



Agenda Item Details

Meeting	Feb 13, 2023 - Regular Meeting
Category	7. Consent Agenda
Subject	7.13 Budget Amendment #4 - 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	Feb 13, 2023
Absolute Date	Feb 13, 2023
Fiscal Impact	Yes
Dollar Amount	2,092,928.83
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #4 - 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 December 2022:

General Fund	\$ 319,275.55
Debt Service Funds	8,230.41
Capital Project Funds	2,730,108.11
Other Special Revenue Funds - Federal	(976,253.04)
Other Special Revenue Funds - Food Service	11,567.80
Total - All Funds	\$2,092,928.83

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.

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 Lamar White, second by Tim Bryant.

Final Resolution: Motion Carries

Yes: Tim Bryant, Linda Evanchyk, Marti Gardner, Diane Kelley, Lamar White



School District of Okaloosa County

Fiscal Year 2022-2023

BUDGET AMENDMENT #4

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2022	INCREASE	DECREASE	BUDGET AS OF 12/31/2022
3121 PL 81-874, FEDERAL IMPACT, CURRENT OPERATIONS	\$ 2,387,077.00	\$ 2,387,077.00	\$ -	\$ -	\$ 2,387,077.00
3122 PL 81-874 FEDERAL IMPACT, HANDICAP	100,000.00	100,000.00	-	-	100,000.00
3191 ROTC	300,000.00	300,000.00	-	-	300,000.00
3192 DOD SECTION 386 PL 102-484	750,000.00	750,000.00	-	-	750,000.00
3193 DOD SECTION 363 PL 106-398	108,124.05	108,124.05	-	-	108,124.05
3199 MISCELLANEOUS FEDERAL DIRECT	-	255.00	-	-	255.00
3203 MEDICAID REIMBURSEMENT	550,000.00	550,000.00	-	-	550,000.00
3209 FEMA CLAIMS	-	-	-	-	-
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
3301 CLASS SIZE REDUCTION	32,447,396.00	32,447,396.00	-	-	32,447,396.00
3310 FLORIDA EDUCATION FINANCE PROGRAM	83,749,635.00	83,749,635.00	-	-	83,749,635.00
3311 SAFE SCHOOLS	2,214,997.00	2,214,997.00	-	-	2,214,997.00
3312 SUPPLEMENTAL ACADEMIC INSTRUCTION	8,894,124.00	8,894,124.00	-	-	8,894,124.00
3313 ESE GUARANTEE	13,944,560.00	13,944,560.00	-	-	13,944,560.00
3314 READING INSTRUCTION	1,892,085.00	1,892,085.00	-	-	1,892,085.00
3315 WORKFORCE DEVELOPMENT	2,275,815.00	2,275,815.00	-	-	2,275,815.00
3317 WORKFORCE EDUCATION PERFORMANCE INCENTIVE	-	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	1,806,315.18	31,222.00	-	1,837,537.18
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	-	18,631.82	4,312.93	-	22,944.75
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	-	718.18	587.07	-	1,305.25
3463 BOB SIKES CHILD CARE	183,000.00	183,000.00	-	6,000.00	177,000.00
3465 PURCHASED POSITIONS - OTHER	7,565.00	327,950.29	2,148.53	-	330,098.82
3466 PURCHASED OTHER POSITIONS - EXTERNAL	264,162.06	270,086.42	3,500.00	-	273,586.42
3467 PURCHASED - SCHOOLS - OTHER	22,075.00	97,583.76	22,437.33	-	120,021.09
3468 RIVERSIDE CHILD CARE	-	-	-	-	-
3469 ANTIOCH CHILD CARE	200,000.00	200,000.00	21,500.00	-	221,500.00
3470 NORTHWOOD CHILD CARE	199,000.00	199,000.00	3,000.00	-	202,000.00
3474 PROF. DEVELOP. CERTIFICATION PROGRAM FEES	33,000.00	99,000.00	-	-	99,000.00
3475 BLUEWATER CHILD CARE	407,000.00	407,000.00	100,000.00	-	507,000.00
3477 PLEW CHILD CARE	349,000.00	349,000.00	76,500.00	-	425,500.00
3478 WRIGHT CHILD CARE	171,000.00	171,000.00	-	5,000.00	166,000.00
3480 PUBLIC INFORMATION REQUESTS	-	62.58	-	-	62.58
3482 FUEL MAINTENANCE FEE	-	21,266.53	15,861.79	-	37,128.32
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 11/30/2022	INCREASE	DECREASE	BUDGET AS OF 12/31/2022	
3487	CERTIFICATE FEES - SUBSTITUTES	-	1,935.00	-	-	1,935.00
3488	FINGERPRINT PROGRAM	-	19,984.00	4,722.00	-	24,706.00
3489	CERTIFICATE FEES	30,000.00	30,000.00	-	-	30,000.00
3490	MISCELLANEOUS REVENUE	-	207,032.31	24,203.39	-	231,235.70
3491	E-RATE REFUNDS	-	-	-	-	-
3492	TRANSPORTATION - SCHOOL ACTIVITIES	150,000.00	150,000.00	-	-	150,000.00
3493	SALE OF JUNK	-	5,090.44	1,119.37	-	6,209.81
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	4,624.73	10,699.07	-	15,323.80
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	-	42,774.02	-	-	42,774.02
3741	INSURANCE LOSS RECOVERY	-	11,785.83	-	-	11,785.83
3746	HEALTH REIMBURSEMENT ARRANGEMENT	-	29,140.96	8,462.07	-	37,603.03
3901	RESERVE FOR ENCUMBRANCE	2,621,939.03	2,621,939.03	-	-	2,621,939.03
3902	RESERVE FOR INVENTORY	133,999.41	133,999.41	-	-	133,999.41
3903	RESERVE - CARRYOVER SCHOOL BUDGETS	917,366.73	917,366.73	-	-	917,366.73
3904	RESERVE - CATEGORICAL PROJECT CARRYOVER	10,783,589.62	10,783,589.62	-	-	10,783,589.62
3905	RESERVE - NON-CATEGORICAL PROJECT CARRYOVER	40,371,904.08	40,371,904.08	-	-	40,371,904.08
3907	RESERVE - RETIREMENT	200,000.00	200,000.00	-	-	200,000.00
3910	RESERVE - CLAIMS LIABILITY	2,914,000.00	2,914,000.00	-	-	2,914,000.00
3911	RESERVE - FTE	1,919,928.50	1,919,928.50	-	-	1,919,928.50
3913	RESERVE - CONTINGENCY	1,511,792.00	1,511,792.00	-	-	1,511,792.00
3925	FUND BALANCE - UNDESIGNATED	12,714,191.48	12,714,191.48	-	-	12,714,191.48
TOTAL - GENERAL FUND		\$ 373,561,498.83	\$ 377,958,837.37	\$ 330,275.55	\$ 11,000.00	\$ 378,278,112.92

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2022	INCREASE	DECREASE	BUDGET AS OF 12/31/2022
5100 BASIC EDUCATION (K-12)	\$ 173,425,532.29	\$ 173,354,425.00	\$ 197,168.55	\$ -	\$ 173,551,593.55
5101 CHARTER SCHOOL FEDERAL IMPACT	80,865.00	80,865.00	-	-	80,865.00
5200 EXCEPTIONAL CHILD	31,917,139.99	32,624,070.06	287,312.70	-	32,911,382.76
5300 VOCATIONAL AND TECHNICAL EDUCATION	5,953,267.62	6,333,937.70	51,511.73	-	6,385,449.43
5500 PREKINDERGARTEN	527,513.00	525,513.00	-	-	525,513.00
5900 OTHER INSTRUCTION	3,634,598.74	3,998,628.74	-	13,634.79	3,984,993.95
6100 PUPIL PERSONNEL SERVICES	2,812,765.80	3,018,962.30	-	10,875.07	3,008,087.23
6110 ATTENDANCE AND SOCIAL WORK	552,298.00	555,133.00	-	-	555,133.00
6120 GUIDANCE SERVICES	5,327,062.41	5,574,616.00	20,886.00	-	5,595,502.00
6130 HEALTH SERVICES	1,571,730.31	1,586,593.88	670.00	-	1,587,263.88
6140 PSYCHOLOGICAL SERVICES	2,735,840.00	2,740,905.00	5,048.57	-	2,745,953.57
6141 TESTING	162,979.00	162,979.00	-	-	162,979.00
6150 PARENTAL INVOLVEMENT	760.00	1,185.00	-	-	1,185.00
6200 INSTRUCTIONAL MEDIA SERVICE	2,002,130.58	2,048,887.44	6,758.80	-	2,055,646.24
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	4,799,007.04	4,974,381.37	-	886.00	4,973,495.37
6400 INSTR STAFF TRAINING SERVICES	2,408,275.02	3,516,661.15	9,948.50	-	3,526,609.65
6500 INSTRUCTIONAL RELATED TECHNOLOGY	633,048.65	633,048.65	-	-	633,048.65
7100 SCHOOL BOARD	1,953,614.22	1,961,971.58	300.00	-	1,962,271.58
7200 GENERAL ADMINISTRATION (SUPT)	435,578.49	444,231.05	-	-	444,231.05
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	23,032,927.40	23,106,178.80	95,141.49	-	23,201,320.29
7400 FACILITIES ACQUISITION & CONSTRUCTION	2,102,764.16	2,954,975.55	-	-	2,954,975.55
7430 CHARTER SCHOOL LCI	-	-	-	-	-
7500 FISCAL SERVICES (FINANCE DEPT)	2,501,438.80	2,506,196.19	666.12	-	2,506,862.31
7600 FOOD SERVICE (SCHOOLS)	-	-	3,243.62	-	3,243.62
7610 FOOD SERVICE - DEPARTMENT	-	-	-	-	-
7700 CENTRAL SERVICES	-	-	-	-	-
7710 PLAN, RESEARCH, DEVELOP, & EVALUATE	-	-	-	-	-
7720 INFORMATION SERVICES	406,605.25	522,075.75	74,074.00	-	596,149.75
7730 STAFF SERVICES	6,853,542.64	6,812,297.01	41,549.07	-	6,853,846.08
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	953,083.37	954,983.37	-	-	954,983.37
7800 PUPIL TRANSP SERVICES - SCHOOL	1,527,505.56	1,473,168.09	-	1,558.93	1,471,609.16
7801 TRANSPORTATION - NORTH	6,296,316.76	6,434,506.56	6,056.49	-	6,440,563.05
7802 TRANSPORTATION - CENTRAL	3,233,827.35	3,322,996.93	3,671.75	-	3,326,668.68
7803 TRANSPORTATION - SOUTH	5,036,856.05	5,174,836.80	5,831.89	-	5,180,668.69
7900 OPERATION OF PLANT	31,478,580.30	31,726,043.31	82,780.56	-	31,808,823.87
8100 MAINTENANCE ADMINISTRATION	4,727,126.47	4,712,376.20	1,270.65	-	4,713,646.85
8120 BUILDING AND GROUND MAINTENANCE	3,542,451.99	3,601,315.20	-	-	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	2,745,255.14	216,581.80	-	2,961,836.94
9700 TRANSFER FUNDS	-	-	-	-	-
9890 RESERVES	34,893,068.45	34,374,054.61	-	764,241.95	33,609,812.66
TOTAL - GENERAL FUND	\$ 373,561,498.83	\$ 377,958,837.37	\$ 1,110,472.29	\$ 791,196.74	\$ 378,278,112.92

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 4
Board Meeting February 13, 2023

Account	Object					Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves						
3399	<u>Other Miscellaneous State Revenue</u>					\$ 31,222.00
	0790 Miscellaneous Expense			9100 Community Service		\$ 31,222.00
	<i>Explanation: To appropriate Okaloosa UP Grant Scholarship Funds (\$21,000.00), Florida Student Assistance Grant - Career Education (\$8,908.00), and Adult State Scholarships (\$1,314.00) based on actual collections.</i>					
	2111 Okaloosa UP Grant	\$	21,000.00	5085 Adult State Scholarships		1,314.00
	3124 FSAG - CE		8,908.00			
					Total	\$ 31,222.00
3425	<u>Rent/Use Of Facility</u>					\$ 4,312.93
	0430 Electricity			7900 Operation of Plant		\$ 3,107.76
	0987 Reserve Schools/Departments			9890 Reserves		1,205.17
	<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>					
	.... Discretionary	\$	1,205.17	5099 School Utilities		3,107.76
					Total	\$ 4,312.93
3462	<u>Purchased Custodial Services</u>					\$ 587.07
	0102 Salary - Other Compensation			7900 Operation of Plant		\$ 491.40
	0210 Florida Retirement System			7900 Operation of Plant		58.52
	0220 Social Security			7900 Operation of Plant		37.15
	<i>Explanation: To appropriate revenue received from outside organizations to fund custodial services based on actual collections.</i>					
	7020 Purchased Positions/Other - External	\$	587.07			\$ 587.07
3463	<u>Bob Sikes Child Care</u>					\$ (6,000.00)
	0510 Supplies			9100 Community Service		\$ (6,000.00)
	<i>Explanation: To adjust estimated revenue for Bob Sikes Child Care based on actual collections.</i>					
	2181 Child Care - Bob Sikes Elementary School	\$	(6,000.00)			
3465	<u>Purchased Positions - Other</u>					\$ 2,148.53
	0102 Salary - Other Compensation			5100 Basic Education (K-12)		\$ 1,805.85
	0210 Florida Retirement System			5100 Basic Education (K-12)		204.55
	0220 Social Security			5100 Basic Education (K-12)		138.13
	<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	\$	2,148.53			\$ 2,148.53
3466	<u>Purchased Positions/Other - External</u>					\$ 3,500.00
	0102 Salary - Other Compensation			5100 Basic Education (K-12)		\$ 2,927.40
	0210 Florida Retirement System			5100 Basic Education (K-12)		348.65
	0220 Social Security			5100 Basic Education (K-12)		223.95
	<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	\$	3,500.00			\$ 3,500.00
3467	<u>Purchased - Schools - Other</u>					\$ 22,437.33
	0350 Repair and Maintenance			5100 Basic Education (K-12)		\$ 970.00
	0510 Supplies			5100 Basic Education (K-12)		309.08
	0519 Technology Supplies			5100 Basic Education (K-12)		375.00
	0644 Computer Hardware (Under \$1,000)			5100 Basic Education (K-12)		4,435.00

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 4
Board Meeting February 13, 2023

Account	Object		Increase (Decrease)
	0398 Field Trips	7801 Transportation - North	5,986.50
	0398 Field Trips	7802 Transportation - Central	2,657.50
	0398 Field Trips	7803 Transportation - South	7,704.25
			<u>\$ 22,437.33</u>
	<i>Explanation: To appropriate internal funds received from schools to reimburse operating expenditures based on actual collections.</i>		
	8001 Purchased - Schools - Other	\$ 22,437.33	
3469	<u>Antioch Child Care</u>		<u>\$ 21,500.00</u>
	0510 Supplies	9100 Community Service	<u>\$ 21,500.00</u>
	<i>Explanation: To appropriate estimated revenue for Antioch Child Care based on actual collections.</i>		
	2179 Child Care - Antioch Elementary School	\$ 21,500.00	
3470	<u>Northwood Child Care</u>		<u>\$ 3,000.00</u>
	0510 Supplies	9100 Community Service	<u>\$ 3,000.00</u>
	<i>Explanation: To appropriate estimated revenue for Northwood Child Care based on actual collections.</i>		
	2170 Child Care - Northwood Elementary School	\$ 3,000.00	
3475	<u>Bluewater Child Care</u>		<u>\$ 100,000.00</u>
	0510 Supplies	9100 Community Service	<u>\$ 100,000.00</u>
	<i>Explanation: To appropriate estimated revenue for Bluewater Child Care based on actual collections.</i>		
	2175 Child Care - Bluewater Elementary School	\$ 100,000.00	
3477	<u>Plew Child Care</u>		<u>\$ 76,500.00</u>
	0510 Supplies	9100 Community Service	<u>\$ 76,500.00</u>
	<i>Explanation: To appropriate estimated revenue for Plew Child Care based on actual collections.</i>		
	2174 Child Care - Plew Elementary School	\$ 76,500.00	
3478	<u>Wright Child Care</u>		<u>\$ (5,000.00)</u>
	0510 Supplies	9100 Community Service	<u>\$ (5,000.00)</u>
	<i>Explanation: To adjust estimated revenue for Wright Child Care based on actual collections.</i>		
	2178 Child Care - Wright Elementary School	\$ (5,000.00)	
3482	<u>Fuel Maintenance Fee</u>		<u>\$ 15,861.79</u>
	0350 Repair and Maintenance	7800 Pupil Transp Services - School	<u>\$ 15,861.79</u>
	<i>Explanation: To appropriate revenue received for fuel maintenance based on actual collections.</i>		
	2093 Fuel System Repairs	\$ 15,861.79	
3488	<u>Fingerprint Program</u>		<u>\$ 4,722.00</u>
	0730 Dues and Fees	7730 Staff Services	<u>\$ 4,722.00</u>
	<i>Explanation: To appropriate revenue for Fingerprint Program based on actual collections.</i>		
	6006 Fingerprinting - Fees	\$ 4,722.00	
3490	<u>Miscellaneous Revenue</u>		<u>\$ 24,203.39</u>
	0313 Attorney Fees	7100 School Board	\$ 100.00
	0510 Supplies	7730 Staff Services	275.00
	0460 Diesel Fuel	7800 Pupil Transp Services - School	5,591.61

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 4
Board Meeting February 13, 2023

Account	Object		Increase (Decrease)
	0510 Supplies	7801 Transportation - North	69.99
	0510 Supplies	7802 Transportation - Central	14.25
	0510 Supplies	7803 Transportation - South	117.64
	0510 Supplies	8100 Maintenance Administration	12.00
	0990 Fund Balance - Unappropriated	9890 Reserves	18,022.90
			\$ 24,203.39

Explanation: To appropriate revenue for record requests from State of Florida (\$314.00), Okaloosa UP Grant Indirect Costs (\$2,630.90), dividends (\$15,078.00), fuel reimbursements (\$5,591.61), vending commissions (\$213.88), parapro testing fees (\$275.00) and recovery of attorney fees (\$100.00) based on actual collections.

.... Discretionary	\$ 18,022.90	3032 Vending Commission - Transportation - Central	14.25
1020 Maintenance - Vending Commission	12.00	3033 Vending Commission - Transportation - South	117.64
2093 Fuel System Repairs	5,591.61	5020 Parapro Testing Fees	275.00
3031 Vending Commission - Transportation - North	69.99	9015 Fixed Charges	100.00
			Total \$ 24,203.39

3493 Sale of Junk \$ 1,119.37

0990 Fund Balance - Unappropriated	9890 Reserves	\$ 1,119.37
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Explanation: To appropriate revenue from surplus property sale based on actual collections.

.... Discretionary	\$ 1,119.37
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3497 Refund - Prior Year Expenditures \$ 10,699.07

0990 Fund Balance - Unappropriated	9890 Reserves	\$ 10,699.07
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Explanation: To appropriate refund of a prior year expenditure based on actual collections.

.... Discretionary	\$ 10,699.07
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3746 Health Reimbursement Arrangement \$ 8,462.07

0310 Professional & Technical Service	7730 Staff Services	\$ 8,462.07
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Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.

5006 Health Reimbursement Arrangement	\$ 8,462.07
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II. Amendments Between Appropriations & Reserves

.... Discretionary

5100 Basic Education (K-12)	\$ (62,556.67)
5200 Exceptional Child	77,242.71
5300 Vocational	3,312.96
6130 Health Services	670.00
6300 Instruction & Curriculum	(986.00)
6400 Instructional Staff Training Services	741.88
7300 School Admin - Principal Office	19,829.25
7500 Fiscal Services	666.12
7720 Information Services	74,074.00
7730 Staff Services	22,081.00
7803 Transportation - South	410.00
7900 Operation of Plant	13,147.17
9890 Reserves	(46,832.15)
\$ 101,800.27	

Explanation: Changes by schools & departments between objects & function to better utilize funds, adjust average salary to actual (Project 2011), appropriate unanticipated operating expenditures (Project 2095), and appropriate HRA debit card administrative fees (Project 5006) by transferring to/from the following project(s):

2011 Custodial Services	\$ 2,816.66	5006 Health Reimbursement Arrangement	2,509.00
2095 Salary Resynching	(107,125.93)	Total \$ (101,800.27)	

0023 Itinerant - Speech

0131 Salary - Instructional	5200 Exceptional Child	\$ (65,025.00)
0210 Florida Retirement System	5200 Exceptional Child	(8,064.00)
0220 Social Security	5200 Exceptional Child	(4,974.00)

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 4
Board Meeting February 13, 2023

Account	Object			Increase (Decrease)
	0231 Group Insurance - Health	5200	Exceptional Child	(11,495.00)
	0232 Group Insurance - Life	5200	Exceptional Child	(29.00)
	0233 Group Insurance - Dental	5200	Exceptional Child	(386.00)
	0310 Professional & Technical Service	5200	Exceptional Child	105,637.50
				<u>\$ 15,664.50</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and allocate additional ESE non-gifted positions by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$	(15,664.50)	
1004	<u>AICE - Set-Aside</u>			
	0365 Software Subscriptions	5100	Basic Education (K-12)	\$ 11,000.00
	0510 Supplies	5100	Basic Education (K-12)	(11,500.00)
	0519 Technology Supplies	5100	Basic Education (K-12)	500.00
				<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2011	<u>Custodial Services</u>			
	0100 Salary - Non-Instructional	7900	Operation of Plant	\$ 8,375.85
	0210 Florida Retirement System	7900	Operation of Plant	998.58
	0220 Social Security	7900	Operation of Plant	642.23
	0354 Maintenance Vehicle Repair	7900	Operation of Plant	2,582.74
	0510 Supplies	7900	Operation of Plant	(2,582.74)
				<u>\$ 10,016.66</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salary to actual by transferring to/(from) the following project(s):</i>			
	.... Discretionary	\$	(2,816.66)	
			2095 Salary Resynching	(7,200.00)
				<u>Total \$ (10,016.66)</u>
2015	<u>Adult Student Fees</u>			
	0642 Equipment (Under \$5,000)	5900	Other Instruction	\$ (2,498.67)
	0643 Computer (Over \$1,000) & Tech. Infrastructure	5900	Other Instruction	(2,027.06)
	0644 Computer Hardware (Under \$1,000)	5900	Other Instruction	(2,109.06)
	0684 Replacement Roofing & Systems	7900	Operation of Plant	6,634.79
				<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2019	<u>Itinerant Teachers - OT/PT</u>			
	0131 Salary - Instructional	5200	Exceptional Child	\$ 28,430.00
	0210 Florida Retirement System	5200	Exceptional Child	3,386.00
	0220 Social Security	5200	Exceptional Child	2,175.00
	0231 Group Insurance - Health	5200	Exceptional Child	7,633.00
	0232 Group Insurance - Life	5200	Exceptional Child	15.00
	0233 Group Insurance - Dental	5200	Exceptional Child	232.00
	0310 Professional & Technical Service	5200	Exceptional Child	(2,790.37)
				<u>\$ 39,080.63</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and allocate additional ESE non-gifted positions by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$	(39,080.63)	
2031	<u>District Transfers</u>			
	0111 Salary - Administrative Manager	7300	School Admin - Principal Office	\$ 67,374.72
	0210 Florida Retirement System	7300	School Admin - Principal Office	8,024.00
	0220 Social Security	7300	School Admin - Principal Office	5,154.00
	0231 Group Insurance - Health	7300	School Admin - Principal Office	4,934.84
	0232 Group Insurance - Life	7300	School Admin - Principal Office	9.59
	0233 Group Insurance - Dental	7300	School Admin - Principal Office	149.85
	0997 Reserve - Projects	9890	Reserves	(50,000.00)
				<u>\$ 35,647.00</u>
	<i>Explanation: Adjust salaries to actual by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$	(35,647.00)	

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 4
Board Meeting February 13, 2023

Account	Object		Increase (Decrease)
2045 ROTC			
0103	Salary - Supplements	5100 Basic Education (K-12)	\$ 3,667.00
0131	Salary - Instructional	5100 Basic Education (K-12)	(3,667.00)
			<u>\$ -</u>

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

2051 Purchased - Other Positions			
0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ (644.50)
0130	Salary - Overtime	5100 Basic Education (K-12)	644.50
			<u>\$ -</u>

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

2080 ESSER - General Fund			
0132	Salary - Hourly Teachers	6400 Instructional Staff Training Services	\$ 5,445.00
0210	Florida Retirement System	6400 Instructional Staff Training Services	650.00
0220	Social Security	6400 Instructional Staff Training Services	418.00
0997	Reserve - Projects	9890 Reserves	(6,513.00)
			<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)	\$ (8,441.94)
0131	Salary - Instructional	5100 Basic Education (K-12)	(172,531.60)
0210	Florida Retirement System	5100 Basic Education (K-12)	(18,060.82)
0220	Social Security	5100 Basic Education (K-12)	(13,839.87)
0100	Salary - Non-Instructional	5200 Exceptional Child	(11,282.94)
0131	Salary - Instructional	5200 Exceptional Child	(42,777.77)
0210	Florida Retirement System	5200 Exceptional Child	(5,397.95)
0220	Social Security	5200 Exceptional Child	(4,139.78)
0131	Salary - Instructional	5300 Vocational	(9,415.98)
0210	Florida Retirement System	5300 Vocational	(933.48)
0220	Social Security	5300 Vocational	(730.55)
0111	Salary - Administrative Manager	6100 Pupil Personnel Services	(1,055.24)
0131	Salary - Instructional	6100 Pupil Personnel Services	(15,016.87)
0210	Florida Retirement System	6100 Pupil Personnel Services	(1,623.44)
0220	Social Security	6100 Pupil Personnel Services	(1,217.58)
0100	Salary - Non-Instructional	7300 School Admin - Principal Office	(16,193.86)
0111	Salary - Administrative Manager	7300 School Admin - Principal Office	(26,218.63)
0210	Florida Retirement System	7300 School Admin - Principal Office	(4,261.54)
0220	Social Security	7300 School Admin - Principal Office	(3,246.89)
0100	Salary - Non-Instructional	7800 Pupil Transp Services - School	(18,101.41)
0111	Salary - Administrative Manager	7800 Pupil Transp Services - School	(1,501.69)
0210	Florida Retirement System	7800 Pupil Transp Services - School	(1,948.13)
0220	Social Security	7800 Pupil Transp Services - School	(1,461.10)
0100	Salary - Non-Instructional	7900 Operation of Plant	(13,434.01)
0111	Salary - Administrative Manager	7900 Operation of Plant	(811.72)
0210	Florida Retirement System	7900 Operation of Plant	(1,420.51)
0220	Social Security	7900 Operation of Plant	(1,095.83)
0100	Salary - Non-Instructional	8100 Maintenance Administration	(7,264.92)
0111	Salary - Administrative Manager	8100 Maintenance Administration	(974.07)
0210	Florida Retirement System	8100 Maintenance Administration	(811.72)
0220	Social Security	8100 Maintenance Administration	(649.38)
			<u>\$ (405,861.22)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, appropriate unanticipated expenses (Discretionary and Project 8084), appropriate additional ESE non-gifted positions (Projects 0023, 2019, and 5075), adjust average salaries to actual (Project 2011), adjust salaries to actual (Project 2031), appropriate Educational Support banquet (Project 4026), and adjust field trips to be reimbursed by Internal Funds (Project 8001) by transferring to/from the following project(s):

....	Discretionary	\$ 107,125.93	4026 E.R. - Ed. Staff Professionals Brunch	3,500.00
0023	Itinerant - Speech	15,664.50	5075 IDEA Supplemental Support - General Fund	175,226.00
2011	Custodial Services	7,200.00	8001 Purchased - Schools - Other	(2,300.00)
2019	Itinerant Teachers - OT/PT	39,080.63	8084 Student Safety	24,717.16
2031	District Transfers	35,647.00		
				<u>Total \$ 405,861.22</u>

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 4
Board Meeting February 13, 2023

Account	Object		Increase (Decrease)
2099 Stadium & Athletic Field Maintenance			
0350	Repair and Maintenance	8120 Building and Ground Maintenance	\$ 105.75
0510	Supplies	8120 Building and Ground Maintenance	(3,441.01)
0642	Equipment (Under \$5,000)	8120 Building and Ground Maintenance	(698.74)
0677	Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	(1,020.00)
0684	Replacement Roofing & Systems	8120 Building and Ground Maintenance	5,054.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2113 Triumph Al Grant			
0365	Software Subscriptions	5300 Vocational	\$ 12,499.71
0641	Equipment (Over \$5,000)	5300 Vocational	(2,858.81)
0642	Equipment (Under \$5,000)	5300 Vocational	20,298.81
0643	Computer (Over \$1,000) & Tech. Infrastructure	5300 Vocational	(29,939.71)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2154 Advanced Placement			
0510	Supplies	5100 Basic Education (K-12)	\$ (1,271.94)
0642	Equipment (Under \$5,000)	5100 Basic Education (K-12)	1,271.94
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2170 Child Care - Northwood Elementary School			
0130	Salary - Overtime	9100 Community Service	\$ 729.91
0210	Florida Retirement System	9100 Community Service	86.93
0220	Social Security	9100 Community Service	55.84
0375	Cellular Telephone	9100 Community Service	300.00
0510	Supplies	9100 Community Service	(1,172.68)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2174 Child Care - Plew Elementary School			
0100	Salary - Non-Instructional	9100 Community Service	\$ 15,302.00
0130	Salary - Overtime	9100 Community Service	214.78
0210	Florida Retirement System	9100 Community Service	1,922.58
0220	Social Security	9100 Community Service	1,187.43
0231	Group Insurance - Health	9100 Community Service	5,306.00
0232	Group Insurance - Life	9100 Community Service	14.00
0233	Group Insurance - Dental	9100 Community Service	178.00
0510	Supplies	9100 Community Service	(24,124.79)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2178 Child Care - Wright Elementary School			
0365	Software Subscriptions	5100 Basic Education (K-12)	\$ 4,085.18
0360	Lease and Rental Agreements	7300 School Admin - Principal Office	500.00
0371	Telephone	7900 Operation of Plant	55.02
0510	Supplies	9100 Community Service	(4,640.20)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2909 School Maintenance			
0350	Repair and Maintenance	8120 Building and Ground Maintenance	\$ (31,445.97)
0360	Lease and Rental Agreements	8120 Building and Ground Maintenance	5,156.90
0393	Contracts - Nonprofessional	8120 Building and Ground Maintenance	(3,100.00)
0420	Bottled Gas	8120 Building and Ground Maintenance	27.20
0510	Supplies	8120 Building and Ground Maintenance	(2,922.02)
0684	Replacement Roofing & Systems	8120 Building and Ground Maintenance	34,105.70
0685	Flooring/Structural Alteration	8120 Building and Ground Maintenance	(1,821.81)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 4
Board Meeting February 13, 2023

Account	Object		Increase (Decrease)
3102 <u>SAI - Student Assessment</u>			
0390	Other Purchased Service	6141 Testing	\$ 1,500.00
0510	Supplies	6141 Testing	(1,500.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3105 <u>Instructional Materials - Textbooks</u>			
0510	Supplies	5100 Basic Education (K-12)	\$ 102,000.00
0520	Textbooks	5100 Basic Education (K-12)	(102,000.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3106 <u>Instructional Materials - Media</u>			
0350	Repair and Maintenance	6200 Instructional Media Services	\$ 795.00
0510	Supplies	6200 Instructional Media Services	744.67
0519	Technology Supplies	6200 Instructional Media Services	59.80
0610	Library Books	6200 Instructional Media Services	(1,765.46)
0642	Equipment (Under \$5,000)	6200 Instructional Media Services	165.99
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3160 <u>Lottery - School Recognition</u>			
0105	Salary - Bonus	5100 Basic Education (K-12)	\$ 415,055.15
0220	Social Security	5100 Basic Education (K-12)	31,751.26
0510	Supplies	5100 Basic Education (K-12)	15,194.36
0105	Salary - Bonus	5200 Exceptional Child	40,592.03
0220	Social Security	5200 Exceptional Child	3,105.27
0105	Salary - Bonus	5300 Vocational	31,075.97
0220	Social Security	5300 Vocational	2,377.30
0105	Salary - Bonus	6100 Pupil Personnel Services	7,466.85
0220	Social Security	6100 Pupil Personnel Services	571.21
0105	Salary - Bonus	6120 Guidance Services	19,401.78
0220	Social Security	6120 Guidance Services	1,484.22
0105	Salary - Bonus	6140 Psychological Services	4,689.79
0220	Social Security	6140 Psychological Services	358.78
0105	Salary - Bonus	6200 Instructional Media Services	6,278.50
0220	Social Security	6200 Instructional Media Services	480.30
0105	Salary - Bonus	6300 Instruction & Curriculum	92.89
0220	Social Security	6300 Instruction & Curriculum	7.11
0105	Salary - Bonus	6400 Instructional Staff Training Services	2,502.20
0220	Social Security	6400 Instructional Staff Training Services	191.42
0105	Salary - Bonus	7300 School Admin - Principal Office	69,518.08
0220	Social Security	7300 School Admin - Principal Office	5,318.08
0105	Salary - Bonus	7600 Food Service (Schools)	3,013.10
0220	Social Security	7600 Food Service (Schools)	230.52
0105	Salary - Bonus	7803 Transportation - South	371.60
0220	Social Security	7803 Transportation - South	28.40
0105	Salary - Bonus	7900 Operation of Plant	38,529.47
0220	Social Security	7900 Operation of Plant	2,947.53
0105	Salary - Bonus	8100 Maintenance Administration	2,621.66
0220	Social Security	8100 Maintenance Administration	201.17
0997	Reserve - Projects	9890 Reserves	(705,456.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4004 <u>Chorus Program</u>			
0510	Supplies	5100 Basic Education (K-12)	\$ (900.00)
0519	Technology Supplies	5100 Basic Education (K-12)	400.00
0398	Field Trips	7803 Transportation - South	500.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 4
Board Meeting February 13, 2023

Account	Object		Increase (Decrease)
4005	<u>Band Program</u>		
	0350 Repair and Maintenance	5100 Basic Education (K-12)	\$ 8,610.25
	0390 Other Purchased Service	5100 Basic Education (K-12)	250.00
	0510 Supplies	5100 Basic Education (K-12)	(4,862.75)
	0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)	(3,997.50)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4026	<u>E.R. - Ed. Staff Professionals Brunch</u>		
	0360 Lease and Rental Agreements	7730 Staff Services	\$ 475.00
	0510 Supplies	7730 Staff Services	3,025.00
			<u>\$ 3,500.00</u>
	<i>Explanation: Appropriate Educational Support banquet by transferring to/from the following project(s):</i>		
	2095 Salary Resynching	\$ (3,500.00)	
4110	<u>SAI - ESOL</u>		
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (4,477.50)
	0750 Other Personnel Services	5100 Basic Education (K-12)	4,477.50
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4162	<u>SAI - Student Training Program</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 2,858.99
	0210 Florida Retirement System	5100 Basic Education (K-12)	336.86
	0220 Social Security	5100 Basic Education (K-12)	215.95
	0997 Reserve - Projects	9890 Reserves	(3,411.80)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
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)	
5063	<u>CAPE - Construction</u>		
	0519 Technology Supplies	5300 Vocational	\$ 2,692.00
	0997 Reserve - Projects	9890 Reserves	(2,692.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5065	<u>CAPE - Drafting/Engineering</u>		
	0510 Supplies	5300 Vocational	\$ 3,244.60
	0997 Reserve - Projects	9890 Reserves	(3,244.60)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5068	<u>CAPE - Information Technology</u>		
	0365 Software Subscriptions	5300 Vocational	\$ 4,976.03
	0510 Supplies	5300 Vocational	1,244.72
	0519 Technology Supplies	5300 Vocational	1,215.69
	0642 Equipment (Under \$5,000)	5300 Vocational	1,754.80
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	19.86
	0997 Reserve - Projects	9890 Reserves	(9,211.10)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 4
Board Meeting February 13, 2023

Account	Object		Increase (Decrease)
5072 CAPE - Automotive			
0519	Technology Supplies	5300 Vocational	\$ 134.00
0997	Reserve - Projects	9890 Reserves	(134.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5075 IDEA Supplemental Support - General Fund			
0100	Salary - Non-Instructional	5200 Exceptional Child	\$ 108,420.00
0210	Florida Retirement System	5200 Exceptional Child	13,444.00
0220	Social Security	5200 Exceptional Child	8,295.00
0231	Group Insurance - Health	5200 Exceptional Child	43,495.00
0232	Group Insurance - Life	5200 Exceptional Child	111.00
0233	Group Insurance - Dental	5200 Exceptional Child	1,461.00
			<u>\$ 175,226.00</u>
<i>Explanation: Appropriate additional ESE non-gifted position(s) by transferring to/(from) the following project(s):</i>			
2095	Salary Resynching	\$ (175,226.00)	
5110 Workforce Development			
0100	Salary - Non-Instructional	7300 School Admin - Principal Office	\$ (27,978.00)
0210	Florida Retirement System	7300 School Admin - Principal Office	(3,469.00)
0220	Social Security	7300 School Admin - Principal Office	(2,140.00)
0231	Group Insurance - Health	7300 School Admin - Principal Office	(8,843.00)
0232	Group Insurance - Life	7300 School Admin - Principal Office	(23.00)
0233	Group Insurance - Dental	7300 School Admin - Principal Office	(297.00)
0997	Reserve - Projects	9890 Reserves	42,750.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5909 School Maintenance - School Control			
0393	Contracts - Nonprofessional	8120 Building and Ground Maintenance	\$ (1,764.00)
0684	Replacement Roofing & Systems	8120 Building and Ground Maintenance	1,764.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
6010 Educational Broadband Lease			
0350	Repair and Maintenance	6500 Instruction Related Technology	\$ (475.00)
0354	Maintenance Vehicle Repair	6500 Instruction Related Technology	475.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
6060 CAPE Digital Tools - IT			
0365	Software Subscriptions	5300 Vocational	\$ 2,212.81
0519	Technology Supplies	5300 Vocational	528.00
0997	Reserve - Projects	9890 Reserves	(2,740.81)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
6061 CAPE Innovations - Microeconomics			
0519	Technology Supplies	5300 Vocational	\$ 1,290.00
0997	Reserve - Projects	9890 Reserves	(1,290.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
6088 Professional Development Certification Program			
0390	Other Purchased Service	6400 Instructional Staff Training Services	\$ 2,000.00
0510	Supplies	6400 Instructional Staff Training Services	(5,000.00)
0730	Dues and Fees	6400 Instructional Staff Training Services	3,000.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 4
Board Meeting February 13, 2023

Account	Object	Increase (Decrease)
6110 <u>Adult Education Tuition</u>		
0131	Salary - Instructional	5900 Other Instruction \$ 36,996.00
0210	Florida Retirement System	5900 Other Instruction 4,406.00
0220	Social Security	5900 Other Instruction 2,830.00
0231	Group Insurance - Health	5900 Other Instruction 13,160.00
0232	Group Insurance - Life	5900 Other Instruction 26.00
0233	Group Insurance - Dental	5900 Other Instruction 400.00
0390	Other Purchased Service	5900 Other Instruction 500.00
0393	Contracts - Nonprofessional	5900 Other Instruction 1,000.00
0510	Supplies	5900 Other Instruction (66,318.00)
0360	Lease and Rental Agreements	7300 School Admin - Principal Office 7,000.00
		<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7016 <u>Professional Development Training - GF</u>		
0310	Professional & Technical Service	6400 Instructional Staff Training Services \$ (5,803.00)
0331	Out of County Travel	6400 Instructional Staff Training Services 83.40
0360	Lease and Rental Agreements	6400 Instructional Staff Training Services 5,803.00
0510	Supplies	6400 Instructional Staff Training Services (83.40)
		<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7019 <u>Drama Program</u>		
0390	Other Purchased Service	5100 Basic Education (K-12) \$ 660.00
0510	Supplies	5100 Basic Education (K-12) (660.00)
		<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7054 <u>AP Initiative - Set-Aside</u>		
0510	Supplies	5100 Basic Education (K-12) \$ (1,847.00)
0519	Technology Supplies	5100 Basic Education (K-12) 500.00
0644	Computer Hardware (Under \$1,000)	5100 Basic Education (K-12) 1,347.00
		<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7063 <u>CAPE - Manufacturing</u>		
0132	Salary - Hourly Teachers	5300 Vocational \$ 5,445.00
0210	Florida Retirement System	5300 Vocational 650.00
0220	Social Security	5300 Vocational 418.00
0997	Reserve - Projects	9890 Reserves (6,513.00)
		<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
8001 <u>Purchased - Schools - Other</u>		
0398	Field Trips	7802 Transportation - Central \$ 1,000.00
0398	Field Trips	7803 Transportation - South (3,300.00)
		<u>\$ (2,300.00)</u>
<i>Explanation: Adjust temporarily advanced field trip funds to schools by transferring to/from the following project(s):</i>		
2095	Salary Resynching	\$ 2,300.00
8084 <u>Student Safety</u>		
0642	Equipment (Under \$5,000)	7900 Operation of Plant \$ 24,717.16
<i>Explanation: Appropriate unanticipated operating expenditures by transferring to/from the following project(s):</i>		
2095	Salary Resynching	\$ (24,717.16)
8113 <u>Workforce Ed. Performance Incentive</u>		
0510	Supplies	5900 Other Instruction \$ (5,000.00)
0519	Technology Supplies	5900 Other Instruction 5,000.00
		<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 4

Board Meeting February 13, 2023

Account	Object		Increase (Decrease)
9004	<u>Advanced International Certificate of Education</u>		
0644	Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	\$ 2,245.00
0649	Technology Equipment (Under \$1,000)	5100 Basic Education (K-12)	(2,245.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
9015	<u>Fixed Charges</u>		
0123	Salary - Annual Leave Payoff	5100 Basic Education (K-12)	\$ (7,270.05)
0210	Florida Retirement System	5100 Basic Education (K-12)	(865.86)
0320	Insurance and Bond Premiums	7100 School Board	200.00
0320	Insurance and Bond Premiums	7900 Operation of Plant	(200.00)
0123	Salary - Annual Leave Payoff	8100 Maintenance Administration	7,270.05
0210	Florida Retirement System	8100 Maintenance Administration	865.86
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

ADOPTED BY SCHOOL BOARD:

FEBRUARY 13, 2023

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2022	INCREASE	DECREASE	BUDGET AS OF 12/31/2022	
3322	CO & DS WITHHELD FOR SBE/COBI	\$ 81,360.00	\$ 81,360.00	\$ -	\$ -	\$ 81,360.00
3326	SBE/COBI BOND INTEREST	-	-	-	-	-
3341	RACING COMMISSION FUNDS	190,750.00	190,750.00	-	-	190,750.00
3431	INTEREST ON INVESTMENTS	111.26	29,527.45	8,230.41	-	37,757.86
3630	TRANSFERS FROM CAPITAL IMP FUNDS	21,173,625.00	21,173,625.00	-	-	21,173,625.00
3660	TRANSFERS FROM INTERBUDGETARY ED	-	-	-	-	-
3715	PROCEEDS OF REFUNDING BONDS	-	-	-	-	-
3716	SALES SURTAX BONDS	-	-	-	-	-
3750	PROCEEDS/CERT OF PARTICIPATION	-	-	-	-	-
3791	BOND PROCEEDS - PREMIUM	-	-	-	-	-
3792	PREMIUM ON REFUNDING BONDS	-	-	-	-	-
3793	PREMIUM ON CERT OF PART (COP)	-	-	-	-	-
3920	RESERVE FOR DEBT SERVICE	86,012.65	86,012.65	-	-	86,012.65
TOTAL - DEBT SERVICE FUNDS		\$ 21,531,858.91	\$ 21,561,275.10	\$ 8,230.41	\$ -	\$ 21,569,505.51

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>APPROPRIATIONS</i>							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 11/30/2022	INCREASE	DECREASE	BUDGET AS OF 12/31/2022
9200		DEBT SERVICE					
	0710	REDEMPTION OF PRINCIPAL	\$ 16,040,000.00	\$ 16,040,000.00	\$ -	\$ -	\$ 16,040,000.00
	0720	INTEREST	5,400,972.50	5,400,972.50	-	-	5,400,972.50
	0730	DUES & FEES	2,046.00	2,046.00	-	-	2,046.00
	0733	COST OF ISSUANCE	11,981.52	11,990.38	-	-	11,990.38
	0734	DISCOUNT EXPENSE	-	-	-	-	-
	0762	PAYMENT TO REFUND BOND ESCROW	-	-	-	-	-
	0790	MISCELLANEOUS EXPENSE	-	-	-	-	-
	0960	TRANSFERS TO INTERBUDGETARY	-	-	-	-	-
9890		RESERVES					
	0990	FUND BALANCE UNAPPROPRIATED	2,816.50	32,223.83	8,230.41	-	40,454.24
	0998	RESERVES - DEBT SERVICE	74,042.39	74,042.39	-	-	74,042.39
		TOTAL - DEBT SERVICE FUNDS	\$ 21,531,858.91	\$ 21,561,275.10	\$ 8,230.41	\$ -	\$ 21,569,505.51

Explanation of Budget Amendment as Follows:
 Part II - Debt Service Funds
 Amendment Number 4
 Board Meeting February 13, 2023

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3431	<u>Interest on Investments</u>		<u>\$ 8,230.41</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	<u>\$ 8,230.41</u>
<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>			
	.... Discretionary	\$ 8,230.41	

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

FEBRUARY 13, 2023

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2022	INCREASE	DECREASE	BUDGET AS OF 12/31/2022	
3209	FEMA - CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -
3210	FEMA - ADMINISTRATIVE	-	-	-	-	-
3321	CO & DS DISTRIBUTED	1,021,148.00	1,021,148.00	-	-	1,021,148.00
3325	INTEREST ON UNDIST CO & DS	20,840.00	20,840.00	-	-	20,840.00
3341	RACING COMMISSION FUNDS	-	-	-	-	-
3379	FUEL TAX REFUND	-	-	-	-	-
3391	PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	-	-	-	-	-
3394	CAPITAL OUTLAY CHARTER SCHOOLS	-	795,550.00	-	-	795,550.00
3395	FEMA - STATE - CLAIMS MATCH	-	-	-	-	-
3396	CLASS SIZE REDUCTION/CAPITAL	-	-	-	-	-
3399	OTHER MISC. STATE REVENUE	-	-	-	-	-
3413	DISTRICT LOCAL CAPITAL IMPROVEMENT TAX	38,845,397.00	38,845,397.00	-	-	38,845,397.00
3419	DISTRICT LOCAL SALES TAX	27,000,000.00	27,000,000.00	2,150,000.00	-	29,150,000.00
3421	TAX REDEMPTIONS	-	14,252.54	-	-	14,252.54
3431	INTEREST ON INVESTMENT	81,963.77	693,088.74	580,023.11	-	1,273,111.85
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	85.00	-	253,217.00
3732	SALE OF BUILDINGS	-	-	-	-	-
3740	PRIOR YR INSUR LOSS RECOVERY	-	-	-	-	-
3741	INSURANCE LOSS RECOVERY	-	-	-	-	-
3750	PROCEEDS OF LEASE-PURCHASE AGR	-	-	-	-	-
3791	BOND PROCEEDS - PREMIUM	-	-	-	-	-
3793	PREMIUM ON CERT OF PART (COP)	-	-	-	-	-
3901	RESERVE FOR ENCUMBRANCE	6,125,053.43	6,125,053.43	-	-	6,125,053.43
3909	RESERVES - CAPITAL PROJECTS	151,290,768.47	151,290,768.47	-	-	151,290,768.47
3925	FUND BALANCE - UNDESIGNATED	1,129,119.70	1,129,119.70	-	-	1,129,119.70
	TOTAL - CAPITAL PROJECT FUNDS	\$ 225,514,290.37	\$ 227,188,349.88	\$ 2,730,108.11	\$ -	\$ 229,918,457.99

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 11/30/2022	INCREASE	DECREASE	BUDGET AS OF 12/31/2022
7400	0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -	\$ -
7400	0630	BUILDING & FIXED EQUIPMENT	-	-	-	-	-
7400	0631	ARCHITECTURAL DESIGN / ENGINEERING	121,562,167.38	121,562,167.38	-	31,539.58	121,530,627.80
7400	0632	CONTRACTOR SERVICES	-	-	-	-	-
7400	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-	-
7400	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	2,026,427.67	1,135,011.76	29,986.79	-	1,164,998.55
7400	0642	EQUIPMENT (UNDER \$1,000)	829,166.34	1,837,111.66	6,411.78	-	1,843,523.44
7400	0643	COMPUTER EQUIPMENT (OVER \$1,000)	211,897.55	9,448.43	-	-	9,448.43
7400	0644	COMPUTER HARDWARE (UNDER \$1,000)	1,033,917.33	1,268,572.75	-	-	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	758,605.64	-	33,984.29	724,621.35
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	680,816.25	-	30,017.81	650,798.44
7400	0676	OTHER PERMANENT IMPROVEMENTS	355,562.63	553,276.16	-	-	553,276.16
7400	0677	REPLACEMENT SYSTEMS	142,315.87	145,528.32	625.31	-	146,153.63
7400	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	669,040.95	697,554.95	-	-	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	52,839,040.24	2,019,735.30	-	54,858,775.54
7400	0685	FLOORING/STRUCTURAL ALTERATION	746,499.57	746,499.57	55,552.50	-	802,052.07
7400	0691	SOFTWARE (OVER \$1,000)	1,196,451.54	1,057,615.98	-	-	1,057,615.98
7400	0692	SOFTWARE (UNDER \$1,000)	601.28	139,436.84	-	-	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	1,477,304.07	580,108.11	-	2,057,412.18
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	133,230.00	-	2,245,045.70
9200	0730	DUES & FEES	-	-	-	-	-
9700	0910	TRANSFERS TO GENERAL OPERATING FUND	14,080,670.00	14,876,220.00	-	-	14,876,220.00
9700	0920	TRANSFERS TO DEBT SERVICE FUND	21,173,625.00	21,173,625.00	-	-	21,173,625.00
9700	0930	TRANSFERS TO CAPITAL IMPROVEMENT FUND	-	-	-	-	-
9700	0960	TRANSFERS TO INTERBUDGETARY FUND	-	-	-	-	-
TOTAL - CAPITAL PROJECT FUNDS			\$ 225,514,290.37	\$ 227,188,349.88	\$ 2,825,649.79	\$ 95,541.68	\$ 229,918,457.99

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 4

Board Meeting February 13, 2023

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3419	<u>District Local Sales Tax</u>		\$ 2,150,000.00
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 2,150,000.00
	<i>Explanation: To appropriate Capital Outlay Sales Tax Revenue based on actual collections.</i>		
	0322 DW - Roofing	\$ 2,016,770.00	4391 Sales Tax - Charter Schools
			133,230.00
			\$ 2,150,000.00
3431	<u>Interest on Investments</u>		\$ 580,023.11
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 580,023.11
	<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>		
	.... Discretionary	\$ 580,023.11	
3731	<u>Sale of Land</u>		\$ 85.00
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 85.00
	<i>Explanation: To appropriate revenue for sale of land based on actual collections.</i>		
	.... Discretionary	\$ 85.00	
II. Amendments Between Appropriations & Reserves			
0369	<u>DW - Vehicles</u>		
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ 33,984.29
	0652 Other Motor Vehicles	7400 Facilities Acquisition and Construction	(33,984.29)
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2226	<u>Longwood Classroom Reno - P6TO21</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (673,406.00)
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ 673,406.00	
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (57,966.78)
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	2347 BD - Flooring	\$ 55,552.50	2364 BD - School Equipment
			2,414.28
			\$ 57,966.78
2347	<u>BD - Flooring</u>		
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	\$ 55,552.50
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (55,552.50)	
2364	<u>BD - School Equipment</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 2,414.28
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (2,414.28)	
2368	<u>DW - Paving/Resurfacing</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 625.31
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(625.31)
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 4

Board Meeting February 13, 2023

Account	Object	Function	Increase (Decrease)
2393 DW - Band Instrument Replacement			
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ (3,997.50)
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	3,997.50
			<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>			
3216 Electrical Services T&M - P6TO30			
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 200,000.00</u>
<i>Explanation: Transferred to/(from) the following project(s):</i>			
	8342 Project Contingency	\$ (200,000.00)	
3355 DW - Fencing			
	0675 Fence & Underground Tanks	7400 Facilities Acquisition and Construction	<u>\$ 20,000.00</u>
<i>Explanation: Transferred to/(from) the following project(s):</i>			
	8342 Project Contingency	\$ (20,000.00)	
3356 School Security Upgrade P6TO2 Phase 2			
	0675 Fence & Underground Tanks	7400 Facilities Acquisition and Construction	\$ (50,017.81)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	50,017.81
			<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>			
3388 DW - Sales Tax Contract P6TO12			
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ (31,539.58)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	31,539.58
			<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>			
8342 Project Contingency			
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 453,406.00</u>
<i>Explanation: Transferred to/(from) the following project(s):</i>			
	2226 Longwood Classroom Reno - P6TO21	\$ (673,406.00)	3355 DW - Fencing <u>20,000.00</u>
	3216 Electrical Services T&M - P6TO30	200,000.00	Total Projects transferred to/(from) <u>\$ (453,406.00)</u>

ADOPTED BY SCHOOL BOARD:

FEBRUARY 13, 2023

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 11/30/2022	INCREASE	DECREASE	BUDGET AS OF 12/31/2022
3199	MISCELLANEOUS FEDERAL DIRECT	\$ 1,594,895.06	\$ 3,669,500.06	\$ 263,186.00	\$ -	\$ 3,932,686.06
3201	VOCATIONAL EDUCATIONAL ARTS	326,672.78	326,672.78	-	20,093.45	306,579.33
3219	CARES ACT	-	-	-	-	-
3221	ADULT GENERAL EDUCATION	558,103.40	669,235.40	-	77,241.91	591,993.49
3231	IDEA	13,277,449.97	14,091,493.87	-	2,494,665.90	11,596,827.97
3241	TITLE I	9,947,959.62	9,947,959.62	-	1,621,842.75	8,326,116.87
3242	TITLE IV	621,894.81	621,894.81	-	38,877.33	583,017.48
3251	ADULT BASIC EDUCATION	-	-	-	-	-
3271	EDUCATION STABILIZATION FUNDS - K-12	34,752,365.17	35,335,233.17	3,415,601.93	-	38,750,835.10
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	-	257,342.89	432,193.00
3275	TITLE V	-	-	-	-	-
3277	TITLE II	990,870.77	990,870.77	-	129,510.62	861,360.15
3280	DRUG FREE SCHOOLS PROGRAM	-	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	443,865.04	443,865.04	-	15,466.12	428,398.92
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
TOTAL - OTHER SPECIAL REVENUE FUNDS		\$ 63,401,586.98	\$ 67,129,785.88	\$ 3,678,787.93	\$ 4,655,040.97	\$ 66,153,532.84

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2022	INCREASE	DECREASE	BUDGET AS OF 12/31/2022	
5100 BASIC EDUCATION (K-12)	\$ 35,444,713.36	\$ 37,723,799.97	\$ 990,312.46	\$ -	\$ 38,714,112.43	
5200 EXCEPTIONAL CHILD	9,510,778.99	10,335,087.16	-	2,388,231.15	7,946,856.01	
5300 VOCATIONAL	1,368,890.81	1,408,267.81	-	90,314.03	1,317,953.78	
5400 ADULT GENERAL EDUCATION	456,902.41	456,902.41	-	-	456,902.41	
5500 PREKINDERGARTEN	536,660.03	536,660.03	-	2,217.56	534,442.47	
5900 OTHER INSTRUCTION	390,225.34	295,877.91	-	85,094.73	210,783.18	
6100 PUPIL PERSONNEL SERVICES	3,430,483.65	3,428,626.65	86,761.00	-	3,515,387.65	
6110 ATTENDANCE AND SOCIAL WORK	379,025.00	380,882.00	-	-	380,882.00	
6120 GUIDANCE SERVICES	326,523.45	346,244.94	-	-	346,244.94	
6130 HEALTH SERVICES	860.00	860.00	-	335.00	525.00	
6140 PSYCHOLOGICAL SERVICES	447,751.00	456,323.04	-	-	456,323.04	
6141 TESTING	-	-	-	-	-	
6150 PARENTAL INVOLVEMENT	199,731.09	199,531.43	-	80,570.09	118,961.34	
6200 INSTRUCTIONAL MEDIA SERVICES	14,410.73	14,410.73	-	1,200.73	13,210.00	
6300 INSTRUCTION & CURRICULUM	3,219,149.51	3,300,070.09	-	50,110.25	3,249,959.84	
6400 INSTRUCTIONAL STAFF TRAINING SERVICES	4,412,542.42	4,748,732.80	98,138.70	-	4,846,871.50	
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	-	457.90	1,824,002.47	
7300 SCHOOL ADMIN - PRINCIPAL OFFICE	119,239.26	151,835.55	-	12,590.00	139,245.55	
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	-	3,967.49	11,633.00	
7760 INTERNAL SERVICE	-	-	-	-	-	
7800 PUPIL TRANSP SERVICES - SCHOOL	665,514.00	665,514.00	208,353.00	-	873,867.00	
7801 TRANSPORTATION - NORTH	4,184.00	4,184.00	-	200.00	3,984.00	
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	-	15,000.00	76,296.29	
8100 MAINTENANCE ADMINISTRATION	9,750.00	9,750.00	-	-	9,750.00	
8120 BUILDING AND GROUND MAINTENANCE	200,462.28	222,442.33	-	14,333.73	208,108.60	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	-	-	-	-	-	
9100 COMMUNITY SERVICE	6,480.50	126,063.92	385,204.46	-	511,268.38	
TOTAL - OTHER SPECIAL REVENUE FUNDS	\$ 63,401,586.98	\$ 67,129,785.88	\$ 1,768,769.62	\$ 2,745,022.66	\$ 66,153,532.84	

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 4
Board Meeting February 13, 2023

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3199	<u>Miscellaneous Federal Direct</u>		\$ 263,186.00
	0790 Miscellaneous Expense	9100 Community Service	\$ 263,186.00
	<i>Explanation: Appropriate revenue for Pell grant based on actual collections.</i>		
	3481 Pell Grant	\$ 263,186.00	
3201	<u>Vocational Educational Arts</u>		\$ (20,093.45)
	0220 FICA (Social Security & Medicare)	5300 Vocational	\$ (13.05)
	0510 Supplies	5300 Vocational	(2,352.61)
	0641 Equipment/Fixed Assets (Over \$5,000)	5300 Vocational	(11,660.54)
	0642 Equipment (Under \$5,000)	5300 Vocational	(4,271.24)
	0750 Other Personnel Services	5300 Vocational	(900.00)
	0330 In County Travel	6400 Instructional Staff Training Services	(807.00)
	0791 Indirect Costs	7200 General Administration	(89.01)
			\$ (20,093.45)
	<i>Explanation: Close fiscal year 2021-2022 Carl Perkins - Secondary (Project 2422) and Carl Perkins - EET (Project 2424) grants per project award notification.</i>		
	2422 Carl Perkins - Secondary	\$ (19,249.23)	
	2424 Carl Perkins - EET	(844.22)	
		\$ (20,093.45)	
3221	<u>Adult General Education</u>		\$ (77,241.91)
	0510 Supplies	5300 Vocational	\$ (3,233.22)
	0641 Equipment/Fixed Assets (Over \$5,000)	5300 Vocational	(67,883.37)
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	(4,807.04)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(542.92)
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(367.74)
	0791 Indirect Costs	7200 General Administration	(407.62)
			\$ (77,241.91)
	<i>Explanation: Close fiscal year 2021-2022 Carl Perkins - Postsecondary (Project 2407) grant per project award notification.</i>		
	2407 Carl Perkins - Postsecondary Education	\$ (77,241.91)	
3231	<u>IDEA</u>		\$ (2,494,665.90)
	0102 Salary - Other Compensation	5200 Exceptional Child	\$ (2,496.08)
	0210 Florida Retirement System	5200 Exceptional Child	(270.08)
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	(256.35)
	0310 Professional & Technical Services	5200 Exceptional Child	(705,724.58)
	0330 In County Travel	5200 Exceptional Child	(4,918.94)
	0350 Repairs & Maintenance	5200 Exceptional Child	(500.00)
	0355 Technology - Repairs & Maintenance	5200 Exceptional Child	(200.00)
	0357 Support Managed - Computers	5200 Exceptional Child	(4,370.90)
	0365 Software Subscriptions	5200 Exceptional Child	(26,201.36)
	0370 Postage/Shipping/Telegram	5200 Exceptional Child	(92.45)
	0510 Supplies	5200 Exceptional Child	(1,436,197.99)
	0519 Technology - Supplies	5200 Exceptional Child	(6,987.82)
	0530 Periodicals	5200 Exceptional Child	(600.00)
	0641 Equipment/Fixed Assets (Over \$5,000)	5200 Exceptional Child	(50,000.00)
	0642 Equipment (Under \$5,000)	5200 Exceptional Child	(37,834.10)
	0643 Computer Hardware (Over \$5,000)/Technology/Infrastructure	5200 Exceptional Child	(60,000.00)
	0644 Computer Hardware (Under \$5,000)	5200 Exceptional Child	(19,114.01)
	0648 Technology Equipment (Over \$5,000)	5200 Exceptional Child	(2,000.00)
	0649 Technology Equipment (Under \$5,000)	5200 Exceptional Child	(2,000.00)
	0694 Software Apps. - Tablets	5200 Exceptional Child	(4,525.23)
	0750 Other Personnel Services	5200 Exceptional Child	(4,510.00)
	0331 Out of County Travel	6150 Parental Involvement	(200.00)
	0510 Supplies	6150 Parental Involvement	(500.00)
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	(2,794.08)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(302.32)
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(213.75)

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 4

Board Meeting February 13, 2023

Account	Object	Function	Increase (Decrease)
0330	In County Travel	6300 Instruction & Curriculum	(973.06)
0331	Out of County Travel	6300 Instruction & Curriculum	(79.09)
0360	Lease and Rental Agreements	6300 Instruction & Curriculum	(319.34)
0370	Postage/Shipping/Telegram	6300 Instruction & Curriculum	(6,921.55)
0390	Other Purchased Service	6300 Instruction & Curriculum	(9,315.50)
0510	Supplies	6300 Instruction & Curriculum	(500.00)
0519	Technology - Supplies	6300 Instruction & Curriculum	(1,000.00)
0641	Equipment/Fixed Assets (Over \$5,000)	6300 Instruction & Curriculum	(2,013.05)
0642	Equipment (Under \$5,000)	6300 Instruction & Curriculum	(1,500.00)
0643	Computer Hardware (Over \$5,000)/Technology/Infrastructure	6300 Instruction & Curriculum	(2,226.00)
0644	Computer Hardware (Under \$5,000)	6300 Instruction & Curriculum	(5,836.98)
0730	Dues and Fees	6300 Instruction & Curriculum	(300.00)
0102	Salary - Other Compensation	6400 Instructional Staff Training Services	(2,342.00)
0117	Workshops	6400 Instructional Staff Training Services	(8,977.22)
0210	Florida Retirement System	6400 Instructional Staff Training Services	(253.40)
0220	FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(906.23)
0331	Out of County Travel	6400 Instructional Staff Training Services	(7,937.18)
0730	Dues and Fees	6400 Instructional Staff Training Services	(1,480.00)
0750	Other Personnel Services	6400 Instructional Staff Training Services	(2,780.00)
0791	Indirect Costs	7200 General Administration	(62,731.77)
0117	Workshops	7730 Staff Services	(2,660.00)
0220	FICA (Social Security & Medicare)	7730 Staff Services	(203.49)
0398	Field Trips / Student Transportation	7801 Transportation - North	(200.00)
0398	Field Trips / Student Transportation	7802 Transportation - Central	(200.00)
0398	Field Trips / Student Transportation	7803 Transportation - South	(200.00)
			<u>\$ (2,494,665.90)</u>

Explanation: Close fiscal year 2021-2022 IDEA - Part B - K-12 (Project 2475), IDEA - Part B - Pre-K (Project 2476), IDEA - K-12 - Proportionate (Project 2477), and IDEA - Pre-K - Proportionate (Project 2478) grants per project award notification.

2475	IDEA - Part B - K-12	\$ (2,155,823.20)	2477	IDEA - K-12 - Proportionate	(290,327.17)
2476	IDEA - Part B - Pre-K	(39,179.82)	2478	IDEA - Pre-K - Proportionate	(9,335.71)
					<u>\$ (2,494,665.90)</u>

3241 Title I

Account	Object	Function	Increase (Decrease)
0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ (118,936.62)
0210	Florida Retirement System	5100 Basic Education (K-12)	(12,268.33)
0220	FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(9,938.34)
0357	Support Managed - Computers	5100 Basic Education (K-12)	(6,827.00)
0360	Lease and Rental Agreements	5100 Basic Education (K-12)	(2,969.31)
0365	Software Subscriptions	5100 Basic Education (K-12)	(4,701.16)
0370	Postage/Shipping/Telegram	5100 Basic Education (K-12)	(5.80)
0390	Other Purchased Service	5100 Basic Education (K-12)	(9,950.42)
0510	Supplies	5100 Basic Education (K-12)	(922,871.45)
0519	Technology - Supplies	5100 Basic Education (K-12)	(83,131.54)
0642	Equipment (Under \$5,000)	5100 Basic Education (K-12)	(3,549.91)
0643	Computer Hardware (Over \$5,000)/Technology/Infrastructure	5100 Basic Education (K-12)	(73,444.48)
0644	Computer Hardware (Under \$5,000)	5100 Basic Education (K-12)	(122,332.23)
0649	Technology Equipment (Under \$5,000)	5100 Basic Education (K-12)	(3,909.00)
0730	Dues and Fees	5100 Basic Education (K-12)	(10,055.00)
0750	Other Personnel Services	5100 Basic Education (K-12)	(7,990.00)
0102	Salary - Other Compensation	5200 Exceptional Child	(5,945.95)
0220	FICA (Social Security & Medicare)	5200 Exceptional Child	(954.21)
0360	Lease and Rental Agreements	5200 Exceptional Child	(843.00)
0365	Software Subscriptions	5200 Exceptional Child	(26.00)
0370	Postage/Shipping/Telegram	5200 Exceptional Child	(10.00)
0390	Other Purchased Service	5200 Exceptional Child	(362.00)
0510	Supplies	5200 Exceptional Child	(297.65)
0519	Technology - Supplies	5200 Exceptional Child	(4,544.02)
0642	Equipment (Under \$5,000)	5200 Exceptional Child	(5.06)
0644	Computer Hardware (Under \$5,000)	5200 Exceptional Child	(6,663.72)
0220	FICA (Social Security & Medicare)	5500 Prekindergarten	(31.69)
0750	Other Personnel Services	5500 Prekindergarten	(2,185.87)
0102	Salary - Other Compensation	6150 Parental Involvement	(411.55)
0210	Florida Retirement System	6150 Parental Involvement	(44.52)
0220	FICA (Social Security & Medicare)	6150 Parental Involvement	(56.47)
0310	Professional & Technical Services	6150 Parental Involvement	(1,275.00)

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 4

Board Meeting February 13, 2023

Account	Object	Function	Increase (Decrease)	
	0365	Software Subscriptions	6150 Parental Involvement	(552.00)
	0370	Postage/Shipping/Telegram	6150 Parental Involvement	(1,579.68)
	0390	Other Purchased Service	6150 Parental Involvement	(1,843.45)
	0395	Distributions to Charter Schools (Non-FEFP)	6150 Parental Involvement	(730.74)
	0510	Supplies	6150 Parental Involvement	(26,650.34)
	0519	Technology - Supplies	6150 Parental Involvement	(3,793.56)
	0750	Other Personnel Services	6150 Parental Involvement	(1,700.00)
	0365	Software Subscriptions	6200 Instructional Media Services	(0.50)
	0610	Library Books	6200 Instructional Media Services	(1,200.23)
	0330	In County Travel	6300 Instruction & Curriculum	(587.12)
	0331	Out of County Travel	6300 Instruction & Curriculum	(848.82)
	0360	Lease and Rental Agreements	6300 Instruction & Curriculum	(1,313.69)
	0390	Other Purchased Service	6300 Instruction & Curriculum	(436.79)
	0510	Supplies	6300 Instruction & Curriculum	(55.90)
	0519	Technology - Supplies	6300 Instruction & Curriculum	(500.00)
	0730	Dues and Fees	6300 Instruction & Curriculum	(365.00)
	0102	Salary - Other Compensation	6400 Instructional Staff Training Services	(4,175.36)
	0131	Salary - Instructional	6400 Instructional Staff Training Services	(7,098.08)
	0210	Florida Retirement System	6400 Instructional Staff Training Services	(1,219.79)
	0220	FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(933.70)
	0231	Group Insurance - Health	6400 Instructional Staff Training Services	(1,328.40)
	0232	Group Insurance - Life	6400 Instructional Staff Training Services	(2.16)
	0233	Group Insurance - Dental	6400 Instructional Staff Training Services	(31.90)
	0310	Professional & Technical Services	6400 Instructional Staff Training Services	(12,575.00)
	0319	Technology - Professional & Technical Services	6400 Instructional Staff Training Services	(1,200.00)
	0330	In County Travel	6400 Instructional Staff Training Services	(476.75)
	0331	Out of County Travel	6400 Instructional Staff Training Services	(2,905.32)
	0510	Supplies	6400 Instructional Staff Training Services	(1,281.82)
	0519	Technology - Supplies	6400 Instructional Staff Training Services	(795.17)
	0530	Periodicals	6400 Instructional Staff Training Services	(850.00)
	0730	Dues and Fees	6400 Instructional Staff Training Services	(20,938.00)
	0750	Other Personnel Services	6400 Instructional Staff Training Services	(7,385.00)
	0791	Indirect Costs	7200 General Administration	(65,847.18)
	0331	Out of County Travel	7730 Staff Services	(704.00)
	0730	Dues and Fees	7730 Staff Services	(400.00)
	0398	Field Trips / Student Transportation	7800 Pupil Transp Services - School	(33,000.00)
				<u>\$ (1,621,842.75)</u>

Explanation: Close fiscal year 2021-2022 Title I - Part A (Project 2401), Title I - Part A - Homeless Set-Aside (Project 2408), and Title I - Part D (Project 2409), grants per project award notification.

2401 Title I - Part A	\$ (1,611,787.59)	2409 Title I - Part D	(0.16)
2408 Title I - Part A - Homeless Set-Aside	(10,055.00)		<u>(1,621,842.75)</u>

3242 Title IV \$ (38,877.33)

0365	Software Subscriptions	5100 Basic Education (K-12)	\$ (1,189.97)
0510	Supplies	5100 Basic Education (K-12)	(33,042.19)
0519	Technology - Supplies	5100 Basic Education (K-12)	(747.52)
0642	Equipment (Under \$5,000)	5100 Basic Education (K-12)	(3,204.00)
0644	Computer Hardware (Under \$5,000)	5100 Basic Education (K-12)	(0.22)
0510	Supplies	5200 Exceptional Child	(0.09)
0791	Indirect Costs	7200 General Administration	(693.34)
			<u>\$ (38,877.33)</u>

Explanation: Close fiscal year 2021-2022 Title IV - SS & AEG (Project 2415) grant per project award notification.

2415 Title IV - SS & AEG	\$ (38,877.33)
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3271 Education Stabilization Funds - K-12 \$ 3,415,601.93

0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ 658,019.16
0132	Salary - Hourly Teachers	5100 Basic Education (K-12)	36,729.00
0210	Florida Retirement System	5100 Basic Education (K-12)	83,844.29
0220	FICA (Social Security & Medicare)	5100 Basic Education (K-12)	54,694.29
0310	Professional & Technical Services	5100 Basic Education (K-12)	64,800.00
0365	Software Subscriptions	5100 Basic Education (K-12)	(2,026.00)
0390	Other Purchased Service	5100 Basic Education (K-12)	3,000.00

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 4

Board Meeting February 13, 2023

Account	Object	Function	Increase (Decrease)
0395	Distributions to Charter Schools (Non-FEFP)	5100 Basic Education (K-12)	152,316.50
0510	Supplies	5100 Basic Education (K-12)	1,061,745.69
0520	Textbooks	5100 Basic Education (K-12)	511,457.00
0644	Computer Hardware (Under \$5,000)	5100 Basic Education (K-12)	(65.03)
0649	Technology Equipment (Under \$5,000)	5100 Basic Education (K-12)	(64.00)
0365	Software Subscriptions	5200 Exceptional Child	(111.00)
0510	Supplies	5200 Exceptional Child	(39.96)
0131	Salary - Instructional	6100 Pupil Personnel Services	76,653.00
0210	Florida Retirement System	6100 Pupil Personnel Services	9,129.00
0220	FICA (Social Security & Medicare)	6100 Pupil Personnel Services	5,864.00
0232	Group Insurance - Life	6100 Pupil Personnel Services	26.00
0233	Group Insurance - Dental	6100 Pupil Personnel Services	400.00
0234	Group Insurance - Other	6100 Pupil Personnel Services	160.00
0102	Salary - Other Compensation	6400 Instructional Staff Training Services	101,242.00
0210	Florida Retirement System	6400 Instructional Staff Training Services	12,101.00
0220	FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	8,114.00
0310	Professional & Technical Services	6400 Instructional Staff Training Services	47,620.00
0331	Out of County Travel	6400 Instructional Staff Training Services	18,030.00
0369	Technology - Rentals	6400 Instructional Staff Training Services	50.00
0390	Other Purchased Service	6400 Instructional Staff Training Services	1,300.00
0510	Supplies	6400 Instructional Staff Training Services	69,065.00
0649	Technology Equipment (Under \$5,000)	6400 Instructional Staff Training Services	38,950.00
0750	Other Personnel Services	6400 Instructional Staff Training Services	23,520.00
0791	Indirect Costs	7200 General Administration	139,524.99
0100	Salary - Non-Instructional	7800 Pupil Transp Services - School	189,280.00
0210	Florida Retirement System	7800 Pupil Transp Services - School	22,543.00
0220	FICA (Social Security & Medicare)	7800 Pupil Transp Services - School	14,480.00
0390	Other Purchased Service	7800 Pupil Transp Services - School	68,250.00
0398	Field Trips / Student Transportation	7800 Pupil Transp Services - School	(50,000.00)
0395	Distributions to Charter Schools (Non-FEFP)	7900 Operation of Plant	(5,000.00)
			<u>\$ 3,415,601.93</u>

Explanation: Close CARES Act - ESSER I (Project 0451), CARES Act - GEER - K-12 Civic Literacy Booklist (Project 1457), CARES Act - ESSER - High Quality Curriculum (Project 1458), and CRRSA Act - ESSER II - Academic Acceleration (Project 2452) grants per project award notification and appropriate ARP - ESSER III - Supplemental Programming (Project 3453), ARP - Instructional Materials (Project 3455), ARP - Intensive Afterschool and Weekend Activities (Project 3456), and ARP - Targeted Math and STEM Experiential Activities (Project 3457) grants per project award notification.

0451	CARES Act - ESSER I	\$ (3,694.90)	3453 ARP - ESSER III - Supplemental Programming	1,862,414.00
1457	CARES Act - GEER - K-12 Civic Literacy Booklist	(18,476.70)	3455 ARP - Instructional Materials	543,371.00
1458	CARES Act - ESSER - High Quality Curriculum	(3,637.00)	3456 ARP - Intensive Afterschool and Weekend Act.	816,321.00
2452	ESSER II - Academic Acceleration	(279,172.47)	3457 ARP - Targeted Math and STEM Activities	498,477.00
				<u>\$ 3,415,601.93</u>

3274 Title III \$ (257,342.89)

0365	Software Subscriptions	5100 Basic Education (K-12)	\$ (28,522.00)
0510	Supplies	5100 Basic Education (K-12)	(104,120.51)
0519	Technology - Supplies	5100 Basic Education (K-12)	(6,376.38)
0644	Computer Hardware (Under \$5,000)	5100 Basic Education (K-12)	(58,350.00)
0370	Postage/Shipping/Telegram	6100 Pupil Personnel Services	(100.00)
0390	Other Purchased Service	6100 Pupil Personnel Services	(1,684.00)
0102	Salary - Other Compensation	6150 Parental Involvement	(27,329.11)
0210	Florida Retirement System	6150 Parental Involvement	(2,812.67)
0220	FICA (Social Security & Medicare)	6150 Parental Involvement	(2,091.00)
0510	Supplies	6150 Parental Involvement	(9,000.00)
0330	In County Travel	6300 Instruction & Curriculum	(1,500.00)
0331	Out of County Travel	6300 Instruction & Curriculum	(664.67)
0365	Software Subscriptions	6300 Instruction & Curriculum	(1,947.00)
0365	Software Subscriptions	6400 Instructional Staff Training Services	(1,000.00)
0510	Supplies	6400 Instructional Staff Training Services	(7,944.10)
0791	Indirect Costs	7200 General Administration	(3,901.45)
			<u>\$ (257,342.89)</u>

Explanation: Close fiscal year 2021-2022 Title III - English Language Learners (Project 2418) and Title III - Immigrant Children and Youth (Project 2419) grants per project award notification.

2418	Title III - English Language Learners	\$ (244,873.46)	2419 Title III - Immigrant Children & Youth	(12,469.43)
				<u>\$ (257,342.89)</u>

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 4

Board Meeting February 13, 2023

Account	Object	Function	Increase (Decrease)
3277	<u>Title II</u>		\$ (129,510.62)
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	\$ (506.75)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	(54.83)
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(312.43)
	0310 Professional & Technical Services	6400 Instructional Staff Training Services	(6,600.00)
	0330 In County Travel	6400 Instructional Staff Training Services	(2,947.93)
	0331 Out of County Travel	6400 Instructional Staff Training Services	(8,777.28)
	0360 Lease and Rental Agreements	6400 Instructional Staff Training Services	(19,414.69)
	0365 Software Subscriptions	6400 Instructional Staff Training Services	(6,877.00)
	0390 Other Purchased Service	6400 Instructional Staff Training Services	(3,156.00)
	0510 Supplies	6400 Instructional Staff Training Services	(34,034.76)
	0519 Technology - Supplies	6400 Instructional Staff Training Services	(2,186.61)
	0730 Dues and Fees	6400 Instructional Staff Training Services	(11,713.73)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(27,270.00)
	0791 Indirect Costs	7200 General Administration	(5,658.61)
			\$ (129,510.62)

Explanation: Close fiscal year 2021-2022 Title II - Part A (Project 2405) grant per project award notification.

2405 Title II - Part A \$ (129,510.62)

3299	<u>Miscellaneous Federal Through State</u>		\$ (15,466.12)
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (5,143.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(556.47)
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(393.44)
	0510 Supplies	5100 Basic Education (K-12)	(80.40)
	0730 Dues and Fees	5100 Basic Education (K-12)	(331.75)
	0310 Professional & Technical Services	6100 Pupil Personnel Services	(3,687.00)
	0310 Professional & Technical Services	6130 Health Services	(335.00)
	0330 In County Travel	6300 Instruction & Curriculum	(437.17)
	0331 Out of County Travel	6300 Instruction & Curriculum	(951.67)
	0370 Postage/Shipping/Telegram	6300 Instruction & Curriculum	(100.00)
	0390 Other Purchased Service	6300 Instruction & Curriculum	(90.00)
	0730 Dues and Fees	6300 Instruction & Curriculum	(300.00)
	0510 Supplies	6400 Instructional Staff Training Services	(6.31)
	0791 Indirect Costs	7200 General Administration	(653.91)
	0398 Field Trips / Student Transportation	7800 Pupil Transp Services - School	(2,400.00)
			\$ (15,466.12)

Explanation: Close fiscal year 2021-2022 Title IX - Homeless Children and Youth (Project 2412) grant per project award notification.

2412 Title IX - Homeless Children & Youth \$ (15,466.12)

II. Amendments Between Appropriations & Reserves

1484	<u>CARES Act - HEERF - Institutional Portion</u>		
	0365 Software Subscriptions	5900 Other Instruction	\$ (755.54)
	0390 Other Purchased Service	5900 Other Instruction	(955.31)
	0510 Supplies	5900 Other Instruction	(67,374.64)
	0519 Technology - Supplies	5900 Other Instruction	(1,656.34)
	0641 Equipment/Fixed Assets (Over \$5,000)	5900 Other Instruction	(18,345.11)
	0642 Equipment (Under \$5,000)	5900 Other Instruction	60,583.77
	0643 Computer Hardware (Over \$5,000)/Technology/Infrastructure	5900 Other Instruction	(16,000.00)
	0648 Technology Equipment (Over \$5,000)	5900 Other Instruction	(4,924.58)
	0684 Replacement Roofing & Systems	5900 Other Instruction	(804.48)
	0691 Software - Capitalized (Over \$5,000)	5900 Other Instruction	(34,862.50)
	0310 Professional & Technical Services	7300 School Admin - Principal Office	(7,380.00)
	0393 Contracts - Nonprofessional	7300 School Admin - Principal Office	(5,210.00)
	0641 Equipment/Fixed Assets (Over \$5,000)	7900 Operation of Plant	(10,000.00)
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	(14,333.73)
	0790 Miscellaneous Expense	9100 Community Service	122,018.46
			\$ -

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

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 4

Board Meeting February 13, 2023

Account	Object	Function	Increase (Decrease)
<u>2426 Adult General Education</u>			
	0131 Salary - Instructional	5400 Adult General Education	\$ 11,960.19
	0210 Florida Retirement System	5400 Adult General Education	1,453.80
	0220 FICA (Social Security & Medicare)	5400 Adult General Education	911.47
	0231 Group Insurance - Health	5400 Adult General Education	2,240.05
	0232 Group Insurance - Life	5400 Adult General Education	5.41
	0233 Group Insurance - Dental	5400 Adult General Education	71.41
	0510 Supplies	5400 Adult General Education	(16,642.33)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
<u>2462 ESSER III - Learning Loss</u>			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (4,000.00)
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	(2,091.00)
	0750 Other Personnel Services	5100 Basic Education (K-12)	6,091.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
<u>2489 AFRL MD - Engineers for America</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ 4,098.04
	0519 Technology - Supplies	5100 Basic Education (K-12)	621.95
	0644 Computer Hardware (Under \$5,000)	5100 Basic Education (K-12)	(419.99)
	0730 Dues and Fees	5100 Basic Education (K-12)	(3,500.00)
	0398 Field Trips / Student Transportation	7800 Pupil Transp Services - School	(800.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
<u>2495 ARP - IDEA - K-12</u>			
	0510 Supplies	5200 Exceptional Child	\$ 10,370.40
	0641 Equipment/Fixed Assets (Over \$5,000)	5200 Exceptional Child	(5,675.00)
	0643 Computer Hardware (Over \$5,000)/Technology/Infrastructure	5200 Exceptional Child	(4,324.00)
	0117 Workshops	6400 Instructional Staff Training Services	(371.40)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
<u>3401 Title I - Part A</u>			
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (17,210.00)
	0131 Salary - Instructional	5100 Basic Education (K-12)	(9,607.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(3,089.87)
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(2,051.15)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(2,579.00)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(30.56)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(78.00)
	0510 Supplies	5100 Basic Education (K-12)	34,645.58
	0102 Salary - Other Compensation	5200 Exceptional Child	(2,392.46)
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	(35.03)
	0510 Supplies	5200 Exceptional Child	2,149.59
	0519 Technology - Supplies	5200 Exceptional Child	190.46
	0642 Equipment (Under \$5,000)	5200 Exceptional Child	339.44
	0644 Computer Hardware (Under \$5,000)	5200 Exceptional Child	(252.00)
	0102 Salary - Other Compensation	6150 Parental Involvement	(99.00)
	0210 Florida Retirement System	6150 Parental Involvement	(12.00)
	0220 FICA (Social Security & Medicare)	6150 Parental Involvement	(8.00)
	0370 Postage/Shipping/Telegram	6150 Parental Involvement	119.00
	0310 Professional & Technical Services	6400 Instructional Staff Training Services	1,100.00
	0319 Technology - Professional & Technical Services	6400 Instructional Staff Training Services	(1,100.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
<u>3405 Title II - Part A</u>			
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	\$ 3,280.00
	0117 Workshops	6400 Instructional Staff Training Services	28,510.00
	0210 Florida Retirement System	6400 Instructional Staff Training Services	3,250.00
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	2,433.00

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 4
Board Meeting February 13, 2023

Account	Object	Function	Increase (Decrease)
	0331 Out of County Travel	6400 Instructional Staff Training Services	376.60
	0510 Supplies	6400 Instructional Staff Training Services	(37,473.00)
	0730 Dues and Fees	6400 Instructional Staff Training Services	(376.60)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3407	<u>Carl Perkins - Postsecondary Education</u>		
	0510 Supplies	5300 Vocational	\$ (4,125.60)
	0641 Equipment/Fixed Assets (Over \$5,000)	5300 Vocational	4,125.60
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3422	<u>Carl Perkins - Secondary</u>		
	0365 Software Subscriptions	5300 Vocational	\$ 7,650.00
	0641 Equipment/Fixed Assets (Over \$5,000)	5300 Vocational	(37,192.00)
	0642 Equipment (Under \$5,000)	5300 Vocational	37,192.00
	0643 Computer Hardware (Over \$5,000)/Technology/Infrastructure	5300 Vocational	(3,960.01)
	0644 Computer Hardware (Under \$5,000)	5300 Vocational	3,960.01
	0730 Dues and Fees	5300 Vocational	(7,650.00)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3457	<u>ARP - Targeted Math and STEM Activities</u>		
	0519 Technology - Supplies	6400 Instructional Staff Training Services	\$ 595.00
	0644 Computer Hardware (Under \$5,000)	6400 Instructional Staff Training Services	4,945.00
	0649 Technology Equipment (Under \$5,000)	6400 Instructional Staff Training Services	(5,540.00)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3475	<u>IDEA - Part B - K-12</u>		
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ (66,621.16)
	0130 Salary - Overtime	5200 Exceptional Child	1,821.16
	0210 Florida Retirement System	5200 Exceptional Child	(8,034.00)
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	(4,958.00)
	0231 Group Insurance - Health	5200 Exceptional Child	(25,545.00)
	0232 Group Insurance - Life	5200 Exceptional Child	(65.00)
	0233 Group Insurance - Dental	5200 Exceptional Child	(858.00)
	0310 Professional & Technical Services	5200 Exceptional Child	11,475.00
	0395 Distributions to Charter Schools (Non-FEFP)	5200 Exceptional Child	16,605.76
	0510 Supplies	5200 Exceptional Child	76,179.24
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3488	<u>DoDEA ENGAGE 2.0</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (245,264.00)
	0519 Technology - Supplies	5100 Basic Education (K-12)	46,504.00
	0644 Computer Hardware (Under \$5,000)	5100 Basic Education (K-12)	196,180.00
	0649 Technology Equipment (Under \$5,000)	5100 Basic Education (K-12)	2,580.00
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

ADOPTED BY SCHOOL BOARD:

FEBRUARY 13, 2023

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2022	INCREASE	DECREASE	BUDGET AS OF 12/31/2022	
3199 MISCELLANEOUS FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	
3261 SCHOOL LUNCH REIMBURSEMENT	6,397,600.00	6,397,600.00	-	-	6,397,600.00	
3262 SCHOOL BREAKFAST REIMBURSEMENT	1,487,700.00	1,487,700.00	-	-	1,487,700.00	
3263 FOOD SERVICE AFTER SCHOOL SNACK REIMBURSEMENT	106,900.00	106,900.00	-	-	106,900.00	
3265 USDA DONATED COMMODITIES	1,009,700.00	1,009,700.00	-	-	1,009,700.00	
3267 SUMMER FOOD SERVICE PROGRAM	58,062.61	58,062.61	-	-	58,062.61	
3268 NUTRITION EDUC & TRNG PROGRAM	-	-	-	-	-	
3269 OTHER FOOD SERVICES	-	-	-	-	-	
3287 COVID19 SFS SCHL YR REIMB PRGM	-	-	-	-	-	
3299 MISCELLANEOUS FEDERAL THROUGH STATE	77,706.33	495,332.32	-	-	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	-	7,068.00	428.00	-	7,496.00	
3451 STUDENT MEALS	3,207,700.00	3,207,700.00	-	-	3,207,700.00	
3456 OTHER FOOD SALES	-	-	-	-	-	
3457 CATERING	-	1,779.36	59.00	-	1,838.36	
3459 SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-	
3460 ONLINE CREDIT CARD FEES	-	49,028.87	11,080.80	-	60,109.67	
3465 PURCHASED - OTHER POSITIONS	-	-	-	-	-	
3466 PURCHASED OTHER POS - EXTERNAL	-	-	-	-	-	
3485 RESTITUTION PAYMENTS - OTHER	-	5,677.98	-	-	5,677.98	
3490 MISCELLANEOUS REVENUE	-	177.05	-	-	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	
TOTAL - FOOD SERVICE FUND	\$ 23,757,182.06	\$ 24,238,539.31	\$ 11,567.80	\$ -	\$ 24,250,107.11	

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2022	INCREASE	DECREASE	BUDGET AS OF 12/31/2022	
0100 SALARY - NON-INSTRUCTIONAL	\$ 761,310.00	\$ 687,746.00	\$ -	\$ -	\$ 687,746.00	
0102 SALARY - OTHER COMPENSATION	624.73	624.73	741.00	-	1,365.73	
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	3,672.25	165.00	-	3,837.25	
0121 SALARY - RETIREMENT BONUS	-	-	-	-	-	
0122 SALARY - SICK LEAVE PAYOFF	15,902.87	19,195.39	1,158.76	-	20,354.15	
0123 SALARY - ANNUAL LEAVE PAYOFF	-	-	-	-	-	
0130 SALARY - OVERTIME	-	6,463.92	1,110.81	-	7,574.73	
0161 SALARY - PROFESSIONAL/TECHNICAL	104,318.82	104,318.82	-	-	104,318.82	
0210 FLORIDA RETIREMENT SYSTEM	162,079.34	149,934.90	220.55	-	150,155.45	
0220 FICA (SOCIAL SECURITY)	107,186.95	98,906.74	154.28	-	99,061.02	
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	8,117,493.46	59.00	-	8,117,552.46	
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	127,191.12	-	7,579.67	119,611.45	
0354 MAINTENANCE / VEHICLE REPAIR	5,300.00	5,300.00	-	-	5,300.00	
0355 TECHNOLOGY REPAIRS & MAINTENANCE	-	-	402.14	-	402.14	
0360 LEASE AND RENTAL AGREEMENTS	4,581.45	4,831.45	-	-	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	10,767.25	-	4,605.60	6,161.65	
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	535.25	-	9,030.54	
0393 CONTRACTS - NONPROFESSIONAL SERVICE	27,382.77	28,780.67	14,459.54	-	43,240.21	
0399 OTHER TECHNOLOGY PURCHASE SERVICE	-	-	889.28	-	889.28	
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	26,310.05	3,906.85	-	30,216.90	
0519 TECHNOLOGY SUPPLIES	350.11	12,759.19	-	-	12,759.19	
0550 REPAIR PARTS	1,368.09	2,748.37	36.44	-	2,784.81	
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	1,031,632.65	-	9,659.92	1,021,972.73	
0642 EQUIPMENT (UNDER \$5,000)	8,408.55	57,395.79	10,035.97	-	67,431.76	
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	-	49,028.87	11,080.80	-	60,109.67	
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	9,258,161.11	-	11,542.68	9,246,618.43	
0991 RESERVES - INVENTORY	372,868.78	372,868.78	-	-	372,868.78	
0997 RESERVES - PROJECTS	98,627.89	98,567.89	-	-	98,567.89	
TOTAL - FOOD SERVICE FUND	\$ 23,757,182.06	\$ 24,238,539.31	\$ 44,955.67	\$ 33,387.87	\$ 24,250,107.11	

Explanation of Budget Amendment as Follows:

Part V - School Food Service Fund

Amendment Number 4

Board Meeting February 13, 2023

Account	Object	Function	(Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3448	<u>Donations</u>		\$ 428.00
0990	Fund Balance - Unappropriated	9890 Reserves	\$ 428.00
<i>Explanation: Appropriate donations for unpaid Student Meals based on actual collections.</i>			
....	Discretionary	\$ 428.00	
3457	<u>Catering</u>		\$ 59.00
0310	Professional & Technical Service	7610 Food Service - Departments	\$ 59.00
<i>Explanation: Appropriate revenue for Catering based on actual collections.</i>			
7502	Catering	\$ 59.00	
3460	<u>On-Line Credit Card Fees</u>		\$ 11,080.80
0731	On-Line Credit Card Fees	7610 Food Service - Departments	\$ 11,080.80
<i>Explanation: Appropriate revenue for On-Line Credit Card Fees based on actual collections.</i>			
3510	SFS Contract Exclusions	\$ 11,080.80	
II. Amendments Between Appropriations & Reserves			
....	<u>Discretionary</u>		
0102	Salary - Other Compensation	7600 Food Service (Schools)	\$ 165.66
0117	Workshops	7600 Food Service (Schools)	165.00
0130	Salary - Overtime	7600 Food Service (Schools)	1,110.81
0210	Florida Retirement System	7600 Food Service (Schools)	152.03
0220	Social Security	7600 Food Service (Schools)	110.27
0310	Professional & Technical Service	7600 Food Service (Schools)	747,433.02
0330	In County Travel	7600 Food Service (Schools)	295.88
0355	Technology-Related Repairs and Maintenance	7600 Food Service (Schools)	402.14
0393	Contracts - Nonprofessional	7600 Food Service (Schools)	7,378.00
0399	Other Technology Purchase Service	7600 Food Service (Schools)	889.28
0510	Supplies	7600 Food Service (Schools)	3,583.21
0102	Salary - Other Compensation	7610 Food Service - Departments	575.34
0122	Salary - Sick Leave Payoff	7610 Food Service - Departments	1,158.76
0210	Florida Retirement System	7610 Food Service - Departments	68.52
0220	Social Security	7610 Food Service - Departments	44.01
0310	Professional & Technical Service	7610 Food Service - Departments	(747,433.02)
0330	In County Travel	7610 Food Service - Departments	(295.88)
0371	Telephone	7610 Food Service - Departments	(4,605.60)
0390	Other Purchased Service	7610 Food Service - Departments	535.25
0393	Contracts - Nonprofessional	7610 Food Service - Departments	238.00
0990	Fund Balance - Unappropriated	9890 Reserves	(11,970.68)
			\$ -
<i>Explanation: Changes between objects & functions to better utilize funds.</i>			
3510	<u>SFS Contract Exclusions</u>		
0350	Repair and Maintenance	7600 Food Service (Schools)	\$ 11,493.78
0393	Contracts - Nonprofessional	7600 Food Service (Schools)	6,843.54
0510	Supplies	7600 Food Service (Schools)	323.64
0550	Repair Parts	7600 Food Service (Schools)	36.44
0641	Equipment/Fixed Assets (Over \$5,000)	7600 Food Service (Schools)	79,097.57
0642	Equipment (Under \$5,000)	7600 Food Service (Schools)	10,035.97
0350	Repair and Maintenance	7610 Food Service - Departments	(19,073.45)
0641	Equipment/Fixed Assets (Over \$5,000)	7610 Food Service - Departments	(88,757.49)
			\$ -
<i>Explanation: Changes between objects & functions to better utilize funds.</i>			

ADOPTED BY SCHOOL BOARD:

FEBRUARY 13, 2023