



Agenda Item Details

Meeting	Feb 27, 2023 - Regular Meeting
Category	7. Consent Agenda
Subject	7.6 Budget Amendment #5 - 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 27, 2023
Absolute Date	Feb 27, 2023
Fiscal Impact	Yes
Dollar Amount	2,030,380.56
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #5 - 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 January 2023:

General Fund	\$1,018,605.68
Debt Service Funds	81.06
Capital Project Funds	112,016.86
Other Special Revenue Funds - Federal	493,717.47
Other Special Revenue Funds - Food Service	405,959.49
Total - All Funds	\$2,030,380.56

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.

[IBA 05 - Jan 2023.pdf \(1,434 KB\)](#)

Administrative Content

Our adopted rules of Parliamentary Procedure, Robert's Rules, provide for a consent agenda listing several items for approval of the Board by a single motion. Documentation concerning these items have been provided to all Board members and the public in advance to assure an

extensive and thorough review. Items may be removed from the consent agenda at the request of any board member.

Motion & Voting

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

Motion by Linda Evanchyk, second by Tim Bryant.

Final Resolution: Motion Carries

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



School District of Okaloosa County

Fiscal Year 2022-2023

BUDGET AMENDMENT #5

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2022	INCREASE	DECREASE	BUDGET AS OF 1/31/2023
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	1,837,537.18	890,402.50	-	2,727,939.68
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	-	22,944.75	6,330.00	-	29,274.75
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	35,945.00	-	88,345.50
3462 PURCHASED CUSTODIAL SERVICE	-	1,305.25	-	-	1,305.25
3463 BOB SIKES CHILD CARE	183,000.00	177,000.00	-	-	177,000.00
3465 PURCHASED POSITIONS - OTHER	7,565.00	330,098.82	6,715.38	-	336,814.20
3466 PURCHASED OTHER POSITIONS - EXTERNAL	264,162.06	273,586.42	237.00	-	273,823.42
3467 PURCHASED - SCHOOLS - OTHER	22,075.00	120,021.09	28,866.68	-	148,887.77
3468 RIVERSIDE CHILD CARE	-	-	-	-	-
3469 ANTIOCH CHILD CARE	200,000.00	221,500.00	-	-	221,500.00
3470 NORTHWOOD CHILD CARE	199,000.00	202,000.00	-	-	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	507,000.00	-	-	507,000.00
3477 PLEW CHILD CARE	349,000.00	425,500.00	-	-	425,500.00
3478 WRIGHT CHILD CARE	171,000.00	166,000.00	-	-	166,000.00
3480 PUBLIC INFORMATION REQUESTS	-	62.58	28.30	-	90.88
3482 FUEL MAINTENANCE FEE	-	37,128.32	7,278.01	-	44,406.33
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 12/31/2022	INCREASE	DECREASE	BUDGET AS OF 1/31/2023	
3487	CERTIFICATE FEES - SUBSTITUTES	-	1,935.00	-	-	1,935.00
3488	FINGERPRINT PROGRAM	-	24,706.00	1,942.00	-	26,648.00
3489	CERTIFICATE FEES	30,000.00	30,000.00	-	-	30,000.00
3490	MISCELLANEOUS REVENUE	-	231,235.70	6,321.02	-	237,556.72
3491	E-RATE REFUNDS	-	-	-	-	-
3492	TRANSPORTATION - SCHOOL ACTIVITIES	150,000.00	150,000.00	-	-	150,000.00
3493	SALE OF JUNK	-	6,209.81	-	-	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	15,323.80	-	-	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	26,463.67	-	38,249.50
3746	HEALTH REIMBURSEMENT ARRANGEMENT	-	37,603.03	8,076.12	-	45,679.15
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	\$ 378,278,112.92	\$ 1,018,605.68	\$ -	\$ 379,296,718.60

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2022	INCREASE	DECREASE	BUDGET AS OF 1/31/2023
5100 BASIC EDUCATION (K-12)	\$ 173,425,532.29	\$ 173,551,593.55	\$ -	\$ 182,668.87	\$ 173,368,924.68
5101 CHARTER SCHOOL FEDERAL IMPACT	80,865.00	80,865.00	-	-	80,865.00
5200 EXCEPTIONAL CHILD	31,917,139.99	32,911,382.76	213,737.75	-	33,125,120.51
5300 VOCATIONAL AND TECHNICAL EDUCATION	5,953,267.62	6,385,449.43	340,725.41	-	6,726,174.84
5500 PREKINDERGARTEN	527,513.00	525,513.00	-	-	525,513.00
5900 OTHER INSTRUCTION	3,634,598.74	3,984,993.95	7,701.45	-	3,992,695.40
6100 PUPIL PERSONNEL SERVICES	2,812,765.80	3,008,087.23	-	8,032.49	3,000,054.74
6110 ATTENDANCE AND SOCIAL WORK	552,298.00	555,133.00	-	-	555,133.00
6120 GUIDANCE SERVICES	5,327,062.41	5,595,502.00	2,041.54	-	5,597,543.54
6130 HEALTH SERVICES	1,571,730.31	1,587,263.88	-	666.86	1,586,597.02
6140 PSYCHOLOGICAL SERVICES	2,735,840.00	2,745,953.57	-	0.07	2,745,953.50
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	2,055,646.24	452.90	-	2,056,099.14
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	4,799,007.04	4,973,495.37	270,623.34	-	5,244,118.71
6400 INSTR STAFF TRAINING SERVICES	2,408,275.02	3,526,609.65	10,102.35	-	3,536,712.00
6500 INSTRUCTIONAL RELATED TECHNOLOGY	633,048.65	633,048.65	-	-	633,048.65
7100 SCHOOL BOARD	1,953,614.22	1,962,271.58	20,801.60	-	1,983,073.18
7200 GENERAL ADMINISTRATION (SUPT)	435,578.49	444,231.05	6,000.00	-	450,231.05
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	23,032,927.40	23,201,320.29	43,069.90	-	23,244,390.19
7400 FACILITIES ACQUISITION & CONSTRUCTION	2,102,764.16	2,954,975.55	308,575.00	-	3,263,550.55
7430 CHARTER SCHOOL LCI	-	-	-	-	-
7500 FISCAL SERVICES (FINANCE DEPT)	2,501,438.80	2,506,862.31	2,664.48	-	2,509,526.79
7600 FOOD SERVICE (SCHOOLS)	-	3,243.62	0.01	-	3,243.63
7610 FOOD SERVICE - DEPARTMENT	-	-	-	-	-
7700 CENTRAL SERVICES	-	-	-	-	-
7710 PLAN, RESEARCH, DEVELOP, & EVALUATE	-	-	-	-	-
7720 INFORMATION SERVICES	406,605.25	596,149.75	-	73,292.13	522,857.62
7730 STAFF SERVICES	6,853,542.64	6,853,846.08	57,008.12	-	6,910,854.20
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	953,083.37	954,983.37	-	-	954,983.37
7800 PUPIL TRANSP SERVICES - SCHOOL	1,527,505.56	1,471,609.16	-	3,946.63	1,467,662.53
7801 TRANSPORTATION - NORTH	6,296,316.76	6,440,563.05	18,214.19	-	6,458,777.24
7802 TRANSPORTATION - CENTRAL	3,233,827.35	3,326,668.68	2,336.60	-	3,329,005.28
7803 TRANSPORTATION - SOUTH	5,036,856.05	5,180,668.69	11,956.37	-	5,192,625.06
7900 OPERATION OF PLANT	31,478,580.30	31,808,823.87	18,311.36	-	31,827,135.23
8100 MAINTENANCE ADMINISTRATION	4,727,126.47	4,713,646.85	-	4,117.39	4,709,529.46
8120 BUILDING AND GROUND MAINTENANCE	3,542,451.99	3,601,315.20	26,993.15	-	3,628,308.35
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	3,396,816.04	3,400,582.94	10,000.00	-	3,410,582.94
9100 COMMUNITY SERVICE	2,644,582.08	2,961,836.94	-	1,115.22	2,960,721.72
9700 TRANSFER FUNDS	-	-	-	-	-
9890 RESERVES	34,893,068.45	33,609,812.66	-	78,870.18	33,530,942.48
TOTAL - GENERAL FUND	\$ 373,561,498.83	\$ 378,278,112.92	\$ 1,371,315.52	\$ 352,709.84	\$ 379,296,718.60

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 27, 2023

Account	Object				Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves					
3399	Other Miscellaneous State Revenue				\$ 890,405.50
0102	Salary - Other Compensation	5300	Vocational	\$	8,000.00
0210	Florida Retirement System	5300	Vocational		955.00
0220	Social Security	5300	Vocational		612.50
0331	Out of County Travel	5300	Vocational		2,500.00
0363	Seat Managed - Computers	5300	Vocational		3,900.00
0365	Software Subscriptions	5300	Vocational		2,500.00
0399	Other Technology Purchased Services	5300	Vocational		4,000.00
0510	Supplies	5300	Vocational		145,749.50
0510	Supplies	5300	Vocational		81,532.50
0519	Technology Supplies	5300	Vocational		10,000.00
0642	Equipment (Under \$5,000)	5300	Vocational		35,000.00
0644	Computer Hardware (Under \$1,000)	5300	Vocational		3,000.00
0730	Dues and Fees	5300	Vocational		1,000.00
0310	Professional & Technical Service	6130	Health Services		(900.00)
0310	Professional & Technical Service	6300	Instruction & Curriculum		215,825.00
0331	Out of County Travel	6300	Instruction & Curriculum		32,712.00
0360	Lease and Rental Agreements	6300	Instruction & Curriculum		35,000.00
0651	Buses	7400	Facilities Acquisition and Construction		134,945.00
0652	Other Motor Vehicles	7400	Facilities Acquisition and Construction		22,757.00
0684	Replacement Roofing & Systems	7400	Facilities Acquisition and Construction		135,000.00
0685	Flooring/Structural Alteration	7400	Facilities Acquisition and Construction		15,000.00
0790	Miscellaneous Expense	9100	Community Service		1,314.00
					<u>\$ 890,402.50</u>
<i>Explanation: To adjust State Full Service Schools Allocation (-\$900.00) and appropriate Triumph AI Grant (\$394,286.50), Triumph Healthcare Academy Grant (\$338,000.00), Driving Choice Grant (\$157,702.00), and Adult State Scholarships (\$1,314.00) based on actual collections.</i>					
2101	State Full Service Schools Allocation	\$ (900.00)	3119	Driving Choice Grant	157,702.00
2113	Triumph AI Grant	394,286.50	5085	Adult State Scholarships	1,314.00
3118	Triumph Healthcare Academy Grant	338,000.00			
			Total	\$	<u>890,402.50</u>
3425	Rent/Use Of Facility				\$ 6,330.00
0430	Electricity	7900	Operation of Plant	\$	4,318.00
0987	Reserve Schools/Departments	9890	Reserves		2,012.00
					<u>\$ 6,330.00</u>
<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>					
....	Discretionary	\$ 2,012.00	5099	School Utilities	\$ 4,318.00
			Total	\$	<u>6,330.00</u>
3448	Donations				\$ 35,945.00
0510	Supplies	7730	Staff Services	\$	35,945.00
<i>Explanation: To appropriate donations for Educational Staff Professionals brunch and Teacher of the Year banquet based on actual collections.</i>					
6026	Donations - Education Staff Professionals Brunch	\$ 1,515.00	6027	Donations/Tickets - TOY Banquet	\$ 34,430.00
			Total	\$	<u>35,945.00</u>
3465	Purchased Positions - Other				\$ 6,715.38
0102	Salary - Other Compensation	5100	Basic Education (K-12)	\$	2,541.33
0103	Salary - Supplements	5100	Basic Education (K-12)		2,366.00
0210	Florida Retirement System	5100	Basic Education (K-12)		292.46
0220	Social Security	5100	Basic Education (K-12)		261.26
0102	Salary - Other Compensation	5200	Exceptional Child		180.00
0210	Florida Retirement System	5200	Exceptional Child		21.44
0220	Social Security	5200	Exceptional Child		13.77
0102	Salary - Other Compensation	6200	Instructional Media Services		285.00
0210	Florida Retirement System	6200	Instructional Media Services		33.94
0220	Social Security	6200	Instructional Media Services		21.77
0102	Salary - Other Compensation	7300	School Admin - Principal Office		585.00
0210	Florida Retirement System	7300	School Admin - Principal Office		69.68
0220	Social Security	7300	School Admin - Principal Office		43.73
					<u>\$ 6,715.38</u>
<i>Explanation: To appropriate revenue received from schools to reimburse positions, other compensation, and/or substitutes based on actual collections.</i>					
2051	Purchased - Other Positions	\$ 6,715.38			

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting February 27, 2023

Account	Object				Increase (Decrease)
3466	<u>Purchased Positions/Other - External</u>				\$ 237.00
	0331 Out of County Travel		6300 Instruction & Curriculum		\$ 237.00
	<i>Explanation: To appropriate revenue received from outside sources to reimburse positions, substitutes, teaching stipends, workshop salaries, other compensation, and/or operating expenditures based on actual collections.</i>				
	7020 Purchased Positions/Other - External	\$	237.00		
3467	<u>Purchased - Schools - Other</u>				\$ 28,866.68
	0370 Postage		5100 Basic Education (K-12)		\$ 180.40
	0642 Equipment (Under \$5,000)		7400 Facilities Acquisition and Construction		873.00
	0398 Field Trips		7801 Transportation - North		15,246.00
	0398 Field Trips		7802 Transportation - Central		3,880.50
	0398 Field Trips		7803 Transportation - South		8,355.50
	0460 Diesel Fuel		7900 Operation of Plant		331.28
					\$ 28,866.68
	<i>Explanation: To appropriate internal funds received from schools to reimburse operating expenditures based on actual collections.</i>				
	8001 Purchased - Schools - Other	\$	28,866.68		
3480	<u>Public Information Requests</u>				\$ 28.30
	0990 Fund Balance - Unappropriated		9890 Reserves		\$ 28.30
	<i>Explanation: To appropriate revenue received for public information requests based on actual collections.</i>				
	.... Discretionary	\$	28.30		
3482	<u>Fuel Maintenance Fee</u>				\$ 7,278.01
	0350 Repair and Maintenance		7800 Pupil Transp Services - School		\$ 7,278.01
	<i>Explanation: To appropriate revenue received for fuel maintenance based on actual collections.</i>				
	2093 Fuel System Repairs	\$	7,278.01		
3488	<u>Fingerprint Program</u>				\$ 1,942.00
	0730 Dues and Fees		7730 Staff Services		\$ 1,942.00
	<i>Explanation: To appropriate revenue for Fingerprint Program based on actual collections.</i>				
	6006 Fingerprinting - Fees	\$	1,942.00		
3490	<u>Miscellaneous Revenue</u>				\$ 6,321.02
	0510 Supplies		6400 Instructional Staff Training Services		\$ 75.00
	0313 Attorney Fees		7100 School Board		100.00
	0510 Supplies		7730 Staff Services		275.00
	0460 Diesel Fuel		7800 Pupil Transp Services - School		4,534.95
	0510 Supplies		7801 Transportation - North		55.19
	0510 Supplies		7802 Transportation - Central		153.10
	0510 Supplies		7803 Transportation - South		60.12
	0990 Fund Balance - Unappropriated		9890 Reserves		847.66
	0990 Fund Balance - Unappropriated		9890 Reserves		220.00
					\$ 6,321.02
	<i>Explanation: To appropriate revenue for record requests from State of Florida (\$220.00), Scribbles Transcript System (\$847.66), fuel reimbursements (\$4,534.95), vending commissions (\$343.41), donations (\$75.00), parapro testing fees (\$275.00) and recovery of attorney fees (\$100.00) based on actual collections.</i>				
	.... Discretionary	\$	1,067.66	3033 Vending Commission - Transportation - South	60.12
	2093 Fuel System Repairs		4,534.95	4009 Donations - Unrestricted	75.00
	3031 Vending Commission - Transportation - North		55.19	5020 Parapro Testing Fees	275.00
	3032 Vending Commission - Transportation - Central		153.10	9015 Fixed Charges	100.00
				Total	\$ 6,321.02

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting February 27, 2023

Account	Object		Increase (Decrease)
3741	<u>Insurance Loss Recovery</u>		\$ 26,463.67
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 26,463.67
<i>Explanation: To appropriate revenue from insurance loss recovery based on actual collections.</i>			
	9015 Fixed Charges	\$ 26,463.67	
3746	<u>Health Reimbursement Arrangement</u>		\$ 8,076.12
	0310 Professional & Technical Service	7730 Staff Services	\$ 8,076.12
<i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.</i>			
	5006 Health Reimbursement Arrangement	\$ 8,076.12	

II. Amendments Between Appropriations & Reserves

.... Discretionary

5100 Basic Education (K-12)	\$ (53,939.10)
5200 Exceptional Child	6,437.85
5300 Vocational	1,898.75
6120 Guidance Services	50.00
6130 Health Services	514.11
6200 Instructional Media Services	112.50
6300 Instruction & Curriculum	(1,205.00)
6400 Instructional Staff Training Services	2,169.36
7200 General Administration	6,000.00
7300 School Admin - Principal Office	23,335.81
7500 Fiscal Services	2,664.48
7720 Information Services	(73,292.13)
7730 Staff Services	4,275.00
7800 Pupil Transp Services - School	(5,212.00)
7801 Transportation - North	2,545.50
7803 Transportation - South	500.00
7900 Operation of Plant	3,560.85
9890 Reserves	135,472.05
	\$ 55,888.03

Explanation: Changes by schools & departments between objects & function to better utilize funds, adjust average salaries to actual and appropriate unanticipated operating expenditures (Project 2095), appropriate Administrator of the Year (Project 3028), appropriate HRA debit card administrative fees (Project 5006), and adjust Career and Professional Education estimated WFTF reserve (Project 9007) by transferring to/(from) the following projects:

2095 Salary Resynching	\$ 58,138.97	9007 Career and Professional Education	(116,532.00)
5006 Health Reimbursement Arrangement	2,505.00	Total	\$ (55,888.03)

0023 Itinerant - Speech

0103 Salary - Supplements	5200 Exceptional Child	\$ 53,024.98
0131 Salary - Instructional	5200 Exceptional Child	(53,024.98)
		\$ -

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

1002 Lottery - School Advisory Council

0510 Supplies	5100 Basic Education (K-12)	\$ 102.99
0519 Technology Supplies	5100 Basic Education (K-12)	26.89
0649 Technology Equipment (Under \$1,000)	5100 Basic Education (K-12)	(129.88)
		\$ -

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

1004 AICE - Set-Aside

0510 Supplies	5100 Basic Education (K-12)	\$ 300.00
0519 Technology Supplies	5100 Basic Education (K-12)	300.00
0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	400.00
0997 Reserve - Projects	9890 Reserves	(1,000.00)
		\$ -

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

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting February 27, 2023

Account	Object		Increase (Decrease)
1084	<u>Medicaid Reimbursement</u>		
	0390 Other Purchased Service	7500 Fiscal Services	\$ 13.25
	0510 Supplies	7500 Fiscal Services	(13.25)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2004	<u>Itinerant - Visually Impaired</u>		
	0310 Professional & Technical Service	5200 Exceptional Child	<u>\$ 10,880.00</u>
	<i>Explanation: Appropriate additional ESE non-gifted position by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (10,880.00)	
2011	<u>Custodial Services</u>		
	0100 Salary - Non-Instructional	7900 Operation of Plant	\$ (11,099.90)
	0102 Salary - Other Compensation	7900 Operation of Plant	2,854.42
	0130 Salary - Overtime	7900 Operation of Plant	823.90
	0750 Other Personnel Services	7900 Operation of Plant	7,421.58
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2027	<u>Itinerant - School Psychologists</u>		
	0131 Salary - Instructional	6140 Psychological Services	\$ (7,416.64)
	0132 Salary - Hourly Teachers	6140 Psychological Services	7,416.64
	0510 Supplies	6140 Psychological Services	(250.00)
	0730 Dues and Fees	6140 Psychological Services	250.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2051	<u>Purchased - Other Positions</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 600.00
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	(600.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2088	<u>Certification</u>		
	0730 Dues and Fees	7730 Staff Services	<u>\$ (29,049.25)</u>
	<i>Explanation: Appropriate fingerprinting fees by transferring to/(from) the following project(s):</i>		
	6007 Fingerprinting - Employees	\$ 29,049.25	
2090	<u>Kindergarten Programs</u>		
	0220 Social Security	5100 Basic Education (K-12)	\$ 110.96
	0750 Other Personnel Services	5100 Basic Education (K-12)	7,650.00
	0220 Social Security	6300 Instruction & Curriculum	(110.96)
	0750 Other Personnel Services	6300 Instruction & Curriculum	(7,650.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2093	<u>Fuel System Repairs</u>		
	0350 Repair and Maintenance	7800 Pupil Transp Services - School	\$ (1,944.00)
	0730 Dues and Fees	7800 Pupil Transp Services - School	1,944.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2095	<u>Salary Resynching</u>		
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (3,583.36)
	0131 Salary - Instructional	5100 Basic Education (K-12)	(73,234.83)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(7,666.31)
	0220 Social Security	5100 Basic Education (K-12)	(5,874.64)
	0100 Salary - Non-Instructional	5200 Exceptional Child	(4,789.29)
	0131 Salary - Instructional	5200 Exceptional Child	(18,157.97)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 27, 2023

Account	Object		Increase (Decrease)	
0210	Florida Retirement System	5200	Exceptional Child	(2,291.28)
0220	Social Security	5200	Exceptional Child	(1,757.22)
0131	Salary - Instructional	5300	Vocational	(3,996.82)
0210	Florida Retirement System	5300	Vocational	(396.24)
0220	Social Security	5300	Vocational	(310.10)
0111	Salary - Administrative Manager	6100	Pupil Personnel Services	(447.92)
0131	Salary - Instructional	6100	Pupil Personnel Services	(6,374.24)
0210	Florida Retirement System	6100	Pupil Personnel Services	(689.11)
0220	Social Security	6100	Pupil Personnel Services	(516.83)
0100	Salary - Non-Instructional	7300	School Admin - Principal Office	(6,873.84)
0111	Salary - Administrative Manager	7300	School Admin - Principal Office	(11,129.08)
0210	Florida Retirement System	7300	School Admin - Principal Office	(1,808.91)
0220	Social Security	7300	School Admin - Principal Office	(1,378.21)
0100	Salary - Non-Instructional	7800	Pupil Transp Services - School	(7,683.54)
0111	Salary - Administrative Manager	7800	Pupil Transp Services - School	(637.42)
0210	Florida Retirement System	7800	Pupil Transp Services - School	(826.93)
0220	Social Security	7800	Pupil Transp Services - School	(620.20)
0100	Salary - Non-Instructional	7900	Operation of Plant	(5,702.36)
0111	Salary - Administrative Manager	7900	Operation of Plant	(344.55)
0210	Florida Retirement System	7900	Operation of Plant	(602.97)
0220	Social Security	7900	Operation of Plant	(465.15)
0100	Salary - Non-Instructional	8100	Maintenance Administration	(3,083.75)
0111	Salary - Administrative Manager	8100	Maintenance Administration	(413.46)
0210	Florida Retirement System	8100	Maintenance Administration	(344.55)
0220	Social Security	8100	Maintenance Administration	(275.63)
				<u>\$ (172,276.71)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust average salaries to actual and appropriate unanticipated expenses (Discretionary), appropriate district-wide software (Project 3009), appropriate additional ESE non-gifted positions (Projects 2004 and 5075), appropriate Teacher of the Year banquet (Project 4025), appropriate professional development (Project 7016), and adjust field trips to be reimbursed by Internal Funds (Project 8001) by transferring to/(from) the following project(s):

....	Discretionary	\$ (58,138.97)	4025	E.R. - Teacher of the Year	3,525.00
2004	Itinerant - Visually Impaired	10,880.00	5075	IDEA Supplemental Support - General Fund	204,126.00
3009	Instructional Technology Software	10,000.00	7016	Professional Development Training - GF	1,516.68
3028	E.R. - Administrator of the Year	465.00	8001	Purchased - Schools - Other	(97.00)
					<u>Total \$ 172,276.71</u>

2099 Stadium & Athletic Field Maintenance

0354	Maintenance Vehicle Repair	8120	Building and Ground Maintenance	\$ (4,346.45)
0510	Supplies	8120	Building and Ground Maintenance	145.98
0550	Repair Parts	8120	Building and Ground Maintenance	(129.53)
0677	Replacement Systems - Other than Bldg.	8120	Building and Ground Maintenance	1,930.00
0684	Replacement Roofing & Systems	8120	Building and Ground Maintenance	2,400.00
				<u>\$ -</u>

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

2113 Triumph AI Grant

0519	Technology Supplies	5300	Vocational	\$ 4,150.00
0331	Out of County Travel	6300	Instruction & Curriculum	(4,150.00)
				<u>\$ -</u>

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

2154 Advanced Placement

0360	Lease and Rental Agreements	5100	Basic Education (K-12)	\$ 5,000.00
0510	Supplies	5100	Basic Education (K-12)	(7,026.65)
0519	Technology Supplies	5100	Basic Education (K-12)	2,026.65
				<u>\$ -</u>

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

2174 Child Care - Plew Elementary School

0100	Salary - Non-Instructional	9100	Community Service	\$ 895.00
0130	Salary - Overtime	9100	Community Service	472.18
0210	Florida Retirement System	9100	Community Service	167.23
0220	Social Security	9100	Community Service	160.27
0231	Group Insurance - Health	9100	Community Service	2,396.00
0232	Group Insurance - Life	9100	Community Service	6.00

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
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Account	Object		Increase (Decrease)
	0233 Group Insurance - Dental	9100 Community Service	81.00
	0510 Supplies	9100 Community Service	(8,114.48)
	0730 Dues and Fees	9100 Community Service	64.25
	0750 Other Personnel Services	9100 Community Service	3,872.55
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2175	<u>Child Care - Bluewater Elementary School</u>		
	0730 Dues and Fees	7300 School Admin - Principal Office	\$ 2,374.20
	0510 Supplies	9100 Community Service	(2,374.20)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2178	<u>Child Care - Wright Elementary School</u>		
	0371 Telephone	7900 Operation of Plant	\$ 55.02
	0365 Software Subscriptions	9100 Community Service	4,085.18
	0510 Supplies	9100 Community Service	(4,182.66)
	0519 Technology Supplies	9100 Community Service	42.46
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2909	<u>School Maintenance</u>		
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (24,212.77)
	0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	(261.50)
	0510 Supplies	8120 Building and Ground Maintenance	(386.99)
	0641 Equipment (Over \$5,000)	8120 Building and Ground Maintenance	(198.42)
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	25,059.68
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3009	<u>Instructional Technology Software</u>		
	0365 Software Subscriptions	8200 Administrative Technology Services	\$ 10,000.00
	<i>Explanation: Appropriate district-wide software by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (10,000.00)	
3028	<u>E.R. - Administrator of the Year</u>		
	0510 Supplies	7730 Staff Services	\$ 465.00
	<i>Explanation: Appropriate Administrator of the Year banquet by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (465.00)	
3057	<u>Innovative Program - Academic Team</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (1,080.00)
	0730 Dues and Fees	5100 Basic Education (K-12)	1,080.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3058	<u>Innovative Program - Science Fair</u>		
	0390 Other Purchased Service	5100 Basic Education (K-12)	\$ 150.00
	0510 Supplies	5100 Basic Education (K-12)	(150.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3105	<u>Instructional Materials - Textbooks</u>		
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 4,000.00
	0394 FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	(713.00)
	0396 Distributions - Contract Schools	5100 Basic Education (K-12)	1,279.00
	0510 Supplies	5100 Basic Education (K-12)	(6,803.52)

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting February 27, 2023

Account	Object		Increase (Decrease)
	0519 Technology Supplies	5100 Basic Education (K-12)	2,200.00
	0520 Textbooks	5100 Basic Education (K-12)	603.52
	0997 Reserve - Projects	9890 Reserves	(566.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3106	<u>Instructional Materials - Media</u>		
	0510 Supplies	6200 Instructional Media Services	\$ 66.83
	0610 Library Books	6200 Instructional Media Services	(66.83)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3107	<u>Safe Schools</u>		
	0394 FEFP Distributions - Charter Schools	7900 Operation of Plant	\$ (6,412.00)
	0396 Distributions - Contract Schools	7900 Operation of Plant	706.00
	0997 Reserve - Projects	9890 Reserves	5,706.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3109	<u>Instructional Materials - Science</u>		
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ 425.00
	0510 Supplies	5100 Basic Education (K-12)	(325.00)
	0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)	(383.67)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	283.67
			<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)	\$ 140,420.48
	0220 Social Security	5100 Basic Education (K-12)	9,896.37
	0510 Supplies	5100 Basic Education (K-12)	1,208.86
	0105 Salary - Bonus	5200 Exceptional Child	20,975.00
	0220 Social Security	5200 Exceptional Child	1,050.57
	0220 Social Security	5300 Vocational	(2.14)
	0220 Social Security	6100 Pupil Personnel Services	(4.39)
	0105 Salary - Bonus	6120 Guidance Services	1,850.00
	0220 Social Security	6120 Guidance Services	141.54
	0220 Social Security	6140 Psychological Services	(0.07)
	0220 Social Security	6200 Instructional Media Services	(0.31)
	0105 Salary - Bonus	6300 Instruction & Curriculum	200.00
	0220 Social Security	6300 Instruction & Curriculum	15.30
	0105 Salary - Bonus	6400 Instructional Staff Training Services	250.00
	0220 Social Security	6400 Instructional Staff Training Services	4.31
	0105 Salary - Bonus	7300 School Admin - Principal Office	17,909.43
	0220 Social Security	7300 School Admin - Principal Office	813.85
	0220 Social Security	7600 Food Service (Schools)	0.01
	0105 Salary - Bonus	7900 Operation of Plant	3,645.00
	0220 Social Security	7900 Operation of Plant	278.19
	0997 Reserve - Projects	9890 Reserves	(198,652.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3161	<u>SAI - Supplemental Academic Instruction</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (58,354.00)
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	36,000.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	(2,773.00)
	0220 Social Security	5100 Basic Education (K-12)	(1,711.00)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(10,317.00)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(27.00)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(348.00)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	37,530.00

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
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Account	Object		Increase (Decrease)
0394	FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	(25,910.00)
0396	Distributions - Contract Schools	5100 Basic Education (K-12)	(62,673.00)
0750	Other Personnel Services	5100 Basic Education (K-12)	1,575.00
0997	Reserve - Projects	9890 Reserves	87,008.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3180 <u>Teachers Classroom Supply Assistance Pgm.</u>			
0394	FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	\$ (1,547.00)
0396	Distributions - Contract Schools	5100 Basic Education (K-12)	4,961.00
0510	Supplies	5100 Basic Education (K-12)	19,878.00
0510	Supplies	5200 Exceptional Child	(2,460.00)
0997	Reserve - Projects	9890 Reserves	(20,832.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4004 <u>Chorus Program</u>			
0331	Out of County Travel	5100 Basic Education (K-12)	\$ 600.00
0510	Supplies	5100 Basic Education (K-12)	(1,261.25)
0398	Field Trips	7803 Transportation - South	661.25
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4005 <u>Band Program</u>			
0331	Out of County Travel	5100 Basic Education (K-12)	\$ 1,200.00
0365	Software Subscriptions	5100 Basic Education (K-12)	400.00
0510	Supplies	5100 Basic Education (K-12)	(1,600.00)
0398	Field Trips	7800 Pupil Transp Services - School	(779.50)
0398	Field Trips	7803 Transportation - South	779.50
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4016 <u>SM - Administrative</u>			
0510	Supplies	6500 Instruction Related Technology	\$ 200.00
0519	Technology Supplies	6500 Instruction Related Technology	(200.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4021 <u>Itinerant - Social Workers</u>			
0510	Supplies	6110 Attendance and Social Work	\$ (500.00)
0730	Dues and Fees	6110 Attendance and Social Work	500.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4025 <u>E.R. - Teacher of the Year</u>			
0510	Supplies	7730 Staff Services	\$ 3,525.00
<i>Explanation: Appropriate Teacher of the Year banquet by transferring to/(from) the following project(s):</i>			
2095	Salary Resynching	\$ (3,525.00)	
4110 <u>SAI - ESOL</u>			
0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (1,125.00)
0510	Supplies	5100 Basic Education (K-12)	250.00
0750	Other Personnel Services	5100 Basic Education (K-12)	1,125.00
0510	Supplies	6300 Instruction & Curriculum	(250.00)
			<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
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Account	Object		Increase (Decrease)
4125	<u>Class Size Reduction</u>		
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 33,040.83
	0131 Salary - Instructional	5100 Basic Education (K-12)	(33,040.83)
	0394 FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	(109,390.00)
	0997 Reserve - Projects	9890 Reserves	109,390.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4162	<u>SAI - Student Training Program</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 6,440.55
	0210 Florida Retirement System	5100 Basic Education (K-12)	782.74
	0220 Social Security	5100 Basic Education (K-12)	479.53
	0997 Reserve - Projects	9890 Reserves	(7,702.82)
			<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	\$ 2,505.00
	<i>Explanation: Appropriate HRA debit card administrative fees by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ (2,505.00)	
5007	<u>SSTRIDE District Supplement</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (367.50)
	0398 Field Trips	7801 Transportation - North	367.50
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5053	<u>AICE - Bonuses & Exams</u>		
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 11,550.00
	0220 Social Security	5100 Basic Education (K-12)	880.41
	0510 Supplies	5100 Basic Education (K-12)	(12,430.41)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5054	<u>AP - Bonuses & Exams</u>		
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 24,200.00
	0220 Social Security	5100 Basic Education (K-12)	1,929.29
	0510 Supplies	5100 Basic Education (K-12)	(26,129.29)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5064	<u>CAPE - Culinary</u>		
	0519 Technology Supplies	5300 Vocational	\$ (1,499.00)
	0642 Equipment (Under \$5,000)	5300 Vocational	1,499.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5065	<u>CAPE - Drafting/Engineering</u>		
	0365 Software Subscriptions	5300 Vocational	\$ 4,000.00
	0997 Reserve - Projects	9890 Reserves	(4,000.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5068	<u>CAPE - Information Technology</u>		
	0102 Salary - Other Compensation	5300 Vocational	\$ 1,651.65
	0132 Salary - Hourly Teachers	5300 Vocational	5,425.00
	0210 Florida Retirement System	5300 Vocational	869.71
	0220 Social Security	5300 Vocational	541.35
	0365 Software Subscriptions	5300 Vocational	800.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 5

Board Meeting February 27, 2023

Account	Object		Increase (Decrease)
0510	Supplies	5300 Vocational	2,571.78
0519	Technology Supplies	5300 Vocational	14,477.89
0642	Equipment (Under \$5,000)	5300 Vocational	1,541.98
0644	Computer Hardware (Under \$1,000)	5300 Vocational	2,299.00
0730	Dues and Fees	5300 Vocational	283.10
0750	Other Personnel Services	5300 Vocational	450.00
0997	Reserve - Projects	9890 Reserves	(30,911.46)
			<u>\$ -</u>

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

5072 CAPE - Automotive

0519	Technology Supplies	5300 Vocational	\$ 87.00
0997	Reserve - Projects	9890 Reserves	(87.00)
			<u>\$ -</u>

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

5075 IDEA Supplemental Support - General Fund

0100	Salary - Non-Instructional	5200 Exceptional Child	\$ 102,492.00
0107	Salary - Extended Substitute	5200 Exceptional Child	8,905.56
0131	Salary - Instructional	5200 Exceptional Child	19,438.44
0210	Florida Retirement System	5200 Exceptional Child	16,224.00
0220	Social Security	5200 Exceptional Child	10,008.00
0231	Group Insurance - Health	5200 Exceptional Child	45,417.00
0232	Group Insurance - Life	5200 Exceptional Child	117.00
0233	Group Insurance - Dental	5200 Exceptional Child	1,524.00
			<u>\$ 204,126.00</u>

Explanation: Appropriate ESE non-gifted position(s) by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (204,126.00)

5110 Workforce Development

0131	Salary - Instructional	5900 Other Instruction	\$ (209,312.00)
0210	Florida Retirement System	5900 Other Instruction	(25,956.00)
0220	Social Security	5900 Other Instruction	(16,012.00)
0231	Group Insurance - Health	5900 Other Instruction	(39,300.00)
0232	Group Insurance - Life	5900 Other Instruction	(100.00)
0233	Group Insurance - Dental	5900 Other Instruction	(1,320.00)
0350	Repair and Maintenance	5900 Other Instruction	12,000.00
0510	Supplies	5900 Other Instruction	288,700.00
0130	Salary - Overtime	7300 School Admin - Principal Office	5,000.00
0210	Florida Retirement System	7300 School Admin - Principal Office	595.50
0220	Social Security	7300 School Admin - Principal Office	382.50
0644	Computer Hardware (Under \$1,000)	7300 School Admin - Principal Office	300.00
0371	Telephone	7900 Operation of Plant	3,000.00
0381	Water and Sewage	7900 Operation of Plant	7,763.73
0382	Garbage	7900 Operation of Plant	500.00
0510	Supplies	7900 Operation of Plant	(500.00)
0997	Reserve - Projects	9890 Reserves	(25,741.73)
			<u>\$ -</u>

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

5909 School Maintenance - School Control

0350	Repair and Maintenance	8120 Building and Ground Maintenance	\$ (7,251.00)
0684	Replacement Roofing & Systems	8120 Building and Ground Maintenance	2,132.00
0685	Flooring/Structural Alteration	8120 Building and Ground Maintenance	5,119.00
			<u>\$ -</u>

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

6006 Fingerprinting - Fees

0730	Dues and Fees	7730 Staff Services	\$ (16,950.75)
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Explanation: Appropriate employee fingerprinting fees by transferring to/(from) the following project(s):

6007 Fingerprinting - Employees \$ 16,950.75

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting February 27, 2023

Account	Object				Increase (Decrease)
6007	<u>Fingerprinting - Employees</u>				
	0730 Dues and Fees		7730 Staff Services		\$ 46,000.00
	<i>Explanation: Appropriate employee fingerprinting fees by transferring to/(from) the following project(s):</i>				
	2088 Certification	\$ (29,049.25)	6006 Fingerprinting - Fees	(16,950.75)	
				<u>Total</u>	<u>\$ (46,000.00)</u>
6010	<u>Educational Broadband Lease</u>				
	0365 Software Subscriptions		6500 Instruction Related Technology		\$ 350.00
	0510 Supplies		6500 Instruction Related Technology		(1,550.00)
	0519 Technology Supplies		6500 Instruction Related Technology		1,200.00
					<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>				
6060	<u>CAPE Digital Tools - IT</u>				
	0365 Software Subscriptions		5300 Vocational		\$ 1,390.00
	0997 Reserve - Projects		9890 Reserves		(1,390.00)
					<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>				
6088	<u>Professional Development Certification Program</u>				
	0510 Supplies		6400 Instructional Staff Training Services		\$ (54,375.00)
	0730 Dues and Fees		6400 Instructional Staff Training Services		54,375.00
					<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>				
6110	<u>Adult Education Tuition</u>				
	0102 Salary - Other Compensation		5900 Other Instruction		\$ 180.20
	0210 Florida Retirement System		5900 Other Instruction		21.46
	0220 Social Security		5900 Other Instruction		64.98
	0510 Supplies		5900 Other Instruction		(64,797.20)
	0642 Equipment (Under \$5,000)		5900 Other Instruction		60,000.00
	0750 Other Personnel Services		5900 Other Instruction		3,530.56
	0510 Supplies		7300 School Admin - Principal Office		1,000.00
					<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>				
6123	<u>Reading Instruction</u>				
	0394 FEFP Distributions - Charter Schools		5100 Basic Education (K-12)		\$ (6,046.00)
	0396 Distributions - Contract Schools		5100 Basic Education (K-12)		(1,132.00)
	0360 Lease and Rental Agreements		6300 Instruction & Curriculum		11,724.07
	0510 Supplies		6300 Instruction & Curriculum		(11,724.07)
	0997 Reserve - Projects		9890 Reserves		7,178.00
					<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>				
7016	<u>Professional Development Training - GF</u>				
	0220 Social Security		6400 Instructional Staff Training Services		\$ 21.68
	0390 Other Purchased Service		6400 Instructional Staff Training Services		(503.79)
	0510 Supplies		6400 Instructional Staff Training Services		503.79
	0750 Other Personnel Services		6400 Instructional Staff Training Services		1,495.00
					<u>\$ 1,516.68</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and appropriate professional development by transferring to/(from) the following projects:</i>				
	2095 Salary Resynching	\$ (1,516.68)			
7019	<u>Drama Program</u>				
	0510 Supplies		5100 Basic Education (K-12)		\$ (1,000.00)
	0642 Equipment (Under \$5,000)		5100 Basic Education (K-12)		1,000.00
					<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 5
Board Meeting February 27, 2023

Account	Object	Increase (Decrease)
7054 <u>AP Initiative - Set-Aside</u>		
0510	Supplies	\$ (954.95)
0642	Equipment (Under \$5,000)	535.00
0644	Computer Hardware (Under \$1,000)	419.95
		\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7061 <u>CAPE Digital Tools - STEM</u>		
0519	Technology Supplies	\$ 869.00
0997	Reserve - Projects	(869.00)
		\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7063 <u>CAPE - Manufacturing</u>		
0390	Other Purchased Service	\$ 50.00
0510	Supplies	2,000.00
0730	Dues and Fees	425.00
0997	Reserve - Projects	(2,475.00)
		\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
8001 <u>Purchased - Schools - Other</u>		
0398	Field Trips	\$ (1,697.00)
0398	Field Trips	1,600.00
		\$ (97.00)
<i>Explanation: Adjust temporarily advanced field trip funds to schools by transferring to/from the following project(s):</i>		
2095	Salary Resynching	\$ 97.00
8084 <u>Student Safety</u>		
0310	Professional & Technical Service	\$ 238.00
0730	Dues and Fees	(238.00)
		\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
8105 <u>CSR - Science Initiatives</u>		
0330	In County Travel	\$ (60.00)
0331	Out of County Travel	(700.00)
0390	Other Purchased Service	60.00
0510	Supplies	700.00
		\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
8110 <u>DJJ Supplemental Allocation</u>		
0396	Distributions - Contract Schools	\$ 11,977.00
0997	Reserve - Projects	(11,977.00)
		\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
8150 <u>Digital Classrooms</u>		
0399	Other Technology Purchased Services	\$ 869.18
0997	Reserve - Projects	(869.18)
		\$ -
<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 5

Board Meeting February 27, 2023

Account	Object		Increase (Decrease)
9004	<u>Advanced International Certificate of Education</u>		
0360	Lease and Rental Agreements	5100 Basic Education (K-12)	\$ 4,000.00
0510	Supplies	5100 Basic Education (K-12)	(6,715.98)
0519	Technology Supplies	5100 Basic Education (K-12)	500.00
0644	Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	207.98
0649	Technology Equipment (Under \$1,000)	5100 Basic Education (K-12)	2,008.00
			<u>\$ -</u>

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

9007 Career and Professional Education

0519	Technology Supplies	5300 Vocational	\$ 900.00
0331	Out of County Travel	6300 Instruction & Curriculum	(37.50)
0375	Cellular Telephone	6300 Instruction & Curriculum	37.50
0994	Reserve - FTE/Schools	9890 Reserves	(116,532.00)
0997	Reserve - Projects	9890 Reserves	(900.00)
			<u>\$ (116,532.00)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and adjust estimated WFTE reserve based on 3rd FEFP by transferring to/(from) the following projects:

.... Discretionary \$ 116,532.00

9015 Fixed Charges

0122	Salary - Sick Leave Payoff	5100 Basic Education (K-12)	\$ (16,433.65)
0123	Salary - Annual Leave Payoff	5100 Basic Education (K-12)	(22,145.81)
0210	Florida Retirement System	5100 Basic Education (K-12)	(2,445.01)
0220	Social Security	5100 Basic Education (K-12)	(238.62)
0220	Social Security	5900 Other Instruction	1.45
0122	Salary - Sick Leave Payoff	7100 School Board	16,433.65
0220	Social Security	7100 School Board	7.65
0320	Insurance and Bond Premiums	7100 School Board	4,260.30
0123	Salary - Annual Leave Payoff	7300 School Admin - Principal Office	10,704.80
0210	Florida Retirement System	7300 School Admin - Principal Office	1,145.44
0123	Salary - Annual Leave Payoff	7900 Operation of Plant	10,911.53
0210	Florida Retirement System	7900 Operation of Plant	1,299.57
0220	Social Security	7900 Operation of Plant	229.52
0320	Insurance and Bond Premiums	7900 Operation of Plant	(4,260.30)
0123	Salary - Annual Leave Payoff	8120 Building and Ground Maintenance	529.48
			<u>\$ -</u>

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

9110 Mental Health Assistance

0394	FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	\$ (4,379.00)
0396	Distributions - Contract Schools	5100 Basic Education (K-12)	519.00
0103	Salary - Supplements	6140 Psychological Services	90,253.91
0131	Salary - Instructional	6140 Psychological Services	(90,254.91)
0210	Florida Retirement System	6140 Psychological Services	5.00
0231	Group Insurance - Health	6140 Psychological Services	(2.00)
0232	Group Insurance - Life	6140 Psychological Services	(2.00)
0220	Social Security	6400 Instructional Staff Training Services	87.00
0750	Other Personnel Services	6400 Instructional Staff Training Services	6,000.00
0997	Reserve - Projects	9890 Reserves	(2,227.00)
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

FEBRUARY 27, 2023

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2022	INCREASE	DECREASE	BUDGET AS OF 1/31/2023	
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	37,757.86	81.06	-	37,838.92
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	\$ 21,569,505.51	\$ 81.06	\$ -	\$ 21,569,586.57

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 12/31/2022	INCREASE	DECREASE	BUDGET AS OF 1/31/2023
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	40,454.24	-	40,454.24	-
0998	RESERVES - DEBT SERVICE	74,042.39	74,042.39	40,535.30	-	114,577.69
	TOTAL - DEBT SERVICE FUNDS	\$ 21,531,858.91	\$ 21,569,505.51	\$ 40,535.30	\$ 40,454.24	\$ 21,569,586.57

Explanation of Budget Amendment as Follows:
 Part II - Debt Service Funds
 Amendment Number 5
 Board Meeting February 27, 2023

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3431	<u>Interest on Investments</u>		<u>\$ 81.06</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	<u>\$ 81.06</u>

Explanation: To appropriate revenue for interest on investments based on actual collections.

.... *Discretionary* \$ 81.06

II. Amendments Between Appropriations & Reserves

....	<u>Discretionary</u>		
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ (40,454.24)
	0998 Reserve - Debt Service	9890 Reserves	<u>40,454.24</u>
			<u>\$ -</u>

Explanation: Reallocate funds between objects within the project.

ADOPTED BY SCHOOL BOARD:

FEBRUARY 27, 2023

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2022	INCREASE	DECREASE	BUDGET AS OF 1/31/2023	
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	29,150,000.00	-	-	29,150,000.00
3421	TAX REDEMPTIONS	-	14,252.54	2,443.37	-	16,695.91
3431	INTEREST ON INVESTMENT	81,963.77	1,273,111.85	109,573.49	-	1,382,685.34
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	-	253,217.00	-	-	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	\$ 229,918,457.99	\$ 112,016.86	\$ -	\$ 230,030,474.85

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 12/31/2022	INCREASE	DECREASE	BUDGET AS OF 1/31/2023
7400	0360	LEASE AND RENTAL AGREEMENTS	\$ -	\$ -	\$ 27.00	\$ -	\$ 27.00
7400	0622	A-V MATERIALS (UNDER \$1,000)	-	-	-	-	-
7400	0630	BUILDING & FIXED EQUIPMENT	-	-	-	-	-
7400	0631	ARCHITECTURAL DESIGN / ENGINEERING	121,562,167.38	121,530,627.80	-	67,452.70	121,463,175.10
7400	0632	CONTRACTOR SERVICES	-	-	-	-	-
7400	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-	-
7400	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	2,026,427.67	1,164,998.55	-	63,518.16	1,101,480.39
7400	0642	EQUIPMENT (UNDER \$1,000)	829,166.34	1,843,523.44	111,692.21	-	1,955,215.65
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	17,640.00	-	1,286,212.75
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	724,621.35	-	9,198.00	715,423.35
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	650,798.44	625.41	-	651,423.85
7400	0676	OTHER PERMANENT IMPROVEMENTS	355,562.63	553,276.16	-	-	553,276.16
7400	0677	REPLACEMENT SYSTEMS	142,315.87	146,153.63	415.98	-	146,569.61
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	54,858,775.54	9,398.32	-	54,868,173.86
7400	0685	FLOORING/STRUCTURAL ALTERATION	746,499.57	802,052.07	10,454.09	-	812,506.16
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	2,057,412.18	101,932.71	-	2,159,344.89
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	2,245,045.70	-	-	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	\$ 229,918,457.99	\$ 252,185.72	\$ 140,168.86	\$ 230,030,474.85

Note:
 Object 0360 used in error in the month of January. Funding will be corrected in February

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 5

Board Meeting February 27, 2023

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3421	<u>Tax Redemptions</u>		\$ 2,443.37
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 2,443.37
	<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>		
	.... Discretionary	\$ 2,443.37	
3431	<u>Interest on Investments</u>		\$ 109,573.49
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 109,573.49
	<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>		
	.... Discretionary	\$ 109,573.49	
II. Amendments Between Appropriations & Reserves			
	.... Discretionary		
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ (3,307.30)
	0990 Fund Balance - Unappropriated	9890 Reserves	(6,776.85)
			\$ (10,084.15)
	<i>Explanation: Reallocate funds between functions within the project, and transfers to/(from) the following project(s)</i>		
	2353 DW - Portable Repairs & Relocations	\$ 10,084.15	
0319	<u>DW - HVAC Replacement</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 254,494.00
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ 254,494.00	
0321	<u>DW - Painting</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 6,408.10
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	3336 DW - Flooring	\$ 6,408.10	
0322	<u>DW - Roofing</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (4,886,959.00)
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	2210 Roof Replacement P6TO17	\$ 1,801,585.00	2223 Roofing Projects - P6TO20 2,252,724.00
	2222 Roofing Projects - ODP - P6TO20	832,650.00	Total Projects transferred to/(from) \$ 4,886,959.00
0369	<u>DW - Vehicles</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 9,198.00
	0652 Other Motor Vehicles	7400 Facilities Acquisition and Construction	(9,198.00)
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
1362	<u>BD - Furniture</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 15,136.05
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (15,136.05)	
1369	<u>BD - Athletic Equipment</u>		
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ 23,840.00
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (23,840.00)	

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 5

Board Meeting February 27, 2023

Account	Object	Function	Increase (Decrease)
1391	<u>BD - Computer Hardware</u>		
	0644 Computer Hardware (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 17,640.00
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	2303 Board Projects		\$ (17,640.00)
2210	<u>Roof Replacement P6TO17</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 1,801,585.00
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	0322 DW - Roofing		\$ (1,801,585.00)
2222	<u>Roofing Projects - ODP - P6TO20</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 832,650.00
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	0322 DW - Roofing		\$ (832,650.00)
2223	<u>Roofing Projects - P6TO20</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 2,252,724.00
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	0322 DW - Roofing		\$ (2,252,724.00)
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (56,616.05)
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	1362 BD - Furniture	1391 BD - Computer Hardware	17,640.00
	1369 BD - Athletic Equipment		\$ 56,616.05
2310	<u>DW - Minor Repair & Maint.</u>		
	0360 Lease and Rental Agreements	7400 Facilities Acquisition and Construction	\$ 27.00
	0675 Fence & Underground Tanks	7400 Facilities Acquisition and Construction	625.41
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	82,485.40
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	16,862.19
			\$ 100,000.00
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>		
	8342 Project Contingency		\$ (100,000.00)
2313	<u>DW - Environmental/IAQ/T&B</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 50,000.00
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	8342 Project Contingency		\$ (50,000.00)
2353	<u>DW - Portable Repairs & Relocations</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 40,084.15
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	.... Discretionary	8342 Project Contingency	(30,000.00)
		Total Projects transferred to/(from)	\$ (40,084.15)
2368	<u>DW - Paving/Resurfacing</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 415.98
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(32,839.98)
			\$ (32,424.00)
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s)</i>		
	8342 Project Contingency		\$ 32,424.00

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 5

Board Meeting February 27, 2023

Account	Object	Function	Increase (Decrease)
2385	<u>NHS - Re-Insln Piping & Ducts</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (8,139.97)
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ 8,139.97	
2393	<u>DW - Band Instrument Replacement</u>		
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ (1,073.24)
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	1,073.24
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2395	<u>DW - Safety/ADA</u>		
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ (81,659.92)
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	81,659.92
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
3336	<u>DW - Flooring</u>		
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	\$ (6,408.10)
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	0321 DW - Painting	\$ 6,408.10	
3388	<u>DW - Sales Tax Contract P6TO12</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ (67,452.70)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	67,452.70
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
3397	<u>DW - Metal Detectors</u>		
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ (4,625.00)
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	4,625.00
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
7343	<u>DW - Intercom Upg</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 257,000.00
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ (257,000.00)	
8342	<u>Project Contingency</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (650,930.03)
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	0319 DW - HVAC Replacement	\$ 254,494.00	2368 DW - Paving/Resurfacing (32,424.00)
	2310 DW - Minor Repair & Maint.	100,000.00	2385 NHS - Re-Insln Piping & Ducts (8,139.97)
	2313 DW - Environmental/IAQ/T&B	50,000.00	7343 DW - Intercom Upg 257,000.00
	2353 DW - Portable Repairs & Relocations	30,000.00	Total Projects transferred to/(from) \$ 650,930.03

ADOPTED BY SCHOOL BOARD:

FEBRUARY 27, 2023

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 12/31/2022	INCREASE	DECREASE	BUDGET AS OF 1/31/2023
3199	MISCELLANEOUS FEDERAL DIRECT	\$ 1,594,895.06	\$ 3,932,686.06	\$ 60,000.00	\$ -	\$ 3,992,686.06
3201	VOCATIONAL EDUCATIONAL ARTS	326,672.78	306,579.33	-	-	306,579.33
3219	CARES ACT	-	-	-	-	-
3221	ADULT GENERAL EDUCATION	558,103.40	591,993.49	75,000.00	-	666,993.49
3231	IDEA	13,277,449.97	11,596,827.97	-	-	11,596,827.97
3241	TITLE I	9,947,959.62	8,326,116.87	26,319.00	-	8,352,435.87
3242	TITLE IV	621,894.81	583,017.48	-	-	583,017.48
3251	ADULT BASIC EDUCATION	-	-	-	-	-
3271	EDUCATION STABILIZATION FUNDS - K-12	34,752,365.17	38,750,835.10	332,398.47	-	39,083,233.57
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	432,193.00	-	-	432,193.00
3275	TITLE V	-	-	-	-	-
3277	TITLE II	990,870.77	861,360.15	-	-	861,360.15
3280	DRUG FREE SCHOOLS PROGRAM	-	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	443,865.04	428,398.92	-	-	428,398.92
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
TOTAL - OTHER SPECIAL REVENUE FUNDS		\$ 63,401,586.98	\$ 66,153,532.84	\$ 493,717.47	\$ -	\$ 66,647,250.31

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 12/31/2022	INCREASE	DECREASE	BUDGET AS OF 1/31/2023
5100	BASIC EDUCATION (K-12)	\$ 35,444,713.36	\$ 38,714,112.43	\$ 327,753.42	\$ -	\$ 39,041,865.85
5200	EXCEPTIONAL CHILD	9,510,778.99	7,946,856.01	7,396.62	-	7,954,252.63
5300	VOCATIONAL	1,368,890.81	1,317,953.78	-	-	1,317,953.78
5400	ADULT GENERAL EDUCATION	456,902.41	456,902.41	75,000.00	-	531,902.41
5500	PREKINDERGARTEN	536,660.03	534,442.47	-	2,000.00	532,442.47
5900	OTHER INSTRUCTION	390,225.34	210,783.18	-	4,000.00	206,783.18
6100	PUPIL PERSONNEL SERVICES	3,430,483.65	3,515,387.65	-	-	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	69,087.00	-	415,331.94
6130	HEALTH SERVICES	860.00	525.00	-	-	525.00
6140	PSYCHOLOGICAL SERVICES	447,751.00	456,323.04	-	-	456,323.04
6141	TESTING	-	-	-	-	-
6150	PARENTAL INVOLVEMENT	199,731.09	118,961.34	184.55	-	119,145.89
6200	INSTRUCTIONAL MEDIA SERVICES	14,410.73	13,210.00	-	-	13,210.00
6300	INSTRUCTION & CURRICULUM	3,219,149.51	3,249,959.84	3,610.88	-	3,253,570.72
6400	INSTRUCTIONAL STAFF TRAINING SERVICES	4,412,542.42	4,846,871.50	-	-	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	1,824,002.47	12,685.00	-	1,836,687.47
7300	SCHOOL ADMIN - PRINCIPAL OFFICE	119,239.26	139,245.55	2,000.00	-	141,245.55
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	11,633.00	-	-	11,633.00
7760	INTERNAL SERVICE	-	-	-	-	-
7800	PUPIL TRANSP SERVICES - SCHOOL	665,514.00	873,867.00	-	9,750.00	864,117.00
7801	TRANSPORTATION - NORTH	4,184.00	3,984.00	-	-	3,984.00
7802	TRANSPORTATION - CENTRAL	200.00	-	-	-	-
7803	TRANSPORTATION - SOUTH	200.00	-	-	-	-
7900	OPERATION OF PLANT	63,907.33	76,296.29	-	-	76,296.29
8100	MAINTENANCE ADMINISTRATION	9,750.00	9,750.00	-	-	9,750.00
8120	BUILDING AND GROUND MAINTENANCE	200,462.28	208,108.60	2,000.00	-	210,108.60
8200	ADMINISTRATIVE TECHNOLOGY SERVICES	-	-	-	-	-
9100	COMMUNITY SERVICE	6,480.50	511,268.38	9,750.00	-	521,018.38
TOTAL - OTHER SPECIAL REVENUE FUNDS		\$ 63,401,586.98	\$ 66,153,532.84	\$ 509,467.47	\$ 15,750.00	\$ 66,647,250.31

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 5
Board Meeting February 27, 2023

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3199	<u>Miscellaneous Federal Direct</u>		\$ 60,000.00
	0510 Supplies	5100 Basic Education (K-12)	\$ 60,000.00
	<i>Explanation: Appropriate AFRL - RWVI - Growing STEM Awareness (Project 3487) grant per project award notification.</i>		
	3487 AFRL - RWVI - Growing STEM Awareness	\$ 60,000.00	
3221	<u>Adult General Education</u>		\$ 75,000.00
	0510 Supplies	5400 Adult General Education	\$ 75,000.00
	<i>Explanation: Appropriate additional allocation for Adult General Education (Project 3426) grant per project award notification</i>		
	3426 Adult General Education	\$ 75,000.00	
3241	<u>Title I</u>		\$ 26,319.00
	0510 Supplies	5100 Basic Education (K-12)	\$ 26,319.00
	<i>Explanation: Appropriate additional allocation for Title I Part A (Project 3404) grant per project award notification</i>		
	3401 Title I - Part A	\$ 26,319.00	
3271	<u>Education Stabilization Funds - K-12</u>		\$ 332,398.47
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 76,427.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	9,102.00
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	5,847.00
	0234 Group Insurance - Other	5100 Basic Education (K-12)	14,708.00
	0395 Distributions to Charter Schools (Non-FEFP)	5100 Basic Education (K-12)	41,639.00
	0398 Field Trips / Student Transportation	5100 Basic Education (K-12)	1,000.00
	0510 Supplies	5100 Basic Education (K-12)	170,990.47
	0791 Indirect Costs	7200 General Administration	12,685.00
			\$ 332,398.47
	<i>Explanation: Appropriate ESSER II - Supplemental Programming (Project 3451) grant and appropriate additional allocations for ARP - ESSER III (Project 2461), ARP - ESSER III - Learning Loss (Project 2462), ARP - Summer Learning (Project 3452), ARP - ESSER III - Supplemental Programming (Project 3453), and ARP - Intensive Afterschool and Weekend Academies (Project 3456) grants per project award notification.</i>		
	2461 ESSER III	\$ 6,492.00	3452 ARP - Summer Learning Camps 14,708.00
	2462 ESSER III - Learning Loss	1,623.00	3453 ARP - ESSER III - Supplemental Programming 4,158.00
	3451 ESSER II - Supplemental Programming	279,172.47	3456 ARP - IAWA 26,245.00
			\$ 332,398.47
II. Amendments Between Appropriations & Reserves			
1484	<u>CARES Act - HEERF - Institutional Portion</u>		
	0510 Supplies	5900 Other Instruction	\$ 11,000.00
	0641 Equipment/Fixed Assets (Over \$5,000)	5900 Other Instruction	15,000.00
	0642 Equipment (Under \$5,000)	5900 Other Instruction	(30,000.00)
	0519 Technology - Supplies	7300 School Admin - Principal Office	2,000.00
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	2,000.00
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
1488	<u>DODEA - ENGAGE</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (1,610.88)
	0519 Technology - Supplies	6300 Instruction & Curriculum	1,610.88
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 5

Board Meeting February 27, 2023

Account	Object	Function	Increase (Decrease)
2431	<u>ESSER II - Dual Enrollment</u>		
	0682 Heating/Cooling/Air Conditioning	5300 Vocational	\$ (6,000.00)
	0684 Replacement Roofing & Systems	5300 Vocational	6,000.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2454	<u>ESSER II - Other Lump Sum</u>		
	0365 Software Subscriptions	5300 Vocational	\$ (2,425.00)
	0390 Other Purchased Service	5300 Vocational	2,500.00
	0510 Supplies	5300 Vocational	(2,500.00)
	0519 Technology - Supplies	5300 Vocational	2,425.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2461	<u>ESSER III</u>		
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 1,620.00
	0131 Salary - Instructional	5100 Basic Education (K-12)	(1,620.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2462	<u>ESSER III - Learning Loss</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (10,322.74)
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	3,121.03
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	42.96
	0750 Other Personnel Services	5100 Basic Education (K-12)	7,158.75
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2492	<u>ARP - Homeless Children & Youth</u>		
	0390 Other Purchased Service	7800 Pupil Transp Services - School	\$ (9,750.00)
	0450 Gasoline	9100 Community Service	9,750.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3401	<u>Title I - Part A</u>		
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (14,168.30)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(1,687.60)
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(1,085.63)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(10,821.68)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(20.53)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(318.93)
	0510 Supplies	5100 Basic Education (K-12)	20,521.50
	0643 Computer Hardware (Over \$5,000)/Technology/Infrastructure	5100 Basic Education (K-12)	(500,000.00)
	0644 Computer Hardware (Under \$5,000)	5100 Basic Education (K-12)	500,000.00
	0510 Supplies	5200 Exceptional Child	7,396.62
	0510 Supplies	5500 Prekindergarten	(2,000.00)
	0510 Supplies	6150 Parental Involvement	184.55
	0644 Computer Hardware (Under \$5,000)	6300 Instruction & Curriculum	2,000.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3409	<u>Title I - Part D</u>		
	0310 Professional & Technical Services	5100 Basic Education (K-12)	\$ (69,087.00)
	0310 Professional & Technical Services	6120 Guidance Services	69,087.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3412	<u>Title IX - Homeless Children & Youth</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ 30.00
	0730 Dues and Fees	5100 Basic Education (K-12)	(30.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 5
Board Meeting February 27, 2023

Account	Object	Function	Increase (Decrease)
3415	<u>Title IV - SS & AEG</u>		
	0103 Salary - Supplements	6140 Psychological Services	\$ 8,468.50
	0131 Salary - Instructional	6140 Psychological Services	(8,468.50)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3457	<u>ARP - Targeted Math and STEM Activities</u>		
	0310 Professional & Technical Services	5100 Basic Education (K-12)	\$ (26,400.00)
	0510 Supplies	5100 Basic Education (K-12)	26,400.00
			<u>\$ -</u>
	<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	\$ 14,958.64
	0130 Salary - Overtime	5200 Exceptional Child	468.36
	0210 Florida Retirement System	5200 Exceptional Child	(3,059.00)
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	(1,888.00)
	0231 Group Insurance - Health	5200 Exceptional Child	(9,727.00)
	0232 Group Insurance - Life	5200 Exceptional Child	(25.00)
	0233 Group Insurance - Dental	5200 Exceptional Child	(327.00)
	0510 Supplies	5200 Exceptional Child	(1,609.43)
	0642 Equipment (Under \$5,000)	5200 Exceptional Child	1,208.43
	0331 Out of County Travel	6400 Instructional Staff Training Services	(625.00)
	0730 Dues and Fees	6400 Instructional Staff Training Services	625.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

ADOPTED BY SCHOOL BOARD:

FEBRUARY 27, 2023

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2022	INCREASE	DECREASE	BUDGET AS OF 1/31/2023	
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	391,364.45	-	886,696.77	
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	-	7,496.00	1,808.00	-	9,304.00	
3451 STUDENT MEALS	3,207,700.00	3,207,700.00	-	-	3,207,700.00	
3456 OTHER FOOD SALES	-	-	-	-	-	
3457 CATERING	-	1,838.36	635.00	-	2,473.36	
3459 SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-	
3460 ONLINE CREDIT CARD FEES	-	60,109.67	11,057.04	-	71,166.71	
3465 PURCHASED - OTHER POSITIONS	-	-	-	-	-	
3466 PURCHASED OTHER POS - EXTERNAL	-	-	-	-	-	
3485 RESTITUTION PAYMENTS - OTHER	-	5,677.98	-	-	5,677.98	
3490 MISCELLANEOUS REVENUE	-	177.05	1,095.00	-	1,272.05	
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	\$ 24,250,107.11	\$ 405,959.49	\$ -	\$ 24,656,066.60	

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2022	INCREASE	DECREASE	BUDGET AS OF 1/31/2023	
0100 SALARY - NON-INSTRUCTIONAL	\$ 761,310.00	\$ 687,746.00	\$ -	\$ -	\$ 687,746.00	
0102 SALARY - OTHER COMPENSATION	624.73	1,365.73	-	-	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	3,837.25	90.00	-	3,927.25	
0121 SALARY - RETIREMENT BONUS	-	-	-	-	-	
0122 SALARY - SICK LEAVE PAYOFF	15,902.87	20,354.15	-	-	20,354.15	
0123 SALARY - ANNUAL LEAVE PAYOFF	-	-	-	-	-	
0130 SALARY - OVERTIME	-	7,574.73	1,004.61	-	8,579.34	
0161 SALARY - PROFESSIONAL/TECHNICAL	104,318.82	104,318.82	-	-	104,318.82	
0210 FLORIDA RETIREMENT SYSTEM	162,079.34	150,155.45	119.64	-	150,275.09	
0220 FICA (SOCIAL SECURITY)	107,186.95	99,061.02	83.74	-	99,144.76	
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	8,117,552.46	392,094.45	-	8,509,646.91	
0330 IN COUNTY TRAVEL	4,000.00	4,000.00	260.09	-	4,260.09	
0331 OUT OF COUNTY TRAVEL	4,050.00	5,723.73	-	-	5,723.73	
0350 REPAIR AND MAINTENANCE	148,370.86	119,611.45	-	260.09	119,351.36	
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	6,161.65	-	727.69	5,433.96	
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	9,030.54	-	-	9,030.54	
0393 CONTRACTS - NONPROFESSIONAL SERVICE	27,382.77	43,240.21	-	-	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	30,216.90	828.49	-	31,045.39	
0519 TECHNOLOGY SUPPLIES	350.11	12,759.19	-	-	12,759.19	
0550 REPAIR PARTS	1,368.09	2,784.81	-	-	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	1,021,972.73	-	3,186.32	1,018,786.41	
0642 EQUIPMENT (UNDER \$5,000)	8,408.55	67,431.76	3,085.52	-	70,517.28	
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	-	60,109.67	11,057.04	-	71,166.71	
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	9,246,618.43	1,510.01	-	9,248,128.44	
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	\$ 24,250,107.11	\$ 410,133.59	\$ 4,174.10	\$ 24,656,066.60	

Explanation of Budget Amendment as Follows:

Part V - School Food Service Fund

Amendment Number 5

Board Meeting February 27, 2023

Account	Object	Function	(Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3299	<u>Miscellaneous Federal Through State</u>		\$ 391,364.45
	0310 Professional & Technical Service	7610 Food Service - Departments	\$ 391,364.45
	<i>Explanation: Appropriate additional Supply Chain Assistance Funds per project award notification.</i>		
	3522 Supply Chain Assistance Funds		\$ 391,364.45
3448	<u>Donations</u>		\$ 1,808.00
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 1,808.00
	<i>Explanation: Appropriate donations for unpaid Student Meals based on actual collections.</i>		
	.... Discretionary		\$ 1,808.00
3457	<u>Catering</u>		\$ 635.00
	0310 Professional & Technical Service	7610 Food Service - Departments	\$ 635.00
	<i>Explanation: Appropriate revenue for Catering based on actual collections.</i>		
	7502 Catering		\$ 635.00
3460	<u>On-Line Credit Card Fees</u>		\$ 11,057.04
	0731 On-Line Credit Card Fees	7610 Food Service - Departments	\$ 11,057.04
	<i>Explanation: Appropriate revenue for On-Line Credit Card Fees based on actual collections.</i>		
	3510 SFS Contract Exclusions		\$ 11,057.04
3490	<u>Miscellaneous Revenue</u>		\$ 1,095.00
	0310 Professional & Technical Service	7610 Food Service - Departments	\$ 95.00
	0990 Fund Balance - Unappropriated	9890 Reserves	1,000.00
	<i>Explanation: Appropriate revenue received from schools to fund events using the school kitchens and appropriate revenue for Commodity Rebates based on actual collections.</i>		
	.... Discretionary		\$ 1,095.00
II. Amendments Between Appropriations & Reserves			
	.... <u>Discretionary</u>		
	0117 Workshops	7600 Food Service (Schools)	\$ 90.00
	0130 Salary - Overtime	7600 Food Service (Schools)	998.52
	0210 Florida Retirement System	7600 Food Service (Schools)	118.91
	0220 Social Security	7600 Food Service (Schools)	83.27
	0310 Professional & Technical Service	7600 Food Service (Schools)	812,144.98
	0330 In County Travel	7600 Food Service (Schools)	248.36
	0510 Supplies	7600 Food Service (Schools)	82.67
	0130 Salary - Overtime	7610 Food Service - Departments	6.09
	0210 Florida Retirement System	7610 Food Service - Departments	0.73
	0220 Social Security	7610 Food Service - Departments	0.47
	0310 Professional & Technical Service	7610 Food Service - Departments	(812,144.98)
	0330 In County Travel	7610 Food Service - Departments	(248.36)
	0371 Telephone	7610 Food Service - Departments	(727.69)
	0510 Supplies	7610 Food Service - Departments	645.02
	0990 Fund Balance - Unappropriated	9890 Reserves	(1,297.99)
			\$ -
	<i>Explanation: Changes between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:

Part V - School Food Service Fund

Amendment Number 5

Board Meeting February 27, 2023

Account	Object	Function	(Decrease)
3510 <u>SFS Contract Exclusions</u>			
0350	Repair and Maintenance	7600 Food Service (Schools)	\$ 15,331.19
0510	Supplies	7600 Food Service (Schools)	100.80
0641	Equipment/Fixed Assets (Over \$5,000)	7600 Food Service (Schools)	38,710.00
0642	Equipment (Under \$5,000)	7600 Food Service (Schools)	1,036.58
0330	In County Travel	7610 Food Service - Departments	260.09
0350	Repair and Maintenance	7610 Food Service - Departments	(15,591.28)
0641	Equipment/Fixed Assets (Over \$5,000)	7610 Food Service - Departments	(41,896.32)
0642	Equipment (Under \$5,000)	7610 Food Service - Departments	2,048.94
			\$ -

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

ADOPTED BY SCHOOL BOARD:

FEBRUARY 27, 2023