



Agenda Item Details

Meeting	May 22, 2023 - Regular Meeting
Category	7. Consent Agenda
Subject	7.6 Budget Amendment #8 - 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 22, 2023
Absolute Date	May 22, 2023
Fiscal Impact	Yes
Dollar Amount	2,290,995.26
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #8 - 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 April 2023:

General Fund	\$ 287,973.84
Debt Service Funds	58.14
Capital Project Funds	1,293,260.54
Other Special Revenue Funds - Federal	509,753.92
Other Special Revenue Funds - Food Service	199,948.82
Internal Service Funds (Self-Insured Medical)	0.00
Total - All Funds	\$2,290,995.26

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 08 - Apr 2023.pdf \(1,561 KB\)](#)

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 Marti Gardner, second by Linda Evanchyk.

Final Resolution: Motion Carries

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



School District of Okaloosa County

Fiscal Year 2022-2023

BUDGET AMENDMENT #8

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2023	INCREASE	DECREASE	BUDGET AS OF 4/30/2023
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	-	55,557.00	69,276,286.00
3311 SAFE SCHOOLS	2,214,997.00	2,200,337.00	-	1,137.00	2,199,200.00
3312 SUPPLEMENTAL ACADEMIC INSTRUCTION	8,894,124.00	8,832,457.00	-	6,860.00	8,825,597.00
3313 ESE GUARANTEE	13,944,560.00	13,834,447.00	220,522.00	-	14,054,969.00
3314 READING INSTRUCTION	1,892,085.00	1,888,735.00	-	180.00	1,888,555.00
3315 WORKFORCE DEVELOPMENT	2,275,815.00	2,275,815.00	-	-	2,275,815.00
3317 WORKFORCE EDUCATION PERFORMANCE INCENTIVE	-	161,720.00	-	-	161,720.00
3318 DJJ SUPPLEMENTAL ALLOCATION	103,287.00	111,598.00	18,139.00	-	129,737.00
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	4,153.00	-	2,698,689.00
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	-	102,008.00	7,805,673.00
3357 MENTAL HEALTH ASSISTANCE	1,583,619.00	1,576,743.00	-	90.00	1,576,653.00
3359 FEDERALLY CONNECTED STUDENT SUPPLEMENT	2,879,665.00	2,966,633.00	-	31,259.00	2,935,374.00
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	4,339,039.68	27,815.00	-	4,366,854.68
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	-	32,174.75	7,354.50	-	39,529.25
3426 COURSE FEES - ADULT EDUCATION	700,000.00	780,000.00	42,000.00	-	822,000.00
3427 CAPITAL IMPROVEMENT FEES - ADULT EDUCATION	-	38,360.66	2,065.57	-	40,426.23
3429 TECHNOLOGY FEES - ADULT EDUCATION	-	38,360.66	2,065.57	-	40,426.23
3431 INTEREST ON INVESTMENTS	49,103.00	49,103.00	-	-	49,103.00
3434 COMMUNITY EDUCATION ENRICHMENT PROGRAM	-	-	-	-	-
3448 DONATIONS	44,595.00	120,713.50	976.00	-	121,689.50
3462 PURCHASED CUSTODIAL SERVICE	-	1,305.25	745.50	-	2,050.75
3463 BOB SIKES CHILD CARE	183,000.00	198,500.00	-	-	198,500.00
3465 PURCHASED POSITIONS - OTHER	7,565.00	351,792.24	11,553.88	-	363,346.12
3466 PURCHASED OTHER POSITIONS - EXTERNAL	264,162.06	275,147.26	640.40	-	275,787.66
3467 PURCHASED - SCHOOLS - OTHER	22,075.00	206,168.71	27,573.25	-	233,741.96
3468 RIVERSIDE CHILD CARE	-	-	-	-	-
3469 ANTIOCH CHILD CARE	200,000.00	226,750.00	-	-	226,750.00
3470 NORTHWOOD CHILD CARE	199,000.00	187,000.00	-	-	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	547,500.00	-	-	547,500.00
3477 PLEW CHILD CARE	349,000.00	434,250.00	-	-	434,250.00
3478 WRIGHT CHILD CARE	171,000.00	179,500.00	-	-	179,500.00
3480 PUBLIC INFORMATION REQUESTS	-	702.29	113.20	-	815.49
3482 FUEL MAINTENANCE FEE	-	61,008.84	8,147.75	-	69,156.59
3484 FINANCIAL AID FEES	-	76,721.31	4,131.15	-	80,852.46
3485 RESTITUTION PAYMENTS - OTHER	-	200.00	-	-	200.00

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2023	INCREASE	DECREASE	BUDGET AS OF 4/30/2023	
3487	CERTIFICATE FEES - SUBSTITUTES	-	1,935.00	60.00	-	1,995.00
3488	FINGERPRINT PROGRAM	-	30,370.00	215.00	-	30,585.00
3489	CERTIFICATE FEES	30,000.00	30,000.00	8,359.99	-	38,359.99
3490	MISCELLANEOUS REVENUE	-	254,105.54	78,411.73	-	332,517.27
3491	E-RATE REFUNDS	-	-	-	-	-
3492	TRANSPORTATION - SCHOOL ACTIVITIES	150,000.00	150,000.00	-	-	150,000.00
3493	SALE OF JUNK	-	27,042.72	3,573.52	-	30,616.24
3494	FEDERAL INDIRECT COST REIMBURSEMENT	375,000.00	375,000.00	-	-	375,000.00
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	-	560.00	99.47	-	659.47
3497	REFUND - PRIOR YEAR EXPENDITURES	18.00	68,572.13	-	-	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	8,000.00	-	53,317.38
3746	HEALTH REIMBURSEMENT ARRANGEMENT	-	53,720.43	8,349.36	-	62,069.79
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	\$ 366,563,662.36	\$ 485,064.84	\$ 197,091.00	\$ 366,851,636.20

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2023	INCREASE	DECREASE	BUDGET AS OF 4/30/2023	
5100 BASIC EDUCATION (K-12)	\$ 173,425,532.29	\$ 162,895,612.60	\$ 247,779.48	\$ -	\$ 163,143,392.08	
5101 CHARTER SCHOOL FEDERAL IMPACT	80,865.00	80,865.00	44,739.00	-	125,604.00	
5200 EXCEPTIONAL CHILD	31,917,139.99	33,023,329.00	139,632.96	-	33,162,961.96	
5300 VOCATIONAL AND TECHNICAL EDUCATION	5,953,267.62	7,708,791.33	256,414.25	-	7,965,205.58	
5400 ADULT GENERAL EDUCATION	-	322,902.00	-	-	322,902.00	
5500 PREKINDERGARTEN	527,513.00	547,135.91	-	-	547,135.91	
5900 OTHER INSTRUCTION	3,634,598.74	4,121,906.26	30,914.14	-	4,152,820.40	
6100 PUPIL PERSONNEL SERVICES	2,812,765.80	3,261,848.27	150,005.21	-	3,411,853.48	
6110 ATTENDANCE AND SOCIAL WORK	552,298.00	581,270.47	-	-	581,270.47	
6120 GUIDANCE SERVICES	5,327,062.41	5,542,946.27	5,988.72	-	5,548,934.99	
6130 HEALTH SERVICES	1,571,730.31	1,593,640.91	103.23	-	1,593,744.14	
6140 PSYCHOLOGICAL SERVICES	2,735,840.00	2,833,965.01	-	-	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	2,156,313.15	11,150.72	-	2,167,463.87	
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	4,799,007.04	5,380,172.77	13,173.83	-	5,393,346.60	
6400 INSTR STAFF TRAINING SERVICES	2,408,275.02	3,542,283.78	-	-	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	4,260.30	-	1,969,161.07	
7200 GENERAL ADMINISTRATION (SUPT)	435,578.49	484,023.22	-	-	484,023.22	
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	23,032,927.40	24,264,069.43	-	75,896.03	24,188,173.40	
7400 FACILITIES ACQUISITION & CONSTRUCTION	2,102,764.16	3,211,997.19	374,401.02	-	3,586,398.21	
7430 CHARTER SCHOOL LCI	-	-	-	-	-	
7500 FISCAL SERVICES (FINANCE DEPT)	2,501,438.80	2,648,182.25	17,173.60	-	2,665,355.85	
7600 FOOD SERVICE (SCHOOLS)	-	19,192.32	-	-	19,192.32	
7610 FOOD SERVICE - DEPARTMENT	-	-	-	-	-	
7700 CENTRAL SERVICES	-	-	-	-	-	
7710 PLAN, RESEARCH, DEVELOP, & EVALUATE	-	-	-	-	-	
7720 INFORMATION SERVICES	406,605.25	504,485.20	38,740.00	-	543,225.20	
7730 STAFF SERVICES	6,853,542.64	7,057,555.66	-	291,232.76	6,766,322.90	
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	953,083.37	1,000,667.29	10,137.14	-	1,010,804.43	
7800 PUPIL TRANSP SERVICES - SCHOOL	1,527,505.56	1,465,106.37	-	339,429.03	1,125,677.34	
7801 TRANSPORTATION - NORTH	6,296,316.76	6,171,157.38	10,893.75	-	6,182,051.13	
7802 TRANSPORTATION - CENTRAL	3,233,827.35	3,104,734.89	6,873.58	-	3,111,608.47	
7803 TRANSPORTATION - SOUTH	5,036,856.05	4,598,764.65	12,766.67	-	4,611,531.32	
7900 OPERATION OF PLANT	31,478,580.30	32,603,640.52	-	186,186.49	32,417,454.03	
8100 MAINTENANCE ADMINISTRATION	4,727,126.47	5,011,118.08	69,032.93	-	5,080,151.01	
8120 BUILDING AND GROUND MAINTENANCE	3,542,451.99	3,639,040.01	11,000.00	-	3,650,040.01	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	3,396,816.04	3,608,907.64	402.14	-	3,609,309.78	
9100 COMMUNITY SERVICE	2,644,582.08	3,101,034.64	22,804.24	-	3,123,838.88	
9700 TRANSFER FUNDS	-	28,873.00	-	-	28,873.00	
9890 RESERVES	34,893,068.45	27,660,485.09	-	297,668.76	27,362,816.33	
TOTAL - GENERAL FUND	\$ 373,561,498.83	\$ 366,563,662.36	\$ 1,478,386.91	\$ 1,190,413.07	\$ 366,851,636.20	

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 8
Board Meeting May 22, 2023

Account	Object				Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves					
3310	<u>Florida Education Finance Program</u>				\$ (55,557.00)
	0994 Reserve - FTE/Schools		9890 Reserves		\$ (55,557.00)
	<i>Explanation: To adjust revenue for Florida Education Finance Program based on 4th FEFP Calculation received from DOE for fiscal year 2022-2023.</i>				
	.... Discretionary	\$	(55,557.00)		
3311	<u>Safe Schools</u>				\$ (1,137.00)
	0997 Reserve - Projects		9890 Reserves		\$ (1,137.00)
	<i>Explanation: To adjust revenue for Florida Education Finance Program based on 4th FEFP Calculation received from DOE for fiscal year 2022-2023.</i>				
	3107 Safe Schools	\$	(1,137.00)		
3312	<u>Supplemental Academic Instruction</u>				\$ (6,860.00)
	0997 Reserve - Projects		9890 Reserves		\$ (6,860.00)
	<i>Explanation: To adjust revenue for Florida Education Finance Program based on 4th FEFP Calculation received from DOE for fiscal year 2022-2023.</i>				
	3161 SAI - Supplemental Academic Instruction	\$	(6,860.00)		
3313	<u>ESE Guarantee</u>				\$ 220,522.00
	0994 Reserve - FTE/Schools		9890 Reserves		\$ 220,522.00
	<i>Explanation: To appropriate revenue for Florida Education Finance Program based on 4th FEFP Calculation received from DOE for fiscal year 2022-2023.</i>				
	.... Discretionary	\$	220,522.00		
3314	<u>Reading Instruction</u>				\$ (180.00)
	0997 Reserve - Projects		9890 Reserves		\$ (180.00)
	<i>Explanation: To adjust revenue for Florida Education Finance Program based on 4th FEFP Calculation received from DOE for fiscal year 2022-2023.</i>				
	6123 Reading Instruction	\$	(180.00)		
3318	<u>DJJ Supplemental Allocation</u>				\$ 18,139.00
	0997 Reserve - Projects		9890 Reserves		\$ 18,139.00
	<i>Explanation: To appropriate revenue for Florida Education Finance Program based on 4th FEFP Calculation received from DOE for fiscal year 2022-2023.</i>				
	8110 DJJ Supplemental Allocation	\$	18,139.00		
3336	<u>Instructional Materials</u>				\$ 4,153.00
	0997 Reserve - Projects		9890 Reserves		\$ 4,153.00
	<i>Explanation: To appropriate revenue for Florida Education Finance Program based on 4th FEFP Calculation received from DOE for fiscal year 2022-2023.</i>				
	3105 Instructional Materials - Textbooks	\$	3,134.00	3109 Instructional Materials - Science	60.00
	3106 Instructional Materials - Media		220.00	3110 Instructional Materials - ESE Digital Apps	739.00
				Total	\$ 4,153.00
3354	<u>Transportation</u>				\$ (102,008.00)
	0994 Reserve - FTE/Schools		9890 Reserves		\$ (102,008.00)
	<i>Explanation: To adjust revenue for Florida Education Finance Program based on 4th FEFP Calculation received from DOE for fiscal year 2022-2023.</i>				
	.... Discretionary	\$	(102,008.00)		

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 8
Board Meeting May 22, 2023

Account	Object				Increase (Decrease)
3357	<u>Mental Health Assistance Allocation</u>				\$ (90.00)
	0997 Reserve - Projects		9890 Reserves		\$ (90.00)
	<i>Explanation: To adjust revenue for Florida Education Finance Program based on 4th FEFP Calculation received from DOE for fiscal year 2022-2023.</i>				
	9110 Mental Health Assistance	\$	(90.00)		
3359	<u>Federally Connected Student Supplement</u>				\$ (31,259.00)
	0994 Reserve - FTE/Schools		9890 Reserves		\$ (31,259.00)
	<i>Explanation: To adjust revenue for Florida Education Finance Program based on 4th FEFP Calculation received from DOE for fiscal year 2022-2023.</i>				
	.... Discretionary	\$	(31,259.00)		
3399	<u>Other Miscellaneous State Revenue</u>				\$ 27,815.00
	0102 Salary - Other Compensation		9100 Community Service		\$ 18,578.73
	0220 Social Security		9100 Community Service		1,421.27
	0790 Miscellaneous Expense		9100 Community Service		2,190.00
	0997 Reserve - Projects		9890 Reserves		5,625.00
					\$ 27,815.00
	<i>Explanation: To appropriate revenue for Chief Executive Office Leadership Development Program, State adoption benefits, and Florida Bright Futures based on actual collections.</i>				
	2095 Salary Resynching	\$	5,625.00	9124 Bright Futures Scholarships	2,190.00
	8109 CSR - AP Initiatives & Vertical Alignment		20,000.00		
				Total	\$ 27,815.00
3425	<u>Rent/Use Of Facility</u>				\$ 7,354.50
	0430 Electricity		7900 Operation of Plant		\$ 4,932.70
	0987 Reserve Schools/Departments		9890 Reserves		2,421.80
					\$ 7,354.50
	<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>				
	.... Discretionary	\$	2,421.80	5099 School Utilities	4,932.70
				Total	\$ 7,354.50
3426	<u>Course Fees - Adult Education</u>				\$ 42,000.00
	0510 Supplies		5900 Other Instruction		\$ 37,800.00
	0990 Fund Balance - Unappropriated		9890 Reserves		4,200.00
					\$ 42,000.00
	<i>Explanation: To appropriate estimated revenue for adult education course fees based on actual collections.</i>				
	.... Discretionary	\$	4,200.00	6110 Adult Education Tuition	37,800.00
				Total	\$ 42,000.00
3427	<u>Capital Improvement Fees - Adult Education</u>				\$ 2,065.57
	0641 Equipment (Over \$5,000)		5900 Other Instruction		\$ 2,065.57
	<i>Explanation: To appropriate estimated revenue for adult education capital improvement fees based on actual collections.</i>				
	6035 Adult Capital Improvement Fees	\$	2,065.57		
3429	<u>Technology Fees - Adult Education</u>				\$ 2,065.57
	0510 Supplies		5900 Other Instruction		\$ 2,065.57
	<i>Explanation: To appropriate estimated revenue for adult education technology fees based on actual collections.</i>				
	2016 Adult Technology Fees	\$	2,065.57		

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 8
Board Meeting May 22, 2023

Account	Object				Increase (Decrease)
3448	<u>Donations</u>				\$ 976.00
	0644 Computer Hardware (Under \$1,000)		5100 Basic Education (K-12)		\$ 598.00
	0510 Supplies		7730 Staff Services		378.00
					<u>\$ 976.00</u>
	<i>Explanation: To appropriate donations for Meigs Middle School ipads (\$598.00) and Human Resources (\$378.00) .</i>				
	4009 Donations - Unrestricted	\$ 598.00	6030 Donations - Human Resources	378.00	
				<u>Total \$ 976.00</u>	
3462	<u>Purchased Custodial Services</u>				\$ 745.50
	0102 Salary - Other Compensation		7900 Operation of Plant		\$ 623.70
	0210 Florida Retirement System		7900 Operation of Plant		74.28
	0220 Social Security		7900 Operation of Plant		47.52
					<u>\$ 745.50</u>
	<i>Explanation: To appropriate revenue received from outside organizations (Project 7020) to fund custodial services based on actual collections.</i>				
	7020 Purchased Positions/Other - External	\$ 745.50			
3465	<u>Purchased Positions - Other</u>				\$ 11,553.88
	0102 Salary - Other Compensation		5100 Basic Education (K-12)		\$ 8,211.74
	0132 Salary - Hourly Teachers		5100 Basic Education (K-12)		739.11
	0210 Florida Retirement System		5100 Basic Education (K-12)		1,321.57
	0220 Social Security		5100 Basic Education (K-12)		606.46
	0750 Other Personnel Services		5100 Basic Education (K-12)		675.00
					<u>\$ 11,553.88</u>
	<i>Explanation: To appropriate revenue received from schools to reimburse positions, other compensation, and/or substitutes based on actual collections.</i>				
	2051 Purchased - Other Positions	\$ 11,553.88			
3466	<u>Purchased Positions/Other - External</u>				\$ 640.40
	0510 Supplies		5100 Basic Education (K-12)		\$ 640.40
	<i>Explanation: To appropriate revenue received from outside sources to reimburse positions, substitutes, teaching stipends, workshop salaries, other compensation, and/or operating expenditures based on actual collections.</i>				
	7020 Purchased Positions/Other - External	\$ 640.40			
3467	<u>Purchased - Schools - Other</u>				\$ 27,573.25
	0642 Equipment (Under \$5,000)		5100 Basic Education (K-12)		\$ 1,246.25
	0398 Field Trips		7801 Transportation - North		10,508.25
	0398 Field Trips		7802 Transportation - Central		4,088.20
	0398 Field Trips		7803 Transportation - South		11,607.25
	0460 Diesel Fuel		7900 Operation of Plant		123.30
					<u>\$ 27,573.25</u>
	<i>Explanation: To appropriate revenue received from schools to reimburse positions, other compensation, and/or substitutes based on actual collections.</i>				
	8001 Purchased - Schools - Other	\$ 27,573.25			
3480	<u>Public Information Requests</u>				\$ 113.20
	0990 Fund Balance - Unappropriated		9890 Reserves		\$ 113.20
	<i>Explanation: To appropriate revenue received for public information requests based on actual collections.</i>				
	.... Discretionary	\$ 113.20			
3482	<u>Fuel Maintenance Fee</u>				\$ 8,147.75
	0350 Repair and Maintenance		7800 Pupil Transp Services - School		\$ 8,147.75
	<i>Explanation: To appropriate revenue received for fuel maintenance based on actual collections.</i>				
	2093 Fuel System Repairs	\$ 8,147.75			

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
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Account	Object				Increase (Decrease)
3484	<u>Financial Aid Fees</u>				\$ 4,131.15
	0790 Miscellaneous Expense		9100 Community Service		\$ 4,131.15
	<i>Explanation: To appropriate estimated revenue for Financial Aid Fees based on actual collections.</i>				
	3005 Financial Aid Trust Fund	\$	4,131.15		
3487	<u>Certificate Fees - Substitutes</u>				\$ 60.00
	0730 Dues and Fees		7730 Staff Services		\$ 60.00
	<i>Explanation: To appropriate revenue for Certificate Fees - Substitutes based on actual collections.</i>				
	2088 Certification	\$	60.00		
3488	<u>Fingerprint Program</u>				\$ 215.00
	0730 Dues and Fees		7730 Staff Services		\$ 215.00
	<i>Explanation: To appropriate revenue for Fingerprint Program based on actual collections.</i>				
	6006 Fingerprinting - Fees	\$	215.00		
3489	<u>Certificate Fees</u>				\$ 8,359.99
	0730 Dues and Fees		7730 Staff Services		\$ 8,359.99
	<i>Explanation: To appropriate revenue for Fingerprint Program based on actual collections.</i>				
	2088 Certification	\$	8,359.99		
3490	<u>Miscellaneous Revenue</u>				\$ 78,411.73
	0365 Software Subscriptions		7730 Staff Services		\$ 52,800.00
	0510 Supplies		7730 Staff Services		385.00
	0460 Diesel Fuel		7800 Pupil Transp Services - School		8,890.65
	0510 Supplies		7801 Transportation - North		49.78
	0510 Supplies		7802 Transportation - Central		135.38
	0510 Supplies		7803 Transportation - South		70.67
	0990 Fund Balance - Unappropriated		9890 Reserves		16,080.25
					\$ 78,411.73
	<i>Explanation: To appropriate revenue for dividends (\$15,706.25), record requests from State of Florida (\$374.00), fuel reimbursements (\$8,890.65), UHC dental credit (\$52,800.00), vending commissions (\$255.83), and parapro testing fees (\$385.00) based on actual collections.</i>				
	.... Discretionary	\$	16,080.25	3032 Vending Commission - Transportation - Central	135.38
	2093 Fuel System Repairs		8,890.65	3033 Vending Commission - Transportation - South	70.67
	3021 Other Insurance Credits		52,800.00	5020 Parapro Testing Fees	385.00
	3031 Vending Commission - Transportation - North		49.78	Total	\$ 78,411.73
3493	<u>Sale of Junk</u>				\$ 3,573.52
	0990 Fund Balance - Unappropriated		9890 Reserves		\$ 3,573.52
	<i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i>				
	.... Discretionary	\$	3,753.52		
3495	<u>Transportation - Repairs Dept./Other</u>				\$ 99.47
	0550 Repair Parts		7801 Transportation - North		\$ 99.47
	<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>				
	.... Discretionary	\$	99.47		

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
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Account	Object	Increase (Decrease)
3741	<u>Insurance Loss Recovery</u>	\$ 8,000.00
0742	Insurance Claims Current Year	
	8120 Building and Ground Maintenance	\$ 8,000.00
<i>Explanation: To appropriate revenue from insurance loss recovery based on actual collections.</i>		
9015	Fixed Charges	\$ 8,000.00
3746	<u>Health Reimbursement Arrangement</u>	\$ 8,349.36
0310	Professional & Technical Service	
	7730 Staff Services	\$ 8,349.36
<i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.</i>		
5006	Health Reimbursement Arrangement	\$ 8,349.36

II. Amendments Between Appropriations & Reserves

.... Discretionary

5100	Basic Education (K-12)	\$ 243,918.12
5101	Charter School - Federal Impact	44,739.00
5200	Exceptional Child	12,770.49
5300	Vocational	(4,625.54)
6120	Guidance Services	(11.28)
6130	Health Services	103.23
6200	Instructional Media Services	1,150.72
7300	School Admin - Principal Office	6,558.85
7400	Facilities Acquisition and Construction	5,531.00
7500	Fiscal Services	17,173.60
7720	Information Services	38,740.00
7730	Staff Services	7,089.91
7800	Pupil Transp Services - School	144.57
7801	Transportation - North	(2,750.00)
7803	Transportation - South	200.00
7900	Operation of Plant	228.88
8100	Maintenance Administration	600.00
8120	Building and Ground Maintenance	3,000.00
8200	Administrative Technology Services	402.14
9890	Reserves	(198,711.90)
		\$ 176,251.79

Explanation: Changes by schools & departments between objects & functions to better utilize funds and appropriate unanticipated operating expenditures (Project 2095) by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (176,251.79)

0023 Itinerant - Speech

0231	Group Insurance - Health	5200 Exceptional Child	\$ (0.58)
0234	Group Insurance - Other	5200 Exceptional Child	0.58
			\$ -

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

0132 VPK - Year Long Program

0510	Supplies	5500 Prekindergarten	\$ (103.78)
0519	Technology Supplies	5500 Prekindergarten	103.78
0510	Supplies	7300 School Admin - Principal Office	(599.66)
0644	Computer Hardware (Under \$1,000)	7300 School Admin - Principal Office	599.66
			\$ -

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

1004 AICE - Set-Aside

0510	Supplies	5100 Basic Education (K-12)	\$ (24,847.57)
0519	Technology Supplies	5100 Basic Education (K-12)	1,000.00
0520	Textbooks	5100 Basic Education (K-12)	20,647.57
0642	Equipment (Under \$5,000)	5100 Basic Education (K-12)	3,200.00
			\$ -

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

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
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Account	Object		Increase (Decrease)
2002	<u>Lottery - School Advisory Council</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (245.67)
	0519 Technology Supplies	5100 Basic Education (K-12)	245.67
	0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)	(297.00)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	297.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
2011	<u>Custodial Services</u>		
	0100 Salary - Non-Instructional	7900 Operation of Plant	\$ (9,947.12)
	0102 Salary - Other Compensation	7900 Operation of Plant	6,641.57
	0750 Other Personnel Services	7900 Operation of Plant	3,305.55
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
2013	<u>Consulting Teachers</u>		
	0330 In County Travel	6400 Instructional Staff Training Services	\$ (94.69)
	0510 Supplies	6400 Instructional Staff Training Services	164.66
	0644 Computer Hardware (Under \$1,000)	6400 Instructional Staff Training Services	(69.97)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
2027	<u>Itinerant - School Psychologists</u>		
	0330 In County Travel	6140 Psychological Services	\$ (1,200.00)
	0331 Out of County Travel	6140 Psychological Services	(950.05)
	0365 Software Subscriptions	6140 Psychological Services	2,950.05
	0510 Supplies	6140 Psychological Services	(3,450.00)
	0519 Technology Supplies	6140 Psychological Services	2,850.00
	0644 Computer Hardware (Under \$1,000)	6140 Psychological Services	(200.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
2070	<u>Leave & Workers Comp Insurance</u>		
	0231 Group Insurance - Health	7730 Staff Services	\$ (88.85)
	0234 Group Insurance - Other	7730 Staff Services	88.85
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
2080	<u>ESSER - General Fund</u>		
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	\$ (0.03)
	0234 Group Insurance - Other	6400 Instructional Staff Training Services	0.03
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
2086	<u>SAI - Teenage Parenting Program</u>		
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (400.00)
	0393 Contracts - Nonprofessional	6100 Pupil Personnel Services	400.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
2088	<u>Certification</u>		
	0730 Dues and Fees	7730 Staff Services	\$ (12,000.00)
			<u>\$ (12,000.00)</u>
	<i>Explanation: Appropriate employee fingerprinting fees by transferring to/(from) the following project(s):</i>		
	6007 Fingerprinting - Employees	\$ 12,000.00	
2095	<u>Salary Resvncing</u>		
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (968,886.07)
	0131 Salary - Instructional	5100 Basic Education (K-12)	903,868.60
	0210 Florida Retirement System	5100 Basic Education (K-12)	(37,264.20)
	0220 Social Security	5100 Basic Education (K-12)	(4,332.07)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(7,672.21)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 8

Board Meeting May 22, 2023

Account	Object		Increase (Decrease)	
0100	Salary - Non-Instructional	5200	Exceptional Child	(188,537.20)
0131	Salary - Instructional	5200	Exceptional Child	301,792.08
0210	Florida Retirement System	5200	Exceptional Child	4,832.91
0220	Social Security	5200	Exceptional Child	8,692.69
0131	Salary - Instructional	5300	Vocational	66,428.62
0210	Florida Retirement System	5300	Vocational	6,585.60
0220	Social Security	5300	Vocational	5,153.94
0111	Salary - Administrative Manager	6100	Pupil Personnel Services	7,444.58
0131	Salary - Instructional	6100	Pupil Personnel Services	105,942.18
0210	Florida Retirement System	6100	Pupil Personnel Services	11,453.21
0220	Social Security	6100	Pupil Personnel Services	8,589.92
0100	Salary - Non-Instructional	7300	School Admin - Principal Office	(280,079.25)
0111	Salary - Administrative Manager	7300	School Admin - Principal Office	184,969.33
0210	Florida Retirement System	7300	School Admin - Principal Office	(18,831.33)
0220	Social Security	7300	School Admin - Principal Office	(7,259.60)
0100	Salary - Non-Instructional	7800	Pupil Transp Services - School	(301,542.73)
0111	Salary - Administrative Manager	7800	Pupil Transp Services - School	10,594.24
0210	Florida Retirement System	7800	Pupil Transp Services - School	(39,482.16)
0220	Social Security	7800	Pupil Transp Services - School	(22,530.10)
0100	Salary - Non-Instructional	7900	Operation of Plant	(227,441.68)
0111	Salary - Administrative Manager	7900	Operation of Plant	5,726.62
0210	Florida Retirement System	7900	Operation of Plant	(29,933.44)
0220	Social Security	7900	Operation of Plant	(16,919.07)
0100	Salary - Non-Instructional	8100	Maintenance Administration	52,210.00
0111	Salary - Administrative Manager	8100	Maintenance Administration	5,915.04
0210	Florida Retirement System	8100	Maintenance Administration	5,726.62
0220	Social Security	8100	Maintenance Administration	4,581.27
0997	Reserve - Projects	9890	Reserves	102,663.87
				<u>\$ (347,539.79)</u>

Explanation: Appropriate unanticipated operating expenditures (Discretionary and Projects 3390 and 8084), appropriate additional Administrative and Guidance Summer Hours (Project 5027), and appropriate temporarily advanced field trip funds to schools (Project 8001) by transferring to/(from) the following project(s):

.....	Discretionary	\$	176,251.79	8001	Purchased - Schools - Other	5,828.00
3390	School Computers		59,415.00	8084	Student Safety	68,365.00
5027	Administrative & Guidance Summer Hours		37,680.00			
						<u>Total \$ 347,539.79</u>

2099 Stadium & Athletic Field Maintenance

0354	Maintenance Vehicle Repair	8120	Building and Ground Maintenance	\$ (2,298.72)
0360	Lease and Rental Agreements	8120	Building and Ground Maintenance	1,378.97
0450	Gasoline	8120	Building and Ground Maintenance	(2,852.35)
0510	Supplies	8120	Building and Ground Maintenance	7,398.70
0540	Oil	8120	Building and Ground Maintenance	(5.00)
0550	Repair Parts	8120	Building and Ground Maintenance	(333.95)
0560	Tires and Tubes	8120	Building and Ground Maintenance	(1,431.10)
0684	Replacement Roofing & Systems	8120	Building and Ground Maintenance	(1,856.55)
				<u>\$ -</u>

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

2113 Triumph AI Grant

0102	Salary - Other Compensation	5300	Vocational	\$ 1,600.32
0210	Florida Retirement System	5300	Vocational	190.60
0220	Social Security	5300	Vocational	118.63
0510	Supplies	5300	Vocational	(200.00)
0519	Technology Supplies	5300	Vocational	200.00
0210	Florida Retirement System	6300	Instruction & Curriculum	33.44
0220	Social Security	6300	Instruction & Curriculum	19.44
0331	Out of County Travel	6300	Instruction & Curriculum	(1,962.43)
				<u>\$ -</u>

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

2154 Advanced Placement

0360	Lease and Rental Agreements	5100	Basic Education (K-12)	\$ 7,720.00
0510	Supplies	5100	Basic Education (K-12)	(7,720.00)
				<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:

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Account	Object		Increase (Decrease)
2174	<u>Child Care - Plew Elementary School</u>		
	0130 Salary - Overtime	9100 Community Service	\$ 814.46
	0210 Florida Retirement System	9100 Community Service	97.00
	0220 Social Security	9100 Community Service	110.13
	0510 Supplies	9100 Community Service	(4,319.58)
	0750 Other Personnel Services	9100 Community Service	3,297.99
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
2178	<u>Child Care - Wright Elementary School</u>		
	0642 Equipment (Under \$5,000)	7300 School Admin - Principal Office	\$ 4,648.97
	0510 Supplies	9100 Community Service	(4,714.22)
	0519 Technology Supplies	9100 Community Service	65.25
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
2909	<u>School Maintenance</u>		
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (13,338.67)
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	(324.38)
	0510 Supplies	8120 Building and Ground Maintenance	(5,654.47)
	0642 Equipment (Under \$5,000)	8120 Building and Ground Maintenance	2,869.72
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	(3,650.00)
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	16,684.13
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	3,260.02
	0730 Dues and Fees	8120 Building and Ground Maintenance	153.65
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
3058	<u>Innovative Program - Science Fair</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 433.48
	0210 Florida Retirement System	5100 Basic Education (K-12)	51.63
	0220 Social Security	5100 Basic Education (K-12)	33.16
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	(375.00)
	0730 Dues and Fees	5100 Basic Education (K-12)	375.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	(518.27)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
3102	<u>SAI - Student Assessment</u>		
	0390 Salary - Other Compensation	6141 Testing	\$ 414.00
	0510 Dues and Fees	6141 Testing	(824.00)
	0519 Other Personnel Services	6141 Testing	410.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
3105	<u>Instructional Materials - Textbooks</u>		
	0394 FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	\$ (160.00)
	0396 Distributions - Contract Schools	5100 Basic Education (K-12)	1,506.00
	0510 Supplies	5100 Basic Education (K-12)	(10,011.80)
	0519 Technology Supplies	5100 Basic Education (K-12)	2,926.00
	0520 Textbooks	5100 Basic Education (K-12)	(13,136.98)
	0521 Textbooks - Digital - Adopted	5100 Basic Education (K-12)	20,738.90
	0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)	(531.00)
	0510 Supplies	5200 Exceptional Child	81.99
	0997 Reserve - Projects	9890 Reserves	(1,413.11)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
3106	<u>Instructional Materials - Media</u>		
	0510 Supplies	6200 Instructional Media Services	\$ 350.00
	0610 Library Books	6200 Instructional Media Services	9,650.00
	0997 Reserve - Projects	9890 Reserves	(10,000.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
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Account	Object		Increase (Decrease)
3107	<u>Safe Schools</u>		
	0394 FEFP Distributions - Charter Schools	7900 Operation of Plant	\$ 1,397.00
	0396 Distributions - Contract Schools	7900 Operation of Plant	1,249.00
	0997 Reserve - Projects	9890 Reserves	(2,646.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
3109	<u>Instructional Materials - Science</u>		
	0355 Technology Repairs & Maintenance	5100 Basic Education (K-12)	\$ 20.00
	0519 Technology Supplies	5100 Basic Education (K-12)	(20.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
3117	<u>Pipeline Grant</u>		
	0231 Group Insurance - Health	5900 Other Instruction	\$ (53.25)
	0234 Group Insurance - Other	5900 Other Instruction	53.25
	0510 Supplies	5900 Other Instruction	(12,500.00)
	0642 Equipment (Under \$5,000)	5900 Other Instruction	12,500.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
3118	<u>Triumph Healthcare Academy Grant</u>		
	0390 Other Purchased Service	5300 Vocational	\$ 10.00
	0510 Supplies	5300 Vocational	(10.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
3161	<u>SAI - Supplemental Academic Instruction</u>		
	0394 FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	\$ 5,477.00
	0396 Distributions - Contract Schools	5100 Basic Education (K-12)	4,551.00
	0997 Reserve - Projects	9890 Reserves	(10,028.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
3180	<u>Teachers Classroom Supply Assistance Pgm.</u>		
	0394 FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	\$ 408.00
	0396 Distributions - Contract Schools	5100 Basic Education (K-12)	806.00
	0997 Reserve - Projects	9890 Reserves	(1,214.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
3205	<u>Central Complex Renovation</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 368,870.02
			<u>\$ 368,870.02</u>
	<i>Explanation: Temporarily appropriate a portion of the Central Complex Renovation GMP pending the sale of Lovejoy property.</i>		
	9015 Fixed Charges	\$ (368,870.02)	
3390	<u>School Computers</u>		
	0519 Technology Supplies	5100 Basic Education (K-12)	\$ 59,415.00
			<u>\$ 59,415.00</u>
	<i>Explanation: Appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (59,415.00)	

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
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Account	Object	Increase (Decrease)
4004 <u>Chorus Program</u>		
0365	Software Subscriptions	5100 Basic Education (K-12) \$ (2,000.00)
0510	Supplies	5100 Basic Education (K-12) 968.84
0519	Technology Supplies	5100 Basic Education (K-12) 250.00
0641	Equipment (Over \$5,000)	5100 Basic Education (K-12) (205.01)
0730	Dues and Fees	5100 Basic Education (K-12) 883.42
0398	Field Trips	7803 Transportation - South 102.75
		<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
4005 <u>Band Program</u>		
0365	Software Subscriptions	5100 Basic Education (K-12) \$ (653.60)
0390	Other Purchased Service	5100 Basic Education (K-12) (430.00)
0510	Supplies	5100 Basic Education (K-12) 2,420.42
0519	Technology Supplies	5100 Basic Education (K-12) 250.00
0730	Dues and Fees	5100 Basic Education (K-12) 805.18
0398	Field Trips	7801 Transportation - North 1,341.25
0398	Field Trips	7800 Pupil Transp Services - School (1,341.25)
0398	Field Trips	7802 Transportation - Central (2,000.00)
0398	Field Trips	7803 Transportation - South (392.00)
		<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
4110 <u>SAI - ESOL</u>		
0100	Salary - Non-Instructional	5100 Basic Education (K-12) \$ (156.94)
0102	Salary - Other Compensation	5100 Basic Education (K-12) 156.94
		<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
4125 <u>Class Size Reduction</u>		
0107	Salary - Extended Substitute	5100 Basic Education (K-12) \$ 35,063.92
0131	Salary - Instructional	5100 Basic Education (K-12) (35,063.92)
0231	Group Insurance - Health	5100 Basic Education (K-12) (170.39)
0234	Group Insurance - Other	5100 Basic Education (K-12) 170.39
0394	FEFP Distributions - Charter Schools	5100 Basic Education (K-12) 18,858.00
0396	Distributions - Contract Schools	5100 Basic Education (K-12) 457.00
0131	Salary - Instructional	5300 Vocational 8,595.00
0210	Florida Retirement System	5300 Vocational 1,066.00
0220	Social Security	5300 Vocational 658.00
0231	Group Insurance - Health	5300 Vocational 1,454.00
0232	Group Insurance - Life	5300 Vocational 4.00
0233	Group Insurance - Dental	5300 Vocational 49.00
0997	Reserve - Projects	9890 Reserves (31,141.00)
		<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
4162 <u>SAI - Student Training Program</u>		
0102	Salary - Other Compensation	5100 Basic Education (K-12) \$ 3,647.78
0210	Florida Retirement System	5100 Basic Education (K-12) 431.17
0220	Social Security	5100 Basic Education (K-12) 275.29
0997	Reserve - Projects	9890 Reserves (4,354.24)
		<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
5007 <u>SSTRIDE District Supplement</u>		
0510	Supplies	5100 Basic Education (K-12) \$ (345.00)
0398	Field Trips	7801 Transportation - North 345.00
		<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 8

Board Meeting May 22, 2023

Account	Object		Increase (Decrease)
5077	<u>Administrative & Guidance Summer Hours</u>		
	0102 Salary - Other Compensation	6120 Guidance Services	\$ 4,990.00
	0210 Florida Retirement System	6120 Guidance Services	628.00
	0220 Social Security	6120 Guidance Services	382.00
	0102 Salary - Other Compensation	7300 School Admin - Principal Office	27,077.18
	0210 Florida Retirement System	7300 School Admin - Principal Office	2,531.38
	0220 Social Security	7300 School Admin - Principal Office	2,071.44
			<u>\$ 37,680.00</u>
	<i>Explanation: Appropriate additional Administrative and Guidance Summer Hours by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (37,680.00)	
5061	<u>CAPE - Aerospace/Aviation</u>		
	0102 Salary - Other Compensation	5300 Vocational	\$ 948.25
	0210 Florida Retirement System	5300 Vocational	112.94
	0220 Social Security	5300 Vocational	72.54
	0997 Reserve - Projects	9890 Reserves	(1,133.73)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
5062	<u>CAPE - Child Development</u>		
	0510 Supplies	5300 Vocational	\$ 66.00
	0997 Reserve - Projects	9890 Reserves	(66.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
5063	<u>CAPE - Construction</u>		
	0519 Technology Supplies	5300 Vocational	\$ (81.00)
	0131 Salary - Instructional	6100 Pupil Personnel Services	(2,151.76)
	0210 Florida Retirement System	6100 Pupil Personnel Services	(268.40)
	0220 Social Security	6100 Pupil Personnel Services	(164.62)
	0231 Group Insurance - Health	6100 Pupil Personnel Services	(437.97)
	0232 Group Insurance - Life	6100 Pupil Personnel Services	(1.11)
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	(14.71)
	0997 Reserve - Projects	9890 Reserves	(8,174.43)
			<u>\$ (11,294.00)</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds, adjust salaries to actual, and close Project 5063 - CAPE - Construction to Project 5073 - Building Trades at two schools due to discontinuation by transferring to/(from) the following project(s):</i>		
	5073 CAPE - Building Trades	\$ 11,294.00	
5064	<u>CAPE - Culinary</u>		
	0131 Salary - Instructional	6100 Pupil Personnel Services	\$ 1,118.85
	0210 Florida Retirement System	6100 Pupil Personnel Services	95.61
	0220 Social Security	6100 Pupil Personnel Services	85.49
	0231 Group Insurance - Health	6100 Pupil Personnel Services	461.34
	0232 Group Insurance - Life	6100 Pupil Personnel Services	0.14
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	9.69
	0132 Salary - Hourly Teachers	6300 Instruction & Curriculum	1,025.98
	0210 Florida Retirement System	6300 Instruction & Curriculum	122.15
	0220 Social Security	6300 Instruction & Curriculum	78.43
	0997 Reserve - Projects	9890 Reserves	(2,997.68)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
5065	<u>CAPE - Drafting/Engineering</u>		
	0510 Supplies	5300 Vocational	\$ 310.55
	0519 Technology Supplies	5300 Vocational	50.00
	0131 Salary - Instructional	6100 Pupil Personnel Services	601.70
	0210 Florida Retirement System	6100 Pupil Personnel Services	51.41
	0220 Social Security	6100 Pupil Personnel Services	45.99
	0231 Group Insurance - Health	6100 Pupil Personnel Services	248.10
	0232 Group Insurance - Life	6100 Pupil Personnel Services	0.08
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	5.21

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 8
Board Meeting May 22, 2023

Account	Object		Increase (Decrease)
	0132 Salary - Hourly Teachers	6300 Instruction & Curriculum	551.76
	0210 Florida Retirement System	6300 Instruction & Curriculum	65.69
	0220 Social Security	6300 Instruction & Curriculum	42.18
	0997 Reserve - Projects	9890 Reserves	(1,972.67)
			\$ -

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

5067 CAPE - Health Science

	0519 Technology Supplies	5300 Vocational	\$ 2,948.00
	0131 Salary - Instructional	6100 Pupil Personnel Services	226.23
	0210 Florida Retirement System	6100 Pupil Personnel Services	19.33
	0220 Social Security	6100 Pupil Personnel Services	17.29
	0231 Group Insurance - Health	6100 Pupil Personnel Services	93.29
	0232 Group Insurance - Life	6100 Pupil Personnel Services	0.03
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	1.96
	0132 Salary - Hourly Teachers	6300 Instruction & Curriculum	207.45
	0210 Florida Retirement System	6300 Instruction & Curriculum	24.70
	0220 Social Security	6300 Instruction & Curriculum	15.86
	0398 Field Trips	7801 Transportation - North	100.00
	0997 Reserve - Projects	9890 Reserves	(3,654.14)
			\$ -

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

5068 CAPE - Information Technology

	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ (82.69)
	0102 Salary - Other Compensation	5300 Vocational	3,361.33
	0210 Florida Retirement System	5300 Vocational	400.31
	0220 Social Security	5300 Vocational	266.33
	0365 Software Subscriptions	5300 Vocational	6,922.69
	0510 Supplies	5300 Vocational	3,058.93
	0519 Technology Supplies	5300 Vocational	8,959.64
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	142,284.65
	0730 Dues and Fees	5300 Vocational	(114.13)
	0750 Other Personnel Services	5300 Vocational	637.50
	0131 Salary - Instructional	6100 Pupil Personnel Services	5,223.76
	0210 Florida Retirement System	6100 Pupil Personnel Services	446.27
	0220 Social Security	6100 Pupil Personnel Services	399.14
	0231 Group Insurance - Health	6100 Pupil Personnel Services	2,153.95
	0232 Group Insurance - Life	6100 Pupil Personnel Services	0.66
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	45.19
	0132 Salary - Hourly Teachers	6300 Instruction & Curriculum	4,790.15
	0210 Florida Retirement System	6300 Instruction & Curriculum	570.30
	0220 Social Security	6300 Instruction & Curriculum	366.22
	0997 Reserve - Projects	9890 Reserves	(179,690.20)
			\$ -

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

5069 CAPE - Robotics

	0331 Out of County Travel	5300 Vocational	\$ 643.98
	0997 Reserve - Projects	9890 Reserves	(643.98)
			\$ -

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

5072 CAPE - Automotive

	0519 Technology Supplies	5300 Vocational	\$ 404.00
	0131 Salary - Instructional	6100 Pupil Personnel Services	462.46
	0210 Florida Retirement System	6100 Pupil Personnel Services	39.51
	0220 Social Security	6100 Pupil Personnel Services	35.34
	0231 Group Insurance - Health	6100 Pupil Personnel Services	190.68
	0232 Group Insurance - Life	6100 Pupil Personnel Services	0.06
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	4.00
	0132 Salary - Hourly Teachers	6300 Instruction & Curriculum	424.07
	0210 Florida Retirement System	6300 Instruction & Curriculum	50.49
	0220 Social Security	6300 Instruction & Curriculum	32.42
	0997 Reserve - Projects	9890 Reserves	(1,643.03)
			\$ -

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

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 8

Board Meeting May 22, 2023

Account	Object	Increase (Decrease)
5073 CAPE - Building Trades		
0331	Out of County Travel	\$ 175.00
0519	Technology Supplies	328.00
0131	Salary - Instructional	2,838.02
0210	Florida Retirement System	337.99
0220	Social Security	217.09
0231	Group Insurance - Health	586.64
0232	Group Insurance - Life	1.16
0233	Group Insurance - Dental	17.83
0132	Salary - Hourly Teachers	330.61
0210	Florida Retirement System	39.36
0220	Social Security	25.28
0398	Field Trips	1,200.00
0997	Reserve - Projects	5,197.02
		<u>11,294.00</u>
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds, adjust salaries to actual, and close Project 5063 - CAPE - Construction to Project 5073 - Building Trades at two schools due to discontinuation by transferring to/(from) the following project(s):</i>		
5063	CAPE - Construction	\$ (11,294.00)
5075 IDEA Supplemental Support - General Fund		
0231	Group Insurance - Health	\$ (42.60)
0234	Group Insurance - Other	42.60
		<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
5110 Workforce Development		
0382	Garbage	\$ 1,000.00
0997	Reserve - Projects	(1,000.00)
		<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
5909 School Maintenance - School Control		
0350	Repair and Maintenance	\$ (17,589.17)
0393	Contracts - Nonprofessional	(1,356.35)
0399	Other Technology Purchased Services	529.37
0510	Supplies	(94.13)
0684	Replacement Roofing & Systems	18,510.28
		<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
6007 Fingerprinting - Employees		
0730	Dues and Fees	\$ 12,000.00
<i>Explanation: Appropriate employee fingerprinting fees by transferring to/(from) the following project(s):</i>		
2088	Certification	\$ (12,000.00)
6013 County Honors Banquet - Other		
0370	Postage	\$ 500.00
0510	Supplies	(500.00)
		<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
6110 Adult Education Tuition		
0220	Social Security	\$ 14.50
0231	Group Insurance - Health	(0.02)
0234	Group Insurance - Other	0.02
0510	Supplies	(12,031.50)
0750	Other Personnel Services	1,000.00
0360	Lease and Rental Agreements	417.00
0370	Postage	2,000.00
0310	Professional & Technical Service	8,600.00
		<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 8
Board Meeting May 22, 2023

Account	Object		Increase (Decrease)
6123	<u>Reading Instruction</u>		
	0394 FEPP Distributions - Charter Schools	5100 Basic Education (K-12)	\$ 974.00
	0396 Distributions - Contract Schools	5100 Basic Education (K-12)	1,052.00
	0310 Professional & Technical Service	6300 Instruction & Curriculum	13,000.00
	0510 Supplies	6300 Instruction & Curriculum	(13,000.00)
	0997 Reserve - Projects	9890 Reserves	(2,026.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
7014	<u>New Teacher Induction Program</u>		
	0330 In County Travel	6400 Instructional Staff Training Services	\$ (140.12)
	0390 Other Purchased Service	6400 Instructional Staff Training Services	(71.23)
	0510 Supplies	6400 Instructional Staff Training Services	211.35
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
7019	<u>Drama Program</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (900.00)
	0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)	900.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
7054	<u>AP Initiative - Set-Aside</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (3,178.82)
	0519 Technology Supplies	5100 Basic Education (K-12)	2,178.82
	0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)	820.01
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	179.99
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
7061	<u>CAPE Digital Tools - STEM</u>		
	0220 Social Security	5300 Vocational	\$ 3.26
	0510 Supplies	5300 Vocational	200.00
	0750 Other Personnel Services	5300 Vocational	225.00
	0997 Reserve - Projects	9890 Reserves	(428.26)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
7063	<u>CAPE - Manufacturing</u>		
	0131 Salary - Instructional	6100 Pupil Personnel Services	\$ 94.45
	0210 Florida Retirement System	6100 Pupil Personnel Services	8.06
	0220 Social Security	6100 Pupil Personnel Services	7.22
	0231 Group Insurance - Health	6100 Pupil Personnel Services	38.95
	0232 Group Insurance - Life	6100 Pupil Personnel Services	0.01
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	0.82
	0132 Salary - Hourly Teachers	6300 Instruction & Curriculum	86.61
	0210 Florida Retirement System	6300 Instruction & Curriculum	10.31
	0220 Social Security	6300 Instruction & Curriculum	6.62
	0997 Reserve - Projects	9890 Reserves	(253.05)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
7119	<u>SAI - Closing The Gap</u>		
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	\$ 1,932.08
	0210 Florida Retirement System	6300 Instruction & Curriculum	230.11
	0220 Social Security	6300 Instruction & Curriculum	147.81
	0398 Field Trips	7800 Pupil Transp Services - School	(2,310.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 8

Board Meeting May 22, 2023

Account	Object		Increase (Decrease)
8001	<u>Purchased - Schools - Other</u>		
	0398 Field Trips	7802 Transportation - Central	\$ 4,650.00
	0398 Field Trips	7803 Transportation - South	1,178.00
			<u>\$ 5,828.00</u>
	<i>Explanation: Appropriate temporarily advanced field trip funds to schools by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (5,828.00)	
8084	<u>Student Safety</u>		
	0310 Professional & Technical Service	6130 Health Services	\$ (2,300.00)
	0365 Software Subscriptions	6130 Health Services	2,300.00
	0310 Professional & Technical Service	7900 Operation of Plant	15,865.00
	0399 Other Technology Purchased Services	7900 Operation of Plant	52,772.23
	0730 Dues and Fees	7900 Operation of Plant	(272.23)
			<u>\$ 68,365.00</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds and appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (68,365.00)	
8105	<u>CSR - Science Initiatives</u>		
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	\$ (1,437.28)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(171.18)
	0220 Social Security	6300 Instruction & Curriculum	(109.95)
	0365 Software Subscriptions	6300 Instruction & Curriculum	1,070.00
	0519 Technology Supplies	6300 Instruction & Curriculum	648.41
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
8107	<u>CSR - Math Initiatives</u>		
	0330 In County Travel	6300 Instruction & Curriculum	\$ (660.00)
	0365 Software Subscriptions	6300 Instruction & Curriculum	405.00
	0510 Supplies	6300 Instruction & Curriculum	195.00
	0519 Technology Supplies	6300 Instruction & Curriculum	60.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
8110	<u>DJJ Supplemental Allocation</u>		
	0396 Distributions - Contract Schools	5100 Basic Education (K-12)	\$ 18,134.00
	0997 Reserve - Projects	9890 Reserves	(18,134.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
8113	<u>Workforce Ed. Performance Incentive</u>		
	0510 Supplies	5900 Other Instruction	\$ (3,000.00)
	0519 Technology Supplies	5900 Other Instruction	3,000.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
9004	<u>Advanced International Certificate of Education</u>		
	0231 Group Insurance - Health	5100 Basic Education (K-12)	\$ (0.06)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	0.06
	0331 Out of County Travel	5100 Basic Education (K-12)	1,000.00
	0510 Supplies	5100 Basic Education (K-12)	(1,500.00)
	0730 Dues and Fees	5100 Basic Education (K-12)	500.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
9007	<u>Career and Professional Education</u>		
	0365 Software Subscriptions	5300 Vocational	\$ (1,060.00)
	0393 Contracts - Nonprofessional	5300 Vocational	(900.00)
	0519 Technology Supplies	5300 Vocational	60.00
	0641 Equipment (Over \$5,000)	5300 Vocational	(1,197.69)
	0730 Dues and Fees	5300 Vocational	50.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 8

Board Meeting May 22, 2023

Account	Object		Increase (Decrease)
0331	Out of County Travel	6300 Instruction & Curriculum	(375.00)
0350	Repair and Maintenance	6300 Instruction & Curriculum	375.00
0390	Other Purchased Service	6300 Instruction & Curriculum	1,050.00
0393	Contracts - Nonprofessional	6300 Instruction & Curriculum	1,031.25
0510	Supplies	6300 Instruction & Curriculum	(1,181.25)
0519	Technology Supplies	6300 Instruction & Curriculum	1,000.00
0642	Equipment (Under \$5,000)	6300 Instruction & Curriculum	1,147.69
			<u>\$ -</u>

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

9015 Fixed Charges

0122	Salary - Sick Leave Payoff	5100 Basic Education (K-12)	\$ (10,996.19)
0123	Salary - Annual Leave Payoff	5100 Basic Education (K-12)	(2,494.89)
0210	Florida Retirement System	5100 Basic Education (K-12)	(297.14)
0220	Social Security	5100 Basic Education (K-12)	(1,322.92)
0123	Salary - Annual Leave Payoff	6100 Pupil Personnel Services	2,494.89
0210	Florida Retirement System	6100 Pupil Personnel Services	297.14
0220	Social Security	6100 Pupil Personnel Services	190.86
0122	Salary - Sick Leave Payoff	6300 Instruction & Curriculum	859.05
0320	Insurance and Bond Premiums	7100 School Board	4,260.30
0231	Group Insurance - Health	7730 Staff Services	(368,870.02)
0122	Salary - Sick Leave Payoff	7760 Internal Service	10,137.14
0320	Insurance and Bond Premiums	7900 Operation of Plant	(4,260.30)
0231	Group Insurance - Health	9100 Community Service	1,096.63
0232	Group Insurance - Life	9100 Community Service	2.13
0233	Group Insurance - Dental	9100 Community Service	33.30
			<u>\$ (368,870.02)</u>

Explanation: Changes by schools & departments between objects & function to better utilize funds and temporarily appropriate a portion of the Central Complex Renovation GMP pending the sale of Lovejoy property.

3205 Central Complex Renovation \$ 368,870.02

9110 Mental Health Assistance

0394	FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	\$ 1,043.00
0396	Distributions - Contract Schools	5100 Basic Education (K-12)	898.00
0365	Software Subscriptions	6140 Psychological Services	6,000.00
0519	Technology Supplies	6140 Psychological Services	(500.00)
0644	Computer Hardware (Under \$1,000)	6140 Psychological Services	500.00
0730	Dues and Fees	6140 Psychological Services	(6,000.00)
0997	Reserve - Projects	9890 Reserves	(1,941.00)
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

MAY 22, 2023

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2023	INCREASE	DECREASE	BUDGET AS OF 4/30/2023	
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	37,915.59	58.14	-	37,973.73
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	\$ 21,569,663.24	\$ 58.14	\$ -	\$ 21,569,721.38

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>APPROPRIATIONS</i>						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 3/31/2023	INCREASE	DECREASE	BUDGET AS OF 4/30/2023
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	113,513.75	58.14	-	113,571.89
	TOTAL - DEBT SERVICE FUNDS	\$ 21,531,858.91	\$ 21,569,663.24	\$ 58.14	\$ -	\$ 21,569,721.38

Explanation of Budget Amendment as Follows:
 Part II - Debt Service Funds
 Amendment Number 8
 Board Meeting May 22, 2023

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3431	<u>Interest on Investments</u>		<u>\$ 58.14</u>
	0998 Reserve - Debt Service	9890 Reserves	<u>\$ 58.14</u>
<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>			
	.... Discretionary	\$ 58.14	

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

MAY 22, 2023

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2023	INCREASE	DECREASE	BUDGET AS OF 4/30/2023
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	-	17,037.12	-	-	17,037.12
3431 INTEREST ON INVESTMENT	81,963.77	1,762,646.81	1,293,260.54	-	3,055,907.35
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	\$ 231,331,496.53	\$ 1,293,260.54	\$ -	\$ 232,624,757.07

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 3/31/2023	INCREASE	DECREASE	BUDGET AS OF 4/30/2023
7400	0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -	\$ -
7400	0630	BUILDING & FIXED EQUIPMENT	-	-	-	-	-
7400	0631	ARCHITECTURAL DESIGN / ENGINEERING	121,562,167.38	105,529,792.82	-	5,015,733.45	100,514,059.37
7400	0632	CONTRACTOR SERVICES	-	-	-	-	-
7400	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-	-
7400	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	2,026,427.67	940,409.87	-	24,172.12	916,237.75
7400	0642	EQUIPMENT (UNDER \$1,000)	829,166.34	2,074,108.01	737,374.70	-	2,811,482.71
7400	0643	COMPUTER EQUIPMENT (OVER \$1,000)	211,897.55	26,947.43	384,551.00	-	411,498.43
7400	0644	COMPUTER HARDWARE (UNDER \$1,000)	1,033,917.33	1,293,148.77	18,356.00	-	1,311,504.77
7400	0648	TECHNOLOGY EQUIPMENT (OVER \$1,000)	518,265.79	509,882.47	491,880.52	-	1,001,762.99
7400	0649	TECHNOLOGY EQUIPMENT (UNDER \$1,000)	598,313.34	614,834.60	23,460.00	-	638,294.60
7400	0651	BUSES	2,200,000.00	2,200,000.00	-	100,000.00	2,100,000.00
7400	0652	OTHER MOTOR VEHICLES	704,659.60	715,423.35	156,731.00	-	872,154.35
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	411,238.73	-	-	411,238.73
7400	0676	OTHER PERMANENT IMPROVEMENTS	355,562.63	581,276.16	1,069.08	-	582,345.24
7400	0677	REPLACEMENT SYSTEMS	142,315.87	248,737.21	155,042.09	-	403,779.30
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	53,765,585.14	18,117,765.60	-	71,883,350.74
7400	0685	FLOORING/STRUCTURAL ALTERATION	746,499.57	980,876.91	17,859.40	-	998,736.31
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	131,700.00	-	271,136.84
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	18,431,493.57	-	13,802,623.28	4,628,870.29
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	\$ 231,331,496.53	\$ 20,235,789.39	\$ 18,942,528.85	\$ 232,624,757.07

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 8

Board Meeting May 22, 2023

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3431	<u>Interest on Investments</u>		\$ 1,293,260.54
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 1,293,260.54
	<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>		
	.... Discretionary	\$ 1,293,260.54	
II. Amendments Between Appropriations & Reserves			
	.... Discretionary		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (15,095,883.82)
	<i>Explanation: Appropriate shared savings from Projects 2201 & 3388 to Discretionary. The shared savings and previously deobligated funding totaling \$19.8 million were then appropriated to Projects 2208, 2222, 2223, 2225, 2226, & 8342 by transferring to/(from) the following project(s)</i>		
	2201 FWBHS Field House P6TO14	\$ (36,635.17)	2225 Longwood Classroom Reno - F&G - P6TO20 6,880.00
	2208 Roof & Canopy Proj F&G P6TO16	10,320.00	2226 Longwood Classroom Reno - P6TO21 3,335,697.00
	2222 Roofing Projects - ODP - P6TO20	3,500,518.00	3388 DW - Sales Tax Construct P6TO12 (4,800,000.00)
	2223 Roofing Projects - P6TO20	7,572,095.00	8342 Project Contingency 5,507,008.99
			\$ 15,095,883.82
0301	<u>BD - Security Lighting</u>		
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ (0.01)
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	0.01
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
0318	<u>DW - Doors</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 50,000.00
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	8342 Project Contingency	\$ (50,000.00)	
0320	<u>DW - Lighting Replacement</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (60,000.00)
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	8342 Project Contingency	\$ 60,000.00	
0321	<u>DW - Painting</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 61,000.00
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	8342 Project Contingency	\$ (61,000.00)	
0369	<u>DW - Vehicles</u>		
	0652 Other Motor Vehicles	7400 Facilities Acquisition and Construction	\$ 156,731.00
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	8342 Project Contingency	\$ (156,731.00)	
0374	<u>DW - Irrigation</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (20,027.42)
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	8342 Project Contingency	\$ 20,027.42	

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 8
Board Meeting May 22, 2023

Account	Object	Function	Increase (Decrease)
1338	<u>DW - Land</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ <u>(277,769.78)</u>
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	8342 Project Contingency	\$ 277,769.78	
1362	<u>BD - Furniture</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ <u>3,337.24</u>
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	2303 Board Projects	\$ (3,337.24)	
2201	<u>FWBHS Field House P6TO14</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ <u>(36,635.17)</u>
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	.... Discretionary	\$ 36,635.17	
2208	<u>Roof & Canopy Proj F&G P6TO16</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ <u>10,320.00</u>
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	.... Discretionary	\$ (10,320.00)	
2215	<u>Destin E-SOF Repair-T&M-P6TO18</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ <u>(181,562.04)</u>
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	8342 Project Contingency	\$ 181,562.04	
2222	<u>Roofing Projects - ODP - P6TO20</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ <u>3,500,518.00</u>
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	.... Discretionary	\$ (3,500,518.00)	
2223	<u>Roofing Projects - P6TO20</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ <u>7,572,095.00</u>
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	.... Discretionary	\$ (7,572,095.00)	
2226	<u>Longwood Classroom Reno - P6TO21</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ <u>2,835,697.00</u>
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	.... Discretionary	\$ (3,335,697.00)	
		8342 Project Contingency	<u>500,000.00</u>
		Total Projects transferred to/(from)	\$ <u>(2,835,697.00)</u>
2238	<u>Press Box/Concession/Restroom - P6TO33</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ <u>175,000.00</u>
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	8342 Project Contingency	\$ (175,000.00)	

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 8

Board Meeting May 22, 2023

Account	Object	Function	Increase (Decrease)
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (29,160.44)
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	1362 BD - Furniture	3212 BD - Landscaping	14,280.00
	2364 BD - School Equipment	7370 BD - Painting	6,606.20
			\$ 29,160.44
2310	<u>DW - Minor Repair & Maint.</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 91,500.00
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	2316 DW - Drainage	8342 Project Contingency	(100,000.00)
		Total Projects transferred to/(from)	\$ (91,500.00)
2313	<u>DW - Environmental/IAQ/T&B</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 50,000.00
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	8342 Project Contingency		\$ (50,000.00)
2316	<u>DW - Drainage</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 7,420.92
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	2310 DW - Minor Repair & Maint.	8342 Project Contingency	1,079.08
		Total Projects transferred to/(from)	\$ (7,420.92)
2337	<u>DW - Custodial Equipment</u>		
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ (18,119.08)
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	18,119.08
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2353	<u>DW - Portable Repairs & Relocations</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 102,462.88
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	2360 DW - Portable Canopies		\$ (102,462.88)
2360	<u>DW - Portable Canopies</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (102,462.88)
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	2353 DW - Portable Repairs & Relocations		\$ 102,462.88
2364	<u>BD - School Equipment</u>		
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ (6,053.00)
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	352.00
	0643 Computer Hardware (Over \$5,000)	7400 Facilities Acquisition and Construction	6,053.00
	0644 Computer Hardware (Under \$5,000)	7400 Facilities Acquisition and Construction	4,585.00
			\$ 4,937.00
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s)</i>		
	2303 Board Projects		\$ (4,937.00)
2368	<u>DW - Paving/Resurfacing</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 180,514.66
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(514.66)
			\$ 180,000.00
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s)</i>		
	8342 Project Contingency		\$ (180,000.00)

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 8

Board Meeting May 22, 2023

Account	Object	Function	Increase (Decrease)
2393 DW - Band Instrument Replacement			
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ (0.03)
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	0.03
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2395 DW - Safety/ADA			
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 14,514.34
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	60,485.66
			<u>\$ 75,000.00</u>
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s)</i>		
	8342 Project Contingency	\$ (75,000.00)	
3202 DW - Landscaping			
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	<u>\$ 10,270.00</u>
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	8342 Project Contingency	\$ (10,270.00)	
3204 Central Complex Asbestos Removal P6TO24			
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (87,655.43)</u>
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	8342 Project Contingency	\$ 87,655.43	
3212 BD - Landscaping			
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	<u>\$ 14,280.00</u>
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	2303 Board Projects	\$ (14,280.00)	
3217 Longwood Classroom Renovation-FF&E - P6TO21			
	0643 Computer Hardware (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ 226,386.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(226,386.00)
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		
3336 DW - Flooring			
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	<u>\$ 17,859.40</u>
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	8342 Project Contingency	\$ (17,859.40)	
3370 Crestview HS - Stad Repairs P6TO9			
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	<u>\$ (25,472.57)</u>
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	8342 Project Contingency	\$ 25,472.57	
3374 Roofing Replacement P6TO11			
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (464,904.15)</u>
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	8342 Project Contingency	\$ 464,904.15	

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 8

Board Meeting May 22, 2023

Account	Object	Function	Increase (Decrease)
3388	<u>DW - Sales Tax Construct P6TO12</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ (5,015,733.45)
	0643 Computer Hardware (Over \$5,000)	7400 Facilities Acquisition and Construction	152,112.00
	0644 Computer Hardware (Under \$5,000)	7400 Facilities Acquisition and Construction	13,771.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	49,850.45
			<u>\$ (4,800,000.00)</u>
	<i>Explanation: Reallocate funds between objects within the project, and appropriate shared savings to Discretionary by transferring to/(from) the following project(s)</i>		
	.... Discretionary	\$ 4,800,000.00	
3390	<u>School iPad Program</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	<u>\$ 499,800.00</u>
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	8342 Project Contingency	\$ (499,800.00)	
3396	<u>Vape Detectors</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 173,580.00
	0692 Software (Under \$5,000)	7400 Facilities Acquisition and Construction	131,700.00
			<u>\$ 305,280.00</u>
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s)</i>		
	8342 Project Contingency	\$ (305,280.00)	
4329	<u>DW - Technology Upgrades</u>		
	0648 Technology Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ 491,880.52
	0649 Technology Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	23,460.00
			<u>\$ 515,340.52</u>
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s)</i>		
	8342 Project Contingency	\$ (515,340.52)	
5343	<u>DW - Ramp Replace</u>		
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	<u>\$ (23,480.92)</u>
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	8342 Project Contingency	\$ 23,480.92	
5352	<u>DW - PA Systems</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (25,000.00)</u>
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	8342 Project Contingency	\$ 25,000.00	
5397	<u>Transportation - Repl Buses</u>		
	0651 Buses	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	
5399	<u>Bus Video Management System</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	<u>\$ 27,672.00</u>
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	8342 Project Contingency	\$ (27,672.00)	
7342	<u>DW - Fire Alarm Upgrade</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (172,722.29)</u>
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	8342 Project Contingency	\$ 172,722.29	

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 8

Board Meeting May 22, 2023

Account	Object	Function	Increase (Decrease)
7370	<u>BD - Painting</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 6,606.20
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	2303 Board Projects	\$ (6,606.20)	
8342	<u>Project Contingency</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 5,154,609.75
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	.... Discretionary	\$ (5,507,008.99)	
	0318 DW - Doors	50,000.00	
	0320 DW - Lighting Replacement	(60,000.00)	
	0321 DW - Painting	61,000.00	
	0369 DW - Vehicles	156,731.00	
	0374 DW - Irrigation	(20,027.42)	
	1338 DW - Land	(277,769.78)	
	2238 Press Box/Concession/Restroom - P6TO33	175,000.00	
	2310 DW - Minor Repair & Maint.	100,000.00	
	2313 DW - Environmental/IAQ/T&B	50,000.00	
	2215 Destin E-SOF Repair-T&M-P6TO18	(181,562.04)	
	2225 Longwood Classroom Reno - F&G - P6TO20	(6,880.00)	
	2226 Longwood Classroom Reno - P6TO21	(500,000.00)	
	2316 DW - Drainage	(1,079.08)	
	2368 DW - Paving/Resurfacing	180,000.00	
		2395 DW - Safety/ADA	75,000.00
		3202 DW - Landscaping	10,270.00
		3204 Central Complex Asbestos Removal P6TO24	(87,655.43)
		3370 Crestview HS - Stad Repairs P6TO9	(25,472.57)
		3374 Roofing Replacement P6TO11	(464,904.15)
		3336 DW - Flooring	17,859.40
		3390 School iPad Program	499,800.00
		3396 Vape Detectors	305,280.00
		4329 DW - Technology Upgrades	515,340.52
		5343 DW - Ramp Replace	(23,480.92)
		5352 DW - PA Systems	(25,000.00)
		5397 Transportation - Repl Buses	(100,000.00)
		5399 Bus Video Management System	27,672.00
		7342 DW - Fire Alarm Upgrade	(172,722.29)
		8373 DW - PE/Restroom/Storage	75,000.00
		<i>Total Projects transferred to/(from)</i>	<u>\$ (5,154,609.75)</u>
8373	<u>DW - PE/Restroom/Storage</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 75,000.00
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	8342 Project Contingency	\$ (75,000.00)	

ADOPTED BY SCHOOL BOARD:

MAY 22, 2023

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 3/31/2023	INCREASE	DECREASE	BUDGET AS OF 4/30/2023
3199	MISCELLANEOUS FEDERAL DIRECT	\$ 1,594,895.06	\$ 4,308,940.06	\$ -	\$ -	\$ 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	340,571.59	-	8,693,007.46
3242	TITLE IV	621,894.81	583,017.48	25,782.33	-	608,799.81
3251	ADULT BASIC EDUCATION	-	-	-	-	-
3271	EDUCATION STABILIZATION FUNDS - K-12	34,752,365.17	39,083,233.57	132,000.00	-	39,215,233.57
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	661,344.91	-	-	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	11,400.00	-	439,798.92
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
TOTAL - OTHER SPECIAL REVENUE FUNDS		\$ 63,401,586.98	\$ 67,192,656.22	\$ 509,753.92	\$ -	\$ 67,702,410.14

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 3/31/2023	INCREASE	DECREASE	BUDGET AS OF 4/30/2023
5100	BASIC EDUCATION (K-12)	\$ 35,444,713.36	\$ 39,169,045.22	\$ 562,831.09	\$ -	\$ 39,731,876.31
5200	EXCEPTIONAL CHILD	9,510,778.99	8,105,712.41	187,324.98	-	8,293,037.39
5300	VOCATIONAL	1,368,890.81	1,355,185.02	-	-	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	-	60,000.00	383,033.54
5900	OTHER INSTRUCTION	390,225.34	175,284.93	352.26	-	175,637.19
6100	PUPIL PERSONNEL SERVICES	3,430,483.65	3,778,453.87	-	27,326.52	3,751,127.35
6110	ATTENDANCE AND SOCIAL WORK	379,025.00	370,166.23	-	35,023.46	335,142.77
6120	GUIDANCE SERVICES	326,523.45	419,287.02	-	8,624.02	410,663.00
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	128,708.69	-	-	128,708.69
6200	INSTRUCTIONAL MEDIA SERVICES	14,410.73	14,166.25	-	-	14,166.25
6300	INSTRUCTION & CURRICULUM	3,219,149.51	3,160,600.50	-	45,228.83	3,115,371.67
6400	INSTRUCTIONAL STAFF TRAINING SERVICES	4,412,542.42	4,808,789.61	43,102.01	-	4,851,891.62
6500	INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-
7100	SCHOOL BOARD	47,052.96	47,052.96	-	35,400.00	11,652.96
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	-	101,788.33	39,457.22
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	845,399.00	-	-	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	-	390.00	-	390.00
7900	OPERATION OF PLANT	63,907.33	67,311.76	29,144.74	-	96,456.50
8100	MAINTENANCE ADMINISTRATION	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	834,982.38	-	-	834,982.38
TOTAL - OTHER SPECIAL REVENUE FUNDS		\$ 63,401,586.98	\$ 67,192,656.22	\$ 823,145.08	\$ 313,391.16	\$ 67,702,410.14

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds
Amendment Number 8
Board Meeting May 22, 2023

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3241	<u>Title I</u>		\$ 340,571.59
	0510 Supplies	5100 Basic Education (K-12)	\$ 340,571.59
	<i>Explanation: Appropriate fiscal year 2021-2022 Title I - Part A (Project 2401) roll forward increase per project award notification.</i>		
	3401 Title I - Part A	\$ 340,571.59	
3242	<u>Title IV</u>		\$ 25,782.33
	0510 Supplies	5100 Basic Education (K-12)	\$ 25,782.33
	<i>Explanation: Appropriate fiscal year 2021-2022 Title IV - SS & AEG (Project 2415) roll forward increase per project award notification.</i>		
	3415 Title IV - SS & AEG	\$ 25,782.33	
3271	<u>Education Stabilization Funds - K-12</u>		\$ 132,000.00
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 122,619.60
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	9,380.40
			\$ 132,000.00
	<i>Explanation: Appropriate revenue for ESSER II - Civics Seal of Excellence (Project 3449) based on actual collections.</i>		
	3449 ESSER II - Civics Seal of Excellence	\$ 132,000.00	
3299	<u>Miscellaneous Federal Through State</u>		\$ 11,400.00
	0395 Distributions to Charter Schools (Non-FEFP)	5100 Basic Education (K-12)	\$ 2,400.00
	0395 Distributions to Charter Schools (Non-FEFP)	7900 Operation of Plant	9,000.00
			\$ 11,400.00
	<i>Explanation: Appropriate additional allocation for Title V - Public Charter School Program (Project 2427) grant per project award notification.</i>		
	2427 Public Charter School Program	\$ 11,400.00	
II. Amendments Between Appropriations & Reserves			
1484	<u>CARES Act - HEERF - Institutional Portion</u>		
	0642 Equipment (Under \$5,000)	5900 Other Instruction	\$ 352.26
	0393 Contracts - Nonprofessional	7900 Operation of Plant	(352.26)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2427	<u>Public Charter School Program</u>		
	0395 Distributions to Charter Schools (Non-FEFP)	5100 Basic Education (K-12)	\$ 116,691.33
	0395 Distributions to Charter Schools (Non-FEFP)	7100 School Board	(35,400.00)
	0395 Distributions to Charter Schools (Non-FEFP)	7300 School Admin - Principal Office	(101,788.33)
	0395 Distributions to Charter Schools (Non-FEFP)	7900 Operation of Plant	20,497.00
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2454	<u>ESSER II - Other Lump Sum</u>		
	0234 Group Insurance - Other	5300 Vocational	\$ (950.00)
	0390 Other Purchased Service	5300 Vocational	950.00
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2461	<u>ESSER III</u>		
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 7,686.82
	0131 Salary - Instructional	5100 Basic Education (K-12)	(7,686.82)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 8

Board Meeting May 22, 2023

Account	Object	Function	Increase (Decrease)
2487 <u>AFRL MD - STEM</u>			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 654.40
	0210 Florida Retirement System	5100 Basic Education (K-12)	77.94
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	49.79
	0510 Supplies	5100 Basic Education (K-12)	(782.13)
			<u>\$ -</u>

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

2495 <u>ARP - IDEA - K-12</u>			
	0365 Software Subscriptions	5200 Exceptional Child	\$ (66,900.00)
	0510 Supplies	5200 Exceptional Child	97,437.66
	0643 Computer Hardware (Over \$5,000)/Technology/Infrastructure	5200 Exceptional Child	(9,578.33)
	0644 Computer Hardware (Under \$5,000)	5200 Exceptional Child	9,578.33
	0103 Salary - Supplements	6100 Pupil Personnel Services	8,576.00
	0131 Salary - Instructional	6100 Pupil Personnel Services	(14,634.69)
	0210 Florida Retirement System	6100 Pupil Personnel Services	(679.71)
	0220 FICA (Social Security & Medicare)	6100 Pupil Personnel Services	(463.56)
	0231 Group Insurance - Health	6100 Pupil Personnel Services	(2,183.34)
	0232 Group Insurance - Life	6100 Pupil Personnel Services	(5.56)
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	(73.34)
	0103 Salary - Supplements	6110 Attendance and Social Work	3,075.00
	0210 Florida Retirement System	6110 Attendance and Social Work	381.29
	0220 FICA (Social Security & Medicare)	6110 Attendance and Social Work	235.25
	0234 Group Insurance - Other	6110 Attendance and Social Work	(38,715.00)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	(42,580.00)
	0117 Workshops	6400 Instructional Staff Training Services	20,000.00
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	1,530.00
	0730 Dues and Fees	6400 Instructional Staff Training Services	35,000.00
			<u>\$ -</u>

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

3401 <u>Title I - Part A</u>			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (9,167.00)
	0117 Workshops	5100 Basic Education (K-12)	(2,510.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(1,092.00)
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(824.00)
	0365 Software Subscriptions	5100 Basic Education (K-12)	(2,349.00)
	0510 Supplies	5100 Basic Education (K-12)	5,837.80
	0519 Technology - Supplies	5100 Basic Education (K-12)	19,131.47
	0644 Computer Hardware (Under \$5,000)	5100 Basic Education (K-12)	67,498.55
	0649 Technology Equipment (Under \$5,000)	5100 Basic Education (K-12)	3,450.00
	0730 Dues and Fees	5100 Basic Education (K-12)	1,650.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	(3,840.00)
	0510 Supplies	5500 Prekindergarten	(60,000.00)
	0370 Postage/Shipping/Telegram	6150 Parental Involvement	(25.50)
	0390 Other Purchased Service	6150 Parental Involvement	(7,000.00)
	0510 Supplies	6150 Parental Involvement	7,025.50
	0330 In County Travel	6300 Instruction & Curriculum	(472.81)
	0644 Computer Hardware (Under \$5,000)	6300 Instruction & Curriculum	(1,550.52)
	0730 Dues and Fees	6300 Instruction & Curriculum	(625.50)
	0117 Workshops	6400 Instructional Staff Training Services	2,510.00
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(58.00)
	0330 In County Travel	6400 Instructional Staff Training Services	(750.00)
	0331 Out of County Travel	6400 Instructional Staff Training Services	(1,000.00)
	0510 Supplies	6400 Instructional Staff Training Services	2,175.52
	0519 Technology - Supplies	6400 Instructional Staff Training Services	259.49
	0530 Periodicals	6400 Instructional Staff Training Services	(850.00)
	0730 Dues and Fees	6400 Instructional Staff Training Services	(454.00)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(17,360.00)
	0398 Field Trips / Student Transportation	7803 Transportation - South	390.00
			<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 8

Board Meeting May 22, 2023

Account	Object	Function	Increase (Decrease)	
3409	<u>Title I - Part D</u>			
	0310	Professional & Technical Services	5100 Basic Education (K-12)	\$ 8,624.02
	0310	Professional & Technical Services	6120 Guidance Services	(8,624.02)
				<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3449	<u>ESSER II - Civics Seal of Excellence</u>			
	0105	Salary - Bonus	5100 Basic Education (K-12)	\$ (5,573.62)
	0220	FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(426.38)
	0395	Distributions to Charter Schools (Non-FEFP)	5100 Basic Education (K-12)	6,000.00
				<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3453	<u>ARP - ESSER III - Supplemental Programming</u>			
	0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 117,335.00
	0102	Salary - Other Compensation	5100 Basic Education (K-12)	(562,856.00)
	0132	Salary - Hourly Teachers	5100 Basic Education (K-12)	322,385.00
	0210	Florida Retirement System	5100 Basic Education (K-12)	(9,866.00)
	0220	FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(9,423.00)
	0510	Supplies	5100 Basic Education (K-12)	3,500.00
	0132	Salary - Hourly Teachers	5200 Exceptional Child	115,150.00
	0210	Florida Retirement System	5200 Exceptional Child	14,975.00
	0220	FICA (Social Security & Medicare)	5200 Exceptional Child	8,800.00
				<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3458	<u>ARP - HIRITS</u>			
	0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (9,136.00)
	0210	Florida Retirement System	5100 Basic Education (K-12)	(1,133.00)
	0220	FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(699.00)
	0231	Group Insurance - Health	5100 Basic Education (K-12)	(3,930.00)
	0232	Group Insurance - Life	5100 Basic Education (K-12)	(10.00)
	0233	Group Insurance - Dental	5100 Basic Education (K-12)	(132.00)
	0234	Group Insurance - Other	5100 Basic Education (K-12)	15,040.00
				<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3475	<u>IDEA - Part B - K-12</u>			
	0100	Salary - Non-Instructional	5200 Exceptional Child	\$ (2,294.03)
	0130	Salary - Overtime	5200 Exceptional Child	300.03
	0210	Florida Retirement System	5200 Exceptional Child	(247.00)
	0220	FICA (Social Security & Medicare)	5200 Exceptional Child	(152.00)
	0231	Group Insurance - Health	5200 Exceptional Child	(786.00)
	0232	Group Insurance - Life	5200 Exceptional Child	(2.00)
	0233	Group Insurance - Dental	5200 Exceptional Child	(26.00)
	0510	Supplies	5200 Exceptional Child	21,069.32
	0103	Salary - Supplements	6100 Pupil Personnel Services	(7,903.00)
	0131	Salary - Instructional	6100 Pupil Personnel Services	(7,000.00)
	0210	Florida Retirement System	6100 Pupil Personnel Services	(1,813.69)
	0220	FICA (Social Security & Medicare)	6100 Pupil Personnel Services	(1,140.07)
	0232	Group Insurance - Life	6100 Pupil Personnel Services	(5.56)
				<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3488	<u>DoDEA ENGAGE 2.0</u>			
	0510	Supplies	5100 Basic Education (K-12)	\$ (31,127.30)
	0519	Technology - Supplies	5100 Basic Education (K-12)	2,188.50
	0642	Equipment (Under \$5,000)	5100 Basic Education (K-12)	18,019.80
	0644	Computer Hardware (Under \$5,000)	5100 Basic Education (K-12)	8,820.00
	0642	Equipment (Under \$5,000)	6400 Instructional Staff Training Services	2,099.00
				<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2023	INCREASE	DECREASE	BUDGET AS OF 4/30/2023	
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	315,194.61	-	-	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	179,909.29	-	1,066,606.06	
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	-	9,520.00	1,608.00	-	11,128.00	
3451 STUDENT MEALS	3,207,700.00	3,207,700.00	-	-	3,207,700.00	
3456 OTHER FOOD SALES	-	-	-	-	-	
3457 CATERING	-	4,953.36	55.00	-	5,008.36	
3459 SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-	
3460 ONLINE CREDIT CARD FEES	-	97,713.04	14,249.49	-	111,962.53	
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	4,127.04	-	5,399.09	
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	\$ 24,942,440.93	\$ 199,948.82	\$ -	\$ 25,142,389.75	

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2023	INCREASE	DECREASE	BUDGET AS OF 4/30/2023	
0100 SALARY - NON-INSTRUCTIONAL	\$ 761,310.00	\$ 685,976.60	\$ -	\$ -	\$ 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	470,713.63	-	-	470,713.63	
0117 WORKSHOPS	2,932.25	4,302.25	-	-	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	-	9,725.37	591.03	-	10,316.40	
0161 SALARY - PROFESSIONAL/TECHNICAL	104,318.82	110,448.00	-	-	110,448.00	
0210 FLORIDA RETIREMENT SYSTEM	162,079.34	168,338.55	70.39	-	168,408.94	
0220 FICA (SOCIAL SECURITY)	107,186.95	100,345.30	45.21	-	100,390.51	
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	8,703,237.91	289,718.34	-	8,992,956.25	
0330 IN COUNTY TRAVEL	4,000.00	4,350.86	-	-	4,350.86	
0331 OUT OF COUNTY TRAVEL	4,050.00	7,737.05	473.29	-	8,210.34	
0350 REPAIR AND MAINTENANCE	148,370.86	114,641.17	-	9,377.48	105,263.69	
0354 MAINTENANCE / VEHICLE REPAIR	5,300.00	5,826.68	141.92	-	5,968.60	
0355 TECHNOLOGY REPAIRS & MAINTENANCE	-	402.14	-	-	402.14	
0360 LEASE AND RENTAL AGREEMENTS	4,581.45	5,081.45	-	-	5,081.45	
0363 SEAT MANAGED - COMPUTERS	80,000.00	80,000.00	-	-	80,000.00	
0365 SOFTWARE SUBSCRIPTIONS	-	4,127.04	6,717.04	-	10,844.08	
0370 POSTAGE	4,000.00	4,000.00	-	1,896.16	2,103.84	
0371 TELEPHONE	13,500.00	3,864.17	-	-	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	9,975.99	-	-	9,975.99	
0393 CONTRACTS - NONPROFESSIONAL SERVICE	27,382.77	44,004.21	-	569.95	43,434.26	
0399 OTHER TECHNOLOGY PURCHASE SERVICE	-	889.28	-	-	889.28	
0410 NATURAL GAS	3,000.00	3,000.00	951.60	-	3,951.60	
0430 ELECTRICITY	72,000.00	72,000.00	-	-	72,000.00	
0450 GASOLINE	6,733.24	13,294.24	-	-	13,294.24	
0460 DIESEL FUEL	6,000.00	9,898.00	-	-	9,898.00	
0510 SUPPLIES	29,862.20	42,324.46	2,917.15	-	45,241.61	
0519 TECHNOLOGY SUPPLIES	350.11	12,864.98	180.93	-	13,045.91	
0550 REPAIR PARTS	1,368.09	3,370.07	-	361.67	3,008.40	
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	959,668.02	2,013.19	-	961,681.21	
0642 EQUIPMENT (UNDER \$5,000)	8,408.55	124,523.93	13,193.83	-	137,717.76	
0643 COMPUTER HARDWARE (OVER \$5,000)	-	-	-	-	-	
0644 COMPUTER HARDWARE (UNDER \$5,000)	4,935.00	12,345.16	3,300.00	-	15,645.16	
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	0.61	-	1,502,101.74	
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	-	97,713.04	14,249.49	-	111,962.53	
0732 MOTOR VEHICLE TAGS AND FEES	-	-	-	-	-	
0750 OTHER PERSONNEL SERVICES (TEMP)	47,566.64	59,432.64	-	951.60	58,481.04	
0791 INDIRECT COST	271,400.00	271,400.00	-	-	271,400.00	
0990 FUND BALANCE UNAPPROPRIATED	9,067,974.83	9,223,106.33	-	121,458.34	9,101,647.99	
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	\$ 24,942,440.93	\$ 334,564.02	\$ 134,615.20	\$ 25,142,389.75	

Explanation of Budget Amendment as Follows:

Part V - School Food Service Fund

Amendment Number 8

Board Meeting May 22, 2023

Account	Object	Function	(Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3299	<u>Miscellaneous Federal Through State</u>		\$ 179,909.29
	0310 Professional & Technical Service	7610 Food Service - Departments	\$ 179,909.29
	<i>Explanation: Appropriate additional Supply Chain Assistance Funds per project award notification.</i>		
	3522 Supply Chain Assistance Funds		\$ 179,909.29
3448	<u>Donations</u>		\$ 1,608.00
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 1,608.00
	<i>Explanation: Appropriate donations for unpaid Student Meals based on actual collections.</i>		
	.... Discretionary		\$ 1,608.00
3457	<u>Catering</u>		\$ 55.00
	0310 Professional & Technical Service	7610 Food Service - Departments	\$ 55.00
	<i>Explanation: Appropriate revenue for Catering based on actual collections.</i>		
	7502 Catering		\$ 55.00
3460	<u>On-Line Credit Card Fees</u>		\$ 14,249.49
	0731 On-Line Credit Card Fees	7610 Food Service - Departments	\$ 14,249.49
	<i>Explanation: Appropriate revenue for On-Line Credit Card Fees based on actual collections.</i>		
	3510 SFS Contract Exclusions		\$ 14,249.49
3490	<u>Miscellaneous Revenue</u>		\$ 4,127.04
	0365 Software Subscriptions	7610 Food Service - Departments	\$ 4,127.04
	<i>Explanation: Appropriate revenue for Software Rebates based on actual collections.</i>		
	3510 SFS Contract Exclusions		\$ 4,127.04
II. Amendments Between Appropriations & Reserves			
	.... <u>Discretionary</u>		
	0130 Salary - Overtime	7600 Food Service (Schools)	\$ 591.03
	0210 Florida Retirement System	7600 Food Service (Schools)	70.39
	0220 Social Security	7600 Food Service (Schools)	45.21
	0310 Professional & Technical Service	7600 Food Service (Schools)	987,037.58
	0330 In County Travel	7600 Food Service (Schools)	244.66
	0510 Supplies	7600 Food Service (Schools)	1,894.38
	0310 Professional & Technical Service	7610 Food Service - Departments	(877,283.53)
	0330 In County Travel	7610 Food Service - Departments	(244.66)
	0365 Software Subscriptions	7610 Food Service - Departments	2,590.00
	0370 Postage	7610 Food Service - Departments	(1,896.16)
	0410 Natural Gas	7610 Food Service - Departments	951.60
	0510 Supplies	7610 Food Service - Departments	1.78
	0750 Other Personnel Services	7610 Food Service - Departments	(951.60)
	0990 Fund Balance - Unappropriated	9890 Reserves	(123,066.34)
			\$ (10,015.66)
	<i>Explanation: Changes between objects & functions to better utilize funds, and transfers to/(from) the following project(s):</i>		
	0513 Pryor Kitchen Renovation	\$ 0.61 3510 SFS Contract Exclusions	<u>10,015.05</u>
			\$ <u>10,015.66</u>

Explanation of Budget Amendment as Follows:

Part V - School Food Service Fund

Amendment Number 8

Board Meeting May 22, 2023

<u>Account</u>	<u>Object</u>	<u>Function</u>	<u>(Decrease)</u>
0513 <u>Pryor Kitchen Renovation</u>			
0684	Replacement Roofing & Systems	7600 Food Service (Schools)	\$ 0.61
<i>Explanation: Transfers to/(from) the following project(s):</i>			
....	<i>Discretionary</i>	\$ (0.61)	
3510 <u>SFS Contract Exclusions</u>			
0393	Contracts - Nonprofessional	7600 Food Service (Schools)	\$ (569.95)
0550	Repair Parts	7600 Food Service (Schools)	(361.67)
0641	Equipment/Fixed Assets (Over \$5,000)	7600 Food Service (Schools)	14,032.73
0642	Equipment (Under \$5,000)	7600 Food Service (Schools)	9,810.30
0331	Out of County Travel	7610 Food Service - Departments	473.29
0350	Repair and Maintenance	7610 Food Service - Departments	(9,377.48)
0354	Maintenance Vehicle Repair	7610 Food Service - Departments	141.92
0510	Supplies	7610 Food Service - Departments	1,020.99
0519	Technology-Related Supplies	7610 Food Service - Departments	180.93
0641	Equipment/Fixed Assets (Over \$5,000)	7610 Food Service - Departments	(12,019.54)
0642	Equipment (Under \$5,000)	7610 Food Service - Departments	3,383.53
0644	Computer Hardware (Under \$5,000)	7610 Food Service - Departments	3,300.00
			<u>\$ 10,015.05</u>
<i>Explanation: Changes between objects & functions to better utilize funds, and transfers to/(from) the following project(s):</i>			
....	<i>Discretionary</i>	\$ (10,015.05)	

ADOPTED BY SCHOOL BOARD:

MAY 22, 2023

FUND NAME: INTERNAL SERVICE FUNDS

FUND NUMBER: 7XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 3/31/2023	INCREASE	DECREASE	BUDGET AS OF 4/30/2023
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 3/31/2023	INCREASE	DECREASE	BUDGET AS OF 4/30/2023
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	DUES AND FEES	-	-	3,500.00	-	3,500.00
	0770	CLAIMS EXPENSE - HEALTH INSURANCE	-	23,063,672.00	-	3,500.00	23,060,172.00
9890		RESERVES					
	0990	FUND BALANCE UNAPPROPRIATED	-	-	-	-	-
		TOTAL - INTERNAL SERVICE FUNDS	\$ -	\$ 24,000,405.00	\$ 3,500.00	\$ 3,500.00	\$ 24,000,405.00

Explanation of Budget Amendment as Follows:
 Part II - Internal Service Funds
 Amendment Number 8
 Board Meeting May 22, 2023

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
N/A			
II. <u>Amendments Between Appropriations & Reserves</u>			
.... <u>Discretionary</u>			
0770	Claims Expense - Health Insurance	9900 Proprietary Funds	\$ (3,500.00)
0730	Dues and Fees	9900 Proprietary Funds	3,500.00
			<u>\$ -</u>

Explanation: Reallocate funds between objects.

ADOPTED BY SCHOOL BOARD:

MAY 22, 2023