST ON INVESTMENT	-	118,074.72	-	-	118,074.72	
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	-	71,092.40	-	-	71,092.40	
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	-	49,302.50	-	-	49,302.50	
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	\$ 215,919,859.89	\$ 833,223.37	\$ 7,007.00	\$ 216,746,076.26	

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 6/30/2022	INCREASE	DECREASE
						BUDGET AS OF 6/30/2022
7400	0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -
7400	0630	BUILDING & FIXED EQUIPMENT	-	-	-	-
7400	0631	ARCHITECTURAL DESIGN / ENGINEERING	3,773,719.92	127,769,556.55	-	127,769,556.55
7400	0632	CONTRACTOR SERVICES	-	-	-	-
7400	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-
7400	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	457,178.88	1,228,344.43	-	1,228,344.43
7400	0642	EQUIPMENT (UNDER \$1,000)	853,390.76	916,583.42	-	916,583.42
7400	0643	COMPUTER EQUIPMENT (OVER \$1,000)	9,433.47	42,848.29	-	42,848.29
7400	0644	COMPUTER HARDWARE (UNDER \$1,000)	364,531.78	796,502.23	-	796,502.23
7400	0648	TECHNOLOGY EQUIPMENT (OVER \$1,000)	2,379.99	33,001.62	-	33,001.62
7400	0649	TECHNOLOGY EQUIPMENT (UNDER \$1,000)	-	5,932.00	-	5,932.00
7400	0651	BUSES	3,395,316.00	2,932,256.00	-	2,932,256.00
7400	0652	OTHER MOTOR VEHICLES	405,000.00	386,619.50	-	386,619.50
7400	0660	LAND	-	-	-	-
7400	0671	LAND IMPROVEMENTS	-	5,525.00	-	5,525.00
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	2,524,216.27	-	2,524,216.27
7400	0676	OTHER PERMANENT IMPROVEMENTS	500,246.90	576,882.15	-	573,113.79
7400	0677	REPLACEMENT SYSTEMS	452,839.42	720,251.92	-	720,251.92
7400	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	264,438.29	687,902.02	-	687,902.02
7400	0682	HEATING/COOLING/AIR CONDITIONING	-	58,777.00	-	58,777.00
7400	0683	ROOFING	25,000.00	-	-	-
7400	0684	REPLACEMENT ROOFING & SYSTEMS	43,000,088.46	53,780,758.78	788,804.54	54,569,563.32
7400	0685	FLOORING/STRUCTURAL ALTERATION	550,521.43	889,284.99	-	889,284.99
7400	0691	SOFTWARE (OVER \$1,000)	1,200,000.00	1,203,751.48	-	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	1,128,422.37	697.33	1,129,119.70
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	1,908,298.17	46,101.00	1,954,399.17
9200	0730	DUES & FEES	-	-	1,388.86	1,388.86
9700	0910	TRANSFERS TO GENERAL OPERATING FUND	12,012,353.00	13,055,218.57	-	13,048,211.57
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	\$ 215,919,859.89	\$ 836,991.73	\$ 216,746,076.26

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 11

Board Meeting September 12, 2022

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3325	<u>Interest on Undistributed CO & DS</u>		\$ 1,273.77
	0730 Dues and Fees	9200 Debt Services	\$ 1,273.77
	<i>Explanation: To appropriate interest on Undistributed CO & DS based on actual collections.</i>		
	.... Discretionary	\$ 1,273.77	
3399	<u>Other Miscellaneous State Revenue</u>		\$ (7,007.00)
	0910 Transfer to General Operating Fund	9700 Transfer Funds	\$ (7,007.00)
	<i>Explanation: To adjust Safety & Security Grant based on actual collections.</i>		
	.... Discretionary	\$ (7,007.00)	
3419	<u>District Local Sales Tax</u>		\$ 831,137.18
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 785,036.18
	0797 Charter School County Sales Tax	7440 Charter School County Sales Tax	46,101.00
			\$ 831,137.18
	<i>Explanation: To appropriate Capital Outlay Sales Tax Revenue based on actual collections.</i>		
	0322 DW - Roofing	4391 Sales Tax - Charter Schools	46,101.00
			\$ 831,137.18
3421	<u>Tax Redemptions</u>		\$ 812.42
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 812.42
	<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>		
	.... Discretionary	\$ 812.42	
II. Amendments Between Appropriations & Reserves			
	.... <u>Discretionary</u>		
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ (115.09)
	0797 Charter School County Sales Tax	7440 Charter School County Sales Tax	(1,908,298.17)
	0730 Dues and Fees	9200 Debt Services	115.09
			\$ (1,908,298.17)
	<i>Explanation: Reallocate funds between objects within the project, and create project for charter school sales tax allocations by transferring to/(from) the following project(s)</i>		
	4391 Sales Tax - Charter Schools	\$ 1,908,298.17	
2395	<u>DW - Safety/ADA</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 18,211.21
	<i>Explanation: Appropriate unanticipated expenditures by transferring to/(from) the following project(s)</i>		
	8342 Project Contingency	\$ (18,211.21)	
4391	<u>Sales Tax - Charter Schools</u>		
	0797 Charter School County Sales Tax	7440 Charter School County Sales Tax	\$ 1,908,298.17
	<i>Explanation: Create project for charter school sales tax allocations by transferring to/(from) the following project(s)</i>		
	.... Discretionary	\$ (1,908,298.17)	
5343	<u>DW - Ramp Replace</u>		
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	\$ (3,768.36)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	3,768.36
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 11

Board Meeting September 12, 2022

Account	Object	Function	Increase (Decrease)
8342	<u>Project Contingency</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ <u>(18,211.21)</u>

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

2395 DW - Safety/ADA \$ 18,211.21

ADOPTED BY SCHOOL BOARD:

SEPTEMBER 12, 2022

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 6/30/2022	INCREASE	DECREASE	BUDGET AS OF 6/30/2022
3199	MISCELLANEOUS FEDERAL DIRECT	\$ 3,546,754.52	\$ 4,301,739.28	\$ -	\$ -	\$ 4,301,739.28
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	10,595,954.31	-	-	10,595,954.31
3241	TITLE I	9,729,883.88	8,527,664.88	-	-	8,527,664.88
3242	TITLE IV	548,136.30	548,136.30	313.00	-	548,449.30
3251	ADULT BASIC EDUCATION	-	-	-	-	-
3271	EDUCATION STABILIZATION FUNDS - K-12	6,327,802.23	71,652,647.80	-	-	71,652,647.80
3272	ED. STABILIZATION FUNDS - WORKFORCE	40,000.00	40,000.00	333,430.00	-	373,430.00
3273	EDUCATION STABILIZATION FUNDS - VPK	-	132,234.00	-	-	132,234.00
3274	TITLE III	560,644.41	606,425.05	-	-	606,425.05
3275	TITLE V	-	-	-	-	-
3277	TITLE II	1,371,729.65	1,129,561.42	-	-	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	\$ 99,204,136.68	\$ 333,743.00	\$ -	\$ 99,537,879.68

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 6/30/2022	INCREASE	DECREASE	BUDGET AS OF 6/30/2022
5100	BASIC EDUCATION (K-12)	\$ 15,303,067.54	\$ 66,134,107.57	\$ -	\$ 3,210,029.01	\$ 62,924,078.56
5200	EXCEPTIONAL CHILD	7,587,164.71	8,523,247.75	778,592.63	-	9,301,840.38
5300	VOCATIONAL	494,468.27	1,845,013.73	323,965.50	-	2,168,979.23
5400	ADULT GENERAL EDUCATION	-	234,561.00	-	-	234,561.00
5500	PREKINDERGARTEN	632,506.16	482,030.18	2,153.00	-	484,183.18
5900	OTHER INSTRUCTION	1,169,363.82	947,276.74	37,677.50	-	984,954.24
6100	PUPIL PERSONNEL SERVICES	345,727.00	2,564,638.52	196,536.59	-	2,761,175.11
6110	ATTENDANCE AND SOCIAL WORK	258,496.00	439,577.19	6,450.27	-	446,027.46
6120	GUIDANCE SERVICES	10,000.00	920,747.95	90,046.64	-	1,010,794.59
6130	HEALTH SERVICES	15,366.31	255,743.70	1,000.00	-	256,743.70
6140	PSYCHOLOGICAL SERVICES	231,667.00	411,261.45	40,613.85	-	451,875.30
6141	TESTING	-	-	2,153.00	-	2,153.00
6150	PARENTAL INVOLVEMENT	163,862.98	204,544.77	-	-	204,544.77
6200	INSTRUCTIONAL MEDIA SERVICES	5,210.70	20,630.09	66,743.00	-	87,373.09
6300	INSTRUCTION & CURRICULUM	2,241,158.98	3,116,747.99	102,865.98	-	3,219,613.97
6400	INSTRUCTIONAL STAFF TRAINING SERVICES	2,542,757.18	3,863,171.53	64,155.94	-	3,927,327.47
6500	INSTRUCTION RELATED TECHNOLOGY	-	4,415.27	6,459.00	-	10,874.27
7100	SCHOOL BOARD	1,227.00	86,968.00	4,306.00	-	91,274.00
7200	GENERAL ADMINISTRATION	1,127,905.63	2,965,847.26	8,986.00	-	2,974,833.26
7300	SCHOOL ADMIN - PRINCIPAL OFFICE	11,227.00	383,380.82	549,015.00	-	932,395.82
7400	FACILITIES ACQUISITION AND CONSTRUCTION	-	339,582.24	7,535.50	-	347,117.74
7500	FISCAL SERVICES	-	13,669.90	46,289.50	-	59,959.40
7600	FOOD SERVICE (SCHOOLS)	-	349,793.17	67,819.50	-	417,612.67
7610	FOOD SERVICE - DEPARTMENTS	-	1,238.87	19,377.00	-	20,615.87
7700	CENTRAL SERVICES (PURCH/WAREHOUSE)	-	-	-	-	-
7720	INFORMATION SERVICES	-	1,422.73	6,459.00	-	7,881.73
7730	STAFF SERVICES	8,632.50	24,028.94	50,203.19	-	74,232.13
7760	INTERNAL SERVICE	-	5,383.14	18,300.50	-	23,683.64
7800	PUPIL TRANSP SERVICES - SCHOOL	45,258.50	648,987.00	15,000.00	-	663,987.00
7801	TRANSPORTATION - NORTH	400.00	64,153.82	212,927.91	-	277,081.73
7802	TRANSPORTATION - CENTRAL	400.00	39,022.38	99,038.00	-	138,060.38
7803	TRANSPORTATION - SOUTH	400.00	25,677.44	162,551.50	-	188,228.94
7900	OPERATION OF PLANT	-	487,661.16	335,868.01	-	823,529.17
8100	MAINTENANCE ADMINISTRATION	26,875.00	102,916.42	136,715.50	-	239,631.92
8120	BUILDING AND GROUND MAINTENANCE	21,000.00	223,343.91	4,306.00	-	227,649.91
8200	ADMINISTRATIVE TECHNOLOGY SERVICES	0.03	54,900.81	48,442.50	-	103,343.31
9100	COMMUNITY SERVICE	695,053.00	3,418,443.24	31,218.50	-	3,449,661.74
TOTAL - OTHER SPECIAL REVENUE FUNDS		\$ 32,939,195.31	\$ 99,204,136.68	\$ 3,543,772.01	\$ 3,210,029.01	\$ 99,537,879.68

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 11

Board Meeting September 12, 2022

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3242	<u>Title IV</u>		\$ 313.00
	0510 Supplies	5100 Basic Education (K-12)	\$ 313.00
<i>Explanation: Appropriate Title IV - Student Support & Academic Enrichment grant roll forward per project award notification.</i>			
2415	Title IV - SS & AEG	\$ 313.00	
3272	<u>Education Stabilization Funds - Workforce</u>		\$ 333,430.00
	0365 Software Subscriptions	5300 Vocational	\$ 5,000.00
	0510 Supplies	5300 Vocational	39,708.00
	0682 Heating/Cooling/Air Conditioning	5300 Vocational	136,083.00
	0131 Salary - Instructional	6100 Pupil Personnel Services	95,718.00
	0210 Florida Retirement System	6100 Pupil Personnel Services	11,400.00
	0220 FICA (Social Security & Medicare)	6100 Pupil Personnel Services	7,322.00
	0231 Group Insurance - Health	6100 Pupil Personnel Services	13,160.00
	0232 Group Insurance - Life	6100 Pupil Personnel Services	26.00
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	400.00
	0234 Group Insurance - Other	6100 Pupil Personnel Services	2,780.00
	0791 Indirect Costs	7200 General Administration	6,833.00
	0398 Field Trips / Student Transportation	7800 Pupil Transp Services - School	15,000.00
			\$ 333,430.00
<i>Explanation: Appropriate CRRSA Act - ESSER II - Dual Enrollment grant per project award notification.</i>			
2431	ESSER II - Dual Enrollment	\$ 333,430.00	
II. Amendments Between Appropriations & Reserves			
1451	<u>CRRSA Act - ESSER II</u>		
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ (1,691.33)
	0365 Software Subscriptions	5200 Exceptional Child	1,691.33
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
1457	<u>CARES Act - GEER - K-12 Civic Literacy Booklist</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (170.63)
	0510 Supplies	5200 Exceptional Child	170.63
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2401	<u>Title I - Part A</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (4,556.13)
	0331 Out of County Travel	6400 Instructional Staff Training Services	2,795.44
	0331 Out of County Travel	7730 Staff Services	1,760.69
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2454	<u>ESSER II - Other Lump Sum</u>		
	0390 Other Purchased Service	5100 Basic Education (K-12)	\$ (260.64)
	0510 Supplies	5100 Basic Education (K-12)	144,152.17
	0131 Salary - Instructional	5200 Exceptional Child	(107,211.04)
	0210 Florida Retirement System	5200 Exceptional Child	(11,600.21)
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	(8,201.55)
	0390 Other Purchased Service	5200 Exceptional Child	260.64
	0131 Salary - Instructional	6120 Guidance Services	(14,467.26)
	0210 Florida Retirement System	6120 Guidance Services	(1,565.37)
	0220 FICA (Social Security & Medicare)	6120 Guidance Services	(1,106.74)
			\$ -
<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 11

Board Meeting September 12, 2022

Account	Object	Function	Increase (Decrease)
2461	ESSER III		
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ (3,363,796.48)
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(257,330.44)
	0376 Telecommunications - Internet	5100 Basic Education (K-12)	(72.45)
	0510 Supplies	5100 Basic Education (K-12)	273,383.97
	0750 Other Personnel Services	5100 Basic Education (K-12)	(0.05)
	0105 Salary - Bonus	5200 Exceptional Child	1,027,000.00
	0131 Salary - Instructional	5200 Exceptional Child	(170,638.34)
	0210 Florida Retirement System	5200 Exceptional Child	(18,463.03)
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	65,511.75
	0376 Telecommunications - Internet	5200 Exceptional Child	72.45
	0105 Salary - Bonus	5300 Vocational	133,000.00
	0220 FICA (Social Security & Medicare)	5300 Vocational	10,174.50
	0105 Salary - Bonus	5500 Prekindergarten	2,000.00
	0220 FICA (Social Security & Medicare)	5500 Prekindergarten	153.00
	0105 Salary - Bonus	5900 Other Instruction	35,000.00
	0220 FICA (Social Security & Medicare)	5900 Other Instruction	2,677.50
	0105 Salary - Bonus	6100 Pupil Personnel Services	68,000.00
	0131 Salary - Instructional	6100 Pupil Personnel Services	(6,306.59)
	0210 Florida Retirement System	6100 Pupil Personnel Services	(682.37)
	0220 FICA (Social Security & Medicare)	6100 Pupil Personnel Services	4,719.55
	0105 Salary - Bonus	6110 Attendance and Social Work	21,000.00
	0131 Salary - Instructional	6110 Attendance and Social Work	(4,372.61)
	0210 Florida Retirement System	6110 Attendance and Social Work	(473.11)
	0220 FICA (Social Security & Medicare)	6110 Attendance and Social Work	(9,704.01)
	0105 Salary - Bonus	6120 Guidance Services	119,000.00
	0131 Salary - Instructional	6120 Guidance Services	(17,656.36)
	0210 Florida Retirement System	6120 Guidance Services	(1,910.41)
	0220 FICA (Social Security & Medicare)	6120 Guidance Services	7,752.78
	0105 Salary - Bonus	6130 Health Services	1,000.00
	0105 Salary - Bonus	6140 Psychological Services	58,000.00
	0131 Salary - Instructional	6140 Psychological Services	(18,420.83)
	0210 Florida Retirement System	6140 Psychological Services	(1,993.15)
	0220 FICA (Social Security & Medicare)	6140 Psychological Services	3,027.83
	0105 Salary - Bonus	6141 Testing	2,000.00
	0220 FICA (Social Security & Medicare)	6141 Testing	153.00
	0105 Salary - Bonus	6200 Instructional Media Services	62,000.00
	0220 FICA (Social Security & Medicare)	6200 Instructional Media Services	4,743.00
	0105 Salary - Bonus	6300 Instruction & Curriculum	101,000.00
	0131 Salary - Instructional	6300 Instruction & Curriculum	(4,946.84)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(535.24)
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	7,348.06
	0105 Salary - Bonus	6400 Instructional Staff Training Services	57,000.00
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	4,360.50
	0105 Salary - Bonus	6500 Instruction Related Technology	6,000.00
	0220 FICA (Social Security & Medicare)	6500 Instruction Related Technology	459.00
	0105 Salary - Bonus	7100 School Board	4,000.00
	0220 FICA (Social Security & Medicare)	7100 School Board	306.00
	0105 Salary - Bonus	7200 General Administration	2,000.00
	0220 FICA (Social Security & Medicare)	7200 General Administration	153.00
	0105 Salary - Bonus	7300 School Admin - Principal Office	510,000.00
	0220 FICA (Social Security & Medicare)	7300 School Admin - Principal Office	39,015.00
	0105 Salary - Bonus	7400 Facilities Acquisition and Construction	7,000.00
	0220 FICA (Social Security & Medicare)	7400 Facilities Acquisition and Construction	535.50
	0105 Salary - Bonus	7500 Fiscal Services	43,000.00
	0220 FICA (Social Security & Medicare)	7500 Fiscal Services	3,289.50
	0105 Salary - Bonus	7600 Food Service (Schools)	63,000.00
	0220 FICA (Social Security & Medicare)	7600 Food Service (Schools)	4,819.50
	0105 Salary - Bonus	7610 Food Service - Departments	18,000.00
	0220 FICA (Social Security & Medicare)	7610 Food Service - Departments	1,377.00
	0105 Salary - Bonus	7720 Information Services	6,000.00
	0220 FICA (Social Security & Medicare)	7720 Information Services	459.00
	0105 Salary - Bonus	7730 Staff Services	45,000.00
	0220 FICA (Social Security & Medicare)	7730 Staff Services	3,442.50
	0105 Salary - Bonus	7760 Internal Service	17,000.00
	0220 FICA (Social Security & Medicare)	7760 Internal Service	1,300.50
	0105 Salary - Bonus	7801 Transportation - North	197,796.48
	0220 FICA (Social Security & Medicare)	7801 Transportation - North	15,131.43

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 11

Board Meeting September 12, 2022

Account	Object	Function	Increase (Decrease)
	0105 Salary - Bonus	7802 Transportation - Central	92,000.00
	0220 FICA (Social Security & Medicare)	7802 Transportation - Central	7,038.00
	0105 Salary - Bonus	7803 Transportation - South	151,000.00
	0220 FICA (Social Security & Medicare)	7803 Transportation - South	11,551.50
	0105 Salary - Bonus	7900 Operation of Plant	312,000.00
	0220 FICA (Social Security & Medicare)	7900 Operation of Plant	23,868.01
	0105 Salary - Bonus	8100 Maintenance Administration	127,000.00
	0220 FICA (Social Security & Medicare)	8100 Maintenance Administration	9,715.50
	0105 Salary - Bonus	8120 Building and Ground Maintenance	4,000.00
	0220 FICA (Social Security & Medicare)	8120 Building and Ground Maintenance	306.00
	0105 Salary - Bonus	8200 Administrative Technology Services	45,000.00
	0220 FICA (Social Security & Medicare)	8200 Administrative Technology Services	3,442.50
	0105 Salary - Bonus	9100 Community Service	29,000.00
	0220 FICA (Social Security & Medicare)	9100 Community Service	2,218.50
			<u>\$ -</u>

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

2492 ARP - Homeless Children & Youth

0791 Indirect Costs	7200 General Administration	\$ 1.00
0792 State Sales Tax	7200 General Administration	(1.00)
		<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

SEPTEMBER 12, 2022

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2022	INCREASE	DECREASE	BUDGET AS OF 6/30/2022	
3199 MISCELLANEOUS FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	
3261 SCHOOL LUNCH REIMBURSEMENT	6,136,300.00	13,997,652.68	-	-	13,997,652.68	
3262 SCHOOL BREAKFAST REIMBURSEMENT	1,430,200.00	2,892,693.20	-	-	2,892,693.20	
3263 FOOD SERVICE AFTER SCHOOL SNACK REIMBURSEMENT	125,200.00	103,577.00	-	-	103,577.00	
3265 USDA DONATED COMMODITIES	763,900.00	763,900.00	212,591.98	-	976,491.98	
3267 SUMMER FOOD SERVICE PROGRAM	160,723.03	342,734.38	-	3,131.10	339,603.28	
3268 NUTRITION EDUC & TRNG PROGRAM	-	-	-	-	-	
3269 OTHER FOOD SERVICES	-	-	-	-	-	
3287 COVID19 SFS SCHL YR REIMB PRGM	-	-	-	-	-	
3299 MISCELLANEOUS FEDERAL THROUGH STATE	77,706.33	-	-	-	-	
3338 STATE LUNCH SUPPLEMENT - FS	56,100.00	62,430.00	-	-	62,430.00	
3339 STATE BREAKFAST SUPPLEMENT - FS	38,000.00	40,507.00	-	-	40,507.00	
3399 OTHER MISCELLANEOUS REVENUE	-	-	-	-	-	
3431 INTEREST ON INVESTMENT	-	14,053.00	-	-	14,053.00	
3448 DONATIONS	-	45.00	-	-	45.00	
3451 STUDENT MEALS	3,696,600.00	1,062,726.42	-	-	1,062,726.42	
3456 OTHER FOOD SALES	-	-	-	-	-	
3457 CATERING	-	4,194.45	-	-	4,194.45	
3459 SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-	
3460 ONLINE CREDIT CARD FEES	-	22,965.76	-	-	22,965.76	
3465 PURCHASED - OTHER POSITIONS	-	-	-	-	-	
3466 PURCHASED OTHER POS - EXTERNAL	-	-	-	-	-	
3485 RESTITUTION PAYMENTS - OTHER	-	-	-	-	-	
3490 MISCELLANEOUS REVENUE	-	445.09	-	-	445.09	
3496 SOFT DRINK COMMISSIONS	4,000.00	8,246.39	160.18	-	8,406.57	
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	\$ 26,780,745.20	\$ 212,752.16	\$ 3,131.10	\$ 26,990,366.26	

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 6/30/2022	INCREASE	DECREASE	BUDGET AS OF 6/30/2022
	0100	SALARY - NON-INSTRUCTIONAL	\$ 817,841.89	\$ 720,522.25	\$ -	\$ 3,821.24	\$ 716,701.01
	0102	SALARY - OTHER COMPENSATION	506.55	2,296.22	-	-	2,296.22
	0103	SALARY - SUPPLEMENTS	3,393.00	5,777.03	-	668.89	5,108.14
	0111	SALARY - ADMINISTRATIVE/MANAGERIAL	603,797.09	461,657.55	-	2,749.53	458,908.02
	0117	WORKSHOPS	2,305.00	5,195.00	-	-	5,195.00
	0121	SALARY - RETIREMENT BONUS	-	4,195.14	-	-	4,195.14
	0122	SALARY - SICK LEAVE PAYOFF	1,351.75	40,612.19	-	-	40,612.19
	0123	SALARY - ANNUAL LEAVE PAYOFF	-	-	-	-	-
	0130	SALARY - OVERTIME	-	26,405.51	-	-	26,405.51
	0161	SALARY - PROFESSIONAL/TECHNICAL	106,038.00	128,968.44	-	6,647.48	122,320.96
	0210	FLORIDA RETIREMENT SYSTEM	172,476.00	165,301.12	-	1,551.09	163,750.03
	0220	FICA (SOCIAL SECURITY)	118,487.09	103,580.84	-	1,040.43	102,540.41
	0231	GROUP INSURANCE - HEALTH & HOSPITAL	580,483.17	424,168.61	-	3,435.00	420,733.61
	0232	GROUP INSURANCE - LIFE	1,281.61	1,065.78	-	6.54	1,059.24
	0233	GROUP INSURANCE - DENTAL	18,237.25	15,044.11	-	107.46	14,936.65
	0234	GROUP INSURANCE - OTHER	1,453.31	801.14	-	2.42	798.72
	0310	PROFESSIONAL & TECHNICAL SERVICES	7,554,137.55	11,159,626.50	139,618.95	-	11,299,245.45
	0330	IN COUNTY TRAVEL	4,078.20	2,650.60	-	-	2,650.60
	0331	OUT OF COUNTY TRAVEL	4,050.00	2,893.60	-	-	2,893.60
	0350	REPAIR AND MAINTENANCE	153,369.80	27,399.01	-	-	27,399.01
	0354	MAINTENANCE / VEHICLE REPAIR	5,300.00	9,631.87	-	-	9,631.87
	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	2,493.84	-	-	2,493.84
	0363	SEAT MANAGED - COMPUTERS	80,000.00	78,722.87	-	-	78,722.87
	0365	SOFTWARE SUBSCRIPTIONS	-	3,787.00	-	-	3,787.00
	0370	POSTAGE	4,000.00	165.00	-	-	165.00
	0371	TELEPHONE	13,500.00	4,529.39	361.38	-	4,890.77
	0372	TELEPHONE MAINTENANCE	-	-	-	-	-
	0373	TELEPHONE LONG DISTANCE	250.00	15.79	0.07	-	15.86
	0375	CELLULAR TELEPHONE	3,196.60	3,460.91	-	108.41	3,352.50
	0381	WATER AND SEWAGE	1,500.00	925.81	-	-	925.81
	0382	GARBAGE	10,700.00	10,720.45	-	-	10,720.45
	0390	OTHER PURCHASED SERVICE	7,000.00	2,901.95	-	-	2,901.95
	0392	SHIPPING CHARGES	-	-	-	-	-
	0393	CONTRACTS - NONPROFESSIONAL SERVICE	8,022.90	32,675.60	-	-	32,675.60
	0399	OTHER TECHNOLOGY PURCHASE SERVICE	-	402.14	-	-	402.14
	0410	NATURAL GAS	3,000.00	3,011.74	127.60	-	3,139.34
	0430	ELECTRICITY	72,000.00	60,086.64	-	-	60,086.64
	0450	GASOLINE	6,539.50	11,165.78	-	-	11,165.78
	0460	DIESEL FUEL	6,100.40	7,035.11	-	-	7,035.11
	0510	SUPPLIES	31,235.60	82,708.80	-	-	82,708.80
	0519	TECHNOLOGY SUPPLIES	476.87	10,047.53	-	-	10,047.53
	0550	REPAIR PARTS	-	182.45	-	-	182.45
	0560	TIRES AND TUBES	-	-	-	-	-
	0580	COMMODITIES	763,923.00	-	939,089.46	-	939,089.46
	0641	EQUIPMENT/FIXED ASSET (OVER \$1,000)	594,199.48	890,297.22	-	-	890,297.22
	0642	EQUIPMENT (UNDER \$1,000)	-	12,999.81	-	-	12,999.81
	0643	COMPUTER HARDWARE (OVER \$1,000)	-	-	-	-	-
	0644	COMPUTER HARDWARE (UNDER \$1,000)	-	7,407.99	-	-	7,407.99
	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	1,762,661.71	-	-	1,762,661.71
	0685	FLOORING/STRUCTURAL ALTERATION	-	-	-	-	-
	0691	SOFTWARE (OVER \$1000)	-	-	-	-	-
	0692	SOFTWARE (UNDER \$1,000)	-	-	-	-	-
	0730	DUES AND FEES	18,000.00	9,694.30	791.40	-	10,485.70
	0731	ONLINE CREDIT CARD FEES	-	22,965.76	-	-	22,965.76
	0732	MOTOR VEHICLE TAGS AND FEES	-	-	-	-	-
	0750	OTHER PERSONNEL SERVICES (TEMP)	38,198.53	22,774.53	-	9,260.08	13,514.45
	0791	INDIRECT COST	271,400.00	357,654.12	-	513.38	357,140.74
	0990	FUND BALANCE UNAPPROPRIATED	6,640,598.63	9,641,503.34	-	878,018.55	8,763,484.79
	0991	RESERVES - INVENTORY	335,466.26	335,466.26	37,402.52	-	372,868.78
	0997	RESERVES - PROJECTS	90,421.63	93,467.71	160.18	-	93,627.89
		TOTAL - FOOD SERVICE FUND	\$ 19,952,671.97	\$ 26,780,745.20	\$ 1,117,551.56	\$ 907,930.50	\$ 26,990,366.26

Explanation of Budget Amendment as Follows:

Part V - School Food Service Fund

Amendment Number 11

Board Meeting September 12, 2022

Account	Object	Function	(Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3265	<u>USDA Donated Commodities</u>		\$ 212,591.98
	0580 Commodities	7610 Food Service - Departments	\$ 212,591.98
<i>Explanation: Appropriate revenue for USDA Donated Commodities based on actual collections.</i>			
	.... Discretionary	\$ 212,591.98	
3267	<u>Summer Food Service Program</u>		\$ (3,131.10)
	0750 Other Personnel Services	7610 Food Service - Departments	\$ (3,131.10)
<i>Explanation: Adjust revenue for Summer Food Service Program based on actual collections.</i>			
	2501 Summer Feeding	\$ (3,131.10)	
3496	<u>Soft Drink Commissions</u>		\$ 160.18
	0997 Reserve - Projects	9890 Reserves	\$ 160.18
<i>Explanation: Appropriate revenue for Soft Drink Commissions based on actual collections.</i>			
	5044 Vending Commissions	\$ 160.18	
II. Amendments Between Appropriations & Reserves			
	.... Discretionary		
	0310 Professional & Technical Service	7600 Food Service (Schools)	\$ 133,489.97
	0100 Salary - Non-Instructional	7610 Food Service - Departments	(3,287.24)
	0103 Salary - Supplements	7610 Food Service - Departments	(668.89)
	0111 Salary - Administrative Manager	7610 Food Service - Departments	(645.00)
	0161 Salary - Professional/Technical	7610 Food Service - Departments	(6,647.48)
	0210 Florida Retirement System	7610 Food Service - Departments	(1,265.60)
	0220 Social Security	7610 Food Service - Departments	(845.00)
	0231 Group Insurance - Health	7610 Food Service - Departments	(2,741.58)
	0232 Group Insurance - Life	7610 Food Service - Departments	(5.77)
	0233 Group Insurance - Dental	7610 Food Service - Departments	(87.78)
	0234 Group Insurance - Other	7610 Food Service - Departments	(2.42)
	0371 Telephone	7610 Food Service - Departments	361.38
	0373 Telephone Long Distance	7610 Food Service - Departments	0.07
	0375 Cellular Telephone	7610 Food Service - Departments	(87.27)
	0410 Natural Gas	7610 Food Service - Departments	127.60
	0580 Commodities	7610 Food Service - Departments	726,497.48
	0730 Dues and Fees	7610 Food Service - Departments	791.40
	0791 Indirect Costs	7610 Food Service - Departments	(5,106.31)
	0991 Reserves - Inventory	7610 Food Service - Departments	37,402.52
	0990 Fund Balance - Unappropriated	9890 Reserves	(878,018.55)
			\$ (738.47)
<i>Explanation: Changes between objects & functions to better utilize funds and transfers to/(from) the following project(s):</i>			
	3510 SFS Contract Exclusions	\$ 738.47	
2501	<u>Summer Feeding</u>		
	0310 Professional & Technical Service	7610 Food Service - Departments	\$ 6,128.98
	0750 Other Personnel Services	7610 Food Service - Departments	(6,128.98)
			\$ -
<i>Explanation: Changes between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:

Part V - School Food Service Fund

Amendment Number 11

Board Meeting September 12, 2022

Account	Object	Function	(Decrease)
3510 <u>SFS Contract Exclusions</u>			
0100	Salary - Non-Instructional	7610 Food Service - Departments	\$ (534.00)
0111	Salary - Administrative Manager	7610 Food Service - Departments	(2,104.53)
0210	Florida Retirement System	7610 Food Service - Departments	(285.49)
0220	Social Security	7610 Food Service - Departments	(195.43)
0231	Group Insurance - Health	7610 Food Service - Departments	(693.42)
0232	Group Insurance - Life	7610 Food Service - Departments	(0.77)
0233	Group Insurance - Dental	7610 Food Service - Departments	(19.68)
0375	Cellular Telephone	7610 Food Service - Departments	(21.14)
0791	Indirect Costs	7610 Food Service - Departments	4,592.93
			<u>\$ 738.47</u>

Explanation: Changes between objects & functions to better utilize funds and transfers to/(from) the following project(s):

.... Discretionary \$ (738.47)

ADOPTED BY SCHOOL BOARD:

SEPTEMBER 12, 2022