



**Agenda Item Details**

Meeting	Jan 09, 2023 - Regular Meeting
Category	7. Consent Agenda
Subject	7.6 Budget Amendment #3 - 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	Jan 09, 2023
Absolute Date	Jan 09, 2023
Fiscal Impact	Yes
Dollar Amount	1,037,018.06
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #3 - 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 November 2022:

General Fund	\$ 709,782.29
Debt Service Funds	29,407.33
Capital Project Funds	268,929.74
Other Special Revenue Funds - Federal	0.00
Other Special Revenue Funds - Food Service	28,898.70
<b>Total - All Funds</b>	<b>\$1,037,018.06</b>

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 03 - Nov 2022.pdf \(1,257 KB\)](#)

## **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 Linda Evanchyk, 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 #3**

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2022	INCREASE	DECREASE	BUDGET AS OF 11/30/2022
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	-	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	-	-	80,860.00	-	80,860.00
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	1,338,862.18	467,453.00	-	1,806,315.18
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	-	17,625.25	1,006.57	-	18,631.82
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	-	424.75	293.43	-	718.18
3463 BOB SIKES CHILD CARE	183,000.00	183,000.00	-	-	183,000.00
3465 PURCHASED POSITIONS - OTHER	7,565.00	321,461.72	6,488.57	-	327,950.29
3466 PURCHASED OTHER POSITIONS - EXTERNAL	264,162.06	268,686.42	1,400.00	-	270,086.42
3467 PURCHASED - SCHOOLS - OTHER	22,075.00	70,229.51	27,354.25	-	97,583.76
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	66,000.00	-	99,000.00
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	10,256.04	-	21,266.53
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 10/31/2022	INCREASE	DECREASE	BUDGET AS OF 11/30/2022	
3487	CERTIFICATE FEES - SUBSTITUTES	-	1,875.00	60.00	-	1,935.00
3488	FINGERPRINT PROGRAM	-	19,784.00	200.00	-	19,984.00
3489	CERTIFICATE FEES	30,000.00	30,000.00	-	-	30,000.00
3490	MISCELLANEOUS REVENUE	-	193,549.85	13,482.46	-	207,032.31
3491	E-RATE REFUNDS	-	-	-	-	-
3492	TRANSPORTATION - SCHOOL ACTIVITIES	150,000.00	150,000.00	-	-	150,000.00
3493	SALE OF JUNK	-	885.00	4,205.44	-	5,090.44
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	4,413.13	211.60	-	4,624.73
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	3,998.68	-	42,774.02
3741	INSURANCE LOSS RECOVERY	-	-	11,785.83	-	11,785.83
3746	HEALTH REIMBURSEMENT ARRANGEMENT	-	14,414.54	14,726.42	-	29,140.96
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
<b>TOTAL - GENERAL FUND</b>		<b>\$ 373,561,498.83</b>	<b>\$ 377,249,055.08</b>	<b>\$ 709,782.29</b>	<b>\$ -</b>	<b>\$ 377,958,837.37</b>

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2022	INCREASE	DECREASE	BUDGET AS OF 11/30/2022
5100 BASIC EDUCATION (K-12)	\$ 173,425,532.29	\$ 174,017,011.10	\$ -	\$ 662,586.10	\$ 173,354,425.00
5101 CHARTER SCHOOL FEDERAL IMPACT	80,865.00	80,865.00	-	-	80,865.00
5200 EXCEPTIONAL CHILD	31,917,139.99	32,134,354.82	489,715.24	-	32,624,070.06
5300 VOCATIONAL AND TECHNICAL EDUCATION	5,953,267.62	6,298,070.76	35,866.94	-	6,333,937.70
5500 PREKINDERGARTEN	527,513.00	525,513.00	-	-	525,513.00
5900 OTHER INSTRUCTION	3,634,598.74	3,517,066.74	481,562.00	-	3,998,628.74
6100 PUPIL PERSONNEL SERVICES	2,812,765.80	3,006,845.05	12,117.25	-	3,018,962.30
6110 ATTENDANCE AND SOCIAL WORK	552,298.00	555,133.00	-	-	555,133.00
6120 GUIDANCE SERVICES	5,327,062.41	5,440,616.16	133,999.84	-	5,574,616.00
6130 HEALTH SERVICES	1,571,730.31	1,588,541.34	-	1,947.46	1,586,593.88
6140 PSYCHOLOGICAL SERVICES	2,735,840.00	2,740,905.00	-	-	2,740,905.00
6141 TESTING	162,979.00	162,979.00	-	-	162,979.00
6150 PARENTAL INVOLVEMENT	760.00	760.00	425.00	-	1,185.00
6200 INSTRUCTIONAL MEDIA SERVICE	2,002,130.58	2,046,289.07	2,598.37	-	2,048,887.44
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	4,799,007.04	4,973,481.37	900.00	-	4,974,381.37
6400 INSTR STAFF TRAINING SERVICES	2,408,275.02	3,419,473.93	97,187.22	-	3,516,661.15
6500 INSTRUCTIONAL RELATED TECHNOLOGY	633,048.65	633,048.65	-	-	633,048.65
7100 SCHOOL BOARD	1,953,614.22	1,959,613.42	2,358.16	-	1,961,971.58
7200 GENERAL ADMINISTRATION (SUPT)	435,578.49	436,078.49	8,152.56	-	444,231.05
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	23,032,927.40	23,072,251.98	33,926.82	-	23,106,178.80
7400 FACILITIES ACQUISITION & CONSTRUCTION	2,102,764.16	2,949,449.55	5,526.00	-	2,954,975.55
7430 CHARTER SCHOOL LCI	-	-	-	-	-
7500 FISCAL SERVICES (FINANCE DEPT)	2,501,438.80	2,506,196.19	-	-	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	109,558.00	-	522,075.75
7730 STAFF SERVICES	6,853,542.64	6,905,319.41	-	93,022.40	6,812,297.01
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	953,083.37	954,983.37	-	-	954,983.37
7800 PUPIL TRANSP SERVICES - SCHOOL	1,527,505.56	1,493,107.80	-	19,939.71	1,473,168.09
7801 TRANSPORTATION - NORTH	6,296,316.76	6,439,422.65	-	4,916.09	6,434,506.56
7802 TRANSPORTATION - CENTRAL	3,233,827.35	3,290,659.41	32,337.52	-	3,322,996.93
7803 TRANSPORTATION - SOUTH	5,036,856.05	5,156,681.58	18,155.22	-	5,174,836.80
7900 OPERATION OF PLANT	31,478,580.30	31,609,550.16	116,493.15	-	31,726,043.31
8100 MAINTENANCE ADMINISTRATION	4,727,126.47	4,721,401.61	-	9,025.41	4,712,376.20
8120 BUILDING AND GROUND MAINTENANCE	3,542,451.99	3,585,330.69	15,984.51	-	3,601,315.20
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	3,396,816.04	3,400,582.94	-	-	3,400,582.94
9100 COMMUNITY SERVICE	2,644,582.08	2,740,715.14	4,540.00	-	2,745,255.14
9700 TRANSFER FUNDS	-	-	-	-	-
9890 RESERVES	34,893,068.45	34,474,238.95	-	100,184.34	34,374,054.61
<b>TOTAL - GENERAL FUND</b>	<b>\$ 373,561,498.83</b>	<b>\$ 377,249,055.08</b>	<b>\$ 1,601,403.80</b>	<b>\$ 891,621.51</b>	<b>\$ 377,958,837.37</b>

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 3  
Board Meeting January 9, 2022

Account	Object			Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>				
3317	<u>Workforce Education Performance Incentive</u>			\$ 80,860.00
0510	Supplies	5900	Other Instruction	\$ 80,860.00
<i>Explanation: To appropriate revenue for Workforce Education Performance Incentive based on actual collections.</i>				
8113	Workforce Ed. Performance Incentive	\$	80,860.00	
3399	<u>Other Miscellaneous State Revenue</u>			\$ 467,453.00
0131	Salary - Instructional	5900	Other Instruction	\$ 228,209.00
0210	Florida Retirement System	5900	Other Instruction	27,178.00
0220	Social Security	5900	Other Instruction	17,545.00
0231	Group Insurance - Health	5900	Other Instruction	39,480.00
0232	Group Insurance - Life	5900	Other Instruction	130.00
0233	Group Insurance - Dental	5900	Other Instruction	1,600.00
0234	Group Insurance - Other	5900	Other Instruction	15,224.00
0310	Professional & Technical Service	5900	Other Instruction	33,341.00
0510	Supplies	5900	Other Instruction	21,395.00
0642	Equipment (Under \$5,000)	5900	Other Instruction	16,340.00
0750	Other Personnel Services	5900	Other Instruction	6,000.00
0100	Salary - Non-Instructional	7300	School Admin - Principal Office	31,660.00
0210	Florida Retirement System	7300	School Admin - Principal Office	3,771.00
0220	Social Security	7300	School Admin - Principal Office	2,422.00
0231	Group Insurance - Health	7300	School Admin - Principal Office	13,160.00
0232	Group Insurance - Life	7300	School Admin - Principal Office	26.00
0233	Group Insurance - Dental	7300	School Admin - Principal Office	400.00
0234	Group Insurance - Other	7300	School Admin - Principal Office	2,572.00
0790	Miscellaneous Expense	9100	Community Service	7,000.00
				\$ 467,453.00
<i>Explanation: To appropriate Okaloosa UP Grant Scholarship Funds (\$7,000) based on actual collections and Pipeline Grant (\$460,453.00) per project award notification.</i>				
2111	Okaloosa UP Grant	\$	7,000.00	
3117	Pipeline Grant			460,453.00
				Total \$ 467,453.00
3425	<u>Rent/Use Of Facility</u>			\$ 1,006.57
0430	Electricity	7900	Operation of Plant	\$ 1,123.94
0987	Reserve Schools/Departments	9890	Reserves	(117.37)
				\$ 1,006.57
<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>				
....	Discretionary	\$	(117.37)	
5099	School Utilities			1,123.94
				Total \$ 1,006.57
3462	<u>Purchased Custodial Services</u>			\$ 293.43
0102	Salary - Other Compensation	7900	Operation of Plant	\$ 245.70
0210	Florida Retirement System	7900	Operation of Plant	29.26
0220	Social Security	7900	Operation of Plant	18.47
				\$ 293.43
<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	\$	293.43	
3465	<u>Purchased Positions - Other</u>			\$ 6,488.57
0102	Salary - Other Compensation	5100	Basic Education (K-12)	\$ 5,436.88
0210	Florida Retirement System	5100	Basic Education (K-12)	637.95
0220	Social Security	5100	Basic Education (K-12)	413.74
				\$ 6,488.57
<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	\$	6,488.57	

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 3  
Board Meeting January 9, 2022

Account	Object			Increase (Decrease)
3466	<u>Purchased Positions/Other - External</u>			\$ 1,400.00
	0102 Salary - Other Compensation		5100 Basic Education (K-12)	\$ 334.56
	0210 Florida Retirement System		5100 Basic Education (K-12)	39.85
	0220 Social Security		5100 Basic Education (K-12)	25.59
	0510 Supplies		5100 Basic Education (K-12)	1,000.00
				\$ 1,400.00
	<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	\$ 1,400.00		
3467	<u>Purchased - Schools - Other</u>			\$ 27,354.25
	0360 Lease and Rental Agreements		5100 Basic Education (K-12)	\$ 3,609.00
	0641 Equipment (Over \$5,000)		7400 Facilities Acquisition and Construction	5,526.00
	0398 Field Trips		7801 Transportation - North	4,536.75
	0398 Field Trips		7802 Transportation - Central	5,404.50
	0398 Field Trips		7803 Transportation - South	8,159.50
	0460 Diesel Fuel		7900 Operation of Plant	118.50
				\$ 27,354.25
	<i>Explanation: To appropriate internal funds received from schools to reimburse operating expenditures based on actual collections.</i>			
	8001 Purchased - Schools - Other	\$ 27,354.25		
3474	<u>Professional Development Certification Program Fees</u>			\$ 66,000.00
	0510 Supplies		6400 Instructional Staff Training Services	\$ 66,000.00
	<i>Explanation: To appropriate estimated revenue for Professional Development Certification Program Fees based on program enrollment.</i>			
	6088 Professional Development Certification Program	\$ 66,000.00		
3482	<u>Fuel Maintenance Fee</u>			\$ 10,256.04
	0350 Repair and Maintenance		7800 Pupil Transp Services - School	\$ 10,256.04
	<i>Explanation: To appropriate revenue received for fuel maintenance based on actual collections.</i>			
	2093 Fuel System Repairs	\$ 10,256.04		
3487	<u>Certificate Fees - Substitutes</u>			\$ 60.00
	0730 Dues and Fees		7730 Staff Services	\$ 60.00
	<i>Explanation: To appropriate revenue for Certificate Fees - Substitutes based on actual collections.</i>			
	2088 Certification	\$ 60.00		
3488	<u>Fingerprint Program</u>			\$ 200.00
	0730 Dues and Fees		7730 Staff Services	\$ 200.00
	<i>Explanation: To appropriate revenue for Fingerprint Program based on actual collections.</i>			
	6006 Fingerprinting - Fees	\$ 200.00		
3490	<u>Miscellaneous Revenue</u>			\$ 13,482.46
	0510 Supplies		7730 Staff Services	\$ 385.00
	0460 Diesel Fuel		7800 Pupil Transp Services - School	6,763.19
	0510 Supplies		7801 Transportation - North	171.84
	0510 Supplies		7802 Transportation - Central	82.07
	0990 Fund Balance - Unappropriated		9890 Reserves	6,080.36
				\$ 13,482.46
	<i>Explanation: To appropriate revenue for record requests from State of Florida (\$84.00), Scribbles Transcript System (\$817.49), dealer's tax credit (\$5,178.87), fuel reimbursements (\$6,763.19), parapro test fees (\$385.00), and vending commissions (\$235.91) based on actual collections.</i>			
	.... Discretionary	\$ 6,080.36	3032 Vending Commission - Transportation - Central	82.07
	2093 Fuel System Repairs	6,763.19	5020 Parapro Testing Fees	385.00
	3031 Vending Commission - Transportation - North	171.84		
			Total	\$ 13,482.46



Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 3  
Board Meeting January 9, 2022

Account	Object		Increase (Decrease)
3493	<u>Sale of Junk</u>		\$ 4,205.44
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 4,205.44
	<i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i>		
	.... Discretionary	\$ 4,205.44	
3497	<u>Refund - Prior Year Expenditures</u>		\$ 211.60
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 211.60
	<i>Explanation: To appropriate refund of a prior year expenditure based on actual collections.</i>		
	.... Discretionary	\$ 211.60	
3740	<u>Prior Year Insurance Loss Recovery</u>		\$ 3,998.68
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 3,998.68
	<i>Explanation: To appropriate refund of a prior year expenditure based on actual collections.</i>		
	9015 Fixed Charges	\$ 3,998.68	
3741	<u>Insurance Loss Recovery</u>		\$ 11,785.83
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 11,785.83
	<i>Explanation: To appropriate refund of a prior year expenditure based on actual collections.</i>		
	9015 Fixed Charges	\$ 11,785.83	
3746	<u>Health Reimbursement Arrangement</u>		\$ 14,726.42
	0310 Professional & Technical Service	7730 Staff Services	\$ 14,726.42
	<i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.</i>		
	5006 Health Reimbursement Arrangement	\$ 14,726.42	

II. Amendments Between Appropriations & Reserves

.... Discretionary			
	5100 Basic Education (K-12)		\$ (26,046.85)
	5200 Exceptional Child		(65,678.18)
	5300 Vocational		1,225.00
	6100 Pupil Personnel Services		7,000.00
	6130 Health Services		381.85
	6150 Parental Involvement		425.00
	6200 Instructional Media Services		259.29
	6400 Instructional Staff Training Services		342.41
	7200 General Administration		8,152.56
	7300 School Admin - Principal Office		26,324.47
	7720 Information Services		109,558.00
	7801 Transportation - North		1,398.00
	7803 Transportation - South		155.25

**Explanation of Budget Amendment as Follows:**

**Part I - General Operating Fund**

**Amendment Number 3**

**Board Meeting January 9, 2022**

Account	Object	Increase (Decrease)
	7900 Operation of Plant	11,308.21
	8120 Building and Ground Maintenance	200.00
	9890 Reserves	(263,431.46)
		<u>\$ (188,426.45)</u>

*Explanation: Changes by schools & departments between objects & function to better utilize funds, appropriate unanticipated operating expenditures (Project 2095), recalculate AICE, AP, and IB appropriations based on 2021-2022 scores (Project 2154, 5054, 5055, 5056, 7054, 7055 and 9004), appropriate Dual Enrollment Additional WFTE based on 2021-2022 scores (Project 3095), and appropriate HRA debit card administrative fees (Project 5006) by transferring to/from the following project(s):*

1004 AICE - Set-Aside	\$ (1,104.00)	5055 IB - Bonuses & Exams	4,242.00
2095 Salary Resynching	(51,888.55)	5056 IB - Academically Disadvantaged	7,557.00
2154 Advanced Placement	47,228.00	7054 AP Initiative - Set-Aside	13,439.00
3095 Dual Enrollment Additional WFTE	120,153.00	7055 International Baccalaureate	25,986.00
5006 Health Reimbursement Arrangement	2,509.00	9004 Advanced International Certificate of Education	(9,932.00)
5054 AP - Bonuses & Exams	30,237.00	<b>Total</b>	<u>\$ 188,426.45</u>

**0023 Itinerant - Speech**

0100 Salary - Non-Instructional	5200 Exceptional Child	\$ 18,442.00
0103 Salary - Supplements	5200 Exceptional Child	(2,997.32)
0131 Salary - Instructional	5200 Exceptional Child	(40,946.44)
0210 Florida Retirement System	5200 Exceptional Child	(3,249.87)
0220 Social Security	5200 Exceptional Child	(1,951.19)
0231 Group Insurance - Health	5200 Exceptional Child	1,448.53
0232 Group Insurance - Life	5200 Exceptional Child	(2.61)
0233 Group Insurance - Dental	5200 Exceptional Child	(23.10)
0310 Professional & Technical Service	5200 Exceptional Child	86,068.50
		<u>\$ 56,788.50</u>

*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	\$ (56,788.50)
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**1004 AICE - Set-Aside**

0510 Supplies	5100 Basic Education (K-12)	\$ (3,424.13)
0519 Technology Supplies	5100 Basic Education (K-12)	1,000.00
0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)	424.13
0649 Technology Equipment (Under \$1,000)	5100 Basic Education (K-12)	2,000.00
0997 Reserve - Projects	9890 Reserves	(1,104.00)
		<u>\$ (1,104.00)</u>

*Explanation: Changes by schools & departments between objects & functions to better utilize funds, and recalculate AICE appropriations based on fiscal year 2021-2022 scores by transferring to/from the following project(s):*

.... Discretionary	\$ 1,104.00
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**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>

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

**2008 Itinerant Teachers - Hearing 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
		<u>\$ 35,067.00</u>

*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	\$ (35,067.00)
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**Explanation of Budget Amendment as Follows:**

**Part I - General Operating Fund**

**Amendment Number 3**

**Board Meeting January 9, 2022**

Account	Object		Increase (Decrease)	
<b>2011 Custodial Services</b>				
0100	Salary - Non-Instructional	7900	Operation of Plant	\$ (21,728.62)
0102	Salary - Other Compensation	7900	Operation of Plant	19,332.45
0354	Maintenance Vehicle Repair	7900	Operation of Plant	3,500.00
0510	Supplies	7900	Operation of Plant	(3,500.00)
0750	Other Personnel Services	7900	Operation of Plant	2,396.17
				<u>\$ -</u>

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

**2018 Itinerant Teachers - Autistic**

0365	Software Subscriptions	5200	Exceptional Child	\$ 424.20
0510	Supplies	5200	Exceptional Child	(964.18)
0730	Dues and Fees	5200	Exceptional Child	539.98
				<u>\$ -</u>

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

**2095 Salary Resynching**

0100	Salary - Non-Instructional	5100	Basic Education (K-12)	\$ (12,163.76)
0131	Salary - Instructional	5100	Basic Education (K-12)	(248,596.83)
0210	Florida Retirement System	5100	Basic Education (K-12)	(26,023.43)
0220	Social Security	5100	Basic Education (K-12)	(19,941.55)
0100	Salary - Non-Instructional	5200	Exceptional Child	(16,257.33)
0131	Salary - Instructional	5200	Exceptional Child	(61,637.51)
0210	Florida Retirement System	5200	Exceptional Child	(7,777.78)
0220	Social Security	5200	Exceptional Child	(5,964.92)
0131	Salary - Instructional	5300	Vocational	(13,567.27)
0210	Florida Retirement System	5300	Vocational	(1,345.03)
0220	Social Security	5300	Vocational	(1,052.63)
0111	Salary - Administrative Manager	6100	Pupil Personnel Services	(1,520.47)
0131	Salary - Instructional	6100	Pupil Personnel Services	(21,637.45)
0210	Florida Retirement System	6100	Pupil Personnel Services	(2,339.18)
0220	Social Security	6100	Pupil Personnel Services	(1,754.39)
0100	Salary - Non-Instructional	7300	School Admin - Principal Office	(23,333.36)
0111	Salary - Administrative Manager	7300	School Admin - Principal Office	(37,777.84)
0210	Florida Retirement System	7300	School Admin - Principal Office	(6,140.36)
0220	Social Security	7300	School Admin - Principal Office	(4,678.36)
0100	Salary - Non-Instructional	7800	Pupil Transp Services - School	(26,081.90)
0111	Salary - Administrative Manager	7800	Pupil Transp Services - School	(2,163.75)
0210	Florida Retirement System	7800	Pupil Transp Services - School	(2,807.02)
0220	Social Security	7800	Pupil Transp Services - School	(2,105.27)
0100	Salary - Non-Instructional	7900	Operation of Plant	(19,356.75)
0111	Salary - Administrative Manager	7900	Operation of Plant	(1,169.60)
0210	Florida Retirement System	7900	Operation of Plant	(2,046.79)
0220	Social Security	7900	Operation of Plant	(1,578.95)
0100	Salary - Non-Instructional	8100	Maintenance Administration	(10,467.85)
0111	Salary - Administrative Manager	8100	Maintenance Administration	(1,403.51)
0210	Florida Retirement System	8100	Maintenance Administration	(1,169.60)
0220	Social Security	8100	Maintenance Administration	(935.70)
				<u>\$ (584,796.14)</u>

*Explanation: Changes by schools & departments between objects & functions to better utilize funds, appropriate unanticipated expenses (Discretionary), appropriate additional ESE non-gifted positions (Projects 0023, 2008, and 5075), close Administrative & Guidance Summer Hours (Project 5027), appropriate professional development training (Project 7016), and temporarily appropriate field trips to be reimbursed by Internal Funds (Project 8001) by transferring to/from the following project(s):*

....	Discretionary	\$ 51,888.55	5075 IDEA Supplemental Support - General Fund	472,355.00
0023	Itinerant - Speech	56,788.50	7016 Professional Development Training - GF	25,000.00
2008	Itinerant Teachers - Hearing Impaired	35,067.00	8001 Purchased - Schools - Other	3,984.00
5027	Administrative & Guidance Summer Hours	(60,286.91)		
			<b>Total</b>	<u>\$ 584,796.14</u>

**2113 Triumph Al Grant**

0684	Replacement Roofing & Systems	7400	Facilities Acquisition and Construction	\$ 2,862.00
0685	Flooring/Structural Alteration	7400	Facilities Acquisition and Construction	(2,862.00)
				<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 3**  
**Board Meeting January 9, 2022**

Account	Object		Increase (Decrease)
<b>2127 SAI - Summer Intensive Studies</b>			
0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (99,549.20)
0132	Salary - Hourly Teachers	5100 Basic Education (K-12)	(367,855.13)
0210	Florida Retirement System	5100 Basic Education (K-12)	(50,573.15)
0220	Social Security	5100 Basic Education (K-12)	(35,756.52)
0510	Supplies	5100 Basic Education (K-12)	(3,853.20)
0519	Technology Supplies	5100 Basic Education (K-12)	(103.83)
0310	Professional & Technical Service	6130 Health Services	(2,329.31)
0100	Salary - Non-Instructional	7801 Transportation - North	24,494.62
0210	Florida Retirement System	7801 Transportation - North	2,709.45
0220	Social Security	7801 Transportation - North	1,873.84
0100	Salary - Non-Instructional	7802 Transportation - Central	28,424.30
0210	Florida Retirement System	7802 Transportation - Central	3,517.62
0220	Social Security	7802 Transportation - Central	2,174.47
0100	Salary - Non-Instructional	7803 Transportation - South	24,729.14
0210	Florida Retirement System	7803 Transportation - South	3,332.56
0220	Social Security	7803 Transportation - South	1,891.76
			<u>\$ (466,872.58)</u>
<i>Explanation: Close SAI - Summer Intensive Studies after ESSER reimbursement by transferring to/(from) the following project(s):</i>			
3161	SAI - Supplemental Academic Instruction	\$ 466,872.58	
<b>2154 Advanced Placement</b>			
0131	Salary - Instructional	5100 Basic Education (K-12)	\$ (11,952.00)
0210	Florida Retirement System	5100 Basic Education (K-12)	(2,117.52)
0220	Social Security	5100 Basic Education (K-12)	(1,074.44)
0231	Group Insurance - Health	5100 Basic Education (K-12)	(4,759.59)
0232	Group Insurance - Life	5100 Basic Education (K-12)	1.18
0233	Group Insurance - Dental	5100 Basic Education (K-12)	(222.62)
0234	Group Insurance - Other	5100 Basic Education (K-12)	61,644.19
0510	Supplies	5100 Basic Education (K-12)	(1,349.72)
0750	Other Personnel Services	5100 Basic Education (K-12)	220.52
0997	Reserve - Projects	9890 Reserves	6,838.00
			<u>\$ 47,228.00</u>
<i>Explanation: Recalculate AP appropriations based on fiscal year 2021-2022 scores by transferring to/(from) the following project(s):</i>			
....	Discretionary	\$ (47,228.00)	
<b>2170 Child Care - Northwood Elementary School</b>			
0375	Cellular Telephone	5100 Basic Education (K-12)	\$ 300.00
0130	Salary - Overtime	9100 Community Service	3,622.51
0210	Florida Retirement System	9100 Community Service	431.44
0220	Social Security	9100 Community Service	277.12
0375	Cellular Telephone	9100 Community Service	337.50
0510	Supplies	9100 Community Service	(4,968.57)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2174 Child Care - Plew Elementary School</b>			
0220	Social Security	9100 Community Service	\$ 20.32
0510	Supplies	9100 Community Service	(1,715.07)
0730	Dues and Fees	9100 Community Service	293.50
0750	Other Personnel Services	9100 Community Service	1,401.25
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2179 Child Care - Antioch Elementary School</b>			
0510	Supplies	9100 Community Service	\$ (200.00)
0519	Technology Supplies	9100 Community Service	200.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2181 Child Care - Bob Sikes Elementary School</b>			
0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 1,799.00
0210	Florida Retirement System	5100 Basic Education (K-12)	223.00
0220	Social Security	5100 Basic Education (K-12)	138.00
0100	Salary - Non-Instructional	9100 Community Service	(7,908.00)

**Explanation of Budget Amendment as Follows:**  
**Part I - General Operating Fund**  
**Amendment Number 3**  
**Board Meeting January 9, 2022**

Account	Object		Increase (Decrease)
	0210 Florida Retirement System	9100 Community Service	(1,002.00)
	0220 Social Security	9100 Community Service	(606.00)
	0231 Group Insurance - Health	9100 Community Service	(5,895.00)
	0232 Group Insurance - Life	9100 Community Service	(15.00)
	0233 Group Insurance - Dental	9100 Community Service	(198.00)
	0510 Supplies	9100 Community Service	13,264.00
	0519 Technology Supplies	9100 Community Service	100.00
	0642 Equipment (Under \$5,000)	9100 Community Service	100.00
			<u>100.00</u>
			<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	\$ (9,764.05)
0360	Lease and Rental Agreements	8120 Building and Ground Maintenance	332.50
0393	Contracts - Nonprofessional	8120 Building and Ground Maintenance	(1,000.00)
0420	Bottled Gas	8120 Building and Ground Maintenance	36.88
0510	Supplies	8120 Building and Ground Maintenance	(11,401.98)
0677	Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	2,477.56
0684	Replacement Roofing & Systems	8120 Building and Ground Maintenance	19,349.09
0685	Flooring/Structural Alteration	8120 Building and Ground Maintenance	(30.00)
			<u>\$ -</u>

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

**3095 Dual Enrollment Additional WFTF**

0131	Salary - Instructional	6120 Guidance Services	\$ 100,495.99
0210	Florida Retirement System	6120 Guidance Services	11,969.07
0220	Social Security	6120 Guidance Services	7,687.94
			<u>\$ 120,153.00</u>

*Explanation: Appropriate Dual Enrollment Additional WFTF based on fiscal year 2021-2022 scores by transferring to/(from) the following project(s):*

.... Discretionary \$ (120,153.00)

**3105 Instructional Materials - Textbooks**

0365	Software Subscriptions	5100 Basic Education (K-12)	\$ 1,531.42
0520	Textbooks	5100 Basic Education (K-12)	(1,531.42)
			<u>\$ -</u>

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

**3109 Instructional Materials - Science**

0510	Supplies	5100 Basic Education (K-12)	\$ (500.00)
0519	Technology Supplies	5100 Basic Education (K-12)	500.00
			<u>\$ -</u>

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

**3160 Lottery - School Recognition**

0105	Salary - Bonus	5100 Basic Education (K-12)	\$ 176,446.09
0220	Social Security	5100 Basic Education (K-12)	13,497.47
0105	Salary - Bonus	5200 Exceptional Child	14,806.30
0220	Social Security	5200 Exceptional Child	1,132.66
0105	Salary - Bonus	5300 Vocational	10,864.30
0220	Social Security	5300 Vocational	831.10
0105	Salary - Bonus	6100 Pupil Personnel Services	4,345.72
0220	Social Security	6100 Pupil Personnel Services	332.44
0105	Salary - Bonus	6120 Guidance Services	8,991.44
0220	Social Security	6120 Guidance Services	687.83
0105	Salary - Bonus	6200 Instructional Media Services	2,172.86
0220	Social Security	6200 Instructional Media Services	166.22
0105	Salary - Bonus	7300 School Admin - Principal Office	29,550.89
0220	Social Security	7300 School Admin - Principal Office	2,260.60
0105	Salary - Bonus	7900 Operation of Plant	12,224.81
0220	Social Security	7900 Operation of Plant	935.19
0105	Salary - Bonus	8100 Maintenance Administration	2,172.86
0220	Social Security	8100 Maintenance Administration	166.22
0997	Reserve - Projects	9890 Reserves	(281,585.00)
			<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 3  
Board Meeting January 9, 2022

Account	Object		Increase (Decrease)
3161	<u>SAI - Supplemental Academic Instruction</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (8,448.00)
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	5,197.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	(428.00)
	0220 Social Security	5100 Basic Education (K-12)	(247.00)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(1,493.00)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(4.00)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(50.00)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	5,473.00
	0997 Reserve - Projects	9890 Reserves	466,872.58
			<u>\$ 466,872.58</u>
	<i>Explanation: Close SAI Summer Intensive Studies after ESSER reimbursement by transferring to/(from) the following project(s):</i>		
	2127 SAI - Summer Intensive Studies	\$ (466,872.58)	
3390	<u>School Computers</u>		
	0355 Technology Repairs & Maintenance	5100 Basic Education (K-12)	\$ (540.00)
	0510 Supplies	5100 Basic Education (K-12)	586.00
	0519 Technology Supplies	5100 Basic Education (K-12)	(46.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
4003	<u>Traffic Education Funds - Doris Slosberg</u>		
	0392 Shipping Charges	5100 Basic Education (K-12)	\$ (845.43)
	0510 Supplies	5100 Basic Education (K-12)	430.25
	0520 Textbooks	5100 Basic Education (K-12)	415.18
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	1,822.00
	0649 Technology Equipment (Under \$1,000)	5100 Basic Education (K-12)	(1,822.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
4005	<u>Band Program</u>		
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ 2,500.00
	0510 Supplies	5100 Basic Education (K-12)	(2,500.00)
	0398 Field Trips	7800 Pupil Transp Services - School	(3,801.00)
	0398 Field Trips	7802 Transportation - Central	3,801.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
4009	<u>Donations - Unrestricted</u>		
	0510 Supplies	5200 Exceptional Child	\$ (358.50)
	0642 Equipment (Under \$5,000)	5200 Exceptional Child	358.50
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
4016	<u>SM - Administrative</u>		
	0330 In County Travel	6500 Instruction Related Technology	\$ (200.00)
	0375 Cellular Telephone	6500 Instruction Related Technology	200.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
4125	<u>Class Size Reduction</u>		
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 2,565.00
	0131 Salary - Instructional	5100 Basic Education (K-12)	(2,565.00)
	0231 Group Insurance - Health	5300 Vocational	(2.59)
	0234 Group Insurance - Other	5300 Vocational	2.59
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 3  
Board Meeting January 9, 2022

Account	Object		Increase (Decrease)
5006	<u>Health Reimbursement Arrangement</u>		
	0730 Dues and Fees	7730 Staff Services	\$ 2,509.00
	<i>Explanation: Appropriate HRA debit card administrative fees by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ (2,509.00)	
5027	<u>Administrative &amp; Guidance Summer Hours</u>		
	0102 Salary - Other Compensation	6120 Guidance Services	\$ 2,988.48
	0210 Florida Retirement System	6120 Guidance Services	979.85
	0220 Social Security	6120 Guidance Services	199.24
	0102 Salary - Other Compensation	7300 School Admin - Principal Office	(55,084.61)
	0210 Florida Retirement System	7300 School Admin - Principal Office	(5,123.78)
	0220 Social Security	7300 School Admin - Principal Office	(4,246.09)
			<u>\$ (60,286.91)</u>
	<i>Explanation: Close Administrative &amp; Guidance Summer Hours by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ 60,286.91	
5053	<u>AICE - Bonuses &amp; Exams</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ 44,378.01
	<i>Explanation: Recalculate AICE appropriations based on fiscal year 2021-2022 scores and adjust AICE projects by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ (52,264.00)	
		9004 Advanced International Certificate of Education	7,885.99
		<u>Total</u>	<u>\$ (44,378.01)</u>
5054	<u>AP - Bonuses &amp; Exams</u>		
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 46.45
	0220 Social Security	5100 Basic Education (K-12)	3.55
	0510 Supplies	5100 Basic Education (K-12)	30,187.00
			<u>\$ 30,237.00</u>
	<i>Explanation: Recalculate AP appropriations based on fiscal year 2021-2022 scores by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ (30,237.00)	
5055	<u>IB - Bonuses &amp; Exams</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ 4,242.00
	<i>Explanation: Recalculate IB appropriations based on fiscal year 2021-2022 scores by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ (4,242.00)	
5056	<u>IB - Academically Disadvantaged</u>		
	0997 Reserve - Projects	9890 Reserves	\$ 7,557.00
	<i>Explanation: Recalculate IB appropriations based on fiscal year 2021-2022 scores by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ (7,557.00)	
5063	<u>CAPE - Construction</u>		
	0510 Supplies	5300 Vocational	\$ 999.30
	0519 Technology Supplies	5300 Vocational	306.43
	0642 Equipment (Under \$5,000)	5300 Vocational	1,066.02
	0997 Reserve - Projects	9890 Reserves	(2,371.75)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
5065	<u>CAPE - Drafting/Engineering</u>		
	0510 Supplies	5300 Vocational	\$ 2,901.48
	0997 Reserve - Projects	9890 Reserves	(2,901.48)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		

**Explanation of Budget Amendment as Follows:**  
**Part I - General Operating Fund**  
**Amendment Number 3**  
**Board Meeting January 9, 2022**

Account	Object		Increase (Decrease)
<b>5067 CAPE - Health Science</b>			
0510	Supplies	5300 Vocational	\$ 385.00
0519	Technology Supplies	5300 Vocational	79.87
0997	Reserve - Projects	9890 Reserves	(464.87)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>5068 CAPE - Information Technology</b>			
0365	Software Subscriptions	5100 Basic Education (K-12)	\$ 1,242.31
0510	Supplies	5100 Basic Education (K-12)	(50.00)
0220	Social Security	5300 Vocational	8.05
0365	Software Subscriptions	5300 Vocational	10,683.18
0398	Field Trips	5300 Vocational	200.00
0510	Supplies	5300 Vocational	12,831.47
0519	Technology Supplies	5300 Vocational	9,829.13
0643	Computer (Over \$1,000) & Tech. Infrastructure	5300 Vocational	(1,552.02)
0644	Computer Hardware (Under \$1,000)	5300 Vocational	379.00
0649	Technology Equipment (Under \$1,000)	5300 Vocational	800.00
0730	Dues and Fees	5300 Vocational	2,099.64
0750	Other Personnel Services	5300 Vocational	210.92
0685	Flooring/Structural Alteration	5300 Vocational	(5,000.00)
0997	Reserve - Projects	9890 Reserves	(31,681.68)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>5072 CAPE - Automotive</b>			
0519	Technology Supplies	5300 Vocational	184.00
0997	Reserve - Projects	9890 Reserves	(184.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>5075 IDEA Supplemental Support - General Fund</b>			
0100	Salary - Non-Instructional	5200 Exceptional Child	\$ 201,624.00
0131	Salary - Instructional	5200 Exceptional Child	107,124.00
0210	Florida Retirement System	5200 Exceptional Child	38,287.00
0220	Social Security	5200 Exceptional Child	23,618.00
0231	Group Insurance - Health	5200 Exceptional Child	98,154.00
0232	Group Insurance - Life	5200 Exceptional Child	252.00
0233	Group Insurance - Dental	5200 Exceptional Child	3,296.00
			<u>\$ 472,355.00</u>
<i>Explanation: Appropriate ESE non-gifted position(s) by transferring to/(from) the following project(s):</i>			
2095	Salary Resynching	\$ (472,355.00)	
<b>5099 School Utilities</b>			
0381	Water and Sewage	7900 Operation of Plant	10,000.00
0430	Electricity	7900 Operation of Plant	(10,000.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>5110 Workforce Development</b>			
0100	Salary - Non-Instructional	7300 School Admin - Principal Office	\$ 9,513.00
0210	Florida Retirement System	7300 School Admin - Principal Office	1,769.00
0220	Social Security	7300 School Admin - Principal Office	728.00
0231	Group Insurance - Health	7300 School Admin - Principal Office	2,369.00
0232	Group Insurance - Life	7300 School Admin - Principal Office	5.00
0233	Group Insurance - Dental	7300 School Admin - Principal Office	72.00
0100	Salary - Non-Instructional	7900 Operation of Plant	96,305.00
0111	Salary - Administrative Manager	7900 Operation of Plant	5,903.00
0210	Florida Retirement System	7900 Operation of Plant	12,675.00
0220	Social Security	7900 Operation of Plant	7,815.00
0231	Group Insurance - Health	7900 Operation of Plant	27,991.00



**Explanation of Budget Amendment as Follows:**  
**Part I - General Operating Fund**  
**Amendment Number 3**  
**Board Meeting January 9, 2022**

Account	Object		Increase (Decrease)
0232	Group Insurance - Life	7900 Operation of Plant	72.00
0233	Group Insurance - Dental	7900 Operation of Plant	933.00
0315	Custodial Services - Managed Internally	7900 Operation of Plant	(164,721.00)
0510	Supplies	7900 Operation of Plant	12,307.00
0997	Reserve - Projects	9890 Reserves	(13,736.00)
			<u>\$ -</u>

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

**5909 School Maintenance - School Control**

0350	Repair and Maintenance	8120 Building and Ground Maintenance	\$ (248.96)
0393	Contracts - Nonprofessional	8120 Building and Ground Maintenance	(140.70)
0510	Supplies	8120 Building and Ground Maintenance	140.70
0685	Flooring/Structural Alteration	8120 Building and Ground Maintenance	248.96
			<u>\$ -</u>

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

**6075 EBD Initiative**

0117	Workshops	6400 Instructional Staff Training Services	\$ (1,110.00)
0220	Social Security	6400 Instructional Staff Training Services	(84.92)
0730	Dues and Fees	6400 Instructional Staff Training Services	118.42
0117	Workshops	7730 Staff Services	1,000.00
0220	Social Security	7730 Staff Services	76.50
			<u>\$ -</u>

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

**6110 Adult Education Tuition**

0102	Salary - Other Compensation	5900 Other Instruction	\$ 131.75
0210	Florida Retirement System	5900 Other Instruction	15.69
0220	Social Security	5900 Other Instruction	10.08
0310	Professional & Technical Service	5900 Other Instruction	21,000.00
0510	Supplies	5900 Other Instruction	(73,897.52)
0641	Equipment (Over \$5,000)	5900 Other Instruction	30,000.00
0643	Computer (Over \$1,000) & Tech. Infrastructure	5900 Other Instruction	17,000.00
0100	Salary - Non-Instructional	7300 School Admin - Principal Office	11,627.00
0210	Florida Retirement System	7300 School Admin - Principal Office	2,163.00
0220	Social Security	7300 School Admin - Principal Office	889.00
0231	Group Insurance - Health	7300 School Admin - Principal Office	2,895.00
0232	Group Insurance - Life	7300 School Admin - Principal Office	6.00
0233	Group Insurance - Dental	7300 School Admin - Principal Office	88.00
0310	Professional & Technical Service	7900 Operation of Plant	5,740.00
0997	Reserve - Projects	9890 Reserves	(17,668.00)
			<u>\$ -</u>

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

**7016 Professional Development Training - GF**

0310	Professional & Technical Service	6400 Instructional Staff Training Services	\$ 25,000.00
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*Explanation: Appropriate professional development training by transferring to/(from) the following project(s):*

2095	Salary Resynching	\$ (25,000.00)
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**7019 Drama Program**

0365	Software Subscriptions	5100 Basic Education (K-12)	\$ 540.00
0510	Supplies	5100 Basic Education (K-12)	(831.99)
0642	Equipment (Under \$5,000)	5100 Basic Education (K-12)	162.99
0730	Dues and Fees	5100 Basic Education (K-12)	129.00
			<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 3**  
**Board Meeting January 9, 2022**

Account	Object		Increase (Decrease)
<b>7054 AP Initiative - Set-Aside</b>			
0510	Supplies	5100 Basic Education (K-12)	\$ (9,415.99)
0519	Technology Supplies	5100 Basic Education (K-12)	1,500.00
0642	Equipment (Under \$5,000)	5100 Basic Education (K-12)	136.99
0649	Technology Equipment (Under \$1,000)	5100 Basic Education (K-12)	5,130.00
0997	Reserve - Projects	9890 Reserves	16,088.00
			<u>\$ 13,439.00</u>
<i>Explanation: Recalculate AP appropriations based on fiscal year 2021-2022 scores by transferring to/(from) the following project(s):</i>			
....	Discretionary	\$ (13,439.00)	
<b>7055 International Baccalaureate</b>			
0234	Group Insurance - Other	5100 Basic Education (K-12)	\$ 23,719.00
0510	Supplies	5100 Basic Education (K-12)	765.00
0730	Dues and Fees	5100 Basic Education (K-12)	300.00
0331	Out of County Travel	6400 Instructional Staff Training Services	1,018.53
0997	Reserve - Projects	9890 Reserves	183.47
			<u>\$ 25,986.00</u>
<i>Explanation: Recalculate IB appropriations based on fiscal year 2021-2022 scores by transferring to/(from) the following project(s):</i>			
....	Discretionary	\$ (25,986.00)	
<b>7059 Innovative Program - Odyssey of the Mind</b>			
0510	Supplies	5100 Basic Education (K-12)	\$ (240.00)
0730	Dues and Fees	5100 Basic Education (K-12)	240.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>7061 CAPE Digital Tools - STEM</b>			
0519	Technology Supplies	5100 Basic Education (K-12)	\$ 50.00
0510	Supplies	5300 Vocational	2,000.00
0997	Reserve - Projects	9890 Reserves	(2,050.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>7063 CAPE - Manufacturing</b>			
0510	Supplies	5300 Vocational	\$ 500.00
0519	Technology Supplies	5300 Vocational	(400.00)
0641	Equipment (Over \$5,000)	5300 Vocational	(448.00)
0644	Computer Hardware (Under \$1,000)	5300 Vocational	400.00
0730	Dues and Fees	5300 Vocational	448.00
0997	Reserve - Projects	9890 Reserves	(500.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>8001 Purchased - Schools - Other</b>			
0398	Field Trips	7803 Transportation - South	\$ 3,984.00
<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	\$ (3,984.00)	
<b>8084 Student Safety</b>			
0310	Professional & Technical Service	6130 Health Services	\$ (675.00)
0730	Dues and Fees	6130 Health Services	675.00
0393	Contracts - Nonprofessional	7900 Operation of Plant	450.00
0730	Dues and Fees	7900 Operation of Plant	(450.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 3  
Board Meeting January 9, 2022

Account	Object		Increase (Decrease)
8113	<u>Workforce Ed. Performance Incentive</u>		
	0510 Supplies	5900 Other Instruction	\$ (7,000.00)
	0519 Technology Supplies	5900 Other Instruction	7,000.00
			<u>\$ -</u>

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

9004	<u>Advanced International Certificate of Education</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (56,275.52)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(6,702.41)
	0220 Social Security	5100 Basic Education (K-12)	(4,305.07)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	5,831.00
	0510 Supplies	5100 Basic Education (K-12)	5,640.99
	0649 Technology Equipment (Under \$1,000)	5100 Basic Education (K-12)	2,245.00
	0997 Reserve - Projects	9890 Reserves	(744.00)
			<u>\$ (54,310.01)</u>

Explanation: Recalculate AICE appropriations based on fiscal year 2021-2022 scores and adjust AICE projects by transferring to/(from) the following project(s):

....	Discretionary	\$ 62,196.00	5053 AICE - Bonuses & Exams	(7,885.99)
				<u>Total \$ 54,310.01</u>

9007	<u>Career and Professional Education</u>		
	0365 Software Subscriptions	5300 Vocational	\$ (1,380.00)
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	1,380.00
	0375 Cellular Telephone	6300 Instruction & Curriculum	900.00
	0997 Reserve - Projects	9890 Reserves	(900.00)
			<u>\$ -</u>

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

9015	<u>Fixed Charges</u>		
	0123 Salary - Annual Leave Payoff	5100 Basic Education (K-12)	\$ (57,444.02)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(7,032.59)
	0220 Social Security	5100 Basic Education (K-12)	(845.38)
	0123 Salary - Annual Leave Payoff	6100 Pupil Personnel Services	24,210.00
	0210 Florida Retirement System	6100 Pupil Personnel Services	2,883.41
	0220 Social Security	6100 Pupil Personnel Services	597.17
	0123 Salary - Annual Leave Payoff	6400 Instructional Staff Training Services	5,052.78
	0210 Florida Retirement System	6400 Instructional Staff Training Services	601.79
	0220 Social Security	6400 Instructional Staff Training Services	248.21
	0320 Insurance and Bond Premiums	7100 School Board	2,358.16
	0123 Salary - Annual Leave Payoff	7300 School Admin - Principal Office	26,017.74
	0210 Florida Retirement System	7300 School Admin - Principal Office	3,098.72
	0730 Dues and Fees	7500 Fiscal Services	(10.13)
	0790 Miscellaneous Expense	7500 Fiscal Services	10.13
	0240 Workers Compensation	7730 Staff Services	(111,979.32)
	0240 Workers Compensation	7900 Operation of Plant	111,979.32
	0320 Insurance and Bond Premiums	7900 Operation of Plant	(2,358.16)
	0123 Salary - Annual Leave Payoff	8100 Maintenance Administration	2,163.50
	0210 Florida Retirement System	8100 Maintenance Administration	448.67
			<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:

JANUARY 9, 2022

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2022	INCREASE	DECREASE	BUDGET AS OF 11/30/2022	
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	120.12	29,407.33	-	29,527.45
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
<b>TOTAL - DEBT SERVICE FUNDS</b>		<b>\$ 21,531,858.91</b>	<b>\$ 21,531,867.77</b>	<b>\$ 29,407.33</b>	<b>\$ -</b>	<b>\$ 21,561,275.10</b>

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>APPROPRIATIONS</i>							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 10/31/2022	INCREASE	DECREASE	BUDGET AS OF 11/30/2022
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	11,990.38	-	-	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	29,407.33	-	32,223.83
	0998	RESERVES - DEBT SERVICE	74,042.39	74,042.39	-	-	74,042.39
		<b>TOTAL - DEBT SERVICE FUNDS</b>	<b>\$ 21,531,858.91</b>	<b>\$ 21,531,867.77</b>	<b>\$ 29,407.33</b>	<b>\$ -</b>	<b>\$ 21,561,275.10</b>

Explanation of Budget Amendment as Follows:  
 Part II - Debt Service Funds  
 Amendment Number 3  
 Board Meeting January 9, 2023

Account	Object	Function	Increase (Decrease)
<b>I. <u>Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</u></b>			
3431	<u>Interest on Investments</u>		<u>\$ 29,407.33</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	<u>\$ 29,407.33</u>
<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>			
	.... Discretionary	\$ 29,407.33	

**II. Amendments Between Appropriations & Reserves**

N/A

ADOPTED BY SCHOOL BOARD:

JANUARY 9, 2023

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2022	INCREASE	DECREASE	BUDGET AS OF 11/30/2022	
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	-	12,090.67	2,161.87	-	14,252.54
3431	INTEREST ON INVESTMENT	81,963.77	426,320.87	266,767.87	-	693,088.74
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	-	253,132.00	-	-	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
	<b>TOTAL - CAPITAL PROJECT FUNDS</b>	<b>\$ 225,514,290.37</b>	<b>\$ 226,919,420.14</b>	<b>\$ 268,929.74</b>	<b>\$ -</b>	<b>\$ 227,188,349.88</b>

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 10/31/2022	INCREASE	DECREASE	BUDGET AS OF 11/30/2022
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	1,359,286.95	-	224,275.19	1,135,011.76
7400	0642	EQUIPMENT (UNDER \$1,000)	829,166.34	1,482,718.06	354,393.60	-	1,837,111.66
7400	0643	COMPUTER EQUIPMENT (OVER \$1,000)	211,897.55	171,074.68	-	161,626.25	9,448.43
7400	0644	COMPUTER HARDWARE (UNDER \$1,000)	1,033,917.33	1,106,946.50	161,626.25	-	1,268,572.75
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	612,936.60	-	-	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	761,452.09	-	2,846.45	758,605.64
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	676,814.65	4,001.60	-	680,816.25
7400	0676	OTHER PERMANENT IMPROVEMENTS	355,562.63	557,664.74	-	4,388.58	553,276.16
7400	0677	REPLACEMENT SYSTEMS	142,315.87	144,562.22	966.10	-	145,528.32
7400	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	669,040.95	669,040.95	28,514.00	-	697,554.95
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	52,920,405.32	-	81,365.08	52,839,040.24
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	-	134,785.56	1,057,615.98
7400	0692	SOFTWARE (UNDER \$1,000)	601.28	4,651.28	134,785.56	-	139,436.84
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	1,283,374.33	193,929.74	-	1,477,304.07
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	-	-	-	-	-
<b>TOTAL - CAPITAL PROJECT FUNDS</b>			<b>\$ 225,514,290.37</b>	<b>\$ 226,919,420.14</b>	<b>\$ 878,216.85</b>	<b>\$ 609,287.11</b>	<b>\$ 227,188,349.88</b>



Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 3

Board Meeting January 9, 2023

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3421	<u>Tax Redemptions</u>		<u>\$ 2,161.87</u>
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>\$ 2,161.87</u>
	<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>		
	.... Discretionary	\$ 2,161.87	
3431	<u>Interest on Investments</u>		<u>\$ 266,767.87</u>
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>\$ 266,767.87</u>
	<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>		
	.... Discretionary	\$ 266,767.87	
<b>II. Amendments Between Appropriations &amp; Reserves</b>			
	.... Discretionary		
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>\$ (75,000.00)</u>
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	2353 DW - Portable Repairs & Relocations	\$ 75,000.00	
0319	<u>DW - HVAC Replacement</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 100,000.00</u>
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ (100,000.00)	
0369	<u>DW - Vehicles</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 4,752.45
	0652 Other Motor Vehicles	7400 Facilities Acquisition and Construction	(2,846.45)
			<u>\$ 1,906.00</u>
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s)</i>		
	8342 Project Contingency	\$ (1,906.00)	
2211	<u>School SEC Upgrade FF&amp;E P6TO2 Phase 3</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 13,868.58
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(13,868.58)
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (2,347.38)</u>
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	2364 BD - School Equipment	\$ 2,347.38	
2310	<u>DW - Minor Repair &amp; Maint.</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (9,585.00)</u>
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	3355 DW - School Security - Fence	\$ 9,585.00	
2353	<u>DW - Portable Repairs &amp; Relocations</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 75,000.00</u>
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	.... Discretionary	\$ 75,000.00	

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 3

Board Meeting January 9, 2023

Account	Object	Function	Increase (Decrease)
<u>2364 BD - School Equipment</u>			
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ (2,743.52)
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	5,090.90
			<u>\$ 2,347.38</u>
<i>Explanation: Tr Reallocate funds between objects within the project, and transfers to/(from) the following project(s)</i>			
	2303 Board Projects	\$ (2,347.38)	
<u>2368 DW - Paving/Resurfacing</u>			
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 966.10
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(966.10)
			<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	\$ (158,932.00)
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	158,932.00
			<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	\$ (68,949.67)
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	67,749.67
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	1,200.00
			<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>			
<u>3355 DW - School Security - Fence</u>			
	0675 Fence & Underground Tanks	7400 Facilities Acquisition and Construction	\$ (9,585.00)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	9,585.00
			<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>			
<u>3356 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>			
<u>3396 Vape Detectors</u>			
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	<u>\$ 100,000.00</u>
<i>Explanation: Transferred to/(from) the following project(s):</i>			
	8342 Project Contingency	\$ (100,000.00)	
<u>3397 DW - Metal Detectors</u>			
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ 6,350.00
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	4,000.00
			<u>\$ 10,350.00</u>
<i>Explanation: Tr Reallocate funds between objects within the project, and transfers to/(from) the following project(s)</i>			
	8342 Project Contingency	\$ (10,350.00)	
<u>4329 DW - Technology Upgrades</u>			
	0643 Computer Hardware (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ (161,626.25)
	0644 Computer Hardware (Under \$5,000)	7400 Facilities Acquisition and Construction	161,626.25
	0691 Software (Over \$5,000)	7400 Facilities Acquisition and Construction	(134,785.56)
	0692 Software (Under \$5,000)	7400 Facilities Acquisition and Construction	134,785.56
			<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>			
<u>5343 DW - Ramp Replace</u>			
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	\$ (4,388.58)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	4,388.58
			<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>			

Explanation of Budget Amendment as Follows:  
 Part III - Capital Project Funds  
 Amendment Number 3  
 Board Meeting January 9, 2023

Account	Object	Function	Increase (Decrease)
5399	<u>Bus Video Management System</u>		
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	\$ 28,514.00
<i>Explanation: Transferred to/(from) the following project(s):</i>			
	8342 Project Contingency	\$ (28,514.00)	
8342	<u>Project Contingency</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (240,770.00)
<i>Explanation: Transferred to/(from) the following project(s):</i>			
	0319 DW - HVAC Replacement	\$ 100,000.00	3397 DW - Metal Detectors 10,350.00
	0369 DW - Vehicles	1,906.00	5399 Bus Video Management System 28,514.00
	3396 Vape Detectors	100,000.00	<u>Total Projects transferred to/(from) \$ 240,770.00</u>

ADOPTED BY SCHOOL BOARD:

JANUARY 9, 2023

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 10/31/2022	INCREASE	DECREASE	BUDGET AS OF 11/30/2022
3199	MISCELLANEOUS FEDERAL DIRECT	\$ 1,594,895.06	\$ 3,669,500.06	\$ -	\$ -	\$ 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	669,235.40	-	-	669,235.40
3231	IDEA	13,277,449.97	14,091,493.87	-	-	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	689,535.89	-	-	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	-	-	-	-	-
<b>TOTAL - OTHER SPECIAL REVENUE FUNDS</b>		<b>\$ 63,401,586.98</b>	<b>\$ 67,129,785.88</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 67,129,785.88</b>

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 10/31/2022	INCREASE	DECREASE	BUDGET AS OF 11/30/2022
5100	BASIC EDUCATION (K-12)	\$ 35,444,713.36	\$ 37,812,466.31	\$ -	\$ 88,666.34	\$ 37,723,799.97
5200	EXCEPTIONAL CHILD	9,510,778.99	10,298,738.60	36,348.56	-	10,335,087.16
5300	VOCATIONAL	1,368,890.81	1,408,267.81	-	-	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	-	66,958.47	295,877.91
6100	PUPIL PERSONNEL SERVICES	3,430,483.65	3,428,626.65	-	-	3,428,626.65
6110	ATTENDANCE AND SOCIAL WORK	379,025.00	380,882.00	-	-	380,882.00
6120	GUIDANCE SERVICES	326,523.45	326,523.45	19,721.49	-	346,244.94
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	199,531.43	-	-	199,531.43
6200	INSTRUCTIONAL MEDIA SERVICES	14,410.73	14,410.73	-	-	14,410.73
6300	INSTRUCTION & CURRICULUM	3,219,149.51	3,300,070.09	-	-	3,300,070.09
6400	INSTRUCTIONAL STAFF TRAINING SERVICES	4,412,542.42	4,748,732.80	-	-	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	1,824,460.37	-	-	1,824,460.37
7300	SCHOOL ADMIN - PRINCIPAL OFFICE	119,239.26	119,239.26	32,596.29	-	151,835.55
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	15,600.49	-	-	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	21,980.05	-	222,442.33
8200	ADMINISTRATIVE TECHNOLOGY SERVICES	-	-	-	-	-
9100	COMMUNITY SERVICE	6,480.50	81,085.50	44,978.42	-	126,063.92
<b>TOTAL - OTHER SPECIAL REVENUE FUNDS</b>		<b>\$ 63,401,586.98</b>	<b>\$ 67,129,785.88</b>	<b>\$ 155,624.81</b>	<b>\$ 155,624.81</b>	<b>\$ 67,129,785.88</b>

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 3

Board Meeting January 9, 2023

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
N/A			
<b>II. Amendments Between Appropriations &amp; Reserves</b>			
1484 <u>CARES Act - HEERF - Institutional Portion</u>			
0510	Supplies	5900 Other Instruction	\$ (86,406.91)
0519	Technology - Supplies	5900 Other Instruction	3,448.44
0643	Computer Hardware (Over \$5,000)/Technology/Infrastructure	5900 Other Instruction	16,000.00
0393	Contracts - Nonprofessional	8120 Building and Ground Maintenance	21,980.05
0790	Miscellaneous Expense	9100 Community Service	44,978.42
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
2454 <u>ESSER II - Other Lump Sum</u>			
0231	Group Insurance - Health	5300 Vocational	\$ (5.37)
0234	Group Insurance - Other	5300 Vocational	5.37
0510	Supplies	5300 Vocational	(1,500.00)
0519	Technology - Supplies	5300 Vocational	1,500.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
2462 <u>ESSER III - Learning Loss</u>			
0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 26,554.55
0102	Salary - Other Compensation	5100 Basic Education (K-12)	217.00
0132	Salary - Hourly Teachers	5100 Basic Education (K-12)	(30,167.51)
0210	Florida Retirement System	5100 Basic Education (K-12)	77.46
0220	FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(138.80)
0510	Supplies	5100 Basic Education (K-12)	1,425.97
0519	Technology - Supplies	5100 Basic Education (K-12)	103.83
0750	Other Personnel Services	5100 Basic Education (K-12)	1,927.50
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
3401 <u>Title I - Part A</u>			
0370	Postage/Shipping/Telegram	6150 Parental Involvement	\$ (481.00)
0642	Equipment (Under \$5,000)	6150 Parental Involvement	481.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
3405 <u>Title II - Part A</u>			
0100	Salary - Non-Instructional	6400 Instructional Staff Training Services	\$ 5,503.00
0210	Florida Retirement System	6400 Instructional Staff Training Services	540.00
0220	FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	309.00
0233	Group Insurance - Dental	6400 Instructional Staff Training Services	284.00
0234	Group Insurance - Other	6400 Instructional Staff Training Services	114.00
0510	Supplies	6400 Instructional Staff Training Services	(6,750.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
3452 <u>ARP - Summer Learning Camps</u>			
0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 2,614.50
0132	Salary - Hourly Teachers	5100 Basic Education (K-12)	213,789.15
0210	Florida Retirement System	5100 Basic Education (K-12)	24,900.05
0220	FICA (Social Security & Medicare)	5100 Basic Education (K-12)	16,255.97
0234	Group Insurance - Other	5100 Basic Education (K-12)	(346,316.01)
0750	Other Personnel Services	5100 Basic Education (K-12)	90.00
0100	Salary - Non-Instructional	5200 Exceptional Child	5,911.88
0132	Salary - Hourly Teachers	5200 Exceptional Child	24,490.04
0210	Florida Retirement System	5200 Exceptional Child	3,620.88
0220	FICA (Social Security & Medicare)	5200 Exceptional Child	2,325.76

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 3

Board Meeting January 9, 2023

Account	Object	Function	Increase (Decrease)
	0102 Salary - Other Compensation	6120 Guidance Services	16,617.61
	0210 Florida Retirement System	6120 Guidance Services	1,832.68
	0220 FICA (Social Security & Medicare)	6120 Guidance Services	1,271.20
	0102 Salary - Other Compensation	7300 School Admin - Principal Office	27,263.68
	0210 Florida Retirement System	7300 School Admin - Principal Office	3,247.01
	0220 FICA (Social Security & Medicare)	7300 School Admin - Principal Office	2,085.60
			\$ -

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

3475 IDEA - Part B - K-12

	0310 Professional & Technical Services	5200 Exceptional Child	\$ 29,700.00
	0510 Supplies	5200 Exceptional Child	(29,700.00)
	0360 Lease and Rental Agreements	6300 Instruction & Curriculum	319.34
	0390 Other Purchased Service	6300 Instruction & Curriculum	(319.34)
			\$ -

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

ADOPTED BY SCHOOL BOARD:

JANUARY 9, 2023

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2022	INCREASE	DECREASE	BUDGET AS OF 11/30/2022	
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	480,774.82	14,557.50	-	495,332.32	
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	3,608.00	-	7,068.00	
3451 STUDENT MEALS	3,207,700.00	3,207,700.00	-	-	3,207,700.00	
3456 OTHER FOOD SALES	-	-	-	-	-	
3457 CATERING	-	1,729.36	50.00	-	1,779.36	
3459 SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-	
3460 ONLINE CREDIT CARD FEES	-	38,464.19	10,564.68	-	49,028.87	
3465 PURCHASED - OTHER POSITIONS	-	-	-	-	-	
3466 PURCHASED OTHER POS - EXTERNAL	-	-	-	-	-	
3485 RESTITUTION PAYMENTS - OTHER	-	5,677.98	-	-	5,677.98	
3490 MISCELLANEOUS REVENUE	-	58.53	118.52	-	177.05	
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	
<b>TOTAL - FOOD SERVICE FUND</b>	<b>\$ 23,757,182.06</b>	<b>\$ 24,209,640.61</b>	<b>\$ 28,898.70</b>	<b>\$ -</b>	<b>\$ 24,238,539.31</b>	



FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2022	INCREASE	DECREASE	BUDGET AS OF 11/30/2022	
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	3,089.75	582.50	-	3,672.25	
0121 SALARY - RETIREMENT BONUS	-	-	-	-	-	
0122 SALARY - SICK LEAVE PAYOFF	15,902.87	15,902.87	3,292.52	-	19,195.39	
0123 SALARY - ANNUAL LEAVE PAYOFF	-	-	-	-	-	
0130 SALARY - OVERTIME	-	4,800.81	1,663.11	-	6,463.92	
0161 SALARY - PROFESSIONAL/TECHNICAL	104,318.82	104,318.82	-	-	104,318.82	
0210 FLORIDA RETIREMENT SYSTEM	162,079.34	149,736.80	198.10	-	149,934.90	
0220 FICA (SOCIAL SECURITY)	107,186.95	98,734.97	171.77	-	98,906.74	
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	8,102,767.44	14,726.02	-	8,117,493.46	
0330 IN COUNTY TRAVEL	4,000.00	4,000.00	-	-	4,000.00	
0331 OUT OF COUNTY TRAVEL	4,050.00	5,723.73	-	-	5,723.73	
0350 REPAIR AND MAINTENANCE	148,370.86	135,579.68	-	8,388.56	127,191.12	
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	250.00	-	4,831.45	
0363 SEAT MANAGED - COMPUTERS	80,000.00	80,000.00	-	-	80,000.00	
0365 SOFTWARE SUBSCRIPTIONS	-	4,127.04	-	-	4,127.04	
0370 POSTAGE	4,000.00	4,000.00	-	-	4,000.00	
0371 TELEPHONE	13,500.00	12,004.71	-	1,237.46	10,767.25	
0372 TELEPHONE MAINTENANCE	-	-	-	-	-	
0373 TELEPHONE LONG DISTANCE	250.00	250.00	-	-	250.00	
0375 CELLULAR TELEPHONE	3,050.00	3,487.50	-	-	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	8,495.29	-	-	8,495.29	
0393 CONTRACTS - NONPROFESSIONAL SERVICE	27,382.77	28,132.67	648.00	-	28,780.67	
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	17,582.03	8,728.02	-	26,310.05	
0519 TECHNOLOGY SUPPLIES	350.11	12,759.19	-	-	12,759.19	
0550 REPAIR PARTS	1,368.09	2,748.37	-	-	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	1,033,809.97	-	2,177.32	1,031,632.65	
0642 EQUIPMENT (UNDER \$5,000)	8,408.55	55,218.47	2,177.32	-	57,395.79	
0643 COMPUTER HARDWARE (OVER \$5,000)	-	-	-	-	-	
0644 COMPUTER HARDWARE (UNDER \$5,000)	4,935.00	11,784.78	-	-	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	-	38,464.19	10,564.68	-	49,028.87	
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	9,260,461.11	-	2,300.00	9,258,161.11	
0991 RESERVES - INVENTORY	372,868.78	372,868.78	-	-	372,868.78	
0997 RESERVES - PROJECTS	98,627.89	98,567.89	-	-	98,567.89	
<b>TOTAL - FOOD SERVICE FUND</b>	<b>\$ 23,757,182.06</b>	<b>\$ 24,209,640.61</b>	<b>\$ 43,002.04</b>	<b>\$ 14,103.34</b>	<b>\$ 24,238,539.31</b>	

**Explanation of Budget Amendment as Follows:**

**Part V - School Food Service Fund**

**Amendment Number 3**

**Board Meeting January 9, 2023**

Account	Object	Function	(Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3299	<u>Miscellaneous Federal Through State</u>		\$ 14,557.50
	0310 Professional & Technical Service	7610 Food Service - Departments	\$ 14,557.50
	<i>Explanation: Appropriate additional Supply Chain Assistance Funds per project award notification.</i>		
	3522 Supply Chain Assistance Funds		\$ 14,557.50
3448	<u>Donations</u>		\$ 3,608.00
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 3,608.00
	<i>Explanation: Appropriate donations for unpaid Student Meals based on actual collections.</i>		
	.... Discretionary		\$ 3,608.00
3457	<u>Catering</u>		\$ 50.00
	0310 Professional & Technical Service	7610 Food Service - Departments	\$ 50.00
	<i>Explanation: Appropriate revenue for Catering based on actual collections.</i>		
	7502 Catering		\$ 50.00
3460	<u>On-Line Credit Card Fees</u>		\$ 10,564.68
	0731 On-Line Credit Card Fees	7610 Food Service - Departments	\$ 10,564.68
	<i>Explanation: Appropriate revenue for On-Line Credit Card Fees based on actual collections.</i>		
	3510 SFS Contract Exclusions		\$ 10,564.68
3490	<u>Miscellaneous Revenue</u>		\$ 118.52
	0310 Professional & Technical Service	7610 Food Service - Departments	\$ 118.52
	<i>Explanation: Appropriate revenue received from schools to fund events using the schools' kitchens based on actual collections.</i>		
	.... Discretionary		\$ 118.52
<b>II. Amendments Between Appropriations &amp; Reserves</b>			
	.... <u>Discretionary</u>		
	0117 Workshops	7600 Food Service (Schools)	\$ 213.50
	0130 Salary - Overtime	7600 Food Service (Schools)	1,663.11
	0210 Florida Retirement System	7600 Food Service (Schools)	198.10
	0220 Social Security	7600 Food Service (Schools)	143.54
	0310 Professional & Technical Service	7600 Food Service (Schools)	1,305,098.45
	0330 In County Travel	7600 Food Service (Schools)	276.01
	0510 Supplies	7600 Food Service (Schools)	1,020.51
	0117 Workshops	7610 Food Service - Departments	369.00
	0122 Salary - Sick Leave Payoff	7610 Food Service - Departments	3,292.52
	0220 Social Security	7610 Food Service - Departments	28.23
	0310 Professional & Technical Service	7610 Food Service - Departments	(1,305,098.45)
	0330 In County Travel	7610 Food Service - Departments	(276.01)
	0360 Lease and Rental Agreements	7610 Food Service - Departments	250.00
	0371 Telephone	7610 Food Service - Departments	(1,237.46)
	0510 Supplies	7610 Food Service - Departments	(33.05)
	0791 Indirect Costs	7610 Food Service - Departments	(20,000.00)
	0990 Fund Balance - Unappropriated	9890 Reserves	(5,908.00)
			\$ (20,000.00)
	<i>Explanation: Changes between objects &amp; functions to better utilize funds and transfers to/(from) the following project(s):</i>		
	3510 SFS Contract Exclusions		\$ 20,000.00

**Explanation of Budget Amendment as Follows:**

**Part V - School Food Service Fund**

**Amendment Number 3**

**Board Meeting January 9, 2023**

Account	Object	Function	(Decrease)
<u>3510 SFS Contract Exclusions</u>			
0350	Repair and Maintenance	7600 Food Service (Schools)	\$ 8,336.44
0393	Contracts - Nonprofessional	7600 Food Service (Schools)	648.00
0510	Supplies	7600 Food Service (Schools)	287.87
0641	Equipment/Fixed Assets (Over \$5,000)	7600 Food Service (Schools)	97,480.00
0642	Equipment (Under \$5,000)	7600 Food Service (Schools)	1,088.66
0350	Repair and Maintenance	7610 Food Service - Departments	(16,725.00)
0510	Supplies	7610 Food Service - Departments	7,452.69
0641	Equipment/Fixed Assets (Over \$5,000)	7610 Food Service - Departments	(99,657.32)
0642	Equipment (Under \$5,000)	7610 Food Service - Departments	1,088.66
0791	Indirect Costs	7610 Food Service - Departments	20,000.00
			<u>\$ 20,000.00</u>

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

.... Discretionary \$ (20,000.00)

**ADOPTED BY SCHOOL BOARD:**

**JANUARY 9, 2023**