



Agenda Item Details

Meeting	May 08, 2023 - Regular Meeting
Category	7. Consent Agenda
Subject	7.6 Budget Amendment #7 - 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	May 08, 2023
Absolute Date	May 08, 2023
Fiscal Impact	Yes
Dollar Amount	2,630,960.58
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #7 - 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 March 2023:

General Fund	\$ 708,653.23
Debt Service Funds	16.22
Capital Project Funds	1,104,888.49
Other Special Revenue Funds - Federal	545,405.91
Other Special Revenue Funds - Food Service	271,996.73
Internal Service Funds (Self-Insured Medical)	0.00
Total - All Funds	\$2,630,960.58

Note: The estimated budget for Other Special Revenue Funds - Miscellaneous (Internal Funds) was estimated to be \$10.0 million in the District Summary Budget. This was an entry for District Summary Budget purposes only. Internal Funds are accounted for on a cash basis in a separate software program - School Funds Online. The estimated budget will not be adjusted through the year. The actual revenue and expenditures for Internal Funds will be reported on the Annual Financial Report at year end and through the Internal Funds audit process.

[!BA 07 - Mar 2023.pdf \(1,751 KB\)](#)

Administrative Content

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

Motion & Voting

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

Motion by Tim Bryant, second by Marti Gardner.

Final Resolution: Motion Carries

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



School District of Okaloosa County

Fiscal Year 2022-2023

BUDGET AMENDMENT #7

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 2/28/2023	INCREASE	DECREASE	BUDGET AS OF 3/31/2023
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	-	-	333.09	-	333.09
3301 CLASS SIZE REDUCTION	32,447,396.00	32,028,792.00	-	-	32,028,792.00
3310 FLORIDA EDUCATION FINANCE PROGRAM	83,749,635.00	69,331,843.00	-	-	69,331,843.00
3311 SAFE SCHOOLS	2,214,997.00	2,200,337.00	-	-	2,200,337.00
3312 SUPPLEMENTAL ACADEMIC INSTRUCTION	8,894,124.00	8,832,457.00	-	-	8,832,457.00
3313 ESE GUARANTEE	13,944,560.00	13,834,447.00	-	-	13,834,447.00
3314 READING INSTRUCTION	1,892,085.00	1,888,735.00	-	-	1,888,735.00
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	-	161,720.00
3318 DJJ SUPPLEMENTAL ALLOCATION	103,287.00	111,598.00	-	-	111,598.00
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	2,694,536.00	-	-	2,694,536.00
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	7,907,681.00	-	-	7,907,681.00
3357 MENTAL HEALTH ASSISTANCE	1,583,619.00	1,576,743.00	-	-	1,576,743.00
3359 FEDERALLY CONNECTED STUDENT SUPPLEMENT	2,879,665.00	2,966,633.00	-	-	2,966,633.00
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	4,016,137.68	322,902.00	-	4,339,039.68
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	-	30,574.75	1,600.00	-	32,174.75
3426 COURSE FEES - ADULT EDUCATION	700,000.00	700,000.00	80,000.00	-	780,000.00
3427 CAPITAL IMPROVEMENT FEES - ADULT EDUCATION	-	34,426.23	3,934.43	-	38,360.66
3429 TECHNOLOGY FEES - ADULT EDUCATION	-	34,426.23	3,934.43	-	38,360.66
3431 INTEREST ON INVESTMENTS	49,103.00	49,103.00	-	-	49,103.00
3434 COMMUNITY EDUCATION ENRICHMENT PROGRAM	-	-	-	-	-
3448 DONATIONS	44,595.00	117,788.50	2,925.00	-	120,713.50
3462 PURCHASED CUSTODIAL SERVICE	-	1,305.25	-	-	1,305.25
3463 BOB SIKES CHILD CARE	183,000.00	177,000.00	21,500.00	-	198,500.00
3465 PURCHASED POSITIONS - OTHER	7,565.00	344,941.24	6,851.00	-	351,792.24
3466 PURCHASED OTHER POSITIONS - EXTERNAL	264,162.06	275,147.26	-	-	275,147.26
3467 PURCHASED - SCHOOLS - OTHER	22,075.00	176,512.53	29,656.18	-	206,168.71
3468 RIVERSIDE CHILD CARE	-	-	-	-	-
3469 ANTIOCH CHILD CARE	200,000.00	221,500.00	5,250.00	-	226,750.00
3470 NORTHWOOD CHILD CARE	199,000.00	202,000.00	-	15,000.00	187,000.00
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	40,500.00	-	547,500.00
3477 PLEW CHILD CARE	349,000.00	425,500.00	8,750.00	-	434,250.00
3478 WRIGHT CHILD CARE	171,000.00	166,000.00	13,500.00	-	179,500.00
3480 PUBLIC INFORMATION REQUESTS	-	90.88	611.41	-	702.29
3482 FUEL MAINTENANCE FEE	-	53,101.98	7,906.86	-	61,008.84
3484 FINANCIAL AID FEES	-	68,852.46	7,868.85	-	76,721.31
3485 RESTITUTION PAYMENTS - OTHER	-	100.00	100.00	-	200.00

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 2/28/2023	INCREASE	DECREASE	BUDGET AS OF 3/31/2023	
3487	CERTIFICATE FEES - SUBSTITUTES	-	1,935.00	-	-	1,935.00
3488	FINGERPRINT PROGRAM	-	28,761.00	1,609.00	-	30,370.00
3489	CERTIFICATE FEES	30,000.00	30,000.00	-	-	30,000.00
3490	MISCELLANEOUS REVENUE	-	247,234.77	6,870.77	-	254,105.54
3491	E-RATE REFUNDS	-	-	-	-	-
3492	TRANSPORTATION - SCHOOL ACTIVITIES	150,000.00	150,000.00	-	-	150,000.00
3493	SALE OF JUNK	-	11,834.09	15,208.63	-	27,042.72
3494	FEDERAL INDIRECT COST REIMBURSEMENT	375,000.00	375,000.00	-	-	375,000.00
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	-	560.00	-	-	560.00
3497	REFUND - PRIOR YEAR EXPENDITURES	18.00	15,323.80	53,248.33	-	68,572.13
3498	FUEL TAX REFUND (NEW OBJECT NUMBER)	40,000.00	40,000.00	-	-	40,000.00
3499	SFS - INDIRECT COST	125,000.00	125,000.00	-	-	125,000.00
3630	TRANSFER FROM CAPITAL IMPROVEMENT FUNDS	14,080,670.00	14,876,220.00	-	-	14,876,220.00
3731	SALE OF LAND	-	-	-	-	-
3740	PRIOR YEAR INSURANCE LOSS RECOVERY	-	42,774.02	-	-	42,774.02
3741	INSURANCE LOSS RECOVERY	-	45,317.38	-	-	45,317.38
3746	HEALTH REIMBURSEMENT ARRANGEMENT	-	45,987.18	7,733.25	-	53,720.43
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	\$ 365,855,009.13	\$ 723,653.23	\$ 15,000.00	\$ 366,563,662.36

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 2/28/2023	INCREASE	DECREASE	BUDGET AS OF 3/31/2023
5100 BASIC EDUCATION (K-12)	\$ 173,425,532.29	\$ 162,746,680.60	\$ 148,932.00	\$ -	\$ 162,895,612.60
5101 CHARTER SCHOOL FEDERAL IMPACT	80,865.00	80,865.00	-	-	80,865.00
5200 EXCEPTIONAL CHILD	31,917,139.99	32,993,282.66	30,046.34	-	33,023,329.00
5300 VOCATIONAL AND TECHNICAL EDUCATION	5,953,267.62	6,491,471.37	1,217,319.96	-	7,708,791.33
5400 ADULT GENERAL EDUCATION	-	-	322,902.00	-	322,902.00
5500 PREKINDERGARTEN	527,513.00	547,144.46	-	8.55	547,135.91
5900 OTHER INSTRUCTION	3,634,598.74	4,024,677.40	97,228.86	-	4,121,906.26
6100 PUPIL PERSONNEL SERVICES	2,812,765.80	3,262,359.42	-	511.15	3,261,848.27
6110 ATTENDANCE AND SOCIAL WORK	552,298.00	581,273.64	-	3.17	581,270.47
6120 GUIDANCE SERVICES	5,327,062.41	5,543,239.68	-	293.41	5,542,946.27
6130 HEALTH SERVICES	1,571,730.31	1,593,107.77	533.14	-	1,593,640.91
6140 PSYCHOLOGICAL SERVICES	2,735,840.00	2,834,344.30	-	379.29	2,833,965.01
6141 TESTING	162,979.00	181,631.94	-	-	181,631.94
6150 PARENTAL INVOLVEMENT	760.00	1,185.00	-	-	1,185.00
6200 INSTRUCTIONAL MEDIA SERVICE	2,002,130.58	2,156,235.64	77.51	-	2,156,313.15
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	4,799,007.04	5,098,064.31	282,108.46	-	5,380,172.77
6400 INSTR STAFF TRAINING SERVICES	2,408,275.02	3,525,303.29	16,980.49	-	3,542,283.78
6500 INSTRUCTIONAL RELATED TECHNOLOGY	633,048.65	639,927.09	-	-	639,927.09
7100 SCHOOL BOARD	1,953,614.22	1,964,900.77	-	-	1,964,900.77
7200 GENERAL ADMINISTRATION (SUPT)	435,578.49	481,523.22	2,500.00	-	484,023.22
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	23,032,927.40	24,330,574.83	-	66,505.40	24,264,069.43
7400 FACILITIES ACQUISITION & CONSTRUCTION	2,102,764.16	3,210,700.99	1,296.20	-	3,211,997.19
7430 CHARTER SCHOOL LCI	-	-	-	-	-
7500 FISCAL SERVICES (FINANCE DEPT)	2,501,438.80	2,647,895.36	286.89	-	2,648,182.25
7600 FOOD SERVICE (SCHOOLS)	-	20,064.57	-	872.25	19,192.32
7610 FOOD SERVICE - DEPARTMENT	-	-	-	-	-
7700 CENTRAL SERVICES	-	-	-	-	-
7710 PLAN, RESEARCH, DEVELOP, & EVALUATE	-	-	-	-	-
7720 INFORMATION SERVICES	406,605.25	499,985.20	4,500.00	-	504,485.20
7730 STAFF SERVICES	6,853,542.64	7,047,764.94	9,790.72	-	7,057,555.66
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	953,083.37	1,000,667.29	-	-	1,000,667.29
7800 PUPIL TRANSP SERVICES - SCHOOL	1,527,505.56	1,489,377.44	-	24,271.07	1,465,106.37
7801 TRANSPORTATION - NORTH	6,296,316.76	6,156,108.59	15,048.79	-	6,171,157.38
7802 TRANSPORTATION - CENTRAL	3,233,827.35	3,094,988.79	9,746.10	-	3,104,734.89
7803 TRANSPORTATION - SOUTH	5,036,856.05	4,589,585.55	9,179.10	-	4,598,764.65
7900 OPERATION OF PLANT	31,478,580.30	32,422,164.04	181,476.48	-	32,603,640.52
8100 MAINTENANCE ADMINISTRATION	4,727,126.47	5,025,414.31	-	14,296.23	5,011,118.08
8120 BUILDING AND GROUND MAINTENANCE	3,542,451.99	3,639,040.01	-	-	3,639,040.01
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	3,396,816.04	3,608,907.64	-	-	3,608,907.64
9100 COMMUNITY SERVICE	2,644,582.08	3,039,654.37	61,380.27	-	3,101,034.64
9700 TRANSFER FUNDS	-	28,873.00	-	-	28,873.00
9890 RESERVES	34,893,068.45	29,256,024.65	-	1,595,539.56	27,660,485.09
TOTAL - GENERAL FUND	\$ 373,561,498.83	\$ 365,855,009.13	\$ 2,411,333.31	\$ 1,702,680.08	\$ 366,563,662.36

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 7
Board Meeting May 8, 2023

Account	Object			Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves				
3299	<u>Miscellaneous Federal Through State</u>			\$ 333.09
	0990 Fund Balance - Unappropriated		9890 Reserves	\$ 333.09
	<i>Explanation: To appropriate Federal Forest Funds based on actual collections.</i>			
	.... Discretionary	\$ 333.09		
3317	<u>Workforce Education Performance Incentive</u>			\$ 80,860.00
	0510 Supplies		5900 Other Instruction	\$ 80,860.00
	<i>Explanation: To appropriate revenue for Workforce Education Performance Incentive based on actual collections.</i>			
	8113 Workforce Ed. Performance Incentive	\$ 80,860.00		
3399	<u>Other Miscellaneous State Revenue</u>			\$ 322,902.00
	0790 Miscellaneous Expense		5400 Adult General Education	\$ 322,902.00
	<i>Explanation: To appropriate revenue for Open Door - Career Centers Grant per project award notification.</i>			
	3139 Open Door - Career Centers	\$ 322,902.00		
3425	<u>Rent/Use Of Facility</u>			\$ 1,600.00
	0430 Electricity		7900 Operation of Plant	\$ 1,480.00
	0987 Reserve Schools/Departments		9890 Reserves	120.00
				\$ 1,600.00
	<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>			
	.... Discretionary	\$ 120.00	5099 School Utilities	1,480.00
				Total \$ 1,600.00
3426	<u>Course Fees - Adult Education</u>			\$ 80,000.00
	0510 Supplies		5900 Other Instruction	72,000.00
	0990 Fund Balance - Unappropriated		9890 Reserves	8,000.00
				\$ 80,000.00
	<i>Explanation: To appropriate revenue for adult education course fees based on actual collections.</i>			
	.... Discretionary	\$ 8,000.00	6110 Adult Education Tuition	72,000.00
				Total \$ 80,000.00
3427	<u>Capital Improvement Fees - Adult Education</u>			\$ 3,934.43
	0641 Equipment (Over \$5,000)		5900 Other Instruction	\$ 3,934.43
	<i>Explanation: To appropriate revenue for adult education capital improvement fees based on actual collections.</i>			
	6035 Adult Capital Improvement Fees	\$ 3,434.43		
3429	<u>Technology Fees - Adult Education</u>			\$ 3,934.43
	0510 Supplies		5900 Other Instruction	\$ 3,934.43
	<i>Explanation: To appropriate revenue for adult education capital improvement fees based on actual collections.</i>			
	2016 Adult Technology Fees	\$ 3,434.43		
3448	<u>Donations</u>			\$ 2,925.00
	0510 Supplies		5300 Vocational	325.00
	0510 Supplies		7200 General Administration	2,500.00
	0510 Supplies		7730 Staff Services	100.00
				\$ 2,925.00
	<i>Explanation: To appropriate donations for Superintendent's Initiative (\$2,500.00), Human Resources (\$100.00), and Career and Technical Education (\$325.00).</i>			
	1018 Donations - Superintendent's Initiative	\$ 2,500.00	6031 Donations - CTE	325.00
	6030 Donations - Human Resources	100.00		Total \$ 2,925.00

**Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 7
Board Meeting May 8, 2023**

Account	Object	Increase (Decrease)
3463	<u>Bob Sikes Child Care</u>	\$ 21,500.00
	0510 Supplies 9100 Community Service	\$ 21,500.00
	<i>Explanation: To appropriate estimated revenue for Bob Sikes Elementary Child Care based on actual collections.</i>	
	2181 Child Care - Bob Sikes Elementary School	\$ 21,500.00
3465	<u>Purchased Positions - Other</u>	\$ 6,851.00
	0102 Salary - Other Compensation 5100 Basic Education (K-12)	4,903.09
	0132 Salary - Hourly Teachers 5100 Basic Education (K-12)	878.22
	0210 Florida Retirement System 5100 Basic Education (K-12)	648.35
	0220 Social Security 5100 Basic Education (K-12)	421.34
		\$ 6,851.00
	<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	\$ 6,851.00
3467	<u>Purchased - Schools - Other</u>	\$ 29,656.18
	0360 Lease and Rental Agreements 5100 Basic Education (K-12)	993.00
	0510 Supplies 5100 Basic Education (K-12)	549.28
	0398 Field Trips 7801 Transportation - North	13,470.65
	0398 Field Trips 7802 Transportation - Central	6,738.00
	0398 Field Trips 7803 Transportation - South	7,905.25
		\$ 29,656.18
	<i>Explanation: To appropriate internal funds received from schools to reimburse operating expenditures based on actual collections.</i>	
	8001 Purchased - Schools - Other	\$ 29,656.18
3469	<u>Antioch Child Care</u>	\$ 5,250.00
	0510 Supplies 9100 Community Service	\$ 5,250.00
	<i>Explanation: To appropriate estimated revenue for Antioch Elementary Child Care based on actual collections.</i>	
	2179 Child Care - Antioch Elementary School	\$ 5,250.00
3470	<u>Northwood Child Care</u>	\$ (15,000.00)
	0510 Supplies 9100 Community Service	\$ (15,000.00)
	<i>Explanation: To adjust estimated revenue for Northwood Elementary Child Care based on actual collections.</i>	
	2170 Child Care - Northwood Elementary School	\$ (15,000.00)
3475	<u>Bluewater Child Care</u>	\$ 40,500.00
	0510 Supplies 9100 Community Service	\$ 40,500.00
	<i>Explanation: To appropriate estimated revenue for Bluewater Elementary Child Care based on actual collections.</i>	
	2175 Child Care - Bluewater Elementary School	\$ 40,500.00
3477	<u>Plew Child Care</u>	\$ 8,750.00
	0510 Supplies 9100 Community Service	\$ 8,750.00
	<i>Explanation: To appropriate estimated revenue for Plew Elementary Child Care based on actual collections.</i>	
	2174 Child Care - Plew Elementary School	\$ 8,750.00
3478	<u>Wright Child Care</u>	\$ 13,500.00
	0510 Supplies 9100 Community Service	\$ 13,500.00
	<i>Explanation: To appropriate estimated revenue for Wright Elementary Child Care based on actual collections.</i>	
	2178 Child Care - Wright Elementary School	\$ 13,500.00

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 7
Board Meeting May 8, 2023

Account	Object			Increase (Decrease)
3480	<u>Public Information Requests</u>			\$ 611.41
	0990 Fund Balance - Unappropriated		9890 Reserves	\$ 611.41
	<i>Explanation: To appropriate revenue received for public information requests based on actual collections.</i>			
	.... Discretionary	\$ 611.41		
3482	<u>Fuel Maintenance Fee</u>			\$ 7,906.86
	0350 Repair and Maintenance		7800 Pupil Transp Services - School	\$ 7,906.86
	<i>Explanation: To appropriate revenue received for fuel maintenance based on actual collections.</i>			
	2093 Fuel System Repairs	\$ 7,906.86		
3484	<u>Financial Aid Fees</u>			\$ 7,868.85
	0790 Miscellaneous Expense		9100 Community Service	\$ 7,868.85
	<i>Explanation: To appropriate revenue for Financial Aid Fees based on actual collections.</i>			
	3005 Financial Aid Trust Fund	\$ 7,868.85		
3485	<u>Restitution Payments - Other</u>			\$ 100.00
	0990 Fund Balance - Unappropriated		9890 Reserves	\$ 100.00
	<i>Explanation: To appropriate revenue received for restitution based on actual collections.</i>			
	.... Discretionary	\$ 100.00		
3488	<u>Fingerprint Program</u>			\$ 1,609.00
	0730 Dues and Fees		7730 Staff Services	\$ 1,609.00
	<i>Explanation: To appropriate estimated revenue for Fingerprint Program based on actual collections.</i>			
	6006 Fingerprinting - Fees	\$ 1,609.00		
3490	<u>Miscellaneous Revenue</u>			\$ 6,870.77
	0510 Supplies		6400 Instructional Staff Training Services	50.00
	0510 Supplies		7730 Staff Services	348.46
	0460 Diesel Fuel		7800 Pupil Transp Services - School	1,840.72
	0510 Supplies		7801 Transportation - North	78.14
	0510 Supplies		7802 Transportation - Central	8.10
	0990 Fund Balance - Unappropriated		9890 Reserves	4,545.35
	<i>Explanation: To appropriate revenue for record requests from State of Florida (\$492.00), Scribbles Transcript System (\$1,466.50), Okaloosa UP Grant - Indirect Costs (\$2,586.85), fuel reimbursement (\$1,840.72), vending commissions (\$136.24), worthless check fees (\$18.46), and parapro testing fees (\$330.00) based on actual collections.</i>			
	.... Discretionary	\$ 4,545.35	4009 Donations - Unrestricted	50.00
	2093 Fuel System Repairs	1,840.72	4027 E.R. - Retirement Lunch	18.46
	3031 Vending Commission - Transportation - North	78.14	5020 Parapro Testing Fees	330.00
	3032 Vending Commission - Transportation - Central	8.10		
			Total	\$ 6,870.77
3493	<u>Sale of Junk</u>			\$ 15,208.63
	0990 Fund Balance - Unappropriated		9890 Reserves	\$ 15,208.63
	<i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i>			
	.... Discretionary	\$ 15,208.63		

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 7
Board Meeting May 8, 2023

Account	Object		Increase (Decrease)
3497	<u>Refund - Prior Year Expenditures</u>		\$ 53,248.33
	0990 Fund Balance - Unappropriated	9890 Reserves	53,248.33
	<i>Explanation: To appropriate refund of a prior year expenditure based on actual collections.</i>		
	.... Discretionary	\$ 53,248.33	
3746	<u>Health Reimbursement Arrangement</u>		\$ 7,733.25
	0310 Professional & Technical Service	7730 Staff Services	7,733.25
	<i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.</i>		
	5006 Health Reimbursement Arrangement	\$ 7,733.25	
II. Amendments Between Appropriations & Reserves			
	.... <u>Discretionary</u>		
		5100 Basic Education (K-12)	\$ 447,670.88
		5200 Exceptional Child	49,072.15
		5300 Vocational	343.47
		6100 Pupil Personnel Services	0.00
		6120 Guidance Services	250.00
		6130 Health Services	911.58
		6200 Instructional Media Services	78.76
		6300 Instruction & Curriculum	0.00
		6400 Instructional Staff Training Services	172.90
		7300 School Admin - Principal Office	384.50
		7720 Information Services	4,500.00
		7803 Transportation - South	1,050.00
		7900 Operation of Plant	2,554.88
		8100 Maintenance Administration	50.00
		9890 Reserves	(19,896.96)
			\$ 487,142.16
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust salaries to actual (Project 2095) and appropriate unanticipated operating expenditures (Project 2095) by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (487,142.16)	
0023	<u>Itinerant - Speech</u>		
	0310 Professional & Technical Service	5200 Exceptional Child	\$ 25,500.00
	<i>Explanation: Appropriate additional ESE non-gifted positions by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (25,500.00)	
1004	<u>AICE - Set-Aside</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (125.98)
	0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)	125.98
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2002	<u>Lottery - School Advisory Council</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (297.00)
	0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)	297.00
			\$ -
	<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 7

Board Meeting May 8, 2023

Account	Object	Increase (Decrease)
2011 Custodial Services		
0100	Salary - Non-Instructional	7900 Operation of Plant
0102	Salary - Other Compensation	7900 Operation of Plant
0510	Supplies	7900 Operation of Plant
0750	Other Personnel Services	7900 Operation of Plant
		\$ (14,333.34)
		8,153.36
		150,000.00
		6,179.98
		<u>\$ 150,000.00</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):</i>		
2095	Salary Resynching	\$ (150,000.00)
2027 Itinerant - School Psychologists		
0510	Supplies	6140 Psychological Services
0519	Technology Supplies	6140 Psychological Services
0692	Software (Under \$1,000)	6140 Psychological Services
		\$ (1,000.00)
		100.00
		900.00
		<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2045 ROTC		
0510	Supplies	5100 Basic Education (K-12)
0519	Technology Supplies	5100 Basic Education (K-12)
		\$ (150.00)
		150.00
		<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2086 SAI - Teenage Parenting Program		
0310	Professional & Technical Service	5100 Basic Education (K-12)
0390	Other Purchased Service	6100 Pupil Personnel Services
0393	Contracts - Nonprofessional	6100 Pupil Personnel Services
0510	Supplies	6100 Pupil Personnel Services
		\$ (1,100.00)
		(100.00)
		1,100.00
		100.00
		<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2088 Certification		
0510	Supplies	7730 Staff Services
0519	Technology Supplies	7730 Staff Services
		\$ (30.92)
		30.92
		<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2095 Salary Resynching		
0100	Salary - Non-Instructional	5100 Basic Education (K-12)
0131	Salary - Instructional	5100 Basic Education (K-12)
0210	Florida Retirement System	5100 Basic Education (K-12)
0220	Social Security	5100 Basic Education (K-12)
0100	Salary - Non-Instructional	5200 Exceptional Child
0131	Salary - Instructional	5200 Exceptional Child
0210	Florida Retirement System	5200 Exceptional Child
0220	Social Security	5200 Exceptional Child
0131	Salary - Instructional	5300 Vocational
0210	Florida Retirement System	5300 Vocational
0220	Social Security	5300 Vocational
0111	Salary - Administrative Manager	6100 Pupil Personnel Services
0131	Salary - Instructional	6100 Pupil Personnel Services
0210	Florida Retirement System	6100 Pupil Personnel Services
0220	Social Security	6100 Pupil Personnel Services
0100	Salary - Non-Instructional	7300 School Admin - Principal Office
0111	Salary - Administrative Manager	7300 School Admin - Principal Office
0210	Florida Retirement System	7300 School Admin - Principal Office
0220	Social Security	7300 School Admin - Principal Office
0100	Salary - Non-Instructional	7800 Pupil Transp Services - School
0111	Salary - Administrative Manager	7800 Pupil Transp Services - School
0210	Florida Retirement System	7800 Pupil Transp Services - School
0220	Social Security	7800 Pupil Transp Services - School
0100	Salary - Non-Instructional	7900 Operation of Plant
0111	Salary - Administrative Manager	7900 Operation of Plant
		\$ (12,479.51)
		(255,049.94)
		(26,698.95)
		(20,459.19)
		(16,679.34)
		(63,237.51)
		(7,979.69)
		(6,119.76)
		(13,919.45)
		(1,379.95)
		(1,079.96)
		(1,559.94)
		(22,199.12)
		(2,399.91)
		(1,799.93)
		(23,939.06)
		(38,758.47)
		(6,299.75)
		(4,799.81)
		(26,758.94)
		(2,219.91)
		(2,879.89)
		(2,159.91)
		(19,859.22)
		(1,199.95)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 7

Board Meeting May 8, 2023

Account	Object		Increase (Decrease)
0210	Florida Retirement System	7900 Operation of Plant	(2,099.92)
0220	Social Security	7900 Operation of Plant	(1,619.94)
0997	Reserve - Projects	7900 Operation of Plant	(9,068.71)
0100	Salary - Non-Instructional	8100 Maintenance Administration	(10,739.58)
0111	Salary - Administrative Manager	8100 Maintenance Administration	(1,439.94)
0210	Florida Retirement System	8100 Maintenance Administration	(1,199.95)
0220	Social Security	8100 Maintenance Administration	(959.94)
0997	Reserve - Projects	9890 Reserves	(108,288.87)
			<u>\$ (717,333.91)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, adjust salaries to actual (Discretionary), appropriate unanticipated operating expenditures (Discretionary and Projects 2011), appropriate additional ESE non-gifted positions (Projects 0023 & 5075), appropriate Link Up field trips (Project 3015), correct February entry (Project 4110), and appropriate temporarily advanced funds for field trips (Project 8001) by transferring to/(from)the following project(s):

....	Discretionary	\$ 487,142.16	4110 SAI - ESOL	(400.00)
0023	Itinerant - Speech	25,500.00	5075 IDEA Supplemental Support - General Fund	50,367.00
2011	Custodial Services	150,000.00	8001 Purchased - Schools - Other	4,543.25
3015	Symphony Link Up Prog-4th Grade	181.50	Total	<u>\$ 717,333.91</u>

2099 Stadium & Athletic Field Maintenance

0510	Supplies	8120 Building and Ground Maintenance	\$ 1,029.74
0540	Oil	8120 Building and Ground Maintenance	(459.39)
0560	Tires and Tubes	8120 Building and Ground Maintenance	(172.90)
0684	Replacement Roofing & Systems	8120 Building and Ground Maintenance	(397.45)
			<u>\$ -</u>

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

2113 Triumph AI Grant

0365	Software Subscriptions	5300 Vocational	\$ 7,560.00
0510	Supplies	5300 Vocational	1,165,728.50
0642	Equipment (Under \$5,000)	5300 Vocational	13,720.00
0310	Professional & Technical Service	6300 Instruction & Curriculum	16,250.00
0331	Out of County Travel	6300 Instruction & Curriculum	281,014.50
0997	Reserve - Projects	9890 Reserves	(1,484,273.00)
			<u>\$ -</u>

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

2154 Advanced Placement

0510	Supplies	5100 Basic Education (K-12)	\$ (388.63)
0519	Technology Supplies	5100 Basic Education (K-12)	209.14
0644	Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	179.49
			<u>\$ -</u>

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

2174 Child Care - Plew Elementary School

0644	Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	\$ 14,161.00
0100	Salary - Non-Instructional	9100 Community Service	10,524.00
0210	Florida Retirement System	9100 Community Service	1,305.00
0220	Social Security	9100 Community Service	805.00
0231	Group Insurance - Health	9100 Community Service	2,448.00
0232	Group Insurance - Life	9100 Community Service	6.00
0233	Group Insurance - Dental	9100 Community Service	82.00
0510	Supplies	9100 Community Service	(29,341.00)
0730	Dues and Fees	9100 Community Service	10.00
			<u>\$ -</u>

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

2178 Child Care - Wright Elementary School

0371	Telephone	7900 Operation of Plant	\$ 55.02
0393	Contracts - Nonprofessional	7900 Operation of Plant	6,476.00
0100	Salary - Non-Instructional	9100 Community Service	4,330.00
0102	Salary - Other Compensation	9100 Community Service	37.50

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 7
Board Meeting May 8, 2023

Account	Object		Increase (Decrease)
	0130 Salary - Overtime	9100 Community Service	75.85
	0210 Florida Retirement System	9100 Community Service	551.07
	0220 Social Security	9100 Community Service	331.00
	0510 Supplies	9100 Community Service	(13,763.70)
	0642 Equipment (Under \$5,000)	9100 Community Service	1,907.26
			<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	\$ (23,348.33)
	0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	682.41
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	320.00
	0510 Supplies	8120 Building and Ground Maintenance	(7,419.07)
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	36,108.08
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	(6,343.09)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3015	<u>Symphony Link Up Prog-4th Grade</u>		
	0398 Field Trips	7803 Transportation - South	\$ 181.50
	<i>Explanation: Appropriate Symphony Link Up field trips by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (181.50)	
3058	<u>Innovative Program - Science Fair</u>		
	0331 Out of County Travel	5100 Basic Education (K-12)	\$ (419.58)
	0391 Laundry / Linen	5100 Basic Education (K-12)	118.95
	0519 Technology Supplies	5100 Basic Education (K-12)	300.63
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3105	<u>Instructional Materials - Textbooks</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ 3,552.00
	0519 Technology Supplies	5100 Basic Education (K-12)	1,448.00
	0520 Textbooks	5100 Basic Education (K-12)	(6,472.00)
	0365 Software Subscriptions	5200 Exceptional Child	38.84
	0510 Supplies	5200 Exceptional Child	(38.84)
	0520 Textbooks	5200 Exceptional Child	1,472.00
			<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	\$ 372.45
	0519 Technology Supplies	6200 Instructional Media Services	1,448.00
	0610 Library Books	6200 Instructional Media Services	(1,820.45)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3117	<u>Pipeline Grant</u>		
	0510 Supplies	5900 Other Instruction	\$ (698.61)
	0642 Equipment (Under \$5,000)	5900 Other Instruction	698.61
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3160	<u>Lottery - School Recognition</u>		
	0220 Social Security	5100 Basic Education (K-12)	\$ (10,195.10)
	0510 Supplies	5100 Basic Education (K-12)	17,633.79
	0105 Salary - Bonus	5200 Exceptional Child	(364.08)
	0220 Social Security	5200 Exceptional Child	(1,984.43)
	0220 Social Security	5300 Vocational	(580.65)
	0220 Social Security	5500 Prekindergarten	(8.55)
	0220 Social Security	6100 Pupil Personnel Services	(56.10)

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 7
Board Meeting May 8, 2023

Account	Object		Increase (Decrease)
	0220 Social Security	6110 Attendance and Social Work	(3.17)
	0220 Social Security	6120 Guidance Services	(543.41)
	0220 Social Security	6130 Health Services	(378.44)
	0105 Salary - Bonus	6140 Psychological Services	(244.33)
	0220 Social Security	6140 Psychological Services	(134.96)
	0220 Social Security	6200 Instructional Media Services	(1.25)
	0220 Social Security	6300 Instruction & Curriculum	(124.63)
	0220 Social Security	6400 Instructional Staff Training Services	(3.59)
	0220 Social Security	7300 School Admin - Principal Office	(1,592.81)
	0220 Social Security	7500 Fiscal Services	(0.09)
	0220 Social Security	7600 Food Service (Schools)	(872.25)
	0220 Social Security	7730 Staff Services	0.01
	0220 Social Security	7803 Transportation - South	(0.90)
	0220 Social Security	7900 Operation of Plant	(241.68)
	0220 Social Security	8100 Maintenance Administration	(6.82)
	0220 Social Security	9100 Community Service	(296.56)
			<u>\$ -</u>

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

3161 SAI - Supplemental Academic Instruction

0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 3,001.56
0131 Salary - Instructional	5100 Basic Education (K-12)	(3,001.56)
0997 Reserve - Projects	9890 Reserves	(400.00)
		<u>\$ (400.00)</u>

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

4110 SAI - ESOL \$ 400.00

4003 Traffic Education Funds - Doris Slosberg

0510 Supplies	5100 Basic Education (K-12)	\$ (259.00)
0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	259.00
		<u>\$ -</u>

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

4004 Chorus Program

0220 Social Security	5100 Basic Education (K-12)	\$ 7.25
0310 Professional & Technical Service	5100 Basic Education (K-12)	1,000.00
0510 Supplies	5100 Basic Education (K-12)	(1,906.00)
0730 Dues and Fees	5100 Basic Education (K-12)	398.75
0750 Other Personnel Services	5100 Basic Education (K-12)	500.00
		<u>\$ -</u>

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

4005 Band Program

0350 Repair and Maintenance	5100 Basic Education (K-12)	\$ 611.25
0510 Supplies	5100 Basic Education (K-12)	(611.25)
		<u>\$ -</u>

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

4011 Insurance Claims - Equipment

0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 4,652.31
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Explanation: Allocate insurance claims by transferring to/(from) the following project(s):

9015 Fixed Charges \$ (4,652.31)

4012 Insurance Claims - Building & Fixed Equipment

0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 38,196.10
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Explanation: Allocate insurance claims by transferring to/(from) the following project(s):

9015 Fixed Charges \$ (38,196.10)

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 7
Board Meeting May 8, 2023

Account	Object		Increase (Decrease)
4013	<u>Insurance Claims - Other</u>		
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 7,452.71
	<i>Explanation: Allocate insurance claims by transferring to/(from) the following project(s):</i>		
	9015 Fixed Charges	\$ (7,452.71)	
4021	<u>Itinerant - Social Workers</u>		
	0330 In County Travel	6110 Attendance and Social Work	\$ (700.00)
	0510 Supplies	6110 Attendance and Social Work	705.00
	0730 Dues and Fees	6110 Attendance and Social Work	(5.00)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4110	<u>SAI - ESOL</u>		
	0519 Technology Supplies	5100 Basic Education (K-12)	\$ (249.61)
	0330 In County Travel	6300 Instruction & Curriculum	(865.00)
	0331 Out of County Travel	6300 Instruction & Curriculum	(375.00)
	0365 Software Subscriptions	6300 Instruction & Curriculum	(91.00)
	0370 Postage	6300 Instruction & Curriculum	(40.00)
	0390 Other Purchased Service	6300 Instruction & Curriculum	(625.00)
	0510 Supplies	6300 Instruction & Curriculum	(13,740.46)
	0730 Dues and Fees	6300 Instruction & Curriculum	(661.00)
	0117 Workshops	6400 Instructional Staff Training Services	16,578.79
	0220 Social Security	6400 Instructional Staff Training Services	1,268.28
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	(1,200.00)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4125	<u>Class Size Reduction</u>		
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 24,196.80
	0131 Salary - Instructional	5100 Basic Education (K-12)	(24,196.80)
			\$ -
	<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)	\$ 7,672.98
	0210 Florida Retirement System	5100 Basic Education (K-12)	912.55
	0220 Social Security	5100 Basic Education (K-12)	575.30
	0997 Reserve - Projects	9890 Reserves	(9,160.83)
			\$ -
	<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)	\$ 37,250.00
	0220 Social Security	5100 Basic Education (K-12)	2,362.28
	0510 Supplies	5100 Basic Education (K-12)	(32,020.49)
			\$ 7,591.79
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and allocate AICE bonuses by transferring to/(from) the following project(s):</i>		
	9004 Advanced International Certificate of Education	\$ (7,591.79)	
5054	<u>AP - Bonuses & Exams</u>		
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 30,800.00
	0220 Social Security	5100 Basic Education (K-12)	2,115.65
	0510 Supplies	5100 Basic Education (K-12)	(32,915.65)
			\$ -
	<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 7
Board Meeting May 8, 2023

Account	Object		Increase (Decrease)
5056	<u>IB - Academically Disadvantaged</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (8,903.29)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(1,060.38)
	0220 Social Security	5100 Basic Education (K-12)	(681.10)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(851.39)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(2.86)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(43.95)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	11,542.97
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5063	<u>CAPE - Construction</u>		
	0519 Technology Supplies	5300 Vocational	\$ 852.00
	0997 Reserve - Projects	9890 Reserves	(852.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5065	<u>CAPE - Drafting/Engineering</u>		
	0510 Supplies	5300 Vocational	\$ 343.86
	0997 Reserve - Projects	9890 Reserves	(343.86)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5067	<u>CAPE - Health Science</u>		
	0510 Supplies	5300 Vocational	\$ 344.50
	0519 Technology Supplies	5300 Vocational	13,190.00
	0997 Reserve - Projects	9890 Reserves	(13,534.50)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5068	<u>CAPE - Information Technology</u>		
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 5,275.00
	0519 Technology Supplies	5100 Basic Education (K-12)	1,040.00
	0220 Social Security	5300 Vocational	2.45
	0310 Professional & Technical Service	5300 Vocational	5,410.00
	0331 Out of County Travel	5300 Vocational	1,350.00
	0365 Software Subscriptions	5300 Vocational	904.12
	0510 Supplies	5300 Vocational	200.93
	0519 Technology Supplies	5300 Vocational	4,380.35
	0643 Computer (Over \$1,000) & Tech. Infrastructure	5300 Vocational	17,863.22
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	2,509.57
	0730 Dues and Fees	5300 Vocational	45.60
	0750 Other Personnel Services	5300 Vocational	168.75
	0220 Social Security	6400 Instructional Staff Training Services	1.61
	0750 Other Personnel Services	6400 Instructional Staff Training Services	112.50
	0997 Reserve - Projects	9890 Reserves	(39,264.10)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5071	<u>CAPE - Welding</u>		
	0510 Supplies	5300 Vocational	\$ 1,000.00
	0997 Reserve - Projects	9890 Reserves	(1,000.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5072	<u>CAPE - Automotive</u>		
	0519 Technology Supplies	5300 Vocational	\$ 185.00
	0997 Reserve - Projects	9890 Reserves	(185.00)
			<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 7

Board Meeting May 8, 2023

Account	Object	Increase (Decrease)
5075 <u>IDEA Supplemental Support - General Fund</u>		
0100	Salary - Non-Instructional	\$ 16,011.00
0131	Salary - Instructional	17,784.00
0210	Florida Retirement System	4,191.00
0220	Social Security	2,585.00
0231	Group Insurance - Health	9,455.00
0232	Group Insurance - Life	24.00
0233	Group Insurance - Dental	317.00
		<u>\$ 50,367.00</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and appropriate ESE non-gifted positions by transferring to/(from) the following project(s):</i>		
2095	Salary Resynching	\$ (50,367.00)
5110 <u>Workforce Development</u>		
0510	Supplies	\$ (51,000.00)
0642	Equipment (Under \$5,000)	(4,000.00)
0371	Telephone	4,000.00
0410	Natural Gas	1,000.00
0430	Electricity	50,000.00
		<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5909 <u>School Maintenance - School Control</u>		
0350	Repair and Maintenance	\$ (3,483.23)
0510	Supplies	371.50
0684	Replacement Roofing & Systems	3,111.73
		<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6010 <u>Educational Broadband Lease</u>		
0365	Software Subscriptions	\$ 470.00
0510	Supplies	(5,470.00)
0519	Technology Supplies	5,000.00
		<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6013 <u>County Honors Banquet - Other</u>		
0360	Lease and Rental Agreements	\$ 4,840.00
0393	Contracts - Nonprofessional	(4,840.00)
0510	Supplies	(500.00)
0519	Technology Supplies	500.00
		<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6110 <u>Adult Education Tuition</u>		
0310	Professional & Technical Service	\$ 1,000.00
0510	Supplies	(9,500.00)
0360	Lease and Rental Agreements	7,800.00
0510	Supplies	700.00
		<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7014 <u>New Teacher Induction Program</u>		
0390	Other Purchased Service	\$ (15.38)
0510	Supplies	115.38
0519	Technology Supplies	(100.00)
		<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 7
Board Meeting May 8, 2023

Account	Object		Increase (Decrease)
7016	<u>Professional Development Training - GF</u>		
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	\$ 1,800.00
	0210 Florida Retirement System	6400 Instructional Staff Training Services	218.40
	0220 Social Security	6400 Instructional Staff Training Services	145.12
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(2,163.52)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7054	<u>AP Initiative - Set-Aside</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (539.03)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	539.03
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7061	<u>CAPE Digital Tools - STEM</u>		
	0220 Social Security	5300 Vocational	\$ 7.25
	0750 Other Personnel Services	5300 Vocational	500.00
	0997 Reserve - Projects	9890 Reserves	(507.25)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
8001	<u>Purchased - Schools - Other</u>		
	0398 Field Trips	7801 Transportation - North	\$ 1,500.00
	0398 Field Trips	7802 Transportation - Central	3,000.00
	0398 Field Trips	7803 Transportation - South	43.25
			<u>\$ 4,543.25</u>
	<i>Explanation: Temporarily appropriate advanced field trip funds to schools to be reimbursed by Internal Funds by transferring to/from the following project(s):</i>		
	2095 Salary Resynching	\$ (4,543.25)	
8084	<u>Student Safety</u>		
	0310 Professional & Technical Service	6130 Health Services	\$ (704.00)
	0730 Dues and Fees	6130 Health Services	704.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
8105	<u>CSR - Science Initiatives</u>		
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	\$ (418.20)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(49.81)
	0220 Social Security	6300 Instruction & Curriculum	(31.99)
	0330 In County Travel	6300 Instruction & Curriculum	(402.99)
	0331 Out of County Travel	6300 Instruction & Curriculum	(200.00)
	0365 Software Subscriptions	6300 Instruction & Curriculum	402.99
	0510 Supplies	6300 Instruction & Curriculum	700.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
9004	<u>Advanced International Certificate of Education</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (68,873.28)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(8,220.15)
	0220 Social Security	5100 Basic Education (K-12)	(5,279.95)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(13,904.84)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(28.12)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(439.56)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	89,154.11
	0510 Supplies	5100 Basic Education (K-12)	(3,500.00)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	3,500.00
			<u>\$ (7,591.79)</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and allocate AICE bonuses by transferring to/(from) the following project(s):</i>		
	5053 AICE - Bonuses & Exams	\$ 7,591.79	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 7

Board Meeting May 8, 2023

Account	Object		Increase (Decrease)
9007	<u>Career and Professional Education</u>		
0365	Software Subscriptions	5300 Vocational	\$ (2,662.25)
0510	Supplies	6300 Instruction & Curriculum	(1,296.20)
0642	Equipment (Under \$5,000)	6300 Instruction & Curriculum	2,662.25
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	1,296.20
			<u>\$ -</u>

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

9015 Fixed Charges

0122	Salary - Sick Leave Payoff	5100 Basic Education (K-12)	\$ (286.98)
0123	Salary - Annual Leave Payoff	5100 Basic Education (K-12)	(23,125.50)
0210	Florida Retirement System	5100 Basic Education (K-12)	(2,754.23)
0220	Social Security	5100 Basic Education (K-12)	(531.77)
0220	Social Security	5300 Vocational	7.65
0123	Salary - Annual Leave Payoff	6100 Pupil Personnel Services	23,125.50
0210	Florida Retirement System	6100 Pupil Personnel Services	2,754.23
0220	Social Security	6100 Pupil Personnel Services	524.12
0122	Salary - Sick Leave Payoff	7500 Fiscal Services	286.98
0742	Insurance Claims Current Year	8120 Building and Ground Maintenance	(50,301.12)
			<u>\$ (50,301.12)</u>

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

4011	Insurance Claims - Equipment	\$ 4,652.31	4013	Insurance Claims - Other	7,452.71
4012	Insurance Claims - Building & Fixed Equipment	38,196.10			
			Total	\$	<u>50,301.12</u>

ADOPTED BY SCHOOL BOARD:

MAY 8, 2023

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 2/28/2023	INCREASE	DECREASE	BUDGET AS OF 3/31/2023	
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	37,899.37	16.22	-	37,915.59
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	\$ 21,569,647.02	\$ 16.22	\$ -	\$ 21,569,663.24

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>APPROPRIATIONS</i>							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 2/28/2023	INCREASE	DECREASE	BUDGET AS OF 3/31/2023
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	3,186.61	-	-	3,186.61
	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	-	-	-	-
	0998	RESERVES - DEBT SERVICE	74,042.39	113,497.53	16.22	-	113,513.75
		TOTAL - DEBT SERVICE FUNDS	\$ 21,531,858.91	\$ 21,569,647.02	\$ 16.22	\$ -	\$ 21,569,663.24

Explanation of Budget Amendment as Follows:
 Part II - Debt Service Funds
 Amendment Number 7
 Board Meeting May 8, 2023

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3431	<u>Interest on Investments</u>		<u>\$ 16.22</u>
	0998 Reserve - Debt Service	9890 Reserves	<u>\$ 16.22</u>
<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>			
	.... Discretionary	\$ 16.22	

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

MAY 8, 2023

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 2/28/2023	INCREASE	DECREASE	BUDGET AS OF 3/31/2023	
3199 MISCELLANEOUS FEDERAL DIRECT	\$ -	\$ -	\$ 891,846.00	\$ -	\$ 891,846.00	
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	-	16,840.95	196.17	-	17,037.12	
3431 INTEREST ON INVESTMENT	81,963.77	1,549,800.49	212,846.32	-	1,762,646.81	
3448 DONATIONS	-	-	-	-	-	
3490 MISCELLANEOUS REVENUE	-	-	-	-	-	
3495 TRANSPORTATION - REPAIRS DEPT./OTHER	-	-	-	-	-	
3497 REFUND - PRIOR YEAR EXPENDITURES	-	-	-	-	-	
3610 TRANSFERS FROM GENERAL OPERATING FUND	-	28,873.00	-	-	28,873.00	
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	\$ 230,226,608.04	\$ 1,104,888.49	\$ -	\$ 231,331,496.53	

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 2/28/2023	INCREASE	DECREASE	BUDGET AS OF 3/31/2023
7400	0360	LEASE AND RENTAL AGREEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -
7400	0622	A-V MATERIALS (UNDER \$1,000)	-	-	-	-	-
7400	0630	BUILDING & FIXED EQUIPMENT	-	-	-	-	-
7400	0631	ARCHITECTURAL DESIGN / ENGINEERING	121,562,167.38	120,780,503.27	-	15,250,710.45	105,529,792.82
7400	0632	CONTRACTOR SERVICES	-	-	-	-	-
7400	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-	-
7400	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	2,026,427.67	981,908.30	-	41,498.43	940,409.87
7400	0642	EQUIPMENT (UNDER \$1,000)	829,166.34	2,083,925.98	-	9,817.97	2,074,108.01
7400	0643	COMPUTER EQUIPMENT (OVER \$1,000)	211,897.55	26,947.43	-	-	26,947.43
7400	0644	COMPUTER HARDWARE (UNDER \$1,000)	1,033,917.33	1,293,148.77	-	-	1,293,148.77
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	1,898.00	-	614,834.60
7400	0651	BUSES	2,200,000.00	2,200,000.00	-	-	2,200,000.00
7400	0652	OTHER MOTOR VEHICLES	704,659.60	715,423.35	-	-	715,423.35
7400	0660	LAND	-	-	2,022,362.91	-	2,022,362.91
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	457,808.73	-	46,570.00	411,238.73
7400	0676	OTHER PERMANENT IMPROVEMENTS	355,562.63	581,276.16	-	-	581,276.16
7400	0677	REPLACEMENT SYSTEMS	142,315.87	247,288.96	1,448.25	-	248,737.21
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	55,518,629.10	-	1,753,043.96	53,765,585.14
7400	0685	FLOORING/STRUCTURAL ALTERATION	746,499.57	904,945.26	75,931.65	-	980,876.91
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	2,326,605.08	16,104,888.49	-	18,431,493.57
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	\$ 230,226,608.04	\$ 18,206,529.30	\$ 17,101,640.81	\$ 231,331,496.53

Note:
 Object 0360 used in error in the month of January. Funding has been corrected in February

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 7

Board Meeting May 8, 2023

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3199	<u>Miscellaneous Federal Direct</u>		<u>\$ 891,846.00</u>
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>\$ 891,846.00</u>
	<i>Explanation: To appropriate E-Rate Reimbursement received for emergency COVID purchase of iPads and Chromebooks.</i>		
	.... Discretionary	\$ 891,846.00	
3421	<u>Tax Redemptions</u>		<u>\$ 196.17</u>
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>\$ 196.17</u>
	<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>		
	.... Discretionary	\$ 196.17	
3431	<u>Interest on Investments</u>		<u>\$ 212,846.32</u>
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>\$ 212,846.32</u>
	<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>		
	.... Discretionary	\$ 212,846.32	
II. Amendments Between Appropriations & Reserves			
....	<u>Discretionary</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 15,000,000.00</u>
	<i>Explanation: Transferred to/(from) the following project(s) due to deobligation of COP 2022A funds</i>		
	3388 DW - Sales Tax Construct P6TO12	\$ (15,000,000.00)	
0318	<u>DW - Doors</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 16,289.03</u>
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	0321 DW - Painting	\$ (16,289.03)	
0319	<u>DW - HVAC Replacement</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 100,000.00</u>
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	8342 Project Contingency	\$ (100,000.00)	
0321	<u>DW - Painting</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (48,220.68)</u>
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	0318 DW - Doors	\$ 16,289.03	8342 Project Contingency (29,000.00)
	3336 DW - Flooring	60,931.65	<u>\$ 48,220.68</u>
1322	<u>BD - Playground Renovations</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	<u>\$ 1,450.76</u>
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	2303 Board Projects	\$ (1,450.76)	
1338	<u>DW - Land</u>		
	0660 Land	7400 Facilities Acquisition and Construction	\$ 2,022,362.91
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(2,022,362.91)
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 7

Board Meeting May 8, 2023

Account	Object	Function			Increase (Decrease)
2233 School Sewage Treatment Facility-F&G - P6TO31					
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction			\$ 6,880.00
<i>Explanation: Transferred to/(from) the following project(s)</i>					
	8342 Project Contingency		\$ (6,880.00)		
2236 Roof Replacement-F&G - P6TO32					
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction			\$ 6,880.00
<i>Explanation: Transferred to/(from) the following project(s)</i>					
	8342 Project Contingency		\$ (6,880.00)		
2239 Press Box/Concession/Restroom-F&G - P6TO33					
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction			\$ 6,880.00
<i>Explanation: Transferred to/(from) the following project(s)</i>					
	8342 Project Contingency		\$ (6,880.00)		
2240 DW - CTE Capital Projects					
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction			\$ 200,000.00
<i>Explanation: Transferred to/(from) the following project(s)</i>					
	8342 Project Contingency		\$ (200,000.00)		
2303 Board Projects					
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction			\$ (6,639.01)
<i>Explanation: Transferred to/(from) the following project(s)</i>					
	1322 BD - Playground Renovations	6318 BD - Fence	\$ 1,450.76	(46,570.00)	
	2347 BD - Flooring	7370 BD - Painting	15,000.00	32,173.25	
	2364 BD - School Equipment		4,585.00	\$ 6,639.01	
2310 DW - Minor Repair & Maint.					
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction			\$ 100,000.00
<i>Explanation: Transferred to/(from) the following project(s)</i>					
	8342 Project Contingency		\$ (100,000.00)		
2364 BD - School Equipment					
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction			\$ 8,136.87
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction			8,956.00
<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s)</i>					
	2303 DW - Painting	8342 Project Contingency	\$ (4,585.00)	(12,507.87)	
<i>Total Projects transferred to/(from)</i>					
				\$ (17,092.87)	
2368 DW - Paving/Resurfacing					
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction			\$ 1,448.25
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction			(1,448.25)
<i>Explanation: Reallocate funds between objects within the project.</i>					
2395 DW - Safety/ADA					
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction			\$ (49,635.30)
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction			(20,049.20)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction			69,684.50
<i>Explanation: Reallocate funds between objects within the project.</i>					

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 7

Board Meeting May 8, 2023

Account	Object	Function	Increase (Decrease)
3217	<u>Longwood Classroom Renovation-FF&E - P6TO21</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ <u>1,650,000.00</u>
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	8342 Project Contingency	\$ (1,650,000.00)	
3336	<u>DW - Flooring</u>		
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	\$ <u>60,931.65</u>
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	0321 DW - Painting	\$ (60,931.65)	
3367	<u>DW - Security Cameras</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ <u>50,000.00</u>
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	8342 Project Contingency	\$ (50,000.00)	
3388	<u>DW - Sales Tax Construct P6TO12</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ (15,250,710.45)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>250,710.45</u>
			\$ <u>(15,000,000.00)</u>
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s) due to deobligation of COP 2022A funds</i>		
	.... Discretionary	\$ 15,000,000.00	
4329	<u>DW - Technology Upgrades</u>		
	0649 Technology Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ <u>1,898.00</u>
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	8342 Project Contingency	\$ (1,898.00)	
6318	<u>BD - Fence</u>		
	0675 Fence & Underground Tanks	7400 Facilities Acquisition and Construction	\$ <u>(46,570.00)</u>
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	2303 Board Projects	\$ 46,570.00	
7343	<u>DW - Intercom Upg</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ <u>169,000.00</u>
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	8342 Project Contingency	\$ (169,000.00)	
7370	<u>BD - Painting</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ <u>32,173.25</u>
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	2303 Board Projects	\$ (32,173.25)	

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 7

Board Meeting May 8, 2023

Account	Object	Function	Increase (Decrease)
8342	<u>Project Contingency</u>		
0682	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (175.53)
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(2,332,870.34)
			<u>\$ (2,333,045.87)</u>
<i>Explanation: Transferred to/(from) the following project(s)</i>			
0319	DW - HVAC Replacement	2310 DW - Minor Repair & Maint.	100,000.00
0321	DW - Painting	2364 BD - School Equipment	12,507.87
2233	School Sewage Treatment Facility-F&G - P6TO31	3217 Longwood Classroom Renovation-FF&E - P6TO21	1,650,000.00
2236	Roof Replacement-F&G - P6TO32	3367 DW - Security Cameras	50,000.00
2239	Press Box/Concession/Restroom-F&G - P6TO33	4329 DW - Technology Upgrades	1,898.00
2240	DW - CTE Capital Projects	7343 DW - Intercom Upg	169,000.00
		<i>Total Projects transferred to/(from)</i>	<u>\$ 2,333,045.87</u>

ADOPTED BY SCHOOL BOARD:

MAY 8, 2023

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 2/28/2023	INCREASE	DECREASE	BUDGET AS OF 3/31/2023	
3199 MISCELLANEOUS FEDERAL DIRECT	\$ 1,594,895.06	\$ 3,992,686.06	\$ 316,254.00	\$ -	\$ 4,308,940.06	
3201 VOCATIONAL EDUCATIONAL ARTS	326,672.78	306,579.33	-	-	306,579.33	
3219 CARES ACT	-	-	-	-	-	
3221 ADULT GENERAL EDUCATION	558,103.40	666,993.49	-	-	666,993.49	
3231 IDEA	13,277,449.97	11,596,827.97	-	-	11,596,827.97	
3241 TITLE I	9,947,959.62	8,352,435.87	-	-	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	39,083,233.57	-	-	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	229,151.91	-	661,344.91	
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	\$ 66,647,250.31	\$ 545,405.91	\$ -	\$ 67,192,656.22	

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 2/28/2023	INCREASE	DECREASE	BUDGET AS OF 3/31/2023
5100	BASIC EDUCATION (K-12)	\$ 35,444,713.36	\$ 38,953,984.50	\$ 215,060.72	\$ -	\$ 39,169,045.22
5200	EXCEPTIONAL CHILD	9,510,778.99	8,117,822.20	-	12,109.79	8,105,712.41
5300	VOCATIONAL	1,368,890.81	1,348,314.53	6,870.49	-	1,355,185.02
5400	ADULT GENERAL EDUCATION	456,902.41	529,358.41	-	-	529,358.41
5500	PREKINDERGARTEN	536,660.03	443,033.54	-	-	443,033.54
5900	OTHER INSTRUCTION	390,225.34	175,014.40	270.53	-	175,284.93
6100	PUPIL PERSONNEL SERVICES	3,430,483.65	3,770,633.47	7,820.40	-	3,778,453.87
6110	ATTENDANCE AND SOCIAL WORK	379,025.00	370,166.23	-	-	370,166.23
6120	GUIDANCE SERVICES	326,523.45	419,287.02	-	-	419,287.02
6130	HEALTH SERVICES	860.00	525.00	-	-	525.00
6140	PSYCHOLOGICAL SERVICES	447,751.00	334,877.14	-	-	334,877.14
6141	TESTING	-	-	-	-	-
6150	PARENTAL INVOLVEMENT	199,731.09	119,145.89	9,562.80	-	128,708.69
6200	INSTRUCTIONAL MEDIA SERVICES	14,410.73	14,166.25	-	-	14,166.25
6300	INSTRUCTION & CURRICULUM	3,219,149.51	3,167,857.61	-	7,257.11	3,160,600.50
6400	INSTRUCTIONAL STAFF TRAINING SERVICES	4,412,542.42	4,788,673.21	20,116.40	-	4,808,789.61
6500	INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-
7100	SCHOOL BOARD	47,052.96	47,052.96	-	-	47,052.96
7200	GENERAL ADMINISTRATION	1,791,486.37	1,846,253.47	-	-	1,846,253.47
7300	SCHOOL ADMIN - PRINCIPAL OFFICE	119,239.26	141,245.55	-	-	141,245.55
7400	FACILITIES ACQUISITION AND CONSTRUCTION	338,909.00	358,909.00	-	-	358,909.00
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	11,646.88	-	-	11,646.88
7760	INTERNAL SERVICE	-	-	-	-	-
7800	PUPIL TRANSP SERVICES - SCHOOL	665,514.00	846,561.00	-	1,162.00	845,399.00
7801	TRANSPORTATION - NORTH	4,184.00	2,784.00	-	-	2,784.00
7802	TRANSPORTATION - CENTRAL	200.00	-	-	-	-
7803	TRANSPORTATION - SOUTH	200.00	-	-	-	-
7900	OPERATION OF PLANT	63,907.33	67,582.29	-	270.53	67,311.76
8100	MAINTENANCE ADMINISTRATION	9,750.00	9,750.00	-	9,750.00	-
8120	BUILDING AND GROUND MAINTENANCE	200,462.28	243,877.38	-	-	243,877.38
8200	ADMINISTRATIVE TECHNOLOGY SERVICES	-	-	-	-	-
9100	COMMUNITY SERVICE	6,480.50	518,728.38	316,254.00	-	834,982.38
TOTAL - OTHER SPECIAL REVENUE FUNDS		\$ 63,401,586.98	\$ 66,647,250.31	\$ 575,955.34	\$ 30,549.43	\$ 67,192,656.22

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 7

Board Meeting May 8, 2023

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3199	Miscellaneous Federal Direct		\$ 316,254.00
	0790 Miscellaneous Expense	9100 Community Service	\$ 316,254.00
	<i>Explanation: Appropriate revenue for Pell grant based on actual collections.</i>		
	3481 Pell Grant	\$ 316,254.00	
3274	Title III		\$ 229,151.91
	0510 Supplies	5100 Basic Education (K-12)	\$ 2,141.91
	0519 Technology - Supplies	5100 Basic Education (K-12)	17,250.00
	0644 Computer Hardware (Under \$5,000)	5100 Basic Education (K-12)	209,760.00
			\$ 229,151.91
	<i>Explanation: Appropriate fiscal year 2022-2023 Title III - English Language Learners roll forward increase per project award notification.</i>		
	3418 Title III - English Language Acquisition	\$ 229,151.91	
II. Amendments Between Appropriations & Reserves			
1484	CARES Act - HEERF - Institutional Portion		
	0102 Salary - Other Compensation	5900 Other Instruction	\$ 226.27
	0210 Florida Retirement System	5900 Other Instruction	26.95
	0220 FICA (Social Security & Medicare)	5900 Other Instruction	17.31
	0393 Contracts - Nonprofessional	7900 Operation of Plant	(270.53)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
1488	DODEA - ENGAGE		
	0510 Supplies	5100 Basic Education (K-12)	\$ (849.50)
	0519 Technology - Supplies	5100 Basic Education (K-12)	849.50
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2431	ESSER II - Dual Enrollment		
	0682 Heating/Cooling/Air Conditioning	5300 Vocational	\$ (59,815.90)
	0684 Replacement Roofing & Systems	5300 Vocational	59,815.90
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2454	ESSER II - Other Lump Sum		
	0395 Distributions to Charter Schools (Non-FEFP)	5100 Basic Education (K-12)	\$ 10,912.00
	0510 Supplies	5100 Basic Education (K-12)	(7,069.19)
	0234 Group Insurance - Other	5300 Vocational	356,585.40
	0365 Software Subscriptions	5300 Vocational	(51,973.80)
	0390 Other Purchased Service	5300 Vocational	(950.00)
	0510 Supplies	5300 Vocational	(125,102.48)
	0519 Technology - Supplies	5300 Vocational	(2,425.00)
	0641 Equipment/Fixed Assets (Over \$5,000)	5300 Vocational	(15,683.23)
	0642 Equipment (Under \$5,000)	5300 Vocational	(1,488.88)
	0644 Computer Hardware (Under \$5,000)	5300 Vocational	(152,091.52)
	0131 Salary - Instructional	6100 Pupil Personnel Services	(4,666.67)
	0210 Florida Retirement System	6100 Pupil Personnel Services	(555.80)
	0220 FICA (Social Security & Medicare)	6100 Pupil Personnel Services	(357.00)
	0231 Group Insurance - Health	6100 Pupil Personnel Services	(1,091.67)
	0232 Group Insurance - Life	6100 Pupil Personnel Services	(2.78)
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	(36.67)
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	0.02
	0510 Supplies	6300 Instruction & Curriculum	(158.45)
	0519 Technology - Supplies	6300 Instruction & Curriculum	(2,001.72)
	0642 Equipment (Under \$5,000)	6300 Instruction & Curriculum	(96.96)

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 7

Board Meeting May 8, 2023

Account	Object	Function	Increase (Decrease)
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	174.38
	0117 Workshops	6400 Instructional Staff Training Services	8,525.50
	0210 Florida Retirement System	6400 Instructional Staff Training Services	20.77
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	651.26
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(205.51)
	0395 Distributions to Charter Schools (Non-FEFP)	7800 Pupil Transp Services - School	(1,162.00)
	0395 Distributions to Charter Schools (Non-FEFP)	8100 Maintenance Administration	(9,750.00)
			<u>\$ -</u>

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

2461 ESSER III

	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 7,729.26
	0131 Salary - Instructional	5100 Basic Education (K-12)	(7,729.26)
			<u>\$ -</u>

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

2462 ESSER III - Learning Loss

	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (1,163.05)
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	1,163.05
	0117 Workshops	6400 Instructional Staff Training Services	18,579.00
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	5,566.00
	0310 Professional & Technical Services	6400 Instructional Staff Training Services	10,000.00
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(34,145.00)
			<u>\$ -</u>

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

2495 ARP - IDEA - K-12

	0365 Software Subscriptions	5200 Exceptional Child	\$ (113.57)
	0510 Supplies	5200 Exceptional Child	413.57
	0643 Computer Hardware (Over \$5,000)/Technology/Infrastructure	5200 Exceptional Child	(10,000.00)
	0644 Computer Hardware (Under \$5,000)	5200 Exceptional Child	(300.00)
	0310 Professional & Technical Services	6400 Instructional Staff Training Services	(15,000.40)
	0730 Dues and Fees	6400 Instructional Staff Training Services	25,000.40
			<u>\$ -</u>

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

2496 ARP - IDEA - Pre-K

	0510 Supplies	5200 Exceptional Child	\$ 8,186.20
	0519 Technology - Supplies	5200 Exceptional Child	(386.20)
	0310 Professional & Technical Services	6400 Instructional Staff Training Services	(3,300.00)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(4,500.00)
			<u>\$ -</u>

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

3401 Title I - Part A

	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ (1,599.00)
	0510 Supplies	5100 Basic Education (K-12)	(42,881.50)
	0519 Technology - Supplies	5100 Basic Education (K-12)	34,207.90
	0644 Computer Hardware (Under \$5,000)	5100 Basic Education (K-12)	9,810.10
	0750 Other Personnel Services	5100 Basic Education (K-12)	462.50
	0390 Other Purchased Service	6150 Parental Involvement	(996.00)
	0510 Supplies	6150 Parental Involvement	996.00
			<u>\$ -</u>

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

3405 Title II - Part A

	0360 Lease and Rental Agreements	6400 Instructional Staff Training Services	\$ 22,000.00
	0510 Supplies	6400 Instructional Staff Training Services	(23,000.00)
	0730 Dues and Fees	6400 Instructional Staff Training Services	1,000.00
			<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 7

Board Meeting May 8, 2023

Account	Object	Function	Increase (Decrease)
3418	<u>Title III - English Language Acquisition</u>		
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ (17,934.00)
	0102 Salary - Other Compensation	6100 Pupil Personnel Services	7,000.00
	0210 Florida Retirement System	6100 Pupil Personnel Services	835.70
	0220 FICA (Social Security & Medicare)	6100 Pupil Personnel Services	535.50
	0102 Salary - Other Compensation	6150 Parental Involvement	8,000.00
	0210 Florida Retirement System	6150 Parental Involvement	950.80
	0220 FICA (Social Security & Medicare)	6150 Parental Involvement	612.00
			<u>\$ -</u>

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

3422 Carl Perkins - Secondary

	0510 Supplies	5300 Vocational	\$ (3.54)
	0519 Technology - Supplies	5300 Vocational	3.54
			<u>\$ -</u>

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

3451 ESSER II - Supplemental Programming

	0395 Distributions to Charter Schools (Non-FEFP)	5100 Basic Education (K-12)	\$ (1.00)
	0510 Supplies	5100 Basic Education (K-12)	1.00
			<u>\$ -</u>

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

3475 IDEA - Part B - K-12

	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ 7,325.29
	0130 Salary - Overtime	5200 Exceptional Child	400.71
	0210 Florida Retirement System	5200 Exceptional Child	958.00
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	591.00
	0231 Group Insurance - Health	5200 Exceptional Child	3,046.00
	0232 Group Insurance - Life	5200 Exceptional Child	8.00
	0233 Group Insurance - Dental	5200 Exceptional Child	102.00
	0310 Professional & Technical Services	5200 Exceptional Child	(8,750.00)
	0365 Software Subscriptions	5200 Exceptional Child	(409.34)
	0395 Distributions to Charter Schools (Non-FEFP)	5200 Exceptional Child	7,866.05
	0510 Supplies	5200 Exceptional Child	(20,297.05)
	0642 Equipment (Under \$5,000)	5200 Exceptional Child	11,909.34
	0644 Computer Hardware (Under \$5,000)	5200 Exceptional Child	(7,000.00)
	0649 Technology Equipment (Under \$5,000)	5200 Exceptional Child	(3,000.00)
	0694 Software Apps. - Tablets	5200 Exceptional Child	3,000.00
	0370 Postage/Shipping/Telegram	6300 Instruction & Curriculum	(3,000.00)
	0642 Equipment (Under \$5,000)	6300 Instruction & Curriculum	(1,500.00)
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	2,091.00
	0210 Florida Retirement System	6400 Instructional Staff Training Services	249.04
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	159.96
	0310 Professional & Technical Services	6400 Instructional Staff Training Services	8,750.00
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(2,500.00)
			<u>\$ -</u>

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

3476 IDEA - Part B - Pre-K

	0510 Supplies	5200 Exceptional Child	\$ (2,659.79)
	0644 Computer Hardware (Under \$5,000)	5200 Exceptional Child	(1,000.00)
	0649 Technology Equipment (Under \$5,000)	5200 Exceptional Child	1,500.00
	0694 Software Apps. - Tablets	5200 Exceptional Child	(3,500.00)
	0103 Salary - Supplements	6100 Pupil Personnel Services	5,131.00
	0210 Florida Retirement System	6100 Pupil Personnel Services	636.25
	0220 FICA (Social Security & Medicare)	6100 Pupil Personnel Services	392.54
	0390 Other Purchased Service	6300 Instruction & Curriculum	(500.00)
			<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 7

Board Meeting May 8, 2023

Account	Object	Function	Increase (Decrease)
3488	<u>DoDEA ENGAGE 2.0</u>		
	0510 Supplies	6300 Instruction & Curriculum	\$ (621.06)
	0519 Technology - Supplies	6300 Instruction & Curriculum	621.06
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

MAY 8, 2023

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 2/28/2023	INCREASE	DECREASE	BUDGET AS OF 3/31/2023	
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	257,132.00	-	315,194.61	
3268 NUTRITION EDUC & TRNG PROGRAM	-	-	-	-	-	
3269 OTHER FOOD SERVICES	-	-	-	-	-	
3287 COVID19 SFS SCHL YR REIMB PRGM	-	-	-	-	-	
3299 MISCELLANEOUS FEDERAL THROUGH STATE	77,706.33	886,696.77	-	-	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	-	9,304.00	216.00	-	9,520.00	
3451 STUDENT MEALS	3,207,700.00	3,207,700.00	-	-	3,207,700.00	
3456 OTHER FOOD SALES	-	-	-	-	-	
3457 CATERING	-	2,473.36	2,480.00	-	4,953.36	
3459 SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-	
3460 ONLINE CREDIT CARD FEES	-	85,544.31	12,168.73	-	97,713.04	
3465 PURCHASED - OTHER POSITIONS	-	-	-	-	-	
3466 PURCHASED OTHER POS - EXTERNAL	-	-	-	-	-	
3485 RESTITUTION PAYMENTS - OTHER	-	5,677.98	-	-	5,677.98	
3490 MISCELLANEOUS REVENUE	-	1,272.05	-	-	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	\$ 24,670,444.20	\$ 271,996.73	\$ -	\$ 24,942,440.93	

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 2/28/2023	INCREASE	DECREASE	BUDGET AS OF 3/31/2023	
0100 SALARY - NON-INSTRUCTIONAL	\$ 761,310.00	\$ 675,261.60	\$ 10,715.00	\$ -	\$ 685,976.60	
0102 SALARY - OTHER COMPENSATION	624.73	2,184.40	-	-	2,184.40	
0103 SALARY - SUPPLEMENTS	5,160.82	5,160.82	-	-	5,160.82	
0111 SALARY - ADMINISTRATIVE/MANAGERIAL	502,178.00	453,276.63	17,437.00	-	470,713.63	
0117 WORKSHOPS	2,932.25	4,114.75	187.50	-	4,302.25	
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	-	9,361.95	363.42	-	9,725.37	
0161 SALARY - PROFESSIONAL/TECHNICAL	104,318.82	110,448.00	-	-	110,448.00	
0210 FLORIDA RETIREMENT SYSTEM	162,079.34	162,320.27	6,018.28	-	168,338.55	
0220 FICA (SOCIAL SECURITY)	107,186.95	96,463.14	3,882.16	-	100,345.30	
0231 GROUP INSURANCE - HEALTH & HOSPITAL	434,975.94	408,180.44	-	-	408,180.44	
0232 GROUP INSURANCE - LIFE	1,102.43	1,009.60	-	-	1,009.60	
0233 GROUP INSURANCE - DENTAL	14,698.74	13,941.60	-	-	13,941.60	
0234 GROUP INSURANCE - OTHER	800.00	851.10	-	-	851.10	
0310 PROFESSIONAL & TECHNICAL SERVICES	7,697,911.06	8,509,646.91	193,591.00	-	8,703,237.91	
0330 IN COUNTY TRAVEL	4,000.00	4,350.86	-	-	4,350.86	
0331 OUT OF COUNTY TRAVEL	4,050.00	6,329.06	1,407.99	-	7,737.05	
0350 REPAIR AND MAINTENANCE	148,370.86	118,655.26	-	4,014.09	114,641.17	
0354 MAINTENANCE / VEHICLE REPAIR	5,300.00	5,300.00	526.68	-	5,826.68	
0355 TECHNOLOGY REPAIRS & MAINTENANCE	-	402.14	-	-	402.14	
0360 LEASE AND RENTAL AGREEMENTS	4,581.45	4,831.45	250.00	-	5,081.45	
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	4,105.29	-	241.12	3,864.17	
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	9,275.99	700.00	-	9,975.99	
0393 CONTRACTS - NONPROFESSIONAL SERVICE	27,382.77	43,240.21	764.00	-	44,004.21	
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	11,294.24	2,000.00	-	13,294.24	
0460 DIESEL FUEL	6,000.00	9,598.00	300.00	-	9,898.00	
0510 SUPPLIES	29,862.20	37,517.59	4,806.87	-	42,324.46	
0519 TECHNOLOGY SUPPLIES	350.11	12,759.19	105.79	-	12,864.98	
0550 REPAIR PARTS	1,368.09	2,784.81	585.26	-	3,370.07	
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	985,680.33	-	26,012.31	959,668.02	
0642 EQUIPMENT (UNDER \$5,000)	8,408.55	100,234.38	24,289.55	-	124,523.93	
0643 COMPUTER HARDWARE (OVER \$5,000)	-	-	-	-	-	
0644 COMPUTER HARDWARE (UNDER \$5,000)	4,935.00	11,784.78	560.38	-	12,345.16	
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	-	85,544.31	12,168.73	-	97,713.04	
0732 MOTOR VEHICLE TAGS AND FEES	-	-	-	-	-	
0750 OTHER PERSONNEL SERVICES (TEMP)	47,566.64	37,407.64	22,025.00	-	59,432.64	
0791 INDIRECT COST	271,400.00	271,400.00	-	-	271,400.00	
0990 FUND BALANCE UNAPPROPRIATED	9,067,974.83	9,223,526.69	-	420.36	9,223,106.33	
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	\$ 24,670,444.20	\$ 302,684.61	\$ 30,687.88	\$ 24,942,440.93	

Explanation of Budget Amendment as Follows:

Part V - School Food Service Fund

Amendment Number 7

Board Meeting May 8, 2023

Account	Object	Function	(Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3267	<u>Summer Food Service Program</u>		<u>\$ 257,132.00</u>
	0100 Salary - Non-Instructional	7610 Food Service - Departments	\$ 10,715.00
	0111 Salary - Administrative Manager	7610 Food Service - Departments	17,437.00
	0210 Florida Retirement System	7610 Food Service - Departments	5,975.00
	0220 Social Security	7610 Food Service - Departments	3,840.00
	0310 Professional & Technical Service	7610 Food Service - Departments	191,111.00
	0360 Lease and Rental Agreements	7610 Food Service - Departments	250.00
	0390 Other Purchased Service	7610 Food Service - Departments	700.00
	0450 Gasoline	7610 Food Service - Departments	2,000.00
	0460 Diesel Fuel	7610 Food Service - Departments	300.00
	0510 Supplies	7610 Food Service - Departments	2,779.00
	0750 Other Personnel Services	7610 Food Service - Departments	22,025.00
			<u>\$ 257,132.00</u>
	<i>Explanation: Appropriate estimated revenue for Summer Food Service Program.</i>		
	3501 Summer Feeding		\$ 257,132.00
3448	<u>Donations</u>		<u>\$ 216.00</u>
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 216.00
	<i>Explanation: Appropriate donations for unpaid Student Meals based on actual collections.</i>		
	.... Discretionary		\$ 216.00
3457	<u>Catering</u>		<u>\$ 2,480.00</u>
	0310 Professional & Technical Service	7610 Food Service - Departments	\$ 2,480.00
	<i>Explanation: Appropriate revenue for Catering based on actual collections.</i>		
	7502 Catering		\$ 2,480.00
3460	<u>On-Line Credit Card Fees</u>		<u>\$ 12,168.73</u>
	0731 On-Line Credit Card Fees	7610 Food Service - Departments	\$ 12,168.73
	<i>Explanation: Appropriate revenue for On-Line Credit Card Fees based on actual collections.</i>		
	3510 SFS Contract Exclusions		\$ 12,168.73
II. Amendments Between Appropriations & Reserves			
	.... <u>Discretionary</u>		
	0117 Workshops	7600 Food Service (Schools)	\$ 187.50
	0130 Salary - Overtime	7600 Food Service (Schools)	363.42
	0210 Florida Retirement System	7600 Food Service (Schools)	43.28
	0220 Social Security	7600 Food Service (Schools)	42.16
	0310 Professional & Technical Service	7600 Food Service (Schools)	1,109,332.80
	0330 In County Travel	7600 Food Service (Schools)	192.10
	0510 Supplies	7600 Food Service (Schools)	385.33
	0310 Professional & Technical Service	7610 Food Service - Departments	(1,109,332.80)
	0330 In County Travel	7610 Food Service - Departments	(192.10)
	0371 Telephone	7610 Food Service - Departments	(241.12)
	0510 Supplies	7610 Food Service - Departments	(144.21)
	0990 Fund Balance - Unappropriated	9890 Reserves	(636.36)
			<u>\$ -</u>
	<i>Explanation: Changes between objects & functions to better utilize funds.</i>		
3510	<u>SFS Contract Exclusions</u>		
	0393 Contracts - Nonprofessional	7600 Food Service (Schools)	\$ 669.00
	0510 Supplies	7600 Food Service (Schools)	326.75
	0641 Equipment/Fixed Assets (Over \$5,000)	7600 Food Service (Schools)	34,390.00
	0642 Equipment (Under \$5,000)	7600 Food Service (Schools)	23,612.88

Explanation of Budget Amendment as Follows:

Part V - School Food Service Fund

Amendment Number 7

Board Meeting May 8, 2023

Account	Object	Function	(Decrease)
0331	Out of County Travel	7610 Food Service - Departments	1,407.99
0350	Repair and Maintenance	7610 Food Service - Departments	(4,014.09)
0354	Maintenance Vehicle Repair	7610 Food Service - Departments	526.68
0393	Contracts - Nonprofessional	7610 Food Service - Departments	95.00
0510	Supplies	7610 Food Service - Departments	1,460.00
0519	Technology-Related Supplies	7610 Food Service - Departments	105.79
0550	Repair Parts	7610 Food Service - Departments	585.26
0641	Equipment/Fixed Assets (Over \$5,000)	7610 Food Service - Departments	(60,402.31)
0642	Equipment (Under \$5,000)	7610 Food Service - Departments	676.67
0644	Computer Hardware (Under \$5,000)	7610 Food Service - Departments	560.38
			\$ -

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

ADOPTED BY SCHOOL BOARD:

MAY 8, 2023

FUND NAME: INTERNAL SERVICE FUNDS

FUND NUMBER: 7XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 2/28/2023	INCREASE	DECREASE	BUDGET AS OF 3/31/2023
3481	PREMIUM REVENUE - HEALTH INSURANCE	\$ -	\$ 24,000,405.00	\$ -	\$ -	\$ 24,000,405.00
TOTAL - INTERNAL SERVICE FUNDS		\$ -	\$ 24,000,405.00	\$ -	\$ -	\$ 24,000,405.00

FUND NAME: INTERNAL SERVICE FUNDS

FUND NUMBER: 7XXX

<i>APPROPRIATIONS</i>							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 2/28/2023	INCREASE	DECREASE	BUDGET AS OF 3/31/2023
9900		PROPRIETARY FUNDS					
	0310	PROFESSIONAL & TECHNICAL SERV	\$ -	\$ 305,638.00	\$ -	\$ -	\$ 305,638.00
	0320	INSURANCE AND BOND PREMIUMS	-	631,095.00	-	-	631,095.00
	0730	INSURANCE AND BOND PREMIUMS	-	-	-	-	-
	0770	CLAIMS EXPENSE - HEALTH INSURANCE	-	23,063,672.00	-	-	23,063,672.00
9890		RESERVES					
	0990	FUND BALANCE UNAPPROPRIATED	-	-	-	-	-
		TOTAL - INTERNAL SERVICE FUNDS	\$ -	\$ 24,000,405.00	\$ -	\$ -	\$ 24,000,405.00

Explanation of Budget Amendment as Follows:

Part II - Internal Service Funds

Amendment Number 7

Board Meeting May 8, 2023

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

N/A

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

MAY 8, 2023