



Agenda Item Details

Meeting	Dec 12, 2022 - Regular Meeting
Category	8. Consent Agenda
Subject	8.13 Budget Amendment #2 - 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	Dec 12, 2022
Absolute Date	Dec 12, 2022
Fiscal Impact	Yes
Dollar Amount	6,130,463.58
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #2 - 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 October 2022:

General Fund	\$2,227,585.46
Debt Service Funds	0.00
Capital Project Funds	339,973.58
Other Special Revenue Funds - Federal	3,145,330.90
Other Special Revenue Funds - Food Service	417,573.64
Total - All Funds	\$6,130,463.58

Note: The estimated budget 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 budget

will not be adjusted through the year. 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 02 - Oct 2022.pdf \(1,320 KB\)](#)

Administrative Content

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

Motion & Voting

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

Motion by Lamar White, second by Tim Bryant.

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 #2

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2022	INCREASE	DECREASE	BUDGET AS OF 10/31/2022
3121 PL 81-874, FEDERAL IMPACT, CURRENT OPERATIONS	\$ 2,387,077.00	\$ 2,387,077.00	\$ -	\$ -	\$ 2,387,077.00
3122 PL 81-874 FEDERAL IMPACT, HANDICAP	100,000.00	100,000.00	-	-	100,000.00
3191 ROTC	300,000.00	300,000.00	-	-	300,000.00
3192 DOD SECTION 386 PL 102-484	750,000.00	750,000.00	-	-	750,000.00
3193 DOD SECTION 363 PL 106-398	108,124.05	108,124.05	-	-	108,124.05
3199 MISCELLANEOUS FEDERAL DIRECT	-	-	255.00	-	255.00
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	-	-	2,064,664.00	-	2,064,664.00
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	1,411,592.37	-	72,730.19	1,338,862.18
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	3,965.12	-	17,625.25
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	52,400.50	-	-	52,400.50
3462 PURCHASED CUSTODIAL SERVICE	-	189.87	234.88	-	424.75
3463 BOB SIKES CHILD CARE	183,000.00	183,000.00	-	-	183,000.00
3465 PURCHASED POSITIONS - OTHER	7,565.00	319,656.09	1,805.63	-	321,461.72
3466 PURCHASED OTHER POSITIONS - EXTERNAL	264,162.06	266,686.42	2,000.00	-	268,686.42
3467 PURCHASED - SCHOOLS - OTHER	22,075.00	53,667.51	16,562.00	-	70,229.51
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	-	-	11,010.49	-	11,010.49
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 9/30/2022	INCREASE	DECREASE	BUDGET AS OF 10/31/2022	
3487	CERTIFICATE FEES - SUBSTITUTES	-	1,800.00	75.00	-	1,875.00
3488	FINGERPRINT PROGRAM	-	14,462.00	5,322.00	-	19,784.00
3489	CERTIFICATE FEES	30,000.00	30,000.00	-	-	30,000.00
3490	MISCELLANEOUS REVENUE	-	40,781.95	152,767.90	-	193,549.85
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	2,215.03	2,198.10	-	4,413.13
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	14,876,220.00	-	-	14,876,220.00
3731	SALE OF LAND	-	-	-	-	-
3740	PRIOR YEAR INSURANCE LOSS RECOVERY	-	-	38,775.34	-	38,775.34
3741	INSURANCE LOSS RECOVERY	-	-	-	-	-
3746	HEALTH REIMBURSEMENT ARRANGEMENT	-	13,734.35	680.19	-	14,414.54
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	\$ 375,021,469.62	\$ 2,300,315.65	\$ 72,730.19	\$ 377,249,055.08

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2022	INCREASE	DECREASE	BUDGET AS OF 10/31/2022
5100 BASIC EDUCATION (K-12)	\$ 173,425,532.29	\$ 173,320,623.22	\$ 696,387.88	\$ -	\$ 174,017,011.10
5101 CHARTER SCHOOL FEDERAL IMPACT	80,865.00	80,865.00	-	-	80,865.00
5200 EXCEPTIONAL CHILD	31,917,139.99	32,082,331.85	52,022.97	-	32,134,354.82
5300 VOCATIONAL AND TECHNICAL EDUCATION	5,953,267.62	6,238,308.85	59,761.91	-	6,298,070.76
5500 PREKINDERGARTEN	527,513.00	527,513.00	-	2,000.00	525,513.00
5900 OTHER INSTRUCTION	3,634,598.74	3,687,303.98	-	170,237.24	3,517,066.74
6100 PUPIL PERSONNEL SERVICES	2,812,765.80	2,899,228.36	107,616.69	-	3,006,845.05
6110 ATTENDANCE AND SOCIAL WORK	552,298.00	555,133.00	-	-	555,133.00
6120 GUIDANCE SERVICES	5,327,062.41	5,354,316.16	86,300.00	-	5,440,616.16
6130 HEALTH SERVICES	1,571,730.31	1,588,541.34	-	-	1,588,541.34
6140 PSYCHOLOGICAL SERVICES	2,735,840.00	2,740,475.00	430.00	-	2,740,905.00
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	2,043,225.72	3,063.35	-	2,046,289.07
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	4,799,007.04	4,971,329.43	2,151.94	-	4,973,481.37
6400 INSTR STAFF TRAINING SERVICES	2,408,275.02	3,401,990.72	17,483.21	-	3,419,473.93
6500 INSTRUCTIONAL RELATED TECHNOLOGY	633,048.65	633,048.65	-	-	633,048.65
7100 SCHOOL BOARD	1,953,614.22	1,954,673.12	4,940.30	-	1,959,613.42
7200 GENERAL ADMINISTRATION (SUPT)	435,578.49	436,078.49	-	-	436,078.49
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	23,032,927.40	23,115,406.47	-	43,154.49	23,072,251.98
7400 FACILITIES ACQUISITION & CONSTRUCTION	2,102,764.16	2,898,314.16	51,135.39	-	2,949,449.55
7430 CHARTER SCHOOL LCI	-	-	-	-	-
7500 FISCAL SERVICES (FINANCE DEPT)	2,501,438.80	2,501,438.80	4,757.39	-	2,506,196.19
7600 FOOD SERVICE (SCHOOLS)	-	-	-	-	-
7610 FOOD SERVICE - DEPARTMENT	-	-	-	-	-
7700 CENTRAL SERVICES	-	-	-	-	-
7710 PLAN, RESEARCH, DEVELOP, & EVALUATE	-	-	-	-	-
7720 INFORMATION SERVICES	406,605.25	412,517.75	-	-	412,517.75
7730 STAFF SERVICES	6,853,542.64	6,836,184.83	69,134.58	-	6,905,319.41
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	953,083.37	953,083.37	1,900.00	-	954,983.37
7800 PUPIL TRANSP SERVICES - SCHOOL	1,527,505.56	1,510,754.58	-	17,646.78	1,493,107.80
7801 TRANSPORTATION - NORTH	6,296,316.76	6,296,674.08	142,748.57	-	6,439,422.65
7802 TRANSPORTATION - CENTRAL	3,233,827.35	3,233,910.28	56,749.13	-	3,290,659.41
7803 TRANSPORTATION - SOUTH	5,036,856.05	5,037,987.60	118,693.98	-	5,156,681.58
7900 OPERATION OF PLANT	31,478,580.30	31,610,960.03	-	1,409.87	31,609,550.16
8100 MAINTENANCE ADMINISTRATION	4,727,126.47	4,721,419.70	-	18.09	4,721,401.61
8120 BUILDING AND GROUND MAINTENANCE	3,542,451.99	3,546,555.35	38,775.34	-	3,585,330.69
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	3,396,816.04	3,399,625.55	957.39	-	3,400,582.94
9100 COMMUNITY SERVICE	2,644,582.08	2,746,337.04	-	5,621.90	2,740,715.14
9700 TRANSFER FUNDS	-	-	-	-	-
9890 RESERVES	34,893,068.45	33,521,575.14	952,663.81	-	34,474,238.95
TOTAL - GENERAL FUND	\$ 373,561,498.83	\$ 375,021,469.62	\$ 2,467,673.83	\$ 240,088.37	\$ 377,249,055.08

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 12, 2022

Account	Object			Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves				
3199	<u>Miscellaneous Federal Direct</u>			\$ 255.00
	0790 Miscellaneous Expense		9100 Community Service	\$ 255.00
	<i>Explanation: To appropriate estimated revenue for Pell administrative fees based on actual collections.</i>			
	8001 Purchased - Schools - Other	\$ 255.00		
3362	<u>School Recognition</u>			\$ 2,064,664.00
	0395 Other Distributions - Charter Schools		5100 Basic Education (K-12)	\$ 230,959.00
	0997 Reserve - Projects		9890 Reserves	1,833,705.00
				\$ 2,064,664.00
	<i>Explanation: To appropriate School Recognition Awards per DOE award letter.</i>			
	3160 Lottery - School Recognition	\$ 2,064,664.00		
3399	<u>Other Miscellaneous State Revenue</u>			\$ (72,730.19)
	0510 Supplies		5100 Basic Education (K-12)	\$ (10,636.19)
	0642 Equipment (Under \$5,000)		5100 Basic Education (K-12)	(62,094.00)
				\$ (72,730.19)
	<i>Explanation: Adjust Kids Code grant based on actual collections.</i>			
	2114 Kids C.O.D.E. Grant	\$ (72,730.19)		
3425	<u>Rent/Use Of Facility</u>			\$ 3,965.12
	0430 Electricity		7900 Operation of Plant	\$ 3,419.07
	0987 Reserve Schools/Departments		9890 Reserves	546.05
				\$ 3,965.12
	<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>			
	.... Discretionary	\$ 546.05	5099 School Utilities	3,419.07
			Total	\$ 3,965.12
3448	<u>Donations</u>			\$ -
	0510 Supplies		5100 Basic Education (K-12)	\$ -
	<i>Explanation: To correct Okaloosa Public Arts donation for Destin High School.</i>			
	.... Discretionary	\$ (2,000.00)	7020 Purchased Positions/Other - External	2,000.00
			Total	\$ -
3462	<u>Purchased Custodial Services</u>			\$ 234.88
	0102 Salary - Other Compensation		7900 Operation of Plant	\$ 196.56
	0210 Florida Retirement System		7900 Operation of Plant	23.45
	0220 Social Security		7900 Operation of Plant	14.87
				\$ 234.88
	<i>Explanation: To appropriate revenue received from schools (Project 2051) or outside organizations (Project 7020) to fund custodial services based on actual collections.</i>			
	7020 Purchased Positions/Other - External	\$ 234.88		
3465	<u>Purchased Positions - Other</u>			\$ 1,805.63
	0102 Salary - Other Compensation		5100 Basic Education (K-12)	\$ 918.61
	0132 Salary - Hourly Teachers		5100 Basic Education (K-12)	600.00
	0210 Florida Retirement System		5100 Basic Education (K-12)	170.85
	0220 Social Security		5100 Basic Education (K-12)	116.17
				\$ 1,805.63
	<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	\$ 1,805.63		

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 12, 2022

Account	Object				Increase (Decrease)
3466	<u>Purchased Positions/Other - External</u>				\$ 2,000.00
	0102 Salary - Other Compensation		5100 Basic Education (K-12)	\$	1,672.80
	0210 Florida Retirement System		5100 Basic Education (K-12)		199.23
	0220 Social Security		5100 Basic Education (K-12)		127.97
				\$	2,000.00
	<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	\$	2,000.00		
3467	<u>Purchased - Schools - Other</u>				\$ 16,562.00
	0360 Lease and Rental Agreements		5100 Basic Education (K-12)	\$	4,674.50
	0365 Software Subscriptions		5100 Basic Education (K-12)		3,295.00
	0398 Field Trips		7801 Transportation - North		7,976.25
	0398 Field Trips		7802 Transportation - Central		616.25
				\$	16,562.00
	<i>Explanation: To appropriate internal funds received from schools to reimburse operating expenditures based on actual collections.</i>				
	8001 Purchased - Schools - Other	\$	16,562.00		
3482	<u>Fuel Maintenance Fee</u>				\$ 11,010.49
	0350 Repair and Maintenance		7800 Pupil Transp Services - School	\$	11,010.49
	<i>Explanation: To appropriate revenue received for fuel maintenance based on actual collections.</i>				
	2093 Fuel System Repairs	\$	11,010.49		
3487	<u>Certificate Fees - Substitutes</u>				\$ 75.00
	0730 Dues and Fees		7730 Staff Services	\$	75.00
	<i>Explanation: To appropriate revenue for Certificate Fees - Substitutes based on actual collections.</i>				
	2088 Certification	\$	75.00		
3488	<u>Fingerprint Program</u>				\$ 5,322.00
	0730 Dues and Fees		7730 Staff Services	\$	5,322.00
	<i>Explanation: To appropriate revenue for Fingerprint Program based on actual collections.</i>				
	6006 Fingerprinting - Fees	\$	5,322.00		
3490	<u>Miscellaneous Revenue</u>				\$ 152,767.90
	0392 Shipping Charges		5100 Basic Education (K-12)	\$	845.43
	0510 Supplies		5100 Basic Education (K-12)		6,340.53
	0519 Technology Supplies		5100 Basic Education (K-12)		91.00
	0520 Textbooks		5100 Basic Education (K-12)		12,323.20
	0644 Computer Hardware (Under \$1,000)		5100 Basic Education (K-12)		63,789.00
	0649 Technology Equipment (Under \$1,000)		5100 Basic Education (K-12)		1,822.00
	0510 Supplies		6400 Instructional Staff Training Services		46.00
	0677 Replacement Systems - Other than Bldg.		7400 Facilities Acquisition and Construction		50,178.00
	0460 Diesel Fuel		7800 Pupil Transp Services - School		6,574.70
	0990 Fund Balance - Unappropriated		9890 Reserves		10,758.04
				\$	152,767.90
	<i>Explanation: To appropriate revenue for record requests from State of Florida (\$74.00), Scribbles Transcript System (\$734.04), public library courier services (\$9,950.00), fuel reimbursements (\$6,574.70), Doris Slosberg Driver Ed Safety Act (\$135,389.16), and vending commissions (\$46.00) based on actual collections.</i>				
	.... Discretionary	\$	10,758.04	4003 Traffic Education Funds - Doris Slosberg	135,389.16
	2093 Fuel System Repairs		6,574.70	4009 Donations - Unrestricted	46.00
				Total	\$ 152,767.90

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 12, 2022

Account	Object		Increase (Decrease)
3497	<u>Refund - Prior Year Expenditures</u>		\$ 2,198.10
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 2,198.10
	<i>Explanation: To appropriate refund of a prior year expenditure based on actual collections.</i>		
	.... Discretionary	\$ 2,198.10	
3740	<u>Prior Year Insurance Loss Recovery</u>		\$ 38,775.34
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 38,775.34
	<i>Explanation: To appropriate revenue from prior year insurance loss recovery based on actual collections.</i>		
	9015 Fixed Charges	\$ 38,775.34	
3746	<u>Health Reimbursement Arrangement</u>		\$ 680.19
	0310 Professional & Technical Service	7730 Staff Services	\$ 680.19
	<i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.</i>		
	5006 Health Reimbursement Arrangement	\$ 680.19	

II. Amendments Between Appropriations & Reserves

.... Discretionary

5100 Basic Education (K-12)	\$ (18,802.29)
5200 Exceptional Child	(7,565.15)
5300 Vocational	41,167.00
6100 Pupil Personnel Services	50,672.78
6120 Guidance Services	400.00
6140 Psychological Services	430.00
6200 Instructional Media Services	973.35
6300 Instruction & Curriculum	1,914.78
7300 School Admin - Principal Office	13,205.35
7400 Facilities Acquisition and Construction	957.39
7500 Fiscal Services	4,757.39
7730 Staff Services	55,957.39
7760 Internal Service	1,900.00
7801 Transportation - North	1,657.39
7900 Operation of Plant	12,362.99
8100 Maintenance Administration	14,832.78
8200 Administrative Technology Services	957.39
9890 Reserves	(19,236.32)
	\$ 156,542.22

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

2095 Salary Resynching	\$ (159,096.22)	5006 Health Reimbursement Arrangement	2,554.00
		Total	\$ (156,542.22)

0023 Itinerant - Speech

0100 Salary - Non-Instructional	5200 Exceptional Child	\$ 24,923.00
0131 Salary - Instructional	5200 Exceptional Child	(166,731.00)
0210 Florida Retirement System	5200 Exceptional Child	(17,583.00)
0220 Social Security	5200 Exceptional Child	(10,849.00)
0231 Group Insurance - Health	5200 Exceptional Child	(19,650.00)
0232 Group Insurance - Life	5200 Exceptional Child	(50.00)
0233 Group Insurance - Dental	5200 Exceptional Child	(660.00)
0310 Professional & Technical Service	5200 Exceptional Child	230,700.00
		\$ 40,100.00

Explanation: Changes by schools & departments between objects & functions to better utilize funds and allocate additional ESE non-gifted position by transferring to/(from) the following project(s):

2095 Salary Resynching	\$ (40,100.00)
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Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 12, 2022

Account	Object		Increase (Decrease)
0132 VPK - Year Long Program			
0510	Supplies	5500 Prekindergarten	\$ (2,000.00)
0350	Repair and Maintenance	7300 School Admin - Principal Office	2,000.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2004 Itinerant - Visually Impaired			
0131	Salary - Instructional	5200 Exceptional Child	\$ 25,343.00
0210	Florida Retirement System	5200 Exceptional Child	3,143.00
0220	Social Security	5200 Exceptional Child	1,939.00
0231	Group Insurance - Health	5200 Exceptional Child	4,480.00
0232	Group Insurance - Life	5200 Exceptional Child	11.00
0233	Group Insurance - Dental	5200 Exceptional Child	151.00
0310	Professional & Technical Service	5200 Exceptional Child	(35,067.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2005 Fine Arts Curriculum			
0360	Lease and Rental Agreements	5100 Basic Education (K-12)	\$ 125.00
0510	Supplies	5100 Basic Education (K-12)	(125.00)
			<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	\$ (121,329.87)
0103	Salary - Supplements	7900 Operation of Plant	113,789.86
0130	Salary - Overtime	7900 Operation of Plant	7,540.01
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2015 Adult Student Fees			
0510	Supplies	5900 Other Instruction	\$ (5,400.24)
0684	Replacement Roofing & Systems	7900 Operation of Plant	5,400.24
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2018 Itinerant Teachers - Autistic			
0231	Group Insurance - Health	6100 Pupil Personnel Services	\$ (119.79)
0234	Group Insurance - Other	6100 Pupil Personnel Services	119.79
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2045 ROTC			
0131	Salary - Instructional	5100 Basic Education (K-12)	\$ 55,577.00
0210	Florida Retirement System	5100 Basic Education (K-12)	6,891.00
0220	Social Security	5100 Basic Education (K-12)	4,252.00
0231	Group Insurance - Health	5100 Basic Education (K-12)	9,825.00
0232	Group Insurance - Life	5100 Basic Education (K-12)	25.00
0233	Group Insurance - Dental	5100 Basic Education (K-12)	330.00
0997	Reserve - Projects	9890 Reserves	(76,900.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2080 ESSER - General Fund			
0132	Salary - Hourly Teachers	6400 Instructional Staff Training Services	\$ 6,417.04
0210	Florida Retirement System	6400 Instructional Staff Training Services	764.27
0220	Social Security	6400 Instructional Staff Training Services	490.90
0231	Group Insurance - Health	6400 Instructional Staff Training Services	(13.31)
0234	Group Insurance - Other	6400 Instructional Staff Training Services	13.31
0997	Reserve - Projects	9890 Reserves	(7,672.21)
			<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 2

Board Meeting December 12, 2022

Account	Object		Increase (Decrease)
2095 Salary Resynching			
0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (12,924.60)
0131	Salary - Instructional	5100 Basic Education (K-12)	(264,146.60)
0210	Florida Retirement System	5100 Basic Education (K-12)	(27,651.20)
0220	Social Security	5100 Basic Education (K-12)	(21,188.90)
0100	Salary - Non-Instructional	5200 Exceptional Child	(17,274.23)
0131	Salary - Instructional	5200 Exceptional Child	(65,492.95)
0210	Florida Retirement System	5200 Exceptional Child	(8,264.29)
0220	Social Security	5200 Exceptional Child	(6,338.03)
0131	Salary - Instructional	5300 Vocational	(14,415.91)
0210	Florida Retirement System	5300 Vocational	(1,429.16)
0220	Social Security	5300 Vocational	(1,118.48)
0111	Salary - Administrative Manager	6100 Pupil Personnel Services	(1,615.58)
0131	Salary - Instructional	6100 Pupil Personnel Services	(22,990.88)
0210	Florida Retirement System	6100 Pupil Personnel Services	(2,485.50)
0220	Social Security	6100 Pupil Personnel Services	(1,864.13)
0100	Salary - Non-Instructional	7300 School Admin - Principal Office	(24,792.87)
0111	Salary - Administrative Manager	7300 School Admin - Principal Office	(40,140.84)
0210	Florida Retirement System	7300 School Admin - Principal Office	(6,524.44)
0220	Social Security	7300 School Admin - Principal Office	(4,971.00)
0100	Salary - Non-Instructional	7800 Pupil Transp Services - School	(27,713.33)
0111	Salary - Administrative Manager	7800 Pupil Transp Services - School	(2,299.09)
0210	Florida Retirement System	7800 Pupil Transp Services - School	(2,982.60)
0220	Social Security	7800 Pupil Transp Services - School	(2,236.95)
0100	Salary - Non-Instructional	7900 Operation of Plant	(20,567.52)
0111	Salary - Administrative Manager	7900 Operation of Plant	(1,242.75)
0210	Florida Retirement System	7900 Operation of Plant	(2,174.81)
0220	Social Security	7900 Operation of Plant	(1,677.71)
0100	Salary - Non-Instructional	8100 Maintenance Administration	(11,122.62)
0111	Salary - Administrative Manager	8100 Maintenance Administration	(1,491.30)
0210	Florida Retirement System	8100 Maintenance Administration	(1,242.75)
0220	Social Security	8100 Maintenance Administration	(994.20)
			<u>\$ (621,375.22)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, appropriate unanticipated expenses (Discretionary and Project 7008), appropriate additional ESE non-gifted position (Project 0023), appropriate Teacher of the Year banquet (Project 4025), appropriate additional ESE non-gifted positions (Project 5075), appropriate Board-Approved Materials and Supplies Stipends (Project 5080), and temporarily appropriate field trips to be reimbursed by Internal Funds (Project 8001) by transferring to/from the following project(s):

....	Discretionary	\$ 159,096.22	5080 Materials & Supplies Stipend	9,765.00
0023	Itinerant - Speech	40,100.00	7008 Curriculum Development	200.00
4025	E.R. - Teacher of the Year	4,546.00	8001 Purchased - Schools - Other	159,500.00
5075	IDEA Supplemental Support - General Fund	248,168.00		
				<u>Total \$ 621,375.22</u>

2113 Triumph AI Grant

0399	Other Technology Purchased Services	5300 Vocational	\$ 402.14
0642	Equipment (Under \$5,000)	5300 Vocational	12,300.00
0643	Computer (Over \$1,000) & Tech. Infrastructure	5300 Vocational	(12,300.00)
0649	Technology Equipment (Under \$1,000)	5300 Vocational	(402.14)
			<u>\$ -</u>

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

2114 Kids C.O.D.E. Grant

0310	Professional & Technical Service	5100 Basic Education (K-12)	\$ (208.34)
0642	Equipment (Under \$5,000)	5100 Basic Education (K-12)	(2,244.28)
0310	Professional & Technical Service	5200 Exceptional Child	208.34
0642	Equipment (Under \$5,000)	5200 Exceptional Child	2,244.28
			<u>\$ -</u>

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

2154 Advanced Placement

0510	Supplies	5100 Basic Education (K-12)	\$ (957.39)
0644	Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	957.39
			<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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Board Meeting December 12, 2022

Account	Object		Increase (Decrease)
2174 Child Care - Plew Elementary School			
0130	Salary - Overtime	9100 Community Service	\$ 2,373.02
0210	Florida Retirement System	9100 Community Service	282.63
0220	Social Security	9100 Community Service	217.86
0510	Supplies	9100 Community Service	(5,378.36)
0750	Other Personnel Services	9100 Community Service	2,504.85
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2178 Child Care - Wright Elementary School			
0642	Equipment (Under \$5,000)	7300 School Admin - Principal Office	\$ 5,849.39
0371	Telephone	7900 Operation of Plant	27.51
0100	Salary - Non-Instructional	9100 Community Service	8,549.00
0130	Salary - Overtime	9100 Community Service	867.06
0210	Florida Retirement System	9100 Community Service	1,121.27
0220	Social Security	9100 Community Service	720.33
0510	Supplies	9100 Community Service	(17,134.56)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2909 School Maintenance			
0350	Repair and Maintenance	8120 Building and Ground Maintenance	\$ (39,149.52)
0360	Lease and Rental Agreements	8120 Building and Ground Maintenance	7,394.85
0510	Supplies	8120 Building and Ground Maintenance	(14,557.73)
0684	Replacement Roofing & Systems	8120 Building and Ground Maintenance	46,757.73
0399	Other Technology Purchased Services	8120 Building and Ground Maintenance	(445.33)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3058 Innovative Program - Science Fair			
0510	Supplies	5100 Basic Education (K-12)	\$ (12.19)
0519	Technology Supplies	5100 Basic Education (K-12)	12.19
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3105 Instructional Materials - Textbooks			
0510	Supplies	5100 Basic Education (K-12)	\$ (16,557.08)
0520	Textbooks	5100 Basic Education (K-12)	16,557.08
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3106 Instructional Materials - Media			
0365	Software Subscriptions	6200 Instructional Media Services	\$ 2,190.00
0510	Supplies	6200 Instructional Media Services	(100.00)
0997	Reserve - Projects	9890 Reserves	(2,090.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3151 SAI - ESE Extended School Year			
0100	Salary - Non-Instructional	5200 Exceptional Child	\$ (67,416.34)
0102	Salary - Other Compensation	5200 Exceptional Child	349.94
0132	Salary - Hourly Teachers	5200 Exceptional Child	4,050.06
0210	Florida Retirement System	5200 Exceptional Child	(4,785.90)
0220	Social Security	5200 Exceptional Child	(5,195.46)
0310	Professional & Technical Service	5200 Exceptional Child	(1,856.25)
0510	Supplies	5200 Exceptional Child	1,455.15
0750	Other Personnel Services	5200 Exceptional Child	6,517.30
0100	Salary - Non-Instructional	7801 Transportation - North	33,429.48
0210	Florida Retirement System	7801 Transportation - North	4,113.74
0220	Social Security	7801 Transportation - North	2,557.37

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 12, 2022

Account	Object			Increase (Decrease)
0100	Salary - Non-Instructional	7802	Transportation - Central	4,977.72
0210	Florida Retirement System	7802	Transportation - Central	707.93
0220	Social Security	7802	Transportation - Central	380.79
0100	Salary - Non-Instructional	7803	Transportation - South	20,055.89
0210	Florida Retirement System	7803	Transportation - South	2,506.85
0220	Social Security	7803	Transportation - South	1,534.25
				<u>\$ 3,382.52</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, appropriate additional funding, and close SAI - ESE Extended School Year by transferring to/from the following project(s):</i>				
3161	SAI - Supplemental Academic Instruction	\$	(3,382.52)	
3161 SAI - Supplemental Academic Instruction				
0131	Salary - Instructional	5100	Basic Education (K-12)	\$ 505,751.00
0210	Florida Retirement System	5100	Basic Education (K-12)	62,708.00
0220	Social Security	5100	Basic Education (K-12)	38,693.00
0231	Group Insurance - Health	5100	Basic Education (K-12)	89,168.42
0232	Group Insurance - Life	5100	Basic Education (K-12)	228.00
0233	Group Insurance - Dental	5100	Basic Education (K-12)	3,003.00
0234	Group Insurance - Other	5100	Basic Education (K-12)	239.58
0997	Reserve - Projects	9890	Reserves	(796,073.52)
				<u>\$ (96,282.52)</u>
<i>Explanation: Appropriate SAI - ESE Extended School Year (Project 3151), appropriate additional ESOL - Interpreters (Project 4110), and appropriate Student Training Program (Project 4162) by transferring to/from the following project(s):</i>				
3151	SAI - ESE Extended School Year	\$	3,382.52	4162 SAI - Student Training Program
4110	SAI - ESOL		32,900.00	
				<u>60,000.00</u>
				<u>Total \$ 96,282.52</u>
4004 Chorus Program				
0310	Professional & Technical Service	5100	Basic Education (K-12)	\$ 3,000.00
0510	Supplies	5100	Basic Education (K-12)	(3,879.75)
0398	Field Trips	7801	Transportation - North	879.75
				<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>				
4005 Band Program				
0390	Other Purchased Service	5100	Basic Education (K-12)	\$ 70.00
0398	Field Trips	5100	Basic Education (K-12)	2,000.00
0510	Supplies	5100	Basic Education (K-12)	(8,101.50)
0642	Equipment (Under \$5,000)	5100	Basic Education (K-12)	3,997.50
0398	Field Trips	7801	Transportation - North	2,034.00
				<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>				
4009 Donations - Unrestricted				
0510	Supplies	5200	Exceptional Child	\$ (2,719.30)
0642	Equipment (Under \$5,000)	5200	Exceptional Child	2,719.30
				<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>				
4013 Insurance Claims - Other				
0742	Insurance Claims Current Year	8120	Building and Ground Maintenance	\$ 5,622.66
<i>Explanation: Appropriate insurance claims by transferring to/from the following project(s):</i>				
9015	Fixed Charges	\$	(5,622.66)	
4025 E.R. - Teacher of the Year				
0360	Lease and Rental Agreements	7730	Staff Services	\$ 4,546.00
<i>Explanation: Appropriate Teacher of the Year banquet by transferring to/from the following project(s):</i>				
2095	Salary Resynching	\$	(4,546.00)	

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

Account	Object		Increase (Decrease)
4110 SAI - ESOL			
0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 20,547.17
0130	Salary - Overtime	5100 Basic Education (K-12)	423.08
0210	Florida Retirement System	5100 Basic Education (K-12)	2,662.00
0220	Social Security	5100 Basic Education (K-12)	1,642.00
0231	Group Insurance - Health	5100 Basic Education (K-12)	5,280.50
0232	Group Insurance - Life	5100 Basic Education (K-12)	18.00
0233	Group Insurance - Dental	5100 Basic Education (K-12)	231.00
0234	Group Insurance - Other	5100 Basic Education (K-12)	1,597.50
0750	Other Personnel Services	5100 Basic Education (K-12)	498.75
			<u>\$ 32,900.00</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and appropriate additional ESOL Interpreter by transferring to/from the following project(s):</i>			
3161	SAI - Supplemental Academic Instruction	\$ (32,900.00)	
4125 Class Size Reduction			
0107	Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 13,066.60
0131	Salary - Instructional	5100 Basic Education (K-12)	(13,066.60)
0231	Group Insurance - Health	5100 Basic Education (K-12)	(239.58)
0234	Group Insurance - Other	5100 Basic Education (K-12)	239.58
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4162 SAI - Student Training Program			
0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ 2,375.59
0210	Florida Retirement System	5100 Basic Education (K-12)	281.10
0220	Social Security	5100 Basic Education (K-12)	179.61
0997	Reserve - Projects	9890 Reserves	57,163.70
			<u>\$ 60,000.00</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	\$ (60,000.00)	
5006 Health Reimbursement Arrangement			
0730	Dues and Fees	7730 Staff Services	\$ 2,554.00
<i>Explanation: Appropriate HRA debit card administrative fees by transferring to/(from) the following project(s):</i>			
....	Discretionary	\$ (2,554.00)	
5053 AICE - Bonuses & Exams			
0510	Supplies	5100 Basic Education (K-12)	\$ 7,885.99
<i>Explanation: Adjust AICE appropriations between projects by transferring to/(from) the following project(s): (Note: This will be reversed in November due to AICE recalculation received from DOE.)</i>			
9004	Advanced International Certificate of Education	\$ (7,885.99)	
5063 CAPE - Construction			
0519	Technology Supplies	5300 Vocational	\$ 1,175.00
0997	Reserve - Projects	9890 Reserves	3,637.34
			<u>\$ 4,812.34</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and consolidate CAPE - Construction and CAPE - Building Trades at Crestview High School by transferring to/from the following project(s):</i>			
5073	CAPE - Building Trades	\$ 4,812.34	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 12, 2022

Account	Object		Increase (Decrease)
5064 CAPE - Culinary			
0519	Technology Supplies	5300 Vocational	\$ 3,960.00
0641	Equipment (Over \$5,000)	5300 Vocational	823.13
0642	Equipment (Under \$5,000)	5300 Vocational	445.00
0997	Reserve - Projects	9890 Reserves	(5,228.13)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5065 CAPE - Drafting/Engineering			
0519	Technology Supplies	5300 Vocational	\$ 3,744.00
0643	Computer (Over \$1,000) & Tech. Infrastructure	5300 Vocational	(1,265.00)
0644	Computer Hardware (Under \$1,000)	5300 Vocational	1,265.00
0997	Reserve - Projects	9890 Reserves	(3,744.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5067 CAPE - Health Science			
0365	Software Subscriptions	5300 Vocational	\$ 1,625.00
0997	Reserve - Projects	9890 Reserves	(1,625.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5068 CAPE - Information Technology			
0220	Social Security	5300 Vocational	\$ 4.43
0365	Software Subscriptions	5300 Vocational	14,694.64
0399	Other Technology Purchased Services	5300 Vocational	(7,552.74)
0519	Technology Supplies	5300 Vocational	8,587.00
0643	Computer (Over \$1,000) & Tech. Infrastructure	5300 Vocational	(100.00)
0644	Computer Hardware (Under \$1,000)	5300 Vocational	7,552.74
0750	Other Personnel Services	5300 Vocational	200.00
0997	Reserve - Projects	9890 Reserves	(23,386.07)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5072 CAPE - Automotive			
0350	Repair and Maintenance	5300 Vocational	\$ 273.37
0519	Technology Supplies	5300 Vocational	134.00
0997	Reserve - Projects	9890 Reserves	(407.37)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5073 CAPE - Building Trades			
0997	Reserve - Projects	9890 Reserves	\$ (312.64)
0331	Out of County Travel	5300 Vocational	(225.00)
0365	Software Subscriptions	5300 Vocational	(1,206.00)
0510	Supplies	5300 Vocational	(157.25)
0641	Equipment (Over \$5,000)	5300 Vocational	(2,911.45)
			<u>\$ (4,812.34)</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and consolidate CAPE - Construction and CAPE - Building Trades at Crestview High School by transferring to/from the following project(s):</i>			
5063	CAPE - Construction	\$ 4,812.34	
5075 IDEA Supplemental Support - General Fund			
0100	Salary - Non-Instructional	5200 Exceptional Child	\$ 86,372.00
0131	Salary - Instructional	5200 Exceptional Child	78,918.00
0210	Florida Retirement System	5200 Exceptional Child	20,496.00
0220	Social Security	5200 Exceptional Child	12,646.00

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

Account	Object		Increase (Decrease)
	0231 Group Insurance - Health	5200 Exceptional Child	47,860.06
	0232 Group Insurance - Life	5200 Exceptional Child	122.00
	0233 Group Insurance - Dental	5200 Exceptional Child	1,613.00
	0234 Group Insurance - Other	5200 Exceptional Child	140.94
			<u>248,168.00</u>
			\$ 248,168.00
<i>Explanation: Appropriate ESE non-gifted position(s) by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (248,168.00)	
5080	<u>Materials & Supplies Stipend</u>		
	0510 Supplies	6400 Instructional Staff Training Services	\$ 9,765.00
<i>Explanation: Appropriate Board Approved Materials and Supplies Stipend by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (9,765.00)	
5110	<u>Workforce Development</u>		
	0510 Supplies	5900 Other Instruction	\$ 8,443.00
	0100 Salary - Non-Instructional	7300 School Admin - Principal Office	(6,607.00)
	0130 Salary - Overtime	7300 School Admin - Principal Office	2,442.78
	0210 Florida Retirement System	7300 School Admin - Principal Office	(528.06)
	0220 Social Security	7300 School Admin - Principal Office	(319.13)
	0231 Group Insurance - Health	7300 School Admin - Principal Office	(492.00)
	0232 Group Insurance - Life	7300 School Admin - Principal Office	(2.00)
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	(17.00)
	0997 Reserve - Projects	9890 Reserves	(2,920.59)
			<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	\$ (7,964.60)
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	7,964.60
			<u>-</u>
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
6014	<u>Innovative Program - District Art Show</u>		
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	\$ 445.00
	0510 Supplies	5100 Basic Education (K-12)	(445.00)
			<u>-</u>
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
6061	<u>CAPE Innovations - Microeconomics</u>		
	0365 Software Subscriptions	5300 Vocational	\$ 1,290.00
	0997 Reserve - Projects	9890 Reserves	(1,290.00)
			<u>-</u>
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
6110	<u>Adult Education Tuition</u>		
	0102 Salary - Other Compensation	5900 Other Instruction	\$ 31.00
	0131 Salary - Instructional	5900 Other Instruction	(163,144.00)
	0210 Florida Retirement System	5900 Other Instruction	(20,044.31)
	0220 Social Security	5900 Other Instruction	(12,477.63)
	0231 Group Insurance - Health	5900 Other Instruction	(32,810.00)
	0232 Group Insurance - Life	5900 Other Instruction	(76.00)
	0233 Group Insurance - Dental	5900 Other Instruction	(1,060.00)
	0510 Supplies	5900 Other Instruction	56,300.94
	0131 Salary - Instructional	6100 Pupil Personnel Services	63,074.00
	0210 Florida Retirement System	6100 Pupil Personnel Services	7,821.00
	0220 Social Security	6100 Pupil Personnel Services	4,825.00
	0231 Group Insurance - Health	6100 Pupil Personnel Services	9,825.00
	0232 Group Insurance - Life	6100 Pupil Personnel Services	25.00
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	330.00

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 12, 2022

Account	Object		Increase (Decrease)
	0131 Salary - Instructional	6120 Guidance Services	63,074.00
	0210 Florida Retirement System	6120 Guidance Services	7,821.00
	0220 Social Security	6120 Guidance Services	4,825.00
	0231 Group Insurance - Health	6120 Guidance Services	9,825.00
	0232 Group Insurance - Life	6120 Guidance Services	25.00
	0233 Group Insurance - Dental	6120 Guidance Services	330.00
	0231 Group Insurance - Health	7300 School Admin - Principal Office	(159.75)
	0234 Group Insurance - Other	7300 School Admin - Principal Office	159.75
	0310 Professional & Technical Service	7900 Operation of Plant	1,480.00
			<u>\$ -</u>

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

7008 Curriculum Development

0310 Professional & Technical Service	6300 Instruction & Curriculum	\$ 5,400.00
0331 Out of County Travel	6300 Instruction & Curriculum	(3,600.00)
0370 Postage	6300 Instruction & Curriculum	(100.00)
0390 Other Purchased Service	6300 Instruction & Curriculum	(500.00)
0510 Supplies	6300 Instruction & Curriculum	(1,000.00)
		<u>\$ 200.00</u>

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

2095 Salary Resynching \$ (200.00)

7016 Professional Development Training - GF

0210 Florida Retirement System	6400 Instructional Staff Training Services	\$ 12.51
0750 Other Personnel Services	6400 Instructional Staff Training Services	(12.51)
		<u>\$ -</u>

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

7054 AP Initiative - Set-Aside

0510 Supplies	5100 Basic Education (K-12)	\$ (2,300.00)
0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)	2,000.00
0649 Technology Equipment (Under \$1,000)	5100 Basic Education (K-12)	300.00
		<u>\$ -</u>

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

7059 Innovative Program - Odyssey of the Mind

0510 Supplies	5100 Basic Education (K-12)	\$ 1,300.00
0730 Dues and Fees	5100 Basic Education (K-12)	(1,300.00)
		<u>\$ -</u>

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

7061 CAPE Digital Tools - STEM

0220 Social Security	5300 Vocational	\$ 2.90
0365 Software Subscriptions	5300 Vocational	649.00
0519 Technology Supplies	5300 Vocational	649.00
0750 Other Personnel Services	5300 Vocational	200.00
0997 Reserve - Projects	9890 Reserves	(1,500.90)
		<u>\$ -</u>

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

7063 CAPE - Manufacturing

0519 Technology Supplies	5300 Vocational	\$ 1,000.00
0997 Reserve - Projects	9890 Reserves	(1,000.00)
		<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 12, 2022

Account	Object		Increase (Decrease)
8001	<u>Purchased - Schools - Other</u>		
	0398 Field Trips	7801 Transportation - North	\$ 50,000.00
	0398 Field Trips	7802 Transportation - Central	39,000.00
	0398 Field Trips	7803 Transportation - South	70,500.00
			<u>\$ 159,500.00</u>
	<i>Explanation: Temporarily appropriate advanced field trip funds to schools to be reimbursed by Internal Funds by transferring to/from the following project(s):</i>		
	2095 Salary Resynching	\$ (159,500.00)	
8105	<u>CSR - Science Initiatives</u>		
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	\$ (41.00)
	0117 Workshops	6300 Instruction & Curriculum	41.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
8107	<u>CSR - Math Initiatives</u>		
	0510 Supplies	6300 Instruction & Curriculum	\$ (400.00)
	0519 Technology Supplies	6300 Instruction & Curriculum	400.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
9004	<u>Advanced International Certificate of Education</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (7,885.99)
	<i>Explanation: Adjust AICE appropriations between projects by transferring to/(from) the following project(s): (Note: This will be reversed in November due to AICE recalculation received from DOE.)</i>		
	5053 AICE - Bonuses & Exams	\$ 7,885.99	
9007	<u>Career and Professional Education</u>		
	0102 Salary - Other Compensation	5300 Vocational	\$ 54.25
	0210 Florida Retirement System	5300 Vocational	6.46
	0220 Social Security	5300 Vocational	4.15
	0365 Software Subscriptions	5300 Vocational	(37.16)
	0510 Supplies	5300 Vocational	24.00
	0519 Technology Supplies	5300 Vocational	150.00
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	499.99
	0365 Software Subscriptions	6300 Instruction & Curriculum	37.16
	0997 Reserve - Projects	9890 Reserves	(738.85)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
9015	<u>Fixed Charges</u>		
	0122 Salary - Sick Leave Payoff	5100 Basic Education (K-12)	\$ (6,260.88)
	0123 Salary - Annual Leave Payoff	5100 Basic Education (K-12)	(13,072.70)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(1,556.96)
	0220 Social Security	5100 Basic Education (K-12)	(44.12)
	0320 Insurance and Bond Premiums	7100 School Board	4,940.30
	0123 Salary - Annual Leave Payoff	7300 School Admin - Principal Office	13,072.70
	0210 Florida Retirement System	7300 School Admin - Principal Office	1,556.96
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	36.47
	0122 Salary - Sick Leave Payoff	7900 Operation of Plant	6,260.88
	0220 Social Security	7900 Operation of Plant	7.65
	0320 Insurance and Bond Premiums	7900 Operation of Plant	(4,940.30)
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	(5,622.66)
			<u>\$ (5,622.66)</u>
	<i>Explanation: Changes between objects & functions to better utilize funds and appropriate insurance claims by transferring to/(from) the following project(s):</i>		
	4013 Insurance Claims - Other	\$ 5,622.66	

ADOPTED BY SCHOOL BOARD:

DECEMBER 12, 2022

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2022	INCREASE	DECREASE	BUDGET AS OF 10/31/2022	
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	120.12	-	-	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	\$ 21,531,867.77	\$ -	\$ -	\$ 21,531,867.77

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>APPROPRIATIONS</i>						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 9/30/2022	INCREASE	DECREASE	BUDGET AS OF 10/31/2022
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	11,990.38	-	-	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	\$ 21,531,867.77	\$ -	\$ -	\$ 21,531,867.77

Explanation of Budget Amendment as Follows:

Part II - Debt Service Funds

Amendment Number 2

Board Meeting December 12, 2022

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

N/A

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

DECEMBER 12, 2022

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2022	INCREASE	DECREASE	BUDGET AS OF 10/31/2022	
3209	FEMA - CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -
3210	FEMA - ADMINISTRATIVE	-	-	-	-	-
3321	CO & DS DISTRIBUTED	1,021,148.00	1,021,148.00	-	-	1,021,148.00
3325	INTEREST ON UNDIST CO & DS	20,840.00	20,840.00	-	-	20,840.00
3341	RACING COMMISSION FUNDS	-	-	-	-	-
3379	FUEL TAX REFUND	-	-	-	-	-
3391	PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	-	-	-	-	-
3394	CAPITAL OUTLAY CHARTER SCHOOLS	-	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	2,369.72	-	12,090.67
3431	INTEREST ON INVESTMENT	81,963.77	292,571.51	133,749.36	-	426,320.87
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	203,854.50	-	253,132.00
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	\$ 226,579,446.56	\$ 339,973.58	\$ -	\$ 226,919,420.14

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 9/30/2022	INCREASE	DECREASE	BUDGET AS OF 10/31/2022
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	1,547,937.26	-	188,650.31	1,359,286.95
7400	0642	EQUIPMENT (UNDER \$1,000)	829,166.34	1,216,444.63	266,273.43	-	1,482,718.06
7400	0643	COMPUTER EQUIPMENT (OVER \$1,000)	211,897.55	171,074.68	-	-	171,074.68
7400	0644	COMPUTER HARDWARE (UNDER \$1,000)	1,033,917.33	1,106,946.50	-	-	1,106,946.50
7400	0648	TECHNOLOGY EQUIPMENT (OVER \$1,000)	518,265.79	509,882.47	-	-	509,882.47
7400	0649	TECHNOLOGY EQUIPMENT (UNDER \$1,000)	598,313.34	606,696.66	6,239.94	-	612,936.60
7400	0651	BUSES	2,200,000.00	2,200,000.00	-	-	2,200,000.00
7400	0652	OTHER MOTOR VEHICLES	704,659.60	836,573.29	-	75,121.20	761,452.09
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	681,848.05	-	5,033.40	676,814.65
7400	0676	OTHER PERMANENT IMPROVEMENTS	355,562.63	397,814.95	159,849.79	-	557,664.74
7400	0677	REPLACEMENT SYSTEMS	142,315.87	144,562.22	-	-	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	52,856,994.66	63,410.66	-	52,920,405.32
7400	0685	FLOORING/STRUCTURAL ALTERATION	746,499.57	746,499.57	-	-	746,499.57
7400	0691	SOFTWARE (OVER \$1,000)	1,196,451.54	1,192,401.54	-	-	1,192,401.54
7400	0692	SOFTWARE (UNDER \$1,000)	601.28	4,651.28	-	-	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	1,170,369.66	113,004.67	-	1,283,374.33
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	14,876,220.00	-	-	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	\$ 226,579,446.56	\$ 608,778.49	\$ 268,804.91	\$ 226,919,420.14

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 2

Board Meeting December 12, 2022

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3421	<u>Tax Redemptions</u>		\$ 2,369.72
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 2,369.72
	<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>		
	.... Discretionary	\$ 2,369.72	
3431	<u>Interest on Investments</u>		\$ 133,749.36
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 133,749.36
	<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>		
	.... Discretionary	\$ 133,749.36	
3731	<u>Sale of Land</u>		\$ 203,854.50
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 203,854.50
	<i>Explanation: To appropriate revenue for sale of land based on actual collections.</i>		
	.... Discretionary	\$ 203,854.50	
II. Amendments Between Appropriations & Reserves			
	.... <u>Discretionary</u>		
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ (226,968.91)
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	2353 DW - Portable Repairs & Relocations	\$ 226,968.91	
0369	<u>DW - Vehicles</u>		
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ 75,121.20
	0652 Other Motor Vehicles	7400 Facilities Acquisition and Construction	(75,121.20)
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
0381	<u>DW - Sign</u>		
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ (4,031.00)
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	4,031.00
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
1322	<u>BD - Playground Renovations</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 2,673.00
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (2,673.00)	
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (14,750.50)
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	1322 BD - Playground Renovations	\$ 2,673.00	
		7370 BD - Painting	12,077.50
		<i>Total Projects transferred to/(from)</i>	\$ 14,750.50
2353	<u>DW - Portable Repairs & Relocations</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ -
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	.... Discretionary	\$ (226,968.91)	
		8342 Project Contingency	226,968.91
		<i>Total Projects transferred to/(from)</i>	\$ -
2393	<u>DW - Band Instrument Replacement</u>		

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 2

Board Meeting December 12, 2022

Account	Object	Function		Increase (Decrease)
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction		\$ (145,957.45)
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction		145,957.45
				<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>			
2395	<u>DW - Safety/ADA</u>			
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction		\$ (113,783.06)
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction		99,631.98
	0649 Technology Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction		6,239.94
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction		7,911.14
				<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>			
3211	<u>Bruner ChilledPiping/HVAC F&G P6TO27</u>			
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction		<u>\$ 12,040.00</u>
	<i>Explanation: Transferred to/(from) the following project(s):</i>			
	8342 Project Contingency		\$ (12,040.00)	
3214	<u>DW - Phase 2 Security Upgrades F&G P6TO28</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)	
3356	<u>School Security Upgrade P6TO2 Phase 2</u>			
	0675 Fence & Underground Tanks	7400 Facilities Acquisition and Construction		\$ (5,033.40)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction		5,033.40
				<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>			
5341	<u>DW - Playgrounds</u>			
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction		<u>\$ 159,849.79</u>
	<i>Explanation: Transferred to/(from) the following project(s):</i>			
	8342 Project Contingency		\$ (159,849.79)	
5399	<u>Bus Video Management System</u>			
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction		<u>\$ 13,980.00</u>
	<i>Explanation: Transferred to/(from) the following project(s):</i>			
	8342 Project Contingency		\$ (13,980.00)	
7370	<u>BD - Painting</u>			
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction		<u>\$ 12,077.50</u>
	<i>Explanation: Transferred to/(from) the following project(s):</i>			
	2303 Board Projects		\$ (12,077.50)	
8342	<u>Project Contingency</u>			
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction		<u>\$ 34,219.12</u>
	<i>Explanation: Transferred to/(from) the following project(s):</i>			
	2353 DW - Portable Repairs & Relocations		\$ (226,968.91)	5341 DW - Playgrounds 159,849.79
	3211 Bruner ChilledPiping/HVAC F&G P6TO27		12,040.00	5399 Bus Video Management System 13,980.00
	3214 DW - Phase 2 Security Upgrades F&G P6TO28		6,880.00	<u>Total Projects transferred to/(from) \$ (34,219.12)</u>

ADOPTED BY SCHOOL BOARD:

DECEMBER 12, 2022

\$ - \$ -

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2022	INCREASE	DECREASE	BUDGET AS OF 10/31/2022	
3199 MISCELLANEOUS FEDERAL DIRECT	\$ 1,594,895.06	\$ 1,594,895.06	\$ 2,074,605.00	\$ -	\$ 3,669,500.06	
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	111,132.00	-	669,235.40	
3231 IDEA	13,277,449.97	13,277,449.97	814,043.90	-	14,091,493.87	
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	35,335,233.17	-	-	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	145,550.00	-	689,535.89	
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	\$ 63,984,454.98	\$ 3,145,330.90	\$ -	\$ 67,129,785.88	

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 9/30/2022	INCREASE	DECREASE	BUDGET AS OF 10/31/2022
5100	BASIC EDUCATION (K-12)	\$ 35,444,713.36	\$ 35,789,713.31	\$ 2,022,753.00	\$ -	\$ 37,812,466.31
5200	EXCEPTIONAL CHILD	9,510,778.99	9,510,703.77	788,034.83	-	10,298,738.60
5300	VOCATIONAL	1,368,890.81	1,368,890.81	39,377.00	-	1,408,267.81
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	362,836.38	-	-	362,836.38
6100	PUPIL PERSONNEL SERVICES	3,430,483.65	3,430,483.65	-	1,857.00	3,428,626.65
6110	ATTENDANCE AND SOCIAL WORK	379,025.00	379,025.00	1,857.00	-	380,882.00
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	456,323.04	-	-	456,323.04
6141	TESTING	-	-	-	-	-
6150	PARENTAL INVOLVEMENT	199,731.09	199,731.09	-	199.66	199,531.43
6200	INSTRUCTIONAL MEDIA SERVICES	14,410.73	14,410.73	-	-	14,410.73
6300	INSTRUCTION & CURRICULUM	3,219,149.51	3,222,595.89	77,474.20	-	3,300,070.09
6400	INSTRUCTIONAL STAFF TRAINING SERVICES	4,412,542.42	4,611,888.55	136,844.25	-	4,748,732.80
6500	INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-
7100	SCHOOL BOARD	47,052.96	47,052.96	-	-	47,052.96
7200	GENERAL ADMINISTRATION	1,791,486.37	1,817,970.37	6,490.00	-	1,824,460.37
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	15,648.21	-	47.72	15,600.49
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	91,296.29	-	-	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	74,605.00	-	81,085.50
TOTAL - OTHER SPECIAL REVENUE FUNDS		\$ 63,401,586.98	\$ 63,984,454.98	\$ 3,147,435.28	\$ 2,104.38	\$ 67,129,785.88

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 2
Board Meeting December 12, 2022

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3199	<u>Miscellaneous Federal Direct</u>		<u>\$ 2,074,605.00</u>
	0510 Supplies	5100 Basic Education (K-12)	\$ 1,879,822.00
	0111 Salary - Administrative/Managerial	6300 Instruction & Curriculum	15,239.00
	0210 Florida Retirement System	6300 Instruction & Curriculum	1,815.00
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	1,166.00
	0231 Group Insurance - Health	6300 Instruction & Curriculum	2,391.00
	0232 Group Insurance - Life	6300 Instruction & Curriculum	4.00
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	60.00
	0310 Professional & Technical Services	6300 Instruction & Curriculum	12,000.00
	0331 Out of County Travel	6300 Instruction & Curriculum	32,500.00
	0510 Supplies	6300 Instruction & Curriculum	2,060.00
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	45,000.00
	0210 Florida Retirement System	6400 Instructional Staff Training Services	4,500.00
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	3,443.00
	0790 Miscellaneous Expense	9100 Community Service	74,605.00
			<u>\$ 2,074,605.00</u>
<i>Explanation: Appropriate revenue for Pell (Project 3481) grant based on actual collections and appropriate DoDEA - ENGAGE 2.0 (Project 3488) grant per project award notification.</i>			
	3481 Pell Grant	\$ 74,605.00	3488 DoDEA ENGAGE 2.0
			<u>2,000,000.00</u>
			<u>\$ 2,074,605.00</u>
3221	<u>Adult General Education</u>		<u>\$ 111,132.00</u>
	0510 Supplies	5300 Vocational	\$ 13,447.00
	0641 Equipment/Fixed Assets (Over \$5,000)	5300 Vocational	23,930.00
	0642 Equipment (Under \$5,000)	5300 Vocational	2,000.00
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	6,000.00
	0210 Florida Retirement System	6300 Instruction & Curriculum	715.00
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	459.00
	0234 Group Insurance - Other	6400 Instructional Staff Training Services	60,710.00
	0791 Indirect Costs	7200 General Administration	3,871.00
			<u>\$ 111,132.00</u>
<i>Explanation: Appropriate Carl Perkins - Postsecondary Education (Project 3407) grant per project award notification.</i>			
	3407 Carl Perkins - Postsecondary Education	\$ 111,132.00	
3231	<u>IDEA</u>		<u>\$ 814,043.90</u>
	0510 Supplies	5200 Exceptional Child	<u>\$ 814,043.90</u>
<i>Explanation: Appropriate IDEA - Part B - K-12 (Project 3475) and IDEA - Part B - Pre-K (Project 3476) additional allocations per project award notifications.</i>			
	3475 IDEA - Part B - K-12	\$ 797,304.37	3476 IDEA - Part B - Pre-K
			<u>16,739.53</u>
			<u>\$ 814,043.90</u>
3274	<u>Title III</u>		<u>\$ 145,550.00</u>
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 46,491.00
	0510 Supplies	5100 Basic Education (K-12)	82,381.00
	0519 Technology - Supplies	5100 Basic Education (K-12)	2,099.00
	0644 Computer Hardware (Under \$5,000)	5100 Basic Education (K-12)	11,960.00
	0791 Indirect Costs	7200 General Administration	2,619.00
			<u>\$ 145,550.00</u>
<i>Explanation: Appropriate Title III - Immigrant Children & Youth (Project 3419) grant per project award notification.</i>			
	3419 Title III - Immigrant Children & Youth	\$ 145,550.00	

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 2
Board Meeting December 12, 2022

Account	Object	Function	Increase (Decrease)
II. Amendments Between Appropriations & Reserves			
2458 <u>ESSER II - Reading Tutoring</u>			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (1,417.99)
	0210 Florida Retirement System	5100 Basic Education (K-12)	1,976.02
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(558.03)
			<u>\$ -</u>
	<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)	\$ (818.50)
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	818.50
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2495 <u>ARP - IDEA - K-12</u>			
	0510 Supplies	5200 Exceptional Child	\$ (1,079.00)
	0519 Technology - Supplies	5200 Exceptional Child	1,079.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3401 <u>Title I - Part A</u>			
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (57,986.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(6,906.00)
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(4,436.00)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(26.00)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(400.00)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(160.00)
	0510 Supplies	5100 Basic Education (K-12)	69,914.00
	0100 Salary - Non-Instructional	5200 Exceptional Child	2,120.00
	0210 Florida Retirement System	5200 Exceptional Child	252.00
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	162.00
	0232 Group Insurance - Life	5200 Exceptional Child	14.00
	0233 Group Insurance - Dental	5200 Exceptional Child	(360.00)
	0234 Group Insurance - Other	5200 Exceptional Child	(144.00)
	0510 Supplies	5200 Exceptional Child	(2,044.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3405 <u>Title II - Part A</u>			
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	\$ (13.31)
	0234 Group Insurance - Other	6400 Instructional Staff Training Services	13.31
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3407 <u>Carl Perkins - Postsecondary Education</u>			
	0131 Salary - Instructional	6400 Instructional Staff Training Services	\$ 36,996.00
	0210 Florida Retirement System	6400 Instructional Staff Training Services	4,406.00
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	2,830.00
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	13,160.00
	0232 Group Insurance - Life	6400 Instructional Staff Training Services	26.00
	0233 Group Insurance - Dental	6400 Instructional Staff Training Services	400.00
	0234 Group Insurance - Other	6400 Instructional Staff Training Services	(57,818.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3422 <u>Secondary Ed (Carl Perkins)</u>			
	0643 Computer Hardware (Over \$5,000)/Technology/Infrastructure	5300 Vocational	\$ (1,999.99)
	0644 Computer Hardware (Under \$5,000)	5300 Vocational	1,999.99
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 2
Board Meeting December 12, 2022

Account	Object	Function	Increase (Decrease)
3475	<u>IDEA - Part B - K-12</u>		
	0100	Salary - Non-Instructional	
		5200 Exceptional Child	\$ 24,923.00
	0210	Florida Retirement System	3,090.00
	0220	FICA (Social Security & Medicare)	1,907.00
	0231	Group Insurance - Health	7,859.01
	0232	Group Insurance - Life	25.00
	0233	Group Insurance - Dental	330.00
	0234	Group Insurance - Other	1,965.99
	0330	In County Travel	(2,500.00)
	0357	Support Managed - Computers	(2,500.00)
	0365	Software Subscriptions	(16,980.05)
	0510	Supplies	(141,053.68)
	0530	Periodicals	(600.00)
	0641	Equipment/Fixed Assets (Over \$5,000)	(5,000.00)
	0642	Equipment (Under \$5,000)	54,125.00
	0643	Computer Hardware (Over \$5,000)/Technology/Infrastructure	(3,000.00)
	0644	Computer Hardware (Under \$5,000)	4,000.00
	0648	Technology Equipment (Over \$5,000)	(2,000.00)
	0649	Technology Equipment (Under \$5,000)	60,694.00
	0750	Other Personnel Services	(1,000.00)
	0331	Out of County Travel	(200.00)
	0510	Supplies	0.34
	0102	Salary - Other Compensation	(2,000.00)
	0210	Florida Retirement System	(357.30)
	0220	FICA (Social Security & Medicare)	(229.50)
	0331	Out of County Travel	500.00
	0370	Postage/Shipping/Telegram	288.19
	0390	Other Purchased Service	(2,000.00)
	0519	Technology - Supplies	1,211.81
	0641	Equipment/Fixed Assets (Over \$5,000)	(1,200.00)
	0642	Equipment (Under \$5,000)	1,000.00
	0643	Computer Hardware (Over \$5,000)/Technology/Infrastructure	(2,000.00)
	0644	Computer Hardware (Under \$5,000)	4,602.00
	0102	Salary - Other Compensation	4,000.00
	0117	Workshops	(500.00)
	0210	Florida Retirement System	310.00
	0220	FICA (Social Security & Medicare)	76.25
	0331	Out of County Travel	17,500.00
	0117	Workshops	912.00
	0220	FICA (Social Security & Medicare)	40.28
	0750	Other Personnel Services	(1,000.00)
			<u>\$ 5,239.34</u>

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

3477 IDEA - K-12 - Proportionate \$ (5,239.34)

3476 IDEA - Part B - Pre-K

	0365	Software Subscriptions	\$ (13,869.00)
	0510	Supplies	633.46
	0642	Equipment (Under \$5,000)	9,200.00
	0644	Computer Hardware (Under \$5,000)	(500.00)
	0694	Software Apps. - Tablets	3,500.00
	0750	Other Personnel Services	(3,600.00)
	0220	FICA (Social Security & Medicare)	(1,857.00)
	0220	FICA (Social Security & Medicare)	1,857.00
	0390	Other Purchased Service	3,250.00
	0117	Workshops	(2,000.00)
	0220	FICA (Social Security & Medicare)	(95.00)
	0331	Out of County Travel	(100.00)
	0750	Other Personnel Services	4,000.00
			<u>\$ 419.46</u>

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

3478 IDEA - Pre-K - Proportionate \$ (419.46)

Explanation of Budget Amendment as Follows:
 Part IV - Other Special Revenue Funds
 Amendment Number 2
 Board Meeting December 12, 2022

Account	Object	Function	Increase (Decrease)
3477	<u>IDEA - K-12 - Proportionate</u>		
	0310 Professional & Technical Services	5200 Exceptional Child	<u>\$ (5,239.34)</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	3475 IDEA - Part B - K-12	\$ 5,239.34	
3478	<u>IDEA - Pre-K - Proportionate</u>		
	0310 Professional & Technical Services	5200 Exceptional Child	<u>\$ (419.46)</u>
	<i>Explanation: Transfers to/(from) the following project(s):</i>		
	3476 IDEA - Part B - Pre-K	\$ 419.46	

ADOPTED BY SCHOOL BOARD:

DECEMBER 12, 2022

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2022	INCREASE	DECREASE	BUDGET AS OF 10/31/2022	
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	403,068.49	-	480,774.82	
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	89.36	-	1,729.36	
3459 SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-	
3460 ONLINE CREDIT CARD FEES	-	24,106.93	14,357.26	-	38,464.19	
3465 PURCHASED - OTHER POSITIONS	-	-	-	-	-	
3466 PURCHASED OTHER POS - EXTERNAL	-	-	-	-	-	
3485 RESTITUTION PAYMENTS - OTHER	-	5,677.98	-	-	5,677.98	
3490 MISCELLANEOUS REVENUE	-	-	58.53	-	58.53	
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	\$ 23,792,066.97	\$ 417,573.64	\$ -	\$ 24,209,640.61	

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2022	INCREASE	DECREASE	BUDGET AS OF 10/31/2022	
0100 SALARY - NON-INSTRUCTIONAL	\$ 761,310.00	\$ 687,746.00	\$ -	\$ -	\$ 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	460,285.63	-	-	460,285.63	
0117 WORKSHOPS	2,932.25	2,932.25	157.50	-	3,089.75	
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	4,203.93	-	4,800.81	
0161 SALARY - PROFESSIONAL/TECHNICAL	104,318.82	104,318.82	-	-	104,318.82	
0210 FLORIDA RETIREMENT SYSTEM	162,079.34	149,236.11	500.69	-	149,736.80	
0220 FICA (SOCIAL SECURITY)	107,186.95	98,401.35	333.62	-	98,734.97	
0231 GROUP INSURANCE - HEALTH & HOSPITAL	434,975.94	382,697.94	-	-	382,697.94	
0232 GROUP INSURANCE - LIFE	1,102.43	972.43	-	-	972.43	
0233 GROUP INSURANCE - DENTAL	14,698.74	12,698.74	-	-	12,698.74	
0234 GROUP INSURANCE - OTHER	800.00	800.00	-	-	800.00	
0310 PROFESSIONAL & TECHNICAL SERVICES	7,697,911.06	7,699,551.06	403,216.38	-	8,102,767.44	
0330 IN COUNTY TRAVEL	4,000.00	4,000.00	-	-	4,000.00	
0331 OUT OF COUNTY TRAVEL	4,050.00	4,050.00	1,673.73	-	5,723.73	
0350 REPAIR AND MAINTENANCE	148,370.86	140,029.50	-	4,449.82	135,579.68	
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	747.21	-	4,127.04	
0370 POSTAGE	4,000.00	4,000.00	-	-	4,000.00	
0371 TELEPHONE	13,500.00	13,500.00	-	1,495.29	12,004.71	
0372 TELEPHONE MAINTENANCE	-	-	-	-	-	
0373 TELEPHONE LONG DISTANCE	250.00	250.00	-	-	250.00	
0375 CELLULAR TELEPHONE	3,050.00	3,050.00	437.50	-	3,487.50	
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	1,495.29	-	8,495.29	
0393 CONTRACTS - NONPROFESSIONAL SERVICE	27,382.77	28,132.67	-	-	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	27,597.38	-	10,015.35	17,582.03	
0519 TECHNOLOGY SUPPLIES	350.11	2,674.93	10,084.26	-	12,759.19	
0550 REPAIR PARTS	1,368.09	2,738.37	10.00	-	2,748.37	
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	1,073,425.53	-	39,615.56	1,033,809.97	
0642 EQUIPMENT (UNDER \$5,000)	8,408.55	18,587.94	36,630.53	-	55,218.47	
0643 COMPUTER HARDWARE (OVER \$5,000)	-	-	-	-	-	
0644 COMPUTER HARDWARE (UNDER \$5,000)	4,935.00	4,935.00	6,849.78	-	11,784.78	
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	14,357.26	-	38,464.19	
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	9,268,009.13	-	7,548.02	9,260,461.11	
0991 RESERVES - INVENTORY	372,868.78	372,868.78	-	-	372,868.78	
0997 RESERVES - PROJECTS	98,627.89	98,567.89	-	-	98,567.89	
TOTAL - FOOD SERVICE FUND	\$ 23,757,182.06	\$ 23,792,066.97	\$ 480,697.68	\$ 63,124.04	\$ 24,209,640.61	

Explanation of Budget Amendment as Follows:

Part V - School Food Service Fund

Amendment Number 2

Board Meeting December 12, 2022

Account	Object	Function	(Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3299	<u>Miscellaneous Federal Through State</u>		\$ 403,068.49
	0310 Professional & Technical Service	7610 Food Service - Departments	\$ 403,068.49
	<i>Explanation: Appropriate Supply Chain Assistance Funds Grant per project award notification.</i>		
	3522 Supply Chain Assistance Funds		\$ 403,068.49
3457	<u>Catering</u>		\$ 89.36
	0310 Professional & Technical Service	7610 Food Service - Departments	\$ 89.36
	<i>Explanation: Appropriate revenue for Catering based on actual collections.</i>		
	7502 Catering		\$ 89.36
3460	<u>On-Line Credit Card Fees</u>		\$ 14,357.26
	0731 On-Line Credit Card Fees	7610 Food Service - Departments	\$ 14,357.26
	<i>Explanation: Appropriate revenue for On-Line Credit Card Fees based on actual collections.</i>		
	3510 SFS Contract Exclusions		\$ 14,357.26
3490	<u>Miscellaneous Revenue</u>		\$ 58.53
	0310 Professional & Technical Service	7610 Food Service - Departments	\$ 58.53
	<i>Explanation: Appropriate revenue received from schools to fund events using the schools' kitchens based on actual collections.</i>		
	.... Discretionary		\$ 58.53
II. Amendments Between Appropriations & Reserves			
	.... <u>Discretionary</u>		
	0117 Workshops	7600 Food Service (Schools)	\$ 157.50
	0130 Salary - Overtime	7600 Food Service (Schools)	4,179.56
	0210 Florida Retirement System	7600 Food Service (Schools)	497.79
	0220 Social Security	7600 Food Service (Schools)	331.76
	0310 Professional & Technical Service	7600 Food Service (Schools)	1,101,197.65
	0330 In County Travel	7600 Food Service (Schools)	338.66
	0510 Supplies	7600 Food Service (Schools)	2,758.26
	0130 Salary - Overtime	7610 Food Service - Departments	24.37
	0210 Florida Retirement System	7610 Food Service - Departments	2.90
	0220 Social Security	7610 Food Service - Departments	1.86
	0310 Professional & Technical Service	7610 Food Service - Departments	(1,101,197.65)
	0330 In County Travel	7610 Food Service - Departments	(338.66)
	0371 Telephone	7610 Food Service - Departments	(1,495.29)
	0375 Cellular Telephone	7610 Food Service - Departments	437.50
	0390 Other Purchased Service	7610 Food Service - Departments	1,495.29
	0510 Supplies	7610 Food Service - Departments	(12,842.52)
	0519 Technology-Related Supplies	7610 Food Service - Departments	10,084.26
	0990 Fund Balance - Unappropriated	9890 Reserves	(7,548.02)
			\$ (1,914.78)
	<i>Explanation: Changes between objects & functions to better utilize funds and transfers to/(from) the following project(s):</i>		
	3510 SFS Contract Exclusions		\$ 1,914.78
0517	<u>Pryor Kitchen Renovation - ODP - P6TO4</u>		
	0641 Equipment/Fixed Assets (Over \$5,000)	7600 Food Service (Schools)	\$ (16,997.73)
	0642 Equipment (Under \$5,000)	7600 Food Service (Schools)	16,997.73
			\$ -
	<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 2

Board Meeting December 12, 2022

Account	Object	Function	(Decrease)
3510 <u>SFS Contract Exclusions</u>			
0350	Repair and Maintenance	7600 Food Service (Schools)	\$ 5,965.10
0510	Supplies	7600 Food Service (Schools)	68.91
0550	Repair Parts	7600 Food Service (Schools)	10.00
0641	Equipment/Fixed Assets (Over \$5,000)	7600 Food Service (Schools)	(4,260.00)
0642	Equipment (Under \$5,000)	7600 Food Service (Schools)	13,335.45
0331	Out of County Travel	7610 Food Service - Departments	1,673.73
0350	Repair and Maintenance	7610 Food Service - Departments	(10,414.92)
0365	Software Subscriptions	7610 Food Service - Departments	747.21
0641	Equipment/Fixed Assets (Over \$5,000)	7610 Food Service - Departments	(18,357.83)
0642	Equipment (Under \$5,000)	7610 Food Service - Departments	6,297.35
0644	Computer Hardware (Under \$5,000)	7610 Food Service - Departments	6,849.78
			<u>\$ 1,914.78</u>

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

.... Discretionary \$ (1,914.78)

ADOPTED BY SCHOOL BOARD:

DECEMBER 12, 2022