



Agenda Item Details

Meeting	Nov 14, 2022 - Regular Meeting
Category	8. Consent Agenda
Subject	8.4 Budget Amendment #1 - Fiscal Year 2022-2023 presented by Julie Perry, Chief Financial Officer, and recommended by the Superintendent for approval.
Access	Public
Type	Action (Consent)
Preferred Date	Nov 14, 2022
Absolute Date	Nov 14, 2022
Fiscal Impact	Yes
Dollar Amount	3,142,888.75
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #1 - Fiscal Year 2022-2023.

Public Content

On September 12, 2022, the School Board adopted the budget for fiscal year 2022-2023. As the fiscal year progresses, we ask the School Board to amend the budget to more accurately reflect estimated revenues and appropriations. The amendments are results of various factors including: increases or decreases in estimated revenues to more accurately reflect revenues, and increases or decreases in appropriations to more accurately reflect estimated expenditures and/or better utilize funds for schools, departments, and projects. These amendments facilitate district operations to occur in a positive manner.

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

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

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

General Fund	\$1,459,970.79
Debt Service Funds	8.86
Capital Project Funds	1,065,156.19
Other Special Revenue Funds - Federal, Including ESSER	582,868.00
Other Special Revenue Funds - Food Service	34,884.91
Total - All Funds	\$3,142,888.75

Note: The estimated new revenue for Other Special Revenue Funds - Miscellaneous (Internal Funds) was estimated to be \$10.0 million in the District Summary Budget. This was an entry for District Summary Budget purposes only. Internal Funds are accounted for on a cash basis in a separate software program - School Funds Online. The estimated new revenue will not be adjusted through the year; however, it will be reported on the final budget amendment. The actual

revenue and expenditures for Internal Funds will be reported on the Annual Financial Report at year end and through the Internal Funds audit process.

!BA 01 - Sept 2022.pdf (1,361 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 2022-2023

BUDGET AMENDMENT #1

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2022	INCREASE	DECREASE	BUDGET AS OF 9/30/2022	
3121	PL 81-874, FEDERAL IMPACT, CURRENT OPERATIONS	\$ 2,387,077.00	\$ 2,387,077.00	\$ -	\$ -	\$ 2,387,077.00
3122	PL 81-874 FEDERAL IMPACT, HANDICAP	100,000.00	100,000.00	-	-	100,000.00
3191	ROTC	300,000.00	300,000.00	-	-	300,000.00
3192	DOD SECTION 386 PL 102-484	750,000.00	750,000.00	-	-	750,000.00
3193	DOD SECTION 363 PL 106-398	108,124.05	108,124.05	-	-	108,124.05
3199	MISCELLANEOUS FEDERAL DIRECT	-	-	-	-	-
3203	MEDICAID REIMBURSEMENT	550,000.00	550,000.00	-	-	550,000.00
3209	FEMA CLAIMS	-	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
3301	CLASS SIZE REDUCTION	32,447,396.00	32,447,396.00	-	-	32,447,396.00
3310	FLORIDA EDUCATION FINANCE PROGRAM	83,749,635.00	83,749,635.00	-	-	83,749,635.00
3311	SAFE SCHOOLS	2,214,997.00	2,214,997.00	-	-	2,214,997.00
3312	SUPPLEMENTAL ACADEMIC INSTRUCTION	8,894,124.00	8,894,124.00	-	-	8,894,124.00
3313	ESE GUARANTEE	13,944,560.00	13,944,560.00	-	-	13,944,560.00
3314	READING INSTRUCTION	1,892,085.00	1,892,085.00	-	-	1,892,085.00
3315	WORKFORCE DEVELOPMENT	2,275,815.00	2,275,815.00	-	-	2,275,815.00
3317	WORKFORCE EDUCATION PERFORMANCE INCENTIVE	-	-	-	-	-
3318	DJJ SUPPLEMENTAL ALLOCATION	103,287.00	103,287.00	-	-	103,287.00
3319	VIRTUAL EDUCATION CONTRIBUTION	-	-	-	-	-
3320	TEACHER SALARY INCREASE ALLOCATION	8,803,441.00	8,803,441.00	-	-	8,803,441.00
3323	CO & DS WITHHELD FOR ADMINISTRATIVE EXPENSE	16,000.00	16,000.00	-	-	16,000.00
3334	DIGITAL CLASSROOMS	-	-	-	-	-
3335	TEACHER CLASSROOM SUPPLY ASSISTANCE	614,524.00	614,524.00	-	-	614,524.00
3336	INSTRUCTIONAL MATERIALS	2,763,244.00	2,763,244.00	-	-	2,763,244.00
3343	STATE LICENSE TAX	40,000.00	40,000.00	-	-	40,000.00
3344	DISCRETIONARY LOTTERY	-	-	-	-	-
3349	INTANGIBLE PROPERTY TAX	-	-	-	-	-
3354	TRANSPORTATION	7,732,963.00	7,732,963.00	-	-	7,732,963.00
3357	MENTAL HEALTH ASSISTANCE	1,583,619.00	1,583,619.00	-	-	1,583,619.00
3359	FEDERALLY CONNECTED STUDENT SUPPLEMENT	2,879,665.00	2,879,665.00	-	-	2,879,665.00
3362	SCHOOL RECOGNITION	-	-	-	-	-
3366	BEST & BRIGHTEST	-	-	-	-	-
3370	VOLUNTARY PREKINDERGARTEN PROGRAM - SUMMER	-	-	-	-	-
3371	VOLUNTARY PREKINDERGARTEN PROGRAM	535,700.00	535,700.00	-	-	535,700.00
3379	FUEL TAX REFUND (OLD OBJECT NUMBER)	-	-	-	-	-
3395	FEMA - STATE - CLAIMS MATCH	-	-	-	-	-
3399	OTHER MISCELLANEOUS STATE REVENUE	1,326,762.87	1,326,762.87	84,829.50	-	1,411,592.37
3401	PRINT SHOP POSTAGE	10,000.00	10,000.00	-	-	10,000.00
3402	PRINT SHOP PRINTING	250,000.00	250,000.00	-	-	250,000.00
3407	EDUCATIONAL BROADBAND - LEASE	26,000.00	26,000.00	-	-	26,000.00
3411	DISTRICT SCHOOL TAXES	105,633,581.00	105,633,581.00	-	-	105,633,581.00
3421	TAX REDEMPTIONS	110,000.00	110,000.00	-	-	110,000.00
3425	RENT/USE OF FACILITY	-	-	13,660.13	-	13,660.13
3426	COURSE FEES - ADULT EDUCATION	700,000.00	700,000.00	-	-	700,000.00
3427	CAPITAL IMPROVEMENT FEES - ADULT EDUCATION	-	-	34,426.23	-	34,426.23
3429	TECHNOLOGY FEES - ADULT EDUCATION	-	-	34,426.23	-	34,426.23
3431	INTEREST ON INVESTMENTS	49,103.00	49,103.00	-	-	49,103.00
3434	COMMUNITY EDUCATION ENRICHMENT PROGRAM	-	-	-	-	-
3448	DONATIONS	44,595.00	44,595.00	7,805.50	-	52,400.50
3462	PURCHASED CUSTODIAL SERVICE	-	-	189.87	-	189.87
3463	BOB SIKES CHILD CARE	183,000.00	183,000.00	-	-	183,000.00
3465	PURCHASED POSITIONS - OTHER	7,565.00	7,565.00	312,091.09	-	319,656.09
3466	PURCHASED OTHER POSITIONS - EXTERNAL	264,162.06	264,162.06	2,524.36	-	266,686.42
3467	PURCHASED - SCHOOLS - OTHER	22,075.00	22,075.00	31,592.51	-	53,667.51
3468	RIVERSIDE CHILD CARE	-	-	-	-	-
3469	ANTIOCH CHILD CARE	200,000.00	200,000.00	-	-	200,000.00
3470	NORTHWOOD CHILD CARE	199,000.00	199,000.00	-	-	199,000.00
3474	PROF. DEVELOP. CERTIFICATION PROGRAM FEES	33,000.00	33,000.00	-	-	33,000.00
3475	BLUEWATER CHILD CARE	407,000.00	407,000.00	-	-	407,000.00
3477	PLEW CHILD CARE	349,000.00	349,000.00	-	-	349,000.00
3478	WRIGHT CHILD CARE	171,000.00	171,000.00	-	-	171,000.00
3480	PUBLIC INFORMATION REQUESTS	-	-	62.58	-	62.58
3482	FUEL MAINTENANCE FEE	-	-	-	-	-
3484	FINANCIAL AID FEES	-	-	68,852.46	-	68,852.46
3485	RESTITUTION PAYMENTS - OTHER	-	-	100.00	-	100.00

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2022	INCREASE	DECREASE	BUDGET AS OF 9/30/2022	
3487	CERTIFICATE FEES - SUBSTITUTES	-	-	1,800.00	-	1,800.00
3488	FINGERPRINT PROGRAM	-	-	14,462.00	-	14,462.00
3489	CERTIFICATE FEES	30,000.00	30,000.00	-	-	30,000.00
3490	MISCELLANEOUS REVENUE	-	-	40,781.95	-	40,781.95
3491	E-RATE REFUNDS	-	-	-	-	-
3492	TRANSPORTATION - SCHOOL ACTIVITIES	150,000.00	150,000.00	-	-	150,000.00
3493	SALE OF JUNK	-	-	885.00	-	885.00
3494	FEDERAL INDIRECT COST REIMBURSEMENT	375,000.00	375,000.00	-	-	375,000.00
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	-	-	-	-	-
3497	REFUND - PRIOR YEAR EXPENDITURES	18.00	18.00	2,197.03	-	2,215.03
3498	FUEL TAX REFUND (NEW OBJECT NUMBER)	40,000.00	40,000.00	-	-	40,000.00
3499	SFS - INDIRECT COST	125,000.00	125,000.00	-	-	125,000.00
3630	TRANSFER FROM CAPITAL IMPROVEMENT FUNDS	14,080,670.00	14,080,670.00	795,550.00	-	14,876,220.00
3731	SALE OF LAND	-	-	-	-	-
3740	PRIOR YEAR INSURANCE LOSS RECOVERY	-	-	-	-	-
3741	INSURANCE LOSS RECOVERY	-	-	-	-	-
3746	HEALTH REIMBURSEMENT ARRANGEMENT	-	-	13,734.35	-	13,734.35
3901	RESERVE FOR ENCUMBRANCE	2,621,939.03	2,621,939.03	-	-	2,621,939.03
3902	RESERVE FOR INVENTORY	133,999.41	133,999.41	-	-	133,999.41
3903	RESERVE - CARRYOVER SCHOOL BUDGETS	917,366.73	917,366.73	-	-	917,366.73
3904	RESERVE - CATEGORICAL PROJECT CARRYOVER	10,783,589.62	10,783,589.62	-	-	10,783,589.62
3905	RESERVE - NON-CATEGORICAL PROJECT CARRYOVER	40,371,904.08	40,371,904.08	-	-	40,371,904.08
3907	RESERVE - RETIREMENT	200,000.00	200,000.00	-	-	200,000.00
3910	RESERVE - CLAIMS LIABILITY	2,914,000.00	2,914,000.00	-	-	2,914,000.00
3911	RESERVE - FTE	1,919,928.50	1,919,928.50	-	-	1,919,928.50
3913	RESERVE - CONTINGENCY	1,511,792.00	1,511,792.00	-	-	1,511,792.00
3925	FUND BALANCE - UNDESIGNATED	12,714,191.48	12,714,191.48	-	-	12,714,191.48
TOTAL - GENERAL FUND		\$ 373,561,498.83	\$ 373,561,498.83	\$ 1,459,970.79	\$ -	\$ 375,021,469.62

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2022	INCREASE	DECREASE	BUDGET AS OF 9/30/2022
5100 BASIC EDUCATION (K-12)	\$ 173,425,532.29	\$ 173,425,532.29	\$ -	\$ 104,909.07	\$ 173,320,623.22
5101 CHARTER SCHOOL FEDERAL IMPACT	80,865.00	80,865.00	-	-	80,865.00
5200 EXCEPTIONAL CHILD	31,917,139.99	31,917,139.99	165,191.86	-	32,082,331.85
5300 VOCATIONAL AND TECHNICAL EDUCATION	5,953,267.62	5,953,267.62	285,041.23	-	6,238,308.85
5500 PREKINDERGARTEN	527,513.00	527,513.00	-	-	527,513.00
5900 OTHER INSTRUCTION	3,634,598.74	3,634,598.74	52,705.24	-	3,687,303.98
6100 PUPIL PERSONNEL SERVICES	2,812,765.80	2,812,765.80	86,462.56	-	2,899,228.36
6110 ATTENDANCE AND SOCIAL WORK	552,298.00	552,298.00	2,835.00	-	555,133.00
6120 GUIDANCE SERVICES	5,327,062.41	5,327,062.41	27,253.75	-	5,354,316.16
6130 HEALTH SERVICES	1,571,730.31	1,571,730.31	16,811.03	-	1,588,541.34
6140 PSYCHOLOGICAL SERVICES	2,735,840.00	2,735,840.00	4,635.00	-	2,740,475.00
6141 TESTING	162,979.00	162,979.00	-	-	162,979.00
6150 PARENTAL INVOLVEMENT	760.00	760.00	-	-	760.00
6200 INSTRUCTIONAL MEDIA SERVICE	2,002,130.58	2,002,130.58	41,095.14	-	2,043,225.72
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	4,799,007.04	4,799,007.04	172,322.39	-	4,971,329.43
6400 INSTR STAFF TRAINING SERVICES	2,408,275.02	2,408,275.02	993,715.70	-	3,401,990.72
6500 INSTRUCTIONAL RELATED TECHNOLOGY	633,048.65	633,048.65	-	-	633,048.65
7100 SCHOOL BOARD	1,953,614.22	1,953,614.22	1,058.90	-	1,954,673.12
7200 GENERAL ADMINISTRATION (SUPT)	435,578.49	435,578.49	500.00	-	436,078.49
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	23,032,927.40	23,032,927.40	82,479.07	-	23,115,406.47
7400 FACILITIES ACQUISITION & CONSTRUCTION	2,102,764.16	2,102,764.16	795,550.00	-	2,898,314.16
7430 CHARTER SCHOOL LCI	-	-	-	-	-
7500 FISCAL SERVICES (FINANCE DEPT)	2,501,438.80	2,501,438.80	-	-	2,501,438.80
7600 FOOD SERVICE (SCHOOLS)	-	-	-	-	-
7610 FOOD SERVICE - DEPARTMENT	-	-	-	-	-
7700 CENTRAL SERVICES	-	-	-	-	-
7710 PLAN, RESEARCH, DEVELOP, & EVALUATE	-	-	-	-	-
7720 INFORMATION SERVICES	406,605.25	406,605.25	5,912.50	-	412,517.75
7730 STAFF SERVICES	6,853,542.64	6,853,542.64	-	17,357.81	6,836,184.83
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	953,083.37	953,083.37	-	-	953,083.37
7800 PUPIL TRANSP SERVICES - SCHOOL	1,527,505.56	1,527,505.56	-	16,750.98	1,510,754.58
7801 TRANSPORTATION - NORTH	6,296,316.76	6,296,316.76	357.32	-	6,296,674.08
7802 TRANSPORTATION - CENTRAL	3,233,827.35	3,233,827.35	82.93	-	3,233,910.28
7803 TRANSPORTATION - SOUTH	5,036,856.05	5,036,856.05	1,131.55	-	5,037,987.60
7900 OPERATION OF PLANT	31,478,580.30	31,478,580.30	132,379.73	-	31,610,960.03
8100 MAINTENANCE ADMINISTRATION	4,727,126.47	4,727,126.47	-	5,706.77	4,721,419.70
8120 BUILDING AND GROUND MAINTENANCE	3,542,451.99	3,542,451.99	4,103.36	-	3,546,555.35
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	3,396,816.04	3,396,816.04	2,809.51	-	3,399,625.55
9100 COMMUNITY SERVICE	2,644,582.08	2,644,582.08	101,754.96	-	2,746,337.04
9700 TRANSFER FUNDS	-	-	-	-	-
9890 RESERVES	34,893,068.45	34,893,068.45	-	1,371,493.31	33,521,575.14
TOTAL - GENERAL FUND	\$ 373,561,498.83	\$ 373,561,498.83	\$ 2,976,188.73	\$ 1,516,217.94	\$ 375,021,469.62

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting November 14, 2022

Account	Object				Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves					
3399	<u>Other Miscellaneous State Revenue</u>				\$ 84,829.50
0117	Workshops		6400	Instructional Staff Training Services	\$ 12,898.56
0220	Social Security		6400	Instructional Staff Training Services	986.74
0510	Supplies		6400	Instructional Staff Training Services	16,973.38
0730	Dues and Fees		6400	Instructional Staff Training Services	10,969.30
0117	Workshops		7730	Staff Services	1,799.46
0220	Social Security		7730	Staff Services	137.66
0730	Dues and Fees		7730	Staff Services	1,856.90
0790	Miscellaneous Expense		9100	Community Service	28,000.00
0790	Miscellaneous Expense		9100	Community Service	8,908.00
0790	Miscellaneous Expense		9100	Community Service	2,299.50
					<u>\$ 84,829.50</u>
<i>Explanation: To appropriate revenue for YMCHAT Grant (\$45,622.00), Okaloosa UP Grant (\$28,000.00), Florida Student Assistance Grant - Career Education (\$8,908.00), and Bright Futures Scholarships (\$2,299.50) based on actual collections.</i>					
2110	22-23 YMCHAT Grant	\$ 45,622.00	3124	FSAG - CE	8,908.00
2111	Okaloosa UP Grant	28,000.00	9124	Bright Futures Scholarships	2,299.50
			Total	\$ 84,829.50	
3425	<u>Rent/Use Of Facility</u>				\$ 13,660.13
0430	Electricity		7900	Operation of Plant	\$ 9,236.08
0987	Reserve Schools/Departments		9890	Reserves	4,424.05
					<u>\$ 13,660.13</u>
<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>					
....	Discretionary	\$ 4,424.05	5099	School Utilities	9,236.08
			Total	\$ 13,660.13	
3427	<u>Capital Improvement Fees - Adult Education</u>				\$ 34,426.23
0641	Equipment (Over \$5,000)		5900	Other Instruction	\$ 34,426.23
<i>Explanation: To appropriate estimated revenue for adult education capital improvement fees.</i>					
6035	Adult Capital Improvement Fees	\$ 34,426.23			
3429	<u>Technology Fees - Adult Education</u>				\$ 34,426.23
0510	Supplies		5900	Other Instruction	\$ 34,426.23
<i>Explanation: To appropriate estimated revenue for adult education technology fees.</i>					
2016	Adult Technology Fees				
3448	<u>Donations</u>				\$ 7,805.50
0510	Supplies		5200	Exceptional Child	\$ 5,000.00
0510	Supplies		5300	Vocational	830.00
0510	Supplies		6300	Instruction & Curriculum	750.00
0510	Supplies		6300	Instruction & Curriculum	100.00
0510	Supplies		6400	Instructional Staff Training Services	71.00
0510	Supplies		7200	General Administration	500.00
0510	Supplies		7730	Staff Services	554.50
					<u>\$ 7,805.50</u>
<i>Explanation: To appropriate donations for Superintendent's Initiative (\$500.00), Principal/District Meetings (\$750.00), ESE Department (\$5,000.00), No Child Left Behind (\$100.00), Professional Services (\$71.00), Human Resources (\$554.50), and CTE (\$830.00).</i>					
1018	Donations - Superintendent's Initiative	\$ 500.00	6030	Donations - Human Resources	554.50
4008	Donations - Principal/District Meetings	750.00	6031	Donations - CTE	830.00
4009	Donations - Unrestricted	5,171.00	Total	\$ 7,805.50	
3462	<u>Purchased Custodial Services</u>				\$ 189.87
0102	Salary - Other Compensation		7900	Operation of Plant	\$ 159.00
0210	Florida Retirement System		7900	Operation of Plant	18.95
0220	Social Security		7900	Operation of Plant	11.92
					<u>\$ 189.87</u>
<i>Explanation: To appropriate revenue received from outside organizations to fund custodial services based on actual collections.</i>					
7020	Purchased Positions/Other - External	\$ 189.87			

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 1
Board Meeting November 14, 2022

Account	Object	Increase (Decrease)
3465	<u>Purchased Positions - Other</u>	\$ 312,091.09
	0102 Salary - Other Compensation	\$ 4,758.03
	0132 Salary - Hourly Teachers	262,451.17
	0210 Florida Retirement System	27,198.67
	0220 Social Security	17,683.22
		<u>\$ 312,091.09</u>
<i>Explanation: To appropriate revenue received from schools to reimburse positions, other compensation, and/or substitutes based on actual collections.</i>		
	2051 Purchased - Other Positions	\$ 312,091.09
3466	<u>Purchased Positions/Other - External</u>	\$ 2,524.36
	0102 Salary - Other Compensation	\$ 250.92
	0210 Florida Retirement System	29.88
	0220 Social Security	19.20
	0102 Salary - Other Compensation	2,822.24
	0210 Florida Retirement System	336.14
	0220 Social Security	215.91
	0331 Out of County Travel	1,037.57
	0111 Salary - Administrative Manager	(1,569.17)
	0210 Florida Retirement System	(186.97)
	0220 Social Security	(120.00)
	0231 Group Insurance - Health	(301.56)
	0232 Group Insurance - Life	(0.63)
	0233 Group Insurance - Dental	(9.17)
		<u>\$ 2,524.36</u>
<i>Explanation: To appropriate revenue received from outside sources to reimburse positions, substitutes, teaching stipends, workshop salaries, other compensation, and/or operating expenditures based on actual collections.</i>		
	7020 Purchased Positions/Other - External	\$ 2,524.36
3467	<u>Purchased - Schools - Other</u>	\$ 31,592.51
	0365 Software Subscriptions	\$ 3,175.20
	0510 Supplies	171.65
	0641 Equipment (Over \$5,000)	13,011.23
	0694 Software Apps - Tablets - Changing to 0366	249.99
	0310 Professional & Technical Service	6,676.00
	0350 Repair and Maintenance	6,000.00
	0641 Equipment (Over \$5,000)	1,630.38
	0460 Diesel Fuel	130.84
	0684 Replacement Roofing & Systems	547.22
		<u>\$ 31,592.51</u>
<i>Explanation: To appropriate funds received from schools to pay nurse health services buy-up option (\$6,676.00) and reimburse operating expenditures (\$24,916.51) based on actual collections.</i>		
	2050 Purchased School Nurses	\$ 6,676.00
	8001 Purchased - Schools - Other	24,916.51
		<u>Total \$ 31,592.51</u>
3480	<u>Public Information Requests</u>	\$ 62.58
	0990 Fund Balance - Unappropriated	\$ 62.58
	9890 Reserves	<u>\$ 62.58</u>
<i>Explanation: To appropriate revenue received for public information requests based on actual collections.</i>		
	.... Discretionary	\$ 62.58
3484	<u>Financial Aid Fees</u>	\$ 68,852.46
	0790 Miscellaneous Expense	\$ 68,852.46
	9100 Community Service	<u>\$ 68,852.46</u>
<i>Explanation: To appropriate estimated revenue for Financial Aid Fees.</i>		
	3005 Financial Aid Trust Fund	\$ 68,852.46

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
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Account	Object			Increase (Decrease)
3485	<u>Restitution Payments - Other</u>			\$ 100.00
	0990 Fund Balance - Unappropriated		9890 Reserves	\$ 100.00
	<i>Explanation: To appropriate revenue received for restitution based on actual collections.</i>			
	.... Discretionary	\$ 100.00		
3487	<u>Certificate Fees - Substitutes</u>			\$ 1,800.00
	0730 Dues and Fees		7730 Staff Services	\$ 1,800.00
	<i>Explanation: To appropriate estimated revenue for Certificate Fees - Substitutes based on actual collections.</i>			
	2088 Certification	\$ 1,800.00		
3488	<u>Fingerprint Program</u>			\$ 14,462.00
	0730 Dues and Fees		7730 Staff Services	\$ 14,462.00
	<i>Explanation: To appropriate estimated revenue for Fingerprint Program based on actual collections.</i>			
	6006 Fingerprinting - Fees	\$ 14,462.00		
3490	<u>Miscellaneous Revenue</u>			\$ 40,781.95
	0355 Technology Repairs & Maintenance		5100 Basic Education (K-12)	\$ 8,656.00
	0510 Supplies		6400 Instructional Staff Training Services	183.00
	0510 Supplies		7730 Staff Services	1,650.00
	0460 Diesel Fuel		7800 Pupil Transp Services - School	6,067.78
	0510 Supplies		7801 Transportation - North	144.82
	0510 Supplies		7802 Transportation - Central	82.93
	0510 Supplies		7803 Transportation - South	131.55
	0510 Supplies		8100 Maintenance Administration	16.00
	0517 Tools - Maintenance		8100 Maintenance Administration	660.19
	0990 Fund Balance - Unappropriated		9890 Reserves	23,189.68
				\$ 40,781.95
	<i>Explanation: To appropriate revenue for dealer's tax credit allowance (\$4,482.04), record requests from State of Florida (\$200.00), Scribbles Transcript System (\$2,323.08), dividends (\$15,078.00), Okaloosa UP Grant Indirect Costs (\$1,106.56), reimbursement (\$660.19), fuel reimbursements (\$6,607.78), vending commissions (\$375.30), sale of ipads (\$8,656.00), concessions proceeds (\$183.00) and parapro testing fees (\$1,650.00) based on actual collections.</i>			
	.... Discretionary	\$ 23,849.87	3033 Vending Commission - Transportation - South	131.55
	1020 Maintenance - Vending Commission	16.00	3390 School Computers	8,656.00
	2093 Fuel System Repairs	6,067.78	4009 Donations - Unrestricted	183.00
	3031 Vending Commission - Transportation - North	144.82	5020 Parapro Testing Fees	1,650.00
	3032 Vending Commission - Transportation - Central	82.93		
			Total	\$ 40,781.95
3493	<u>Sale of Junk</u>			\$ 885.00
	0990 Fund Balance - Unappropriated		9890 Reserves	\$ 885.00
	<i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i>			
	.... Discretionary	\$ 885.00		
3497	<u>Refund - Prior Year Expenditures</u>			\$ 2,197.03
	0990 Fund Balance - Unappropriated		9890 Reserves	\$ 2,197.03
	<i>Explanation: To appropriate refund of a prior year expenditure based on actual collections.</i>			
	.... Discretionary	\$ 2,197.03		
3630	<u>Transfer from Capital Improvement Funds</u>			\$ 795,550.00
	0796 Charter School State Capital Outlay		7400 Facilities Acquisition and Construction	\$ 795,550.00
	<i>Explanation: To appropriate Charter School Capital Outlay transfer from Capital Improvement Funds.</i>			
	2052 Capital Outlay Charter Schools	\$ 795,550.00		

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
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Board Meeting November 14, 2022

Account	Object	Increase (Decrease)
3746	<u>Health Reimbursement Arrangement</u>	\$ 13,734.35
0310	Professional & Technical Service	
	7730 Staff Services	\$ 13,734.35

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

5006 Health Reimbursement Arrangement \$ 13,734.35

II. Amendments Between Appropriations & Reserves

.... Discretionary

5100	Basic Education (K-12)	\$ (193,830.51)
5200	Exceptional Child	39,590.26
5300	Vocational	143,333.99
6100	Pupil Personnel Services	25,338.00
6120	Guidance Services	1,920.39
6130	Health Services	135.03
6140	Psychological Services	500.00
6200	Instructional Media Services	39,911.95
6300	Instruction & Curriculum	0.00
6400	Instructional Staff Training Services	124.20
7300	School Admin - Principal Office	102,939.99
7720	Information Services	8,100.00
7803	Transportation - South	1,000.00
7900	Operation of Plant	16,148.38
8100	Maintenance Administration	3,145.95
8120	Building and Ground Maintenance	3,556.14
9890	Reserves	(82,416.73)
		\$ 109,497.04

Explanation: Changes by schools & departments between objects & function to better utilize funds, appropriate unanticipated operating expenditures (Project 2095), appropriate HRA debit card administrative fees (Project 5006), and appropriate discretionary school summer jobs (Project 5028) by transferring to/(from) the following project(s):

2095	Salary Resynching	\$ (148,963.67)	5028	Summer Jobs - Discretionary	36,829.63
5006	Health Reimbursement Arrangement	2,637.00			Total \$ (109,497.04)

0015 K-12 Florida Virtual - Digital Classrooms

0399	Other Technology Purchased Services	5100	Basic Education (K-12)	\$ 4,986.22
0510	Supplies	5100	Basic Education (K-12)	(4,986.22)
				\$ -

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

0023 Itinerant - Speech

0103	Salary - Supplements	5200	Exceptional Child	\$ 137,675.34
0131	Salary - Instructional	5200	Exceptional Child	(171,021.34)
0210	Florida Retirement System	5200	Exceptional Child	(4,134.00)
0220	Social Security	5200	Exceptional Child	(2,552.00)
0231	Group Insurance - Health	5200	Exceptional Child	(5,895.00)
0232	Group Insurance - Life	5200	Exceptional Child	(15.00)
0233	Group Insurance - Dental	5200	Exceptional Child	(198.00)
0310	Professional & Technical Service	5200	Exceptional Child	54,855.00
				\$ 8,715.00

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

2095 Salary Resynching \$ (8,715.00)

0132 VPK - Year Long Program

0510	Supplies	5500	Prekindergarten	\$ 25.86
0750	Other Personnel Services	5500	Prekindergarten	(25.86)
				\$ -

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

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 1
Board Meeting November 14, 2022

Account	Object		Increase (Decrease)
1121 Triumph OTC Grant			
0519	Technology Supplies	5900 Other Instruction	\$ (90,000.00)
0641	Equipment (Over \$5,000)	5900 Other Instruction	90,000.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2011 Custodial Services			
0100	Salary - Non-Instructional	7900 Operation of Plant	\$ (16,148.88)
0102	Salary - Other Compensation	7900 Operation of Plant	4,753.45
0130	Salary - Overtime	7900 Operation of Plant	4,277.34
0750	Other Personnel Services	7900 Operation of Plant	7,118.09
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2019 Itinerant Teachers - OT/PT			
0131	Salary - Instructional	5200 Exceptional Child	\$ 116,987.00
0210	Florida Retirement System	5200 Exceptional Child	13,933.00
0220	Social Security	5200 Exceptional Child	8,949.00
0231	Group Insurance - Health	5200 Exceptional Child	28,147.00
0232	Group Insurance - Life	5200 Exceptional Child	54.00
0233	Group Insurance - Dental	5200 Exceptional Child	855.00
0310	Professional & Technical Service	5200 Exceptional Child	(168,925.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2031 District Transfers			
0111	Salary - Administrative Manager	7300 School Admin - Principal Office	\$ 5,509.44
0210	Florida Retirement System	7300 School Admin - Principal Office	2,194.83
0220	Social Security	7300 School Admin - Principal Office	304.90
0231	Group Insurance - Health	7300 School Admin - Principal Office	463.72
0232	Group Insurance - Life	7300 School Admin - Principal Office	0.26
0233	Group Insurance - Dental	7300 School Admin - Principal Office	(0.40)
			<u>\$ 8,472.75</u>
<i>Explanation: Adjust salaries to actual by transferring to/(from) the following project(s):</i>			
2095	Salary Resynching	\$ (8,472.75)	
2045 ROTC			
0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ 9,252.90
0510	Supplies	5100 Basic Education (K-12)	(262.71)
0519	Technology Supplies	5100 Basic Education (K-12)	262.71
0997	Reserve - Projects	9890 Reserves	(9,252.90)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2051 Purchased - Other Positions			
0210	Florida Retirement System	5100 Basic Education (K-12)	0.03
0220	Social Security	5100 Basic Education (K-12)	(0.03)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2080 ESSER - General Fund			
0111	Salary - Administrative Manager	6300 Instruction & Curriculum	\$ 116,570.04
0210	Florida Retirement System	6300 Instruction & Curriculum	21,682.08
0220	Social Security	6300 Instruction & Curriculum	8,645.04
0231	Group Insurance - Health	6300 Instruction & Curriculum	13,159.56
0232	Group Insurance - Life	6300 Instruction & Curriculum	25.56
0233	Group Insurance - Dental	6300 Instruction & Curriculum	399.60
0131	Salary - Instructional	6400 Instructional Staff Training Services	681,093.00
0210	Florida Retirement System	6400 Instructional Staff Training Services	87,785.40
0220	Social Security	6400 Instructional Staff Training Services	50,883.24
0231	Group Insurance - Health	6400 Instructional Staff Training Services	113,687.02

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting November 14, 2022

Account	Object		Increase (Decrease)
	0232 Group Insurance - Life	6400 Instructional Staff Training Services	288.72
	0233 Group Insurance - Dental	6400 Instructional Staff Training Services	3,747.48
	0234 Group Insurance - Other	6400 Instructional Staff Training Services	463.82
	0997 Reserve - Projects	9890 Reserves	(1,098,430.56)
			<u>\$ -</u>

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

2088 Certification

0365 Software Subscriptions	7730 Staff Services	\$ (1,252.40)
0370 Postage	7730 Staff Services	(2.07)
0390 Other Purchased Service	7730 Staff Services	(3.40)
0510 Supplies	7730 Staff Services	(0.19)
0644 Computer Hardware (Under \$1,000)	7730 Staff Services	(2.80)
0730 Dues and Fees	7730 Staff Services	312.86
		<u>\$ (948.00)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and appropriate fingerprinting fees by transferring to/from the following project(s):

6007 Fingerprinting - Employees \$ 948.00

2095 Salary Resynching

0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (8,292.95)
0131 Salary - Instructional	5100 Basic Education (K-12)	(169,487.13)
0210 Florida Retirement System	5100 Basic Education (K-12)	(17,742.12)
0220 Social Security	5100 Basic Education (K-12)	(13,595.65)
0100 Salary - Non-Instructional	5200 Exceptional Child	(11,083.84)
0131 Salary - Instructional	5200 Exceptional Child	(42,022.92)
0210 Florida Retirement System	5200 Exceptional Child	(5,302.70)
0220 Social Security	5200 Exceptional Child	(4,066.73)
0131 Salary - Instructional	5300 Vocational	(9,249.83)
0210 Florida Retirement System	5300 Vocational	(917.01)
0220 Social Security	5300 Vocational	(717.66)
0111 Salary - Administrative Manager	6100 Pupil Personnel Services	(1,036.62)
0131 Salary - Instructional	6100 Pupil Personnel Services	(14,751.88)
0210 Florida Retirement System	6100 Pupil Personnel Services	(1,594.80)
0220 Social Security	6100 Pupil Personnel Services	(1,196.10)
0100 Salary - Non-Instructional	7300 School Admin - Principal Office	(15,908.11)
0111 Salary - Administrative Manager	7300 School Admin - Principal Office	(25,755.98)
0210 Florida Retirement System	7300 School Admin - Principal Office	(4,186.34)
0220 Social Security	7300 School Admin - Principal Office	(3,189.60)
0100 Salary - Non-Instructional	7800 Pupil Transp Services - School	(17,781.99)
0111 Salary - Administrative Manager	7800 Pupil Transp Services - School	(1,475.19)
0210 Florida Retirement System	7800 Pupil Transp Services - School	(1,913.76)
0220 Social Security	7800 Pupil Transp Services - School	(1,435.32)
0100 Salary - Non-Instructional	7900 Operation of Plant	(13,196.95)
0111 Salary - Administrative Manager	7900 Operation of Plant	(797.40)
0210 Florida Retirement System	7900 Operation of Plant	(1,395.45)
0220 Social Security	7900 Operation of Plant	(1,076.49)
0100 Salary - Non-Instructional	8100 Maintenance Administration	(8,093.60)
0210 Florida Retirement System	8100 Maintenance Administration	(797.40)
0220 Social Security	8100 Maintenance Administration	(637.91)
		<u>\$ (398,699.43)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, appropriate unanticipated operating expenditures (Discretionary, Projects 2031, 3009, & 8084), appropriate additional ESE non-gifted positions (Project 5075), and appropriate Board-approved materials and supplies stipend (Project 5080) by transferring to/(from) the following project(s):

.... Discretionary	\$ 148,963.67	5075 IDEA Supplemental Support - General Fund	162,513.50
0023 Itinerant - Speech	8,715.00	5080 Materials & Supplies Stipend	26,775.00
2031 District Transfers	8,472.75	8084 Student Safety	25,450.00
3009 Instructional Technology Software	17,809.51		
		Total	<u>\$ 398,699.43</u>

2099 Stadium & Athletic Field Maintenance

0510 Supplies	8120 Building and Ground Maintenance	\$ (5,286.09)
0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	5,286.09
		<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

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Account	Object		Increase (Decrease)
2113 <u>Triumph AI Grant</u>			
0642	Equipment (Under \$5,000)	5300 Vocational	\$ 218.00
0643	Computer (Over \$1,000) & Tech. Infrastructure	5300 Vocational	(1,756.76)
0644	Computer Hardware (Under \$1,000)	5300 Vocational	1,418.77
0331	Out of County Travel	6300 Instruction & Curriculum	(600.00)
0365	Software Subscriptions	6300 Instruction & Curriculum	119.99
0375	Cellular Telephone	6300 Instruction & Curriculum	600.00
0510	Supplies	7400 Facilities Acquisition and Construction	87.96
0685	Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	(87.96)
			<u>\$ -</u>

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

2154 Advanced Placement

0220	Social Security	5100 Basic Education (K-12)	\$ 2.01
0331	Out of County Travel	5100 Basic Education (K-12)	2,995.46
0365	Software Subscriptions	5100 Basic Education (K-12)	989.00
0510	Supplies	5100 Basic Education (K-12)	(6,995.86)
0519	Technology Supplies	5100 Basic Education (K-12)	794.04
0644	Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	239.96
0730	Dues and Fees	5100 Basic Education (K-12)	400.00
0750	Other Personnel Services	5100 Basic Education (K-12)	138.75
0331	Out of County Travel	6400 Instructional Staff Training Services	1,436.64
			<u>\$ -</u>

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

2170 Child Care - Northwood Elementary School

0375	Cellular Telephone	9100 Community Service	\$ 37.50
0510	Supplies	9100 Community Service	(171.75)
0519	Technology Supplies	9100 Community Service	134.25
			<u>\$ -</u>

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

2174 Child Care - Plew Elementary School

0220	Social Security	9100 Community Service	\$ 22.60
0399	Other Technology Purchased Services	9100 Community Service	317.14
0510	Supplies	9100 Community Service	(1,898.46)
0750	Other Personnel Services	9100 Community Service	1,558.72
			<u>\$ -</u>

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

2175 Child Care - Bluewater Elementary School

0510	Supplies	9100 Community Service	\$ (2,095.02)
0519	Technology Supplies	9100 Community Service	1,500.00
0644	Computer Hardware (Under \$1,000)	9100 Community Service	595.02
			<u>\$ -</u>

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

2178 Child Care - Wright Elementary School

0642	Equipment (Under \$5,000)	5100 Basic Education (K-12)	\$ 4,130.00
0644	Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	2,175.00
0510	Supplies	9100 Community Service	(6,347.46)
0519	Technology Supplies	9100 Community Service	42.46
			<u>\$ -</u>

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

2909 School Maintenance

0350	Repair and Maintenance	8120 Building and Ground Maintenance	\$ (194,948.43)
0360	Lease and Rental Agreements	8120 Building and Ground Maintenance	7,012.82
0510	Supplies	8120 Building and Ground Maintenance	175,867.88
0684	Replacement Roofing & Systems	8120 Building and Ground Maintenance	11,621.83
0685	Flooring/Structural Alteration	8120 Building and Ground Maintenance	445.90
			<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
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Account	Object		Increase (Decrease)
3009	<u>Instructional Technology Software</u>		
	0399 Other Technology Purchased Services	5100 Basic Education (K-12)	\$ 15,000.00
	0365 Software Subscriptions	8200 Administrative Technology Services	2,809.51
			<u>\$ 17,809.51</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds and appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (17,805.51)	
3057	<u>Innovative Program - Academic Team</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (465.00)
	0519 Technology Supplies	5100 Basic Education (K-12)	465.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3058	<u>Innovative Program - Science Fair</u>		
	0331 Out of County Travel	5100 Basic Education (K-12)	\$ (3,200.00)
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	3,200.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3105	<u>Instructional Materials - Textbooks</u>		
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 3,128.46
	0510 Supplies	5100 Basic Education (K-12)	(4,267.22)
	0520 Textbooks	5100 Basic Education (K-12)	1,138.76
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3106	<u>Instructional Materials - Media</u>		
	0365 Software Subscriptions	6200 Instructional Media Services	\$ 878.90
	0392 Shipping Charges	6200 Instructional Media Services	130.74
	0510 Supplies	6200 Instructional Media Services	1,835.82
	0610 Library Books	6200 Instructional Media Services	(2,581.55)
	0642 Equipment (Under \$5,000)	6200 Instructional Media Services	614.99
	0997 Reserve - Projects	9890 Reserves	(878.90)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3109	<u>Instructional Materials - Science</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (449.55)
	0519 Technology Supplies	5100 Basic Education (K-12)	449.55
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3161	<u>SAI - Supplemental Academic Instruction</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (573,666.00)
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	363,852.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	(26,938.00)
	0220 Social Security	5100 Basic Education (K-12)	(16,057.00)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(87,659.00)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(223.00)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(2,944.00)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	304,642.00
	0132 Salary - Hourly Teachers	5300 Vocational	29,088.00
	0210 Florida Retirement System	5300 Vocational	3,606.00
	0220 Social Security	5300 Vocational	2,227.00
	0231 Group Insurance - Health	5300 Vocational	3,796.90

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

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Board Meeting November 14, 2022

Account	Object		Increase (Decrease)
	0232 Group Insurance - Life	5300 Vocational	10.00
	0233 Group Insurance - Dental	5300 Vocational	132.00
	0234 Group Insurance - Other	5300 Vocational	133.10
	0997 Reserve - Projects	9890 Reserves	(2,806.54)
			<u>\$ (2,806.54)</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and appropriate Student Training Program by transferring to/from the following project(s):</i>		
	4162 SAI - Student Training Program	\$ 2,806.54	
3180	<u>Teachers Classroom Supply Assistance Pgm.</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (9,939.00)
	0510 Supplies	5200 Exceptional Child	1,230.00
	0997 Reserve - Projects	9890 Reserves	8,709.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3390	<u>School Computers</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (34,950.00)
	0519 Technology Supplies	5100 Basic Education (K-12)	20,650.55
	0649 Technology Equipment (Under \$1,000)	5100 Basic Education (K-12)	14,299.45
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4004	<u>Chorus Program</u>		
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 1,000.00
	0510 Supplies	5100 Basic Education (K-12)	(1,456.99)
	0519 Technology Supplies	5100 Basic Education (K-12)	36.99
	0641 Equipment (Over \$5,000)	5100 Basic Education (K-12)	(1,519.99)
	0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)	1,519.99
	0730 Dues and Fees	5100 Basic Education (K-12)	420.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4005	<u>Band Program</u>		
	0350 Repair and Maintenance	5100 Basic Education (K-12)	\$ 3,000.00
	0365 Software Subscriptions	5100 Basic Education (K-12)	500.00
	0510 Supplies	5100 Basic Education (K-12)	(3,500.00)
	0398 Field Trips	7800 Pupil Transp Services - School	(212.50)
	0398 Field Trips	7801 Transportation - North	212.50
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4125	<u>Class Size Reduction</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (111,153.00)
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	68,710.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	(5,428.00)
	0220 Social Security	5100 Basic Education (K-12)	(3,248.00)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(19,650.00)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(50.00)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(660.00)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	71,479.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4162	<u>SAI - Student Training Program</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 2,345.41
	0210 Florida Retirement System	5100 Basic Education (K-12)	283.15
	0220 Social Security	5100 Basic Education (K-12)	177.98
			<u>\$ 2,806.54</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and appropriate Student Training Program by transferring to/from the following project(s):</i>		
	3161 SAI - Supplemental Academic Instruction	\$ (2,806.54)	

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 1
Board Meeting November 14, 2022

Account	Object		Increase (Decrease)
5006	<u>Health Reimbursement Arrangement</u>		
	0730 Dues and Fees	7730 Staff Services	\$ 2,637.00
	<i>Explanation: Appropriate HRA debit card administrative fees by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ (2,637.00)	
5027	<u>Administrative & Guidance Summer Hours</u>		
	0102 Salary - Other Compensation	6120 Guidance Services	\$ 11,058.10
	0210 Florida Retirement System	6120 Guidance Services	1,059.71
	0220 Social Security	6120 Guidance Services	851.89
	0102 Salary - Other Compensation	7300 School Admin - Principal Office	(11,059.10)
	0210 Florida Retirement System	7300 School Admin - Principal Office	(1,038.71)
	0220 Social Security	7300 School Admin - Principal Office	(871.89)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5028	<u>Summer Jobs - Discretionary</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 926.14
	0210 Florida Retirement System	5100 Basic Education (K-12)	117.87
	0220 Social Security	5100 Basic Education (K-12)	68.95
	0102 Salary - Other Compensation	6100 Pupil Personnel Services	2,352.48
	0210 Florida Retirement System	6100 Pupil Personnel Services	280.16
	0220 Social Security	6100 Pupil Personnel Services	171.32
	0102 Salary - Other Compensation	6120 Guidance Services	10,341.95
	0210 Florida Retirement System	6120 Guidance Services	1,231.68
	0220 Social Security	6120 Guidance Services	790.03
	0102 Salary - Other Compensation	6200 Instructional Media Services	254.51
	0210 Florida Retirement System	6200 Instructional Media Services	30.31
	0220 Social Security	6200 Instructional Media Services	19.47
	0102 Salary - Other Compensation	7300 School Admin - Principal Office	16,015.03
	0210 Florida Retirement System	7300 School Admin - Principal Office	2,016.71
	0220 Social Security	7300 School Admin - Principal Office	1,295.40
	0750 Other Personnel Services	7300 School Admin - Principal Office	917.62
			\$ 36,829.63
	<i>Explanation: Appropriate discretionary school summer jobs by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ (36,829.63)	
5063	<u>CAPE - Construction</u>		
	0131 Salary - Instructional	6100 Pupil Personnel Services	\$ 2,477.48
	0210 Florida Retirement System	6100 Pupil Personnel Services	307.19
	0220 Social Security	6100 Pupil Personnel Services	189.54
	0231 Group Insurance - Health	6100 Pupil Personnel Services	437.97
	0232 Group Insurance - Life	6100 Pupil Personnel Services	1.11
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	14.71
	0997 Reserve - Projects	9890 Reserves	(3,428.00)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5064	<u>CAPE - Culinary</u>		
	0510 Supplies	5300 Vocational	\$ 10,813.77
	0519 Technology Supplies	5300 Vocational	14,000.00
	0641 Equipment (Over \$5,000)	5300 Vocational	26,621.10
	0642 Equipment (Under \$5,000)	5300 Vocational	6,974.38
	0131 Salary - Instructional	6100 Pupil Personnel Services	7,688.28
	0210 Florida Retirement System	6100 Pupil Personnel Services	953.25
	0220 Social Security	6100 Pupil Personnel Services	588.21
	0231 Group Insurance - Health	6100 Pupil Personnel Services	1,359.15
	0232 Group Insurance - Life	6100 Pupil Personnel Services	3.46
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	45.65
	0997 Reserve - Projects	9890 Reserves	(69,047.25)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting November 14, 2022

Account	Object		Increase (Decrease)
5065 CAPE - Drafting/Engineering			
0131	Salary - Instructional	6100 Pupil Personnel Services	\$ 4,134.67
0210	Florida Retirement System	6100 Pupil Personnel Services	512.66
0220	Social Security	6100 Pupil Personnel Services	316.32
0231	Group Insurance - Health	6100 Pupil Personnel Services	730.94
0232	Group Insurance - Life	6100 Pupil Personnel Services	1.86
0233	Group Insurance - Dental	6100 Pupil Personnel Services	24.55
0997	Reserve - Projects	9890 Reserves	(5,721.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5067 CAPE - Health Science			
0131	Salary - Instructional	6100 Pupil Personnel Services	\$ 1,554.57
0210	Florida Retirement System	6100 Pupil Personnel Services	192.75
0220	Social Security	6100 Pupil Personnel Services	118.93
0231	Group Insurance - Health	6100 Pupil Personnel Services	274.82
0232	Group Insurance - Life	6100 Pupil Personnel Services	0.70
0233	Group Insurance - Dental	6100 Pupil Personnel Services	9.23
0997	Reserve - Projects	9890 Reserves	(2,151.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5068 CAPE - Information Technology			
0365	Software Subscriptions	5100 Basic Education (K-12)	\$ 684.84
0220	Social Security	5300 Vocational	11.60
0365	Software Subscriptions	5300 Vocational	5,335.59
0392	Shipping Charges	5300 Vocational	217.47
0399	Other Technology Purchased Services	5300 Vocational	961.17
0510	Supplies	5300 Vocational	132.07
0519	Technology Supplies	5300 Vocational	21,920.80
0642	Equipment (Under \$5,000)	5300 Vocational	1,104.74
0644	Computer Hardware (Under \$1,000)	5300 Vocational	7,003.98
0750	Other Personnel Services	5300 Vocational	800.00
0131	Salary - Instructional	6100 Pupil Personnel Services	35,895.23
0210	Florida Retirement System	6100 Pupil Personnel Services	4,450.65
0220	Social Security	6100 Pupil Personnel Services	2,746.21
0231	Group Insurance - Health	6100 Pupil Personnel Services	6,345.62
0232	Group Insurance - Life	6100 Pupil Personnel Services	16.14
0233	Group Insurance - Dental	6100 Pupil Personnel Services	213.15
0997	Reserve - Projects	9890 Reserves	(87,839.26)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5071 CAPE - Welding			
0510	Supplies	5300 Vocational	\$ 1,000.00
0997	Reserve - Projects	9890 Reserves	(1,000.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5072 CAPE - Automotive			
0519	Technology Supplies	5300 Vocational	\$ 4,100.00
0131	Salary - Instructional	6100 Pupil Personnel Services	3,177.79
0210	Florida Retirement System	6100 Pupil Personnel Services	394.01
0220	Social Security	6100 Pupil Personnel Services	243.12
0231	Group Insurance - Health	6100 Pupil Personnel Services	561.78
0232	Group Insurance - Life	6100 Pupil Personnel Services	1.43
0233	Group Insurance - Dental	6100 Pupil Personnel Services	18.87
0997	Reserve - Projects	9890 Reserves	(8,497.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5075 IDEA Supplemental Support - General Fund			
0100	Salary - Non-Instructional	5200 Exceptional Child	\$ 53,212.00
0131	Salary - Instructional	5200 Exceptional Child	55,577.00
0210	Florida Retirement System	5200 Exceptional Child	13,487.00
0220	Social Security	5200 Exceptional Child	8,324.00

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 1
Board Meeting November 14, 2022

Account	Object		Increase (Decrease)
	0231 Group Insurance - Health	5200 Exceptional Child	30,801.00
	0232 Group Insurance - Life	5200 Exceptional Child	78.00
	0233 Group Insurance - Dental	5200 Exceptional Child	1,034.50
			<u>\$ 162,513.50</u>
	<i>Explanation: Appropriate ESE non-gifted position(s) by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (162,513.50)	
5080	<u>Materials & Supplies Stipend</u>		
	0510 Supplies	5200 Exceptional Child	\$ 7,245.00
	0510 Supplies	6110 Attendance and Social Work	2,835.00
	0510 Supplies	6140 Psychological Services	9,135.00
	0510 Supplies	6300 Instruction & Curriculum	7,560.00
			<u>\$ 26,775.00</u>
	<i>Explanation: Appropriate Board-approved materials and supplies stipend by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (26,775.00)	
5110	<u>Workforce Development</u>		
	0510 Supplies	5900 Other Instruction	\$ 7,528.50
	0381 Water and Sewage	7900 Operation of Plant	10,000.00
	0997 Reserve - Projects	9890 Reserves	(17,528.50)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5909	<u>School Maintenance - School Control</u>		
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (25.96)
	0510 Supplies	8120 Building and Ground Maintenance	25.96
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6006	<u>Fingerprinting - Fees</u>		
	0730 Dues and Fees	7730 Staff Services	\$ (10,563.75)
	<i>Explanation: Appropriate employee fingerprinting fees by transferring to/(from) the following project(s):</i>		
	6007 Fingerprinting - Employees	\$ 10,563.75	
6007	<u>Fingerprinting - Employees</u>		
	0730 Dues and Fees	7730 Staff Services	\$ 11,511.75
	<i>Explanation: Appropriate employee fingerprinting fees by transferring to/(from) the following project(s):</i>		
	2088 Certification	\$ (948.00)	6006 Fingerprinting - Fees (10,563.75)
			<u>Total \$ (11,511.75)</u>
6110	<u>Adult Education Tuition</u>		
	0393 Contracts - Nonprofessional	5900 Other Instruction	\$ (138.22)
	0510 Supplies	5900 Other Instruction	(24,337.50)
	0519 Technology Supplies	5900 Other Instruction	800.00
	0641 Equipment (Over \$5,000)	5900 Other Instruction	(19,568.31)
	0642 Equipment (Under \$5,000)	5900 Other Instruction	19,568.31
	0365 Software Subscriptions	7300 School Admin - Principal Office	2,137.50
	0519 Technology Supplies	7300 School Admin - Principal Office	100.00
	0310 Professional & Technical Service	7900 Operation of Plant	1,440.00
	0393 Contracts - Nonprofessional	7900 Operation of Plant	20,138.22
	0510 Supplies	7900 Operation of Plant	(140.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6123	<u>Reading Instruction</u>		
	0390 Other Purchased Service	6300 Instruction & Curriculum	\$ 1,725.00
	0510 Supplies	6300 Instruction & Curriculum	(2,225.00)
	0519 Technology Supplies	6300 Instruction & Curriculum	500.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting November 14, 2022

Account	Object		Increase (Decrease)
7016 Professional Development Training - GF			
0102	Salary - Other Compensation	6400 Instructional Staff Training Services	\$ 836.40
0210	Florida Retirement System	6400 Instructional Staff Training Services	99.62
0220	Social Security	6400 Instructional Staff Training Services	63.98
0510	Supplies	6400 Instructional Staff Training Services	(1,000.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7054 AP Initiative - Set-Aside			
0510	Supplies	5100 Basic Education (K-12)	\$ (124.20)
0331	Out of County Travel	6400 Instructional Staff Training Services	124.20
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7061 CAPE Digital Tools - STEMM			
0519	Technology Supplies	5300 Vocational	\$ 8,880.00
0997	Reserve - Projects	9890 Reserves	(8,880.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7063 CAPE - Manufacturing			
0510	Supplies	5300 Vocational	\$ 600.00
0519	Technology Supplies	5300 Vocational	200.00
0131	Salary - Instructional	6100 Pupil Personnel Services	649.00
0210	Florida Retirement System	6100 Pupil Personnel Services	80.48
0220	Social Security	6100 Pupil Personnel Services	49.65
0231	Group Insurance - Health	6100 Pupil Personnel Services	114.73
0232	Group Insurance - Life	6100 Pupil Personnel Services	0.29
0233	Group Insurance - Dental	6100 Pupil Personnel Services	3.85
0997	Reserve - Projects	9890 Reserves	(1,698.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8084 Student Safety			
0310	Professional & Technical Service	6130 Health Services	\$ 10,000.00
0393	Contracts - Nonprofessional	7900 Operation of Plant	450.00
0730	Dues and Fees	7900 Operation of Plant	15,000.00
			<u>\$ 25,450.00</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and appropriate unanticipated operating expenditures by transferring to/from the following project(s):</i>			
2095	Salary Resynching	\$ (25,450.00)	
8105 CSR - Science Initiatives			
0102	Salary - Other Compensation	6300 Instruction & Curriculum	\$ (1,302.48)
0210	Florida Retirement System	6300 Instruction & Curriculum	(155.13)
0220	Social Security	6300 Instruction & Curriculum	(99.64)
0370	Postage	6300 Instruction & Curriculum	10.65
0390	Other Purchased Service	6300 Instruction & Curriculum	1,057.25
0510	Supplies	6300 Instruction & Curriculum	489.35
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8107 CSR - Math Initiatives			
0102	Salary - Other Compensation	6300 Instruction & Curriculum	\$ 1,351.41
0210	Florida Retirement System	6300 Instruction & Curriculum	161.40
0220	Social Security	6300 Instruction & Curriculum	81.91
0510	Supplies	6300 Instruction & Curriculum	(1,594.72)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting November 14, 2022

Account	Object		Increase (Decrease)
9004	<u>Advanced International Certificate of Education</u>		
	0220 Social Security	5100 Basic Education (K-12)	\$ 1.63
	0510 Supplies	5100 Basic Education (K-12)	(249.13)
	0641 Equipment (Over \$5,000)	5100 Basic Education (K-12)	(1,500.00)
	0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)	1,500.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	112.50
	0310 Professional & Technical Service	7900 Operation of Plant	135.00
			<u>\$ -</u>

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

9007	<u>Career and Professional Education</u>		
	0399 Other Technology Purchased Services	5300 Vocational	\$ 1,024.28
	0510 Supplies	5300 Vocational	1,187.78
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	1,744.58
	0210 Florida Retirement System	6300 Instruction & Curriculum	207.78
	0220 Social Security	6300 Instruction & Curriculum	133.46
	0360 Lease and Rental Agreements	6300 Instruction & Curriculum	120.82
	0510 Supplies	6300 Instruction & Curriculum	66.31
	0997 Reserve - Projects	9890 Reserves	(4,485.01)
			<u>\$ -</u>

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

9015	<u>Fixed Charges</u>		
	0122 Salary - Sick Leave Payoff	5100 Basic Education (K-12)	\$ (393.14)
	0123 Salary - Annual Leave Payoff	5100 Basic Education (K-12)	(18,329.16)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(5,027.06)
	0220 Social Security	5100 Basic Education (K-12)	(400.91)
	0320 Insurance and Bond Premiums	7100 School Board	1,058.90
	0123 Salary - Annual Leave Payoff	7300 School Admin - Principal Office	106.66
	0210 Florida Retirement System	7300 School Admin - Principal Office	2,856.76
	0240 Workers Compensation	7730 Staff Services	(55,989.68)
	0122 Salary - Sick Leave Payoff	7900 Operation of Plant	393.14
	0123 Salary - Annual Leave Payoff	7900 Operation of Plant	18,222.50
	0210 Florida Retirement System	7900 Operation of Plant	2,170.30
	0220 Social Security	7900 Operation of Plant	400.91
	0240 Workers Compensation	7900 Operation of Plant	55,989.68
	0320 Insurance and Bond Premiums	7900 Operation of Plant	(1,058.90)
			<u>\$ -</u>

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

9110	<u>Mental Health Assistance</u>		
	0510 Supplies	6140 Psychological Services	\$ (5,000.00)
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	7,000.00
	0510 Supplies	6400 Instructional Staff Training Services	5,000.00
	0997 Reserve - Projects	9890 Reserves	(7,000.00)
			<u>\$ -</u>

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

9121	<u>Print Shop</u>		
	0390 Other Purchased Service	7760 Internal Service	\$ 2,000.00
	0510 Supplies	7760 Internal Service	(2,000.00)
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

NOVEMBER 14, 2022

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2022	INCREASE	DECREASE	BUDGET AS OF 9/30/2022	
3322	CO & DS WITHHELD FOR SBE/COBI	\$ 81,360.00	\$ 81,360.00	\$ -	\$ -	\$ 81,360.00
3326	SBE/COBI BOND INTEREST	-	-	-	-	-
3341	RACING COMMISSION FUNDS	190,750.00	190,750.00	-	-	190,750.00
3431	INTEREST ON INVESTMENTS	111.26	111.26	8.86	-	120.12
3630	TRANSFERS FROM CAPITAL IMP FUNDS	21,173,625.00	21,173,625.00	-	-	21,173,625.00
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)	-	-	-	-	-
3920	RESERVE FOR DEBT SERVICE	86,012.65	86,012.65	-	-	86,012.65
	TOTAL - DEBT SERVICE FUNDS	\$ 21,531,858.91	\$ 21,531,858.91	\$ 8.86	\$ -	\$ 21,531,867.77

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 8/31/2022	INCREASE	DECREASE	BUDGET AS OF 9/30/2022
9200		DEBT SERVICE					
	0710	REDEMPTION OF PRINCIPAL	\$ 16,040,000.00	\$ 16,040,000.00	\$ -	\$ -	\$ 16,040,000.00
	0720	INTEREST	5,400,972.50	5,400,972.50	-	-	5,400,972.50
	0730	DUES & FEES	2,046.00	2,046.00	-	-	2,046.00
	0733	COST OF ISSUANCE	11,981.52	11,981.52	8.86	-	11,990.38
	0734	DISCOUNT EXPENSE	-	-	-	-	-
	0762	PAYMENT TO REFUND BOND ESCROW	-	-	-	-	-
	0790	MISCELLANEOUS EXPENSE	-	-	-	-	-
	0960	TRANSFERS TO INTERBUDGETARY	-	-	-	-	-
9890		RESERVES					
	0990	FUND BALANCE UNAPPROPRIATED	2,816.50	2,816.50	-	-	2,816.50
	0998	RESERVES - DEBT SERVICE	74,042.39	74,042.39	-	-	74,042.39
		TOTAL - DEBT SERVICE FUNDS	\$ 21,531,858.91	\$ 21,531,858.91	\$ 8.86	\$ -	\$ 21,531,867.77

Explanation of Budget Amendment as Follows:
 Part II - Debt Service Funds
 Amendment Number 1
 Board Meeting November 14, 2022

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3431	<u>Interest on Investments</u>		<u>\$ 8.86</u>
	0733 Cost of Issuance	9200 Debt Services	<u>\$ 8.86</u>
<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>			
	.... Discretionary	\$ 8.86	

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

NOVEMBER 14, 2022

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2022	INCREASE	DECREASE	BUDGET AS OF 9/30/2022
3209	FEMA - CLAIMS	\$ -	\$ -	\$ -	\$ -
3210	FEMA - ADMINISTRATIVE	-	-	-	-
3321	CO & DS DISTRIBUTED	1,021,148.00	1,021,148.00	-	1,021,148.00
3325	INTEREST ON UNDIST CO & DS	20,840.00	20,840.00	-	20,840.00
3341	RACING COMMISSION FUNDS	-	-	-	-
3379	FUEL TAX REFUND	-	-	-	-
3391	PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	-	-	-	-
3394	CAPITAL OUTLAY CHARTER SCHOOLS	-	-	795,550.00	795,550.00
3395	FEMA - STATE - CLAIMS MATCH	-	-	-	-
3396	CLASS SIZE REDUCTION/CAPITAL	-	-	-	-
3399	OTHER MISC. STATE REVENUE	-	-	-	-
3413	DISTRICT LOCAL CAPITAL IMPROVEMENT TAX	38,845,397.00	38,845,397.00	-	38,845,397.00
3419	DISTRICT LOCAL SALES TAX	27,000,000.00	27,000,000.00	-	27,000,000.00
3421	TAX REDEMPTIONS	-	-	9,720.95	9,720.95
3431	INTEREST ON INVESTMENT	81,963.77	81,963.77	210,607.74	292,571.51
3448	DONATIONS	-	-	-	-
3490	MISCELLANEOUS REVENUE	-	-	-	-
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	-	-	-	-
3497	REFUND - PRIOR YEAR EXPENDITURES	-	-	-	-
3610	TRANSFERS FROM GENERAL OPERATING FUND	-	-	-	-
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	-	-	49,277.50	49,277.50
3732	SALE OF BUILDINGS	-	-	-	-
3740	PRIOR YR INSUR LOSS RECOVERY	-	-	-	-
3741	INSURANCE LOSS RECOVERY	-	-	-	-
3750	PROCEEDS OF LEASE-PURCHASE AGR	-	-	-	-
3791	BOND PROCEEDS - PREMIUM	-	-	-	-
3793	PREMIUM ON CERT OF PART (COP)	-	-	-	-
3901	RESERVE FOR ENCUMBRANCE	6,125,053.43	6,125,053.43	-	6,125,053.43
3909	RESERVES - CAPITAL PROJECTS	151,290,768.47	151,290,768.47	-	151,290,768.47
3925	FUND BALANCE - UNDESIGNATED	1,129,119.70	1,129,119.70	-	1,129,119.70
	TOTAL - CAPITAL PROJECT FUNDS	\$ 225,514,290.37	\$ 225,514,290.37	\$ 1,065,156.19	\$ 226,579,446.56

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 8/31/2022	INCREASE	DECREASE	BUDGET AS OF 9/30/2022
7400	0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -	\$ -
7400	0630	BUILDING & FIXED EQUIPMENT	-	-	-	-	-
7400	0631	ARCHITECTURAL DESIGN / ENGINEERING	121,562,167.38	121,562,167.38	-	-	121,562,167.38
7400	0632	CONTRACTOR SERVICES	-	-	-	-	-
7400	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-	-
7400	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	2,026,427.67	2,026,427.67	-	478,490.41	1,547,937.26
7400	0642	EQUIPMENT (UNDER \$1,000)	829,166.34	829,166.34	387,278.29	-	1,216,444.63
7400	0643	COMPUTER EQUIPMENT (OVER \$1,000)	211,897.55	211,897.55	-	40,822.87	171,074.68
7400	0644	COMPUTER HARDWARE (UNDER \$1,000)	1,033,917.33	1,033,917.33	73,029.17	-	1,106,946.50
7400	0648	TECHNOLOGY EQUIPMENT (OVER \$1,000)	518,265.79	518,265.79	-	8,383.32	509,882.47
7400	0649	TECHNOLOGY EQUIPMENT (UNDER \$1,000)	598,313.34	598,313.34	8,383.32	-	606,696.66
7400	0651	BUSES	2,200,000.00	2,200,000.00	-	-	2,200,000.00
7400	0652	OTHER MOTOR VEHICLES	704,659.60	704,659.60	131,913.69	-	836,573.29
7400	0660	LAND	-	-	-	-	-
7400	0671	LAND IMPROVEMENTS	-	-	-	-	-
7400	0672	NEW SIDEWALKS & RETAINING WALL	-	-	-	-	-
7400	0673	PARKING LOTS AND DRIVEWAYS - NEW	-	-	-	-	-
7400	0674	SEWAGE TREATMENT PLANT	-	-	-	-	-
7400	0675	FENCE & UNDERGROUND TANKS	658,965.82	658,965.82	22,882.23	-	681,848.05
7400	0676	OTHER PERMANENT IMPROVEMENTS	355,562.63	355,562.63	42,252.32	-	397,814.95
7400	0677	REPLACEMENT SYSTEMS	142,315.87	142,315.87	2,246.35	-	144,562.22
7400	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	669,040.95	669,040.95	-	-	669,040.95
7400	0682	HEATING/COOLING/AIR CONDITIONING	3,548.30	3,548.30	-	-	3,548.30
7400	0683	ROOFING	-	-	-	-	-
7400	0684	REPLACEMENT ROOFING & SYSTEMS	52,686,963.43	52,686,963.43	170,031.23	-	52,856,994.66
7400	0685	FLOORING/STRUCTURAL ALTERATION	746,499.57	746,499.57	-	-	746,499.57
7400	0691	SOFTWARE (OVER \$1,000)	1,196,451.54	1,196,451.54	-	4,050.00	1,192,401.54
7400	0692	SOFTWARE (UNDER \$1,000)	601.28	601.28	4,050.00	-	4,651.28
7400	0693	SOFTWARE SUBSCRIPTIONS	-	-	-	-	-
7400	0710	REDEMPTION OF PRINCIPAL	791,266.46	791,266.46	-	-	791,266.46
7400	0720	INTEREST	1,065.35	1,065.35	-	-	1,065.35
7400	0986	RESERVES - FUND B GAIN/LOSS	-	-	-	-	-
7400	0990	FUND BALANCE UNAPPROPRIATED	1,211,083.47	1,211,083.47	-	40,713.81	1,170,369.66
7400	0997	RESERVES - PROJECTS	-	-	-	-	-
7430	0794	CHARTER SCHOOL LCI	-	-	-	-	-
7440	0676	OTHER PERMANENT IMPROVEMENTS	-	-	-	-	-
7440	0684	REPLACEMENT ROOFING & SYSTEMS	-	-	-	-	-
7440	0797	CHARTER SCHOOL COUNTY SALES TAX	2,111,815.70	2,111,815.70	-	-	2,111,815.70
9200	0730	DUES & FEES	-	-	-	-	-
9700	0910	TRANSFERS TO GENERAL OPERATING FUND	14,080,670.00	14,080,670.00	795,550.00	-	14,876,220.00
9700	0920	TRANSFERS TO DEBT SERVICE FUND	21,173,625.00	21,173,625.00	-	-	21,173,625.00
9700	0930	TRANSFERS TO CAPITAL IMPROVEMENT FUND	-	-	-	-	-
9700	0960	TRANSFERS TO INTERBUDGETARY FUND	-	-	-	-	-
TOTAL - CAPITAL PROJECT FUNDS			\$ 225,514,290.37	\$ 225,514,290.37	\$ 1,637,616.60	\$ 572,460.41	\$ 226,579,446.56

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 1

Board Meeting November 14, 2022

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3394	<u>Charter Schools - Capital Outlay</u>		<u>\$ 795,550.00</u>
	0910 Transfer to General Operating Fund	9700 Transfer Funds	<u>\$ 795,550.00</u>
	<i>Explanation: To appropriate revenue for Charter Schools - Capital Outlay per DOE notification.</i>		
	.... Discretionary	\$ 795,550.00	
3421	<u>Tax Redemptions</u>		<u>\$ 9,720.95</u>
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>\$ 9,720.95</u>
	<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>		
	.... Discretionary	\$ 9,720.95	
3431	<u>Interest on Investments</u>		<u>\$ 210,607.74</u>
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>\$ 210,607.74</u>
	<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>		
	.... Discretionary	\$ 210,607.74	
3731	<u>Sale of Land</u>		<u>\$ 49,277.50</u>
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>\$ 49,277.50</u>
	<i>Explanation: To appropriate revenue for sale of land based on actual collections.</i>		
	.... Discretionary	\$ 49,277.50	
II. Amendments Between Appropriations & Reserves			
....	<u>Discretionary</u>		
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>\$ (310,320.00)</u>
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	3205 Central Complex Reno P6TO24	\$ 300,000.00	
		3206 Central Complex Reno F&G P6TO24	<u>10,320.00</u>
		Total Projects transferred to/(from)	<u>\$ 310,320.00</u>
0319	<u>DW - HVAC Replacement</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 298,637.70</u>
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ (298,637.70)	
0369	<u>DW - Vehicles</u>		
	0652 Other Motor Vehicles	7400 Facilities Acquisition and Construction	<u>\$ 131,913.69</u>
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ (131,913.69)	
0375	<u>DW - Hallway Renovations</u>		
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ (3,000.91)
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	<u>3,000.91</u>
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		
1362	<u>BD - Furniture</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	<u>\$ 14,980.80</u>
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (14,980.80)	

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 1

Board Meeting November 14, 2022

Account	Object	Function	Increase (Decrease)
<u>2211 School SEC Upgrade FF&E P6TO2 Phase 3</u>			
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ (12,080.94)
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	12,080.94
			<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>			
<u>2225 Longwood Classroom Reno - F&G - P6TO20</u>			
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 6,880.00</u>
<i>Explanation: Transferred to/(from) the following project(s):</i>			
	8342 Project Contingency	\$ (6,880.00)	
<u>2303 Board Projects</u>			
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (18,970.80)</u>
<i>Explanation: Transferred to/(from) the following project(s):</i>			
	1362 BD - Furniture	\$ 14,980.80	4301 BD - Projectors 3,990.00
			Total Projects transferred to/(from) <u>\$ 18,970.80</u>
<u>2337 DW - Custodial Equipment</u>			
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ (8,548.26)
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	8,548.26
			<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>			
<u>2364 BD - School Equipment</u>			
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ (2,684.89)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	2,684.89
			<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>			
<u>2368 DW - Paving/Resurfacing</u>			
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ 2,246.35
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	(2,246.35)
			<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>			
<u>2386 DW - District Department Equipment</u>			
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ (2,897.34)
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	2,897.34
			<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>			
<u>2393 DW - Band Instrument Replacement</u>			
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ (309,972.00)
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	309,972.00
			<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>			
<u>2395 DW - Safety/ADA</u>			
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ (214,206.07)
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	10,698.04
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	103,508.03
			<u>\$ (100,000.00)</u>
<i>Explanation: Reallocate funds between objects within the project and transferred to/(from) the following project(s):</i>			
	5341 DW - Playgrounds	\$ 100,000.00	
<u>3201 Auditorium Upgrade F&G P6TO23</u>			
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 6,880.00</u>
<i>Explanation: Transferred to/(from) the following project(s):</i>			
	8342 Project Contingency	\$ (6,880.00)	

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 1

Board Meeting November 14, 2022

Account	Object	Function	Increase (Decrease)
3204	<u>Central Complex Asbestos Removal P6TO24</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 225,000.00
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	8342 Project Contingency		\$ (225,000.00)
3205	<u>Central Complex Reno P6TO24</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 300,000.00
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	.... Discretionary		\$ (300,000.00)
3206	<u>Central Complex Reno F&G P6TO24</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 10,320.00
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	.... Discretionary		\$ (10,320.00)
3207	<u>DW - Stadium Repairs P6TO25</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 250,000.00
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	8342 Project Contingency		\$ (250,000.00)
3210	<u>Bruner Piping/HVAC Pre-GMP P6TO27</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 150,000.00
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	8342 Project Contingency		\$ (150,000.00)
3213	<u>DW - Phase 2 Security Upgrades Pre-GMP P6TO28</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 450,000.00
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	8342 Project Contingency		\$ (450,000.00)
3348	<u>Security Upgrade FF&E P6TO2 Phase 2</u>		
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ (25,100.00)
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	25,100.00
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
3355	<u>DW - School Security - Fence</u>		
	0675 Fence & Underground Tanks	7400 Facilities Acquisition and Construction	\$ (2,060.17)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	2,060.17
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
3385	<u>School Security Upgrade Phase 3</u>		
	0675 Fence & Underground Tanks	7400 Facilities Acquisition and Construction	\$ 24,942.40
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(24,942.40)
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
3398	<u>DW - Enterprise Software</u>		
	0691 Software (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ (4,050.00)
	0692 Software (Under \$5,000)	7400 Facilities Acquisition and Construction	4,050.00
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 1

Board Meeting November 14, 2022

Account	Object	Function	Increase (Decrease)
4301	<u>BD - Projectors</u>		
	0644 Computer Hardware (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 3,990.00
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	2303 Board Projects		\$ (3,990.00)
4329	<u>DW - Technology Upgrades</u>		
	0643 Computer Hardware (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ (40,822.87)
	0644 Computer Hardware (Under \$5,000)	7400 Facilities Acquisition and Construction	66,354.28
	0648 Technology Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	(8,383.32)
	0649 Technology Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	8,383.32
			\$ 25,531.41
	<i>Explanation: Reallocate funds between objects within the project and transferred to/(from) the following project(s):</i>		
	8342 Project Contingency		\$ (25,531.41)
5341	<u>DW - Playgrounds</u>		
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ 100,000.00
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	42,252.32
			\$ 142,252.32
	<i>Explanation: Reallocate funds between objects within the project and transferred to/(from) the following project(s):</i>		
	2395 DW - Safety/ADA	8342 Project Contingency	(42,252.32)
		<i>Total Projects transferred to/(from)</i>	\$ (142,252.32)
8342	<u>Project Contingency</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (1,587,095.12)
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	0319 DW - HVAC Replacement	3207 DW - Stadium Repairs P6TO25	250,000.00
	0369 DW - Vehicles	3210 Bruner Piping/HVAC Pre-GMP P6TO27	150,000.00
	2225 Longwood Classroom Reno - F&G - P6TO20	3213 DW - Phase 2 Security Upgrades Pre-GMP P6TO28	450,000.00
	3201 Auditorium Upgrade F&G P6TO23	4329 DW - Technology Upgrades	25,531.41
	3204 Central Complex Asbestos Removal P6TO24	5341 DW - Playgrounds	42,252.32
		<i>Total Projects transferred to/(from)</i>	\$ 1,587,095.12

ADOPTED BY SCHOOL BOARD:

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 8/31/2022	INCREASE	DECREASE	BUDGET AS OF 9/30/2022
3199	MISCELLANEOUS FEDERAL DIRECT	\$ 1,594,895.06	\$ 1,594,895.06	\$ -	\$ -	\$ 1,594,895.06
3201	VOCATIONAL EDUCATIONAL ARTS	326,672.78	326,672.78	-	-	326,672.78
3219	CARES ACT	-	-	-	-	-
3221	ADULT GENERAL EDUCATION	558,103.40	558,103.40	-	-	558,103.40
3231	IDEA	13,277,449.97	13,277,449.97	-	-	13,277,449.97
3241	TITLE I	9,947,959.62	9,947,959.62	-	-	9,947,959.62
3242	TITLE IV	621,894.81	621,894.81	-	-	621,894.81
3251	ADULT BASIC EDUCATION	-	-	-	-	-
3271	EDUCATION STABILIZATION FUNDS - K-12	34,752,365.17	34,752,365.17	582,868.00	-	35,335,233.17
3272	ED. STABILIZATION FUNDS - WORKFORCE	333,430.00	333,430.00	-	-	333,430.00
3273	EDUCATION STABILIZATION FUNDS - VPK	10,094.47	10,094.47	-	-	10,094.47
3274	TITLE III	543,985.89	543,985.89	-	-	543,985.89
3275	TITLE V	-	-	-	-	-
3277	TITLE II	990,870.77	990,870.77	-	-	990,870.77
3280	DRUG FREE SCHOOLS PROGRAM	-	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	443,865.04	443,865.04	-	-	443,865.04
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
TOTAL - OTHER SPECIAL REVENUE FUNDS		\$ 63,401,586.98	\$ 63,401,586.98	\$ 582,868.00	\$ -	\$ 63,984,454.98

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 8/31/2022	INCREASE	DECREASE	BUDGET AS OF 9/30/2022
5100	BASIC EDUCATION (K-12)	\$ 35,444,713.36	\$ 35,444,713.36	\$ 344,999.95	\$ -	\$ 35,789,713.31
5200	EXCEPTIONAL CHILD	9,510,778.99	9,510,778.99	-	75.22	9,510,703.77
5300	VOCATIONAL	1,368,890.81	1,368,890.81	-	-	1,368,890.81
5400	ADULT GENERAL EDUCATION	456,902.41	456,902.41	-	-	456,902.41
5500	PREKINDERGARTEN	536,660.03	536,660.03	-	-	536,660.03
5900	OTHER INSTRUCTION	390,225.34	390,225.34	-	27,388.96	362,836.38
6100	PUPIL PERSONNEL SERVICES	3,430,483.65	3,430,483.65	-	-	3,430,483.65
6110	ATTENDANCE AND SOCIAL WORK	379,025.00	379,025.00	-	-	379,025.00
6120	GUIDANCE SERVICES	326,523.45	326,523.45	-	-	326,523.45
6130	HEALTH SERVICES	860.00	860.00	-	-	860.00
6140	PSYCHOLOGICAL SERVICES	447,751.00	447,751.00	8,572.04	-	456,323.04
6141	TESTING	-	-	-	-	-
6150	PARENTAL INVOLVEMENT	199,731.09	199,731.09	-	-	199,731.09
6200	INSTRUCTIONAL MEDIA SERVICES	14,410.73	14,410.73	-	-	14,410.73
6300	INSTRUCTION & CURRICULUM	3,219,149.51	3,219,149.51	3,446.38	-	3,222,595.89
6400	INSTRUCTIONAL STAFF TRAINING SERVICES	4,412,542.42	4,412,542.42	199,346.13	-	4,611,888.55
6500	INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-
7100	SCHOOL BOARD	47,052.96	47,052.96	-	-	47,052.96
7200	GENERAL ADMINISTRATION	1,791,486.37	1,791,486.37	26,484.00	-	1,817,970.37
7300	SCHOOL ADMIN - PRINCIPAL OFFICE	119,239.26	119,239.26	-	-	119,239.26
7400	FACILITIES ACQUISITION AND CONSTRUCTION	338,909.00	338,909.00	-	-	338,909.00
7500	FISCAL SERVICES	-	-	-	-	-
7600	FOOD SERVICE (SCHOOLS)	-	-	-	-	-
7610	FOOD SERVICE - DEPARTMENTS	-	-	-	-	-
7700	CENTRAL SERVICES (PURCH/WAREHOUSE)	-	-	-	-	-
7720	INFORMATION SERVICES	-	-	-	-	-
7730	STAFF SERVICES	15,553.49	15,553.49	94.72	-	15,648.21
7760	INTERNAL SERVICE	-	-	-	-	-
7800	PUPIL TRANSP SERVICES - SCHOOL	665,514.00	665,514.00	-	-	665,514.00
7801	TRANSPORTATION - NORTH	4,184.00	4,184.00	-	-	4,184.00
7802	TRANSPORTATION - CENTRAL	200.00	200.00	-	-	200.00
7803	TRANSPORTATION - SOUTH	200.00	200.00	-	-	200.00
7900	OPERATION OF PLANT	63,907.33	63,907.33	27,388.96	-	91,296.29
8100	MAINTENANCE ADMINISTRATION	9,750.00	9,750.00	-	-	9,750.00
8120	BUILDING AND GROUND MAINTENANCE	200,462.28	200,462.28	-	-	200,462.28
8200	ADMINISTRATIVE TECHNOLOGY SERVICES	-	-	-	-	-
9100	COMMUNITY SERVICE	6,480.50	6,480.50	-	-	6,480.50
TOTAL - OTHER SPECIAL REVENUE FUNDS		\$ 63,401,586.98	\$ 63,401,586.98	\$ 610,332.18	\$ 27,464.18	\$ 63,984,454.98

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 1

Board Meeting November 14, 2022

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3271	<u>Education Stabilization Funds - K-12</u>		\$ 582,868.00
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 207,115.00
	0234 Group Insurance - Other	5100 Basic Education (K-12)	150,400.00
	0510 Supplies	5100 Basic Education (K-12)	15,869.00
	0234 Group Insurance - Other	6400 Instructional Staff Training Services	183,000.00
	0791 Indirect Costs	7200 General Administration	26,484.00
			<u>\$ 582,868.00</u>

Explanation: Appropriate ARP - High-Impact Reading Interventions and Targeted Supports grant per project award notification.

3458 ARP - HIRITS \$ 582,868.00

II. Amendments Between Appropriations & Reserves

1484	<u>CARES Act - HEERF - Institutional Portion</u>		
	0102 Salary - Other Compensation	5900 Other Instruction	\$ 445.83
	0210 Florida Retirement System	5900 Other Instruction	53.11
	0220 FICA (Social Security & Medicare)	5900 Other Instruction	34.12
	0393 Contracts - Nonprofessional	5900 Other Instruction	(8,350.00)
	0510 Supplies	5900 Other Instruction	(58,072.40)
	0641 Equipment/Fixed Assets (Over \$5,000)	5900 Other Instruction	21,000.38
	0642 Equipment (Under \$5,000)	5900 Other Instruction	15,000.00
	0730 Dues and Fees	5900 Other Instruction	2,500.00
	0393 Contracts - Nonprofessional	7900 Operation of Plant	27,350.00
	0510 Supplies	7900 Operation of Plant	38.96
			<u>\$ -</u>

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

1488	<u>DODEA - ENGAGE</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (2,131.40)
	0331 Out of County Travel	6300 Instruction & Curriculum	2,131.40
			<u>\$ -</u>

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

2415	<u>Title IV - SS & AEG</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (8,572.04)
	0131 Salary - Instructional	6140 Psychological Services	6,067.92
	0210 Florida Retirement System	6140 Psychological Services	722.69
	0220 FICA (Social Security & Medicare)	6140 Psychological Services	417.64
	0231 Group Insurance - Health	6140 Psychological Services	1,328.36
	0232 Group Insurance - Life	6140 Psychological Services	2.13
	0233 Group Insurance - Dental	6140 Psychological Services	33.30
			<u>\$ -</u>

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

2453	<u>ESSER II - Technology Assistance</u>		
	0643 Computer Hardware (Over \$5,000)/Technology/Infrastructure	6300 Instruction & Curriculum	\$ (7,497.00)
	0644 Computer Hardware (Under \$5,000)	6300 Instruction & Curriculum	7,497.00
			<u>\$ -</u>

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

2454	<u>ESSER II - Other Lump Sum</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (438.98)
	0641 Equipment/Fixed Assets (Over \$5,000)	5300 Vocational	(10,264.00)
	0642 Equipment (Under \$5,000)	5300 Vocational	10,264.00

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 1

Board Meeting November 14, 2022

Account	Object	Function	Increase (Decrease)
	0111 Salary - Administrative/Managerial	6300 Instruction & Curriculum	365.37
	0210 Florida Retirement System	6300 Instruction & Curriculum	43.52
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	27.64
	0232 Group Insurance - Life	6300 Instruction & Curriculum	0.11
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	1.67
	0234 Group Insurance - Other	6300 Instruction & Curriculum	0.67
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2458	<u>ESSER II - Reading Tutoring</u>		
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	\$ 6,579.84
	0232 Group Insurance - Life	6400 Instructional Staff Training Services	25.68
	0233 Group Insurance - Dental	6400 Instructional Staff Training Services	399.60
	0234 Group Insurance - Other	6400 Instructional Staff Training Services	(7,005.12)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2461	<u>ESSER III</u>		
	0231 Group Insurance - Health	6300 Instruction & Curriculum	\$ (133.10)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	133.10
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2462	<u>ESSER III - Learning Loss</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (5,000.00)
	0750 Other Personnel Services	5100 Basic Education (K-12)	5,000.00
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2489	<u>AFRL MD - Engineers for America</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (516.99)
	0519 Technology - Supplies	5100 Basic Education (K-12)	516.99
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2495	<u>ARP - IDEA - K-12</u>		
	0641 Equipment/Fixed Assets (Over \$5,000)	5200 Exceptional Child	\$ (6,175.00)
	0642 Equipment (Under \$5,000)	5200 Exceptional Child	6,175.00
	0231 Group Insurance - Health	6100 Pupil Personnel Services	(266.20)
	0234 Group Insurance - Other	6100 Pupil Personnel Services	266.20
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3401	<u>Title I - Part A</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (797.13)
	0643 Computer Hardware (Over \$5,000)/Technology/Infrastructure	5100 Basic Education (K-12)	(9,063.00)
	0644 Computer Hardware (Under \$5,000)	5100 Basic Education (K-12)	9,063.00
	0365 Software Subscriptions	6300 Instruction & Curriculum	4.99
	0510 Supplies	6300 Instruction & Curriculum	(4.99)
	0510 Supplies	6400 Instructional Staff Training Services	667.18
	0539 Technology - Periodicals	6400 Instructional Staff Training Services	129.95
	0791 Indirect Costs	7200 General Administration	326,346.00
	0792 State Sales Tax	7200 General Administration	(326,346.00)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3409	<u>Title I - N & D</u>		
	0232 Group Insurance - Life	6300 Instruction & Curriculum	\$ 26.00
	0331 Out of County Travel	6300 Instruction & Curriculum	850.00
	0510 Supplies	6400 Instructional Staff Training Services	(876.00)
			\$ -
	<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 1

Board Meeting November 14, 2022

Account	Object	Function	Increase (Decrease)
3415	<u>Title IV - SS & AEG</u>		
	0310 Professional & Technical Services	5100 Basic Education (K-12)	\$ (300.00)
	0365 Software Subscriptions	5100 Basic Education (K-12)	(2,791.56)
	0510 Supplies	5100 Basic Education (K-12)	16,163.88
	0519 Technology - Supplies	5100 Basic Education (K-12)	(8,952.44)
	0641 Equipment/Fixed Assets (Over \$5,000)	5100 Basic Education (K-12)	(4,858.00)
	0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)	(9,837.10)
	0644 Computer Hardware (Under \$5,000)	5100 Basic Education (K-12)	(3,510.00)
	0649 Technology Equipment (Under \$5,000)	5100 Basic Education (K-12)	(2,359.28)
	0510 Supplies	5200 Exceptional Child	19.50
	0310 Professional & Technical Services	6400 Instructional Staff Training Services	16,425.00
			<u>\$ -</u>

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

3475	<u>IDEA - Part B - K-12</u>		
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ (3,490.00)
	0210 Florida Retirement System	5200 Exceptional Child	(431.00)
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	(269.00)
	0231 Group Insurance - Health	5200 Exceptional Child	(1,375.00)
	0232 Group Insurance - Life	5200 Exceptional Child	(3.00)
	0233 Group Insurance - Dental	5200 Exceptional Child	(46.00)
	0510 Supplies	5200 Exceptional Child	5,519.28
	0370 Postage/Shipping/Telegram	6300 Instruction & Curriculum	(288.19)
	0519 Technology - Supplies	6300 Instruction & Curriculum	288.19
	0644 Computer Hardware (Under \$5,000)	6300 Instruction & Curriculum	(102.00)
	0730 Dues and Fees	6300 Instruction & Curriculum	102.00
	0117 Workshops	7730 Staff Services	88.00
	0220 FICA (Social Security & Medicare)	7730 Staff Services	6.72
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

NOVEMBER 14, 2022

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2022	INCREASE	DECREASE	BUDGET AS OF 9/30/2022	
3199 MISCELLANEOUS FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3261 SCHOOL LUNCH REIMBURSEMENT	6,397,600.00	6,397,600.00	-	-	-	6,397,600.00
3262 SCHOOL BREAKFAST REIMBURSEMENT	1,487,700.00	1,487,700.00	-	-	-	1,487,700.00
3263 FOOD SERVICE AFTER SCHOOL SNACK REIMBURSEMENT	106,900.00	106,900.00	-	-	-	106,900.00
3265 USDA DONATED COMMODITIES	1,009,700.00	1,009,700.00	-	-	-	1,009,700.00
3267 SUMMER FOOD SERVICE PROGRAM	58,062.61	58,062.61	-	-	-	58,062.61
3268 NUTRITION EDUC & TRNG PROGRAM	-	-	-	-	-	-
3269 OTHER FOOD SERVICES	-	-	-	-	-	-
3287 COVID19 SFS SCHL YR REIMB PRGM	-	-	-	-	-	-
3299 MISCELLANEOUS FEDERAL THROUGH STATE	77,706.33	77,706.33	-	-	-	77,706.33
3338 STATE LUNCH SUPPLEMENT - FS	59,700.00	59,700.00	-	-	-	59,700.00
3339 STATE BREAKFAST SUPPLEMENT - FS	40,500.00	40,500.00	-	-	-	40,500.00
3399 OTHER MISCELLANEOUS REVENUE	-	-	-	-	-	-
3431 INTEREST ON INVESTMENT	-	-	-	-	-	-
3448 DONATIONS	-	-	3,460.00	-	-	3,460.00
3451 STUDENT MEALS	3,207,700.00	3,207,700.00	-	-	-	3,207,700.00
3456 OTHER FOOD SALES	-	-	-	-	-	-
3457 CATERING	-	-	1,640.00	-	-	1,640.00
3459 SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-	-
3460 ONLINE CREDIT CARD FEES	-	-	24,106.93	-	-	24,106.93
3465 PURCHASED - OTHER POSITIONS	-	-	-	-	-	-
3466 PURCHASED OTHER POS - EXTERNAL	-	-	-	-	-	-
3485 RESTITUTION PAYMENTS - OTHER	-	-	5,677.98	-	-	5,677.98
3490 MISCELLANEOUS REVENUE	-	-	-	-	-	-
3496 SOFT DRINK COMMISSIONS	5,000.00	5,000.00	-	-	-	5,000.00
3497 REFUND-PRIOR YEAR EXPENDITURES	-	-	-	-	-	-
3610 TRANSFERS FROM GENERAL OPERATING FUNDS	-	-	-	-	-	-
3901 RESERVE FOR ENCUMBRANCE	253,841.34	253,841.34	-	-	-	253,841.34
3902 RESERVE FOR INVENTORY	372,868.78	372,868.78	-	-	-	372,868.78
3905 RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	1,916,418.21	1,916,418.21	-	-	-	1,916,418.21
3925 FUND BALANCE - UNDESIGNATED	8,763,484.79	8,763,484.79	-	-	-	8,763,484.79
TOTAL - FOOD SERVICE FUND	\$ 23,757,182.06	\$ 23,757,182.06	\$ 34,884.91	\$ -	\$ -	\$ 23,792,066.97

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 8/31/2022	INCREASE	DECREASE	BUDGET AS OF 9/30/2022		
0100 SALARY - NON-INSTRUCTIONAL	\$ 761,310.00	\$ 761,310.00	\$ -	\$ 73,564.00	\$ 687,746.00		
0102 SALARY - OTHER COMPENSATION	624.73	624.73	-	-	624.73		
0103 SALARY - SUPPLEMENTS	5,160.82	5,160.82	-	-	5,160.82		
0111 SALARY - ADMINISTRATIVE/MANAGERIAL	502,178.00	502,178.00	-	41,892.37	460,285.63		
0117 WORKSHOPS	2,932.25	2,932.25	-	-	2,932.25		
0121 SALARY - RETIREMENT BONUS	-	-	-	-	-		
0122 SALARY - SICK LEAVE PAYOFF	15,902.87	15,902.87	-	-	15,902.87		
0123 SALARY - ANNUAL LEAVE PAYOFF	-	-	-	-	-		
0130 SALARY - OVERTIME	-	-	596.88	-	596.88		
0161 SALARY - PROFESSIONAL/TECHNICAL	104,318.82	104,318.82	-	-	104,318.82		
0210 FLORIDA RETIREMENT SYSTEM	162,079.34	162,079.34	-	12,843.23	149,236.11		
0220 FICA (SOCIAL SECURITY)	107,186.95	107,186.95	-	8,785.60	98,401.35		
0231 GROUP INSURANCE - HEALTH & HOSPITAL	434,975.94	434,975.94	-	52,278.00	382,697.94		
0232 GROUP INSURANCE - LIFE	1,102.43	1,102.43	-	130.00	972.43		
0233 GROUP INSURANCE - DENTAL	14,698.74	14,698.74	-	2,000.00	12,698.74		
0234 GROUP INSURANCE - OTHER	800.00	800.00	-	-	800.00		
0310 PROFESSIONAL & TECHNICAL SERVICES	7,697,911.06	7,697,911.06	1,640.00	-	7,699,551.06		
0330 IN COUNTY TRAVEL	4,000.00	4,000.00	-	-	4,000.00		
0331 OUT OF COUNTY TRAVEL	4,050.00	4,050.00	-	-	4,050.00		
0350 REPAIR AND MAINTENANCE	148,370.86	148,370.86	-	8,341.36	140,029.50		
0354 MAINTENANCE / VEHICLE REPAIR	5,300.00	5,300.00	-	-	5,300.00		
0355 TECHNOLOGY REPAIRS & MAINTENANCE	-	-	-	-	-		
0360 LEASE AND RENTAL AGREEMENTS	4,581.45	4,581.45	-	-	4,581.45		
0363 SEAT MANAGED - COMPUTERS	80,000.00	80,000.00	-	-	80,000.00		
0365 SOFTWARE SUBSCRIPTIONS	-	-	3,379.83	-	3,379.83		
0370 POSTAGE	4,000.00	4,000.00	-	-	4,000.00		
0371 TELEPHONE	13,500.00	13,500.00	-	-	13,500.00		
0372 TELEPHONE MAINTENANCE	-	-	-	-	-		
0373 TELEPHONE LONG DISTANCE	250.00	250.00	-	-	250.00		
0375 CELLULAR TELEPHONE	3,050.00	3,050.00	-	-	3,050.00		
0381 WATER AND SEWAGE	1,500.00	1,500.00	-	-	1,500.00		
0382 GARBAGE	10,700.00	10,700.00	-	-	10,700.00		
0390 OTHER PURCHASED SERVICE	7,000.00	7,000.00	-	-	7,000.00		
0393 CONTRACTS - NONPROFESSIONAL SERVICE	27,382.77	27,382.77	749.90	-	28,132.67		
0399 OTHER TECHNOLOGY PURCHASE SERVICE	-	-	-	-	-		
0410 NATURAL GAS	3,000.00	3,000.00	-	-	3,000.00		
0430 ELECTRICITY	72,000.00	72,000.00	-	-	72,000.00		
0450 GASOLINE	6,733.24	6,733.24	-	-	6,733.24		
0460 DIESEL FUEL	6,000.00	6,000.00	-	-	6,000.00		
0510 SUPPLIES	29,862.20	29,862.20	-	2,264.82	27,597.38		
0519 TECHNOLOGY SUPPLIES	350.11	350.11	2,324.82	-	2,674.93		
0550 REPAIR PARTS	1,368.09	1,368.09	1,370.28	-	2,738.37		
0560 TIRES AND TUBES	-	-	-	-	-		
0580 COMMODITIES	1,040,355.00	1,040,355.00	-	-	1,040,355.00		
0641 EQUIPMENT/FIXED ASSET (OVER \$5,000)	1,080,763.57	1,080,763.57	-	7,338.04	1,073,425.53		
0642 EQUIPMENT (UNDER \$5,000)	8,408.55	8,408.55	10,179.39	-	18,587.94		
0643 COMPUTER HARDWARE (OVER \$5,000)	-	-	-	-	-		
0644 COMPUTER HARDWARE (UNDER \$5,000)	4,935.00	4,935.00	-	-	4,935.00		
0652 OTHER MOTOR VEHICLES	-	-	-	-	-		
0676 OTHER PERMANENT IMPROVEMENTS	-	-	-	-	-		
0681 FIRE/SPRINKLER/ELECT/WATER SYSTEMS	-	-	-	-	-		
0682 HEATING/COOLING/AIR CONDITION	-	-	-	-	-		
0684 REPLACEMENT ROOFING & SYSTEMS	1,502,101.13	1,502,101.13	-	-	1,502,101.13		
0685 FLOORING/STRUCTURAL ALTERATION	-	-	-	-	-		
0691 SOFTWARE (OVER \$5,000)	-	-	-	-	-		
0692 SOFTWARE (UNDER \$5,000)	-	-	-	-	-		
0730 DUES AND FEES	18,000.00	18,000.00	-	-	18,000.00		
0731 ONLINE CREDIT CARD FEES	-	-	24,106.93	-	24,106.93		
0732 MOTOR VEHICLE TAGS AND FEES	-	-	-	-	-		
0750 OTHER PERSONNEL SERVICES (TEMP)	47,566.64	47,566.64	-	-	47,566.64		
0791 INDIRECT COST	271,400.00	271,400.00	-	-	271,400.00		
0990 FUND BALANCE UNAPPROPRIATED	9,067,974.83	9,067,974.83	200,034.30	-	9,268,009.13		
0991 RESERVES - INVENTORY	372,868.78	372,868.78	-	-	372,868.78		
0997 RESERVES - PROJECTS	98,627.89	98,627.89	-	60.00	98,567.89		
TOTAL - FOOD SERVICE FUND	\$ 23,757,182.06	\$ 23,757,182.06	\$ 244,382.33	\$ 209,497.42	\$ 23,792,066.97		

Explanation of Budget Amendment as Follows:

Part V - School Food Service Fund

Amendment Number 1

Board Meeting November 14, 2022

Account	Object	Function	(Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3448	<u>Donations</u>		\$ 3,460.00
0990	Fund Balance - Unappropriated	9890 Reserves	\$ 3,460.00
<i>Explanation: Appropriate donations for unpaid Student Meals based on actual collections.</i>			
....	Discretionary	\$ 3,460.00	
3457	<u>Catering</u>		\$ 1,640.00
0310	Professional & Technical Service	7610 Food Service - Departments	\$ 1,640.00
<i>Explanation: Appropriate revenue for Catering based on actual collections.</i>			
7502	Catering	\$ 1,640.00	
3460	<u>On-Line Credit Card Fees</u>		\$ 24,106.93
0731	On-Line Credit Card Fees	7610 Food Service - Departments	\$ 24,106.93
<i>Explanation: Appropriate revenue for On-Line Credit Card Fees based on actual collections.</i>			
3510	SFS Contract Exclusions	\$ 24,106.93	
3485	<u>Restitution Payments - Other</u>		\$ 5,677.98
0990	Fund Balance - Unappropriated	9890 Reserves	\$ 5,677.98
<i>Explanation: Appropriate revenue for restitution based on actual collections.</i>			
....	Discretionary	\$ 5,677.98	
II. Amendments Between Appropriations & Reserves			
....	<u>Discretionary</u>		
0100	Salary - Non-Instructional	7600 Food Service (Schools)	\$ (73,564.00)
0111	Salary - Administrative Manager	7600 Food Service (Schools)	(41,892.37)
0130	Salary - Overtime	7600 Food Service (Schools)	596.88
0210	Florida Retirement System	7600 Food Service (Schools)	(12,843.23)
0220	Social Security	7600 Food Service (Schools)	(8,785.60)
0231	Group Insurance - Health	7600 Food Service (Schools)	(52,278.00)
0232	Group Insurance - Life	7600 Food Service (Schools)	(130.00)
0233	Group Insurance - Dental	7600 Food Service (Schools)	(2,000.00)
0310	Professional & Technical Service	7600 Food Service (Schools)	723,328.13
0330	In County Travel	7600 Food Service (Schools)	234.47
0510	Supplies	7600 Food Service (Schools)	937.34
0730	Dues and Fees	7600 Food Service (Schools)	7,200.00
0310	Professional & Technical Service	7610 Food Service - Departments	(723,328.13)
0330	In County Travel	7610 Food Service - Departments	(234.47)
0510	Supplies	7610 Food Service - Departments	(3,262.16)
0519	Technology-Related Supplies	7610 Food Service - Departments	2,324.82
0730	Dues and Fees	7610 Food Service - Departments	(7,200.00)
0990	Fund Balance - Unappropriated	9890 Reserves	190,896.32
			\$ -
<i>Explanation: Changes between objects & functions to better utilize funds.</i>			
3510	<u>SFS Contract Exclusions</u>		
0393	Contracts - Nonprofessional	7600 Food Service (Schools)	\$ 749.90
0550	Repair Parts	7600 Food Service (Schools)	1,370.28
0641	Equipment/Fixed Assets (Over \$5,000)	7600 Food Service (Schools)	75,394.10
0642	Equipment (Under \$5,000)	7600 Food Service (Schools)	10,179.39
0350	Repair and Maintenance	7610 Food Service - Departments	(8,341.36)
0365	Software Subscriptions	7610 Food Service - Departments	3,379.83
0641	Equipment/Fixed Assets (Over \$5,000)	7610 Food Service - Departments	(82,732.14)
			\$ -
<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 1
Board Meeting November 14, 2022**

Account	Object	Function	(Decrease)
5044	<u>Vending Commissions</u>		
	0510 Supplies	7610 Food Service - Departments	\$ 60.00
	0997 Reserve - Projects	9890 Reserves	(60.00)
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

NOVEMBER 14, 2022