



Agenda Item Details

Meeting	Sep 11, 2023 - Regular Meeting
Category	7. Consent Agenda
Subject	7.6 Budget Amendment #11 - 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	Sep 11, 2023
Absolute Date	Sep 11, 2023
Fiscal Impact	Yes
Dollar Amount	3,872,718.96
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #11 - 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.

Additional New Revenue Appropriated/(Adjusted) During the Month of June 2023:

Fund Name	Fund No.	Amount
General Fund	1010	\$ 138,364.93
Debt Service Funds	2xxx	(1,135.20)
Capital Project Funds	3xxx	3,796,240.13
Other Special Revenue Funds - Federal	42xx/43xx	0.00
Other Special Revenue Funds - Miscellaneous (Internal Funds)	49xx	0.00
Other Special Revenue Funds - School Food Service	5020	(60,750.90)
Internal Service Funds (Self-Insured Medical)	7xxx	0.00

Total - All Funds		\$3,872,718.96
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Note: The estimated budget for Other Special Revenue Funds - Miscellaneous (Internal Funds) was estimated to be \$10.0 million in the District Summary Budget. Internal Funds are accounted for on a cash basis in a separate software program - School Funds Online. The estimated budget was adjusted to actual in Budget Amendment #10. 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 11 - June 2023 Final.pdf \(1,807 KB\)](#)

Administrative Content

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

Motion & Voting

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

Motion by Tim Bryant, 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 #11

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2023	INCREASE	DECREASE	BUDGET AS OF 6/30/2023	
3121	PL 81-874, FEDERAL IMPACT, CURRENT OPERATIONS	\$ 2,387,077.00	\$ 3,387,077.00	\$ -	\$ -	\$ 3,387,077.00
3122	PL 81-874 FEDERAL IMPACT, HANDICAP	100,000.00	357,045.00	-	-	357,045.00
3191	ROTC	300,000.00	398,329.40	-	-	398,329.40
3192	DOD SECTION 386 PL 102-484	750,000.00	1,538,069.94	-	-	1,538,069.94
3193	DOD SECTION 363 PL 106-398	108,124.05	108,124.05	-	-	108,124.05
3199	MISCELLANEOUS FEDERAL DIRECT	-	990.00	-	-	990.00
3203	MEDICAID REIMBURSEMENT	550,000.00	559,476.67	-	-	559,476.67
3209	FEMA CLAIMS	-	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	-	457.37	-	-	457.37
3301	CLASS SIZE REDUCTION	32,447,396.00	32,037,039.00	-	-	32,037,039.00
3310	FLORIDA EDUCATION FINANCE PROGRAM	83,749,635.00	69,528,115.00	-	-	69,528,115.00
3311	SAFE SCHOOLS	2,214,997.00	2,199,200.00	-	-	2,199,200.00
3312	SUPPLEMENTAL ACADEMIC INSTRUCTION	8,894,124.00	8,825,597.00	-	-	8,825,597.00
3313	ESE GUARANTEE	13,944,560.00	14,054,969.00	-	-	14,054,969.00
3314	READING INSTRUCTION	1,892,085.00	1,888,555.00	-	-	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	129,737.00	-	-	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	1,364.09	-	17,364.09
3334	DIGITAL CLASSROOMS	-	-	-	-	-
3335	TEACHER CLASSROOM SUPPLY ASSISTANCE	614,524.00	614,524.00	-	-	614,524.00
3336	INSTRUCTIONAL MATERIALS	2,763,244.00	2,698,689.00	-	-	2,698,689.00
3343	STATE LICENSE TAX	40,000.00	49,484.48	-	-	49,484.48
3344	DISCRETIONARY LOTTERY	-	-	-	-	-
3349	INTANGIBLE PROPERTY TAX	-	-	-	-	-
3354	TRANSPORTATION	7,732,963.00	7,805,673.00	-	-	7,805,673.00
3357	MENTAL HEALTH ASSISTANCE	1,583,619.00	1,576,653.00	-	-	1,576,653.00
3359	FEDERALLY CONNECTED STUDENT SUPPLEMENT	2,879,665.00	2,935,374.00	-	-	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	625,302.72	-	79.68	625,223.04
3379	FUEL TAX REFUND (OLD OBJECT NUMBER)	-	-	-	-	-
3395	FEMA - STATE - CLAIMS MATCH	-	-	-	-	-
3399	OTHER MISCELLANEOUS STATE REVENUE	1,326,762.87	2,155,028.32	-	357,132.44	1,797,895.88
3401	PRINT SHOP POSTAGE	10,000.00	16,335.35	2,667.11	-	19,002.46
3402	PRINT SHOP PRINTING	250,000.00	253,573.87	144.00	-	253,717.87
3407	EDUCATIONAL BROADBAND - LEASE	26,000.00	35,093.01	2,300.28	-	37,393.29
3411	DISTRICT SCHOOL TAXES	105,633,581.00	105,633,581.00	-	-	105,633,581.00
3421	TAX REDEMPTIONS	110,000.00	51,601.64	22,189.34	-	73,790.98
3424	CONTINUING WORKFORCE EDUCATION COURSE FEES	-	-	950.00	-	950.00
3425	RENT/USE OF FACILITY	-	46,870.71	-	-	46,870.71
3426	COURSE FEES - ADULT EDUCATION	700,000.00	848,493.56	-	798.00	847,695.56
3427	CAPITAL IMPROVEMENT FEES - ADULT EDUCATION	-	41,729.19	-	38.00	41,691.19
3429	TECHNOLOGY FEES - ADULT EDUCATION	-	41,729.19	-	38.00	41,691.19
3431	INTEREST ON INVESTMENTS	49,103.00	2,049,103.00	-	-	2,049,103.00
3434	COMMUNITY EDUCATION ENRICHMENT PROGRAM	-	7,950.00	-	-	7,950.00
3448	DONATIONS	44,595.00	130,709.36	-	-	130,709.36
3462	PURCHASED CUSTODIAL SERVICE	-	3,284.29	-	-	3,284.29
3463	BOB SIKES CHILD CARE	183,000.00	201,138.01	-	-	201,138.01
3465	PURCHASED POSITIONS - OTHER	7,565.00	396,417.31	-	318.25	396,099.06
3466	PURCHASED OTHER POSITIONS - EXTERNAL	264,162.06	318,236.61	210,381.25	-	528,617.86
3467	PURCHASED - SCHOOLS - OTHER	22,075.00	401,129.34	6,182.25	-	407,311.59
3468	RIVERSIDE CHILD CARE	-	-	-	-	-
3469	ANTIOCH CHILD CARE	200,000.00	238,396.00	-	-	238,396.00
3470	NORTHWOOD CHILD CARE	199,000.00	200,553.37	-	-	200,553.37
3474	PROF. DEVELOP. CERTIFICATION PROGRAM FEES	33,000.00	105,146.22	-	-	105,146.22
3475	BLUEWATER CHILD CARE	407,000.00	592,404.99	-	-	592,404.99
3477	PLEW CHILD CARE	349,000.00	430,052.06	-	-	430,052.06
3478	WRIGHT CHILD CARE	171,000.00	201,783.30	-	-	201,783.30
3480	PUBLIC INFORMATION REQUESTS	-	815.49	-	-	815.49
3482	FUEL MAINTENANCE FEE	-	79,050.70	-	-	79,050.70
3484	FINANCIAL AID FEES	-	83,458.39	-	76.00	83,382.39

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2023	INCREASE	DECREASE	BUDGET AS OF 6/30/2023	
3485	RESTITUTION PAYMENTS - OTHER	-	434.62	-	434.62	
3487	CERTIFICATE FEES - SUBSTITUTES	-	4,755.00	-	4,755.00	
3488	FINGERPRINT PROGRAM	-	34,695.00	1,504.00	36,199.00	
3489	CERTIFICATE FEES	30,000.00	35,550.00	-	35,550.00	
3490	MISCELLANEOUS REVENUE	-	373,196.38	1,643.54	374,839.92	
3491	E-RATE REFUNDS	-	-	-	-	
3492	TRANSPORTATION - SCHOOL ACTIVITIES	150,000.00	413,047.68	31,096.50	444,144.18	
3493	SALE OF JUNK	-	59,609.58	1,765.08	61,374.66	
3494	FEDERAL INDIRECT COST REIMBURSEMENT	375,000.00	1,375,000.00	-	1,375,000.00	
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	-	6,185.95	27,055.10	33,241.05	
3497	REFUND - PRIOR YEAR EXPENDITURES	18.00	69,623.45	-	69,623.45	
3498	FUEL TAX REFUND (NEW OBJECT NUMBER)	40,000.00	62,968.01	14,249.97	77,217.98	
3499	SFS - INDIRECT COST	125,000.00	125,000.00	173,352.79	298,352.79	
3630	TRANSFER FROM CAPITAL IMPROVEMENT FUNDS	14,080,670.00	14,231,762.60	-	14,231,762.60	
3731	SALE OF LAND	-	-	-	-	
3740	PRIOR YEAR INSURANCE LOSS RECOVERY	-	171,556.84	-	171,556.84	
3741	INSURANCE LOSS RECOVERY	-	65,776.93	-	65,776.93	
3746	HEALTH REIMBURSEMENT ARRANGEMENT	-	87,670.08	-	87,670.08	
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	\$ 370,409,328.88	\$ 496,845.30	\$ 358,480.37	\$ 370,547,693.81

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2023	INCREASE	DECREASE	BUDGET AS OF 6/30/2023
5100 BASIC EDUCATION (K-12)	\$ 173,425,532.29	\$ 163,683,859.48	\$ 759,078.66	\$ -	\$ 164,442,938.14
5101 CHARTER SCHOOL FEDERAL IMPACT	80,865.00	144,401.00	-	-	144,401.00
5200 EXCEPTIONAL CHILD	31,917,139.99	32,713,578.02	500,786.37	-	33,214,364.39
5300 VOCATIONAL AND TECHNICAL EDUCATION	5,953,267.62	6,925,151.91	53,264.71	-	6,978,416.62
5400 ADULT GENERAL EDUCATION	-	322,902.00	-	265,508.01	57,393.99
5500 PREKINDERGARTEN	527,513.00	452,293.68	799.44	-	453,093.12
5900 OTHER INSTRUCTION	3,634,598.74	4,054,068.05	-	55,615.11	3,998,452.94
6100 PUPIL PERSONNEL SERVICES	2,812,765.80	4,149,313.01	28,338.19	-	4,177,651.20
6110 ATTENDANCE AND SOCIAL WORK	552,298.00	585,573.11	1,208.10	-	586,781.21
6120 GUIDANCE SERVICES	5,327,062.41	3,217,183.00	13,923.12	-	3,231,106.12
6130 HEALTH SERVICES	1,571,730.31	1,539,726.13	11,346.98	-	1,551,073.11
6140 PSYCHOLOGICAL SERVICES	2,735,840.00	2,678,607.92	14,099.27	-	2,692,707.19
6141 TESTING	162,979.00	175,099.06	2,649.44	-	177,748.50
6150 PARENTAL INVOLVEMENT	760.00	985.00	-	-	985.00
6200 INSTRUCTIONAL MEDIA SERVICE	2,002,130.58	2,228,984.46	1,802.76	-	2,230,787.22
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	4,799,007.04	5,075,960.56	-	99,083.80	4,976,876.76
6400 INSTR STAFF TRAINING SERVICES	2,408,275.02	3,591,550.62	6,564.79	-	3,598,115.41
6500 INSTRUCTIONAL RELATED TECHNOLOGY	633,048.65	591,701.32	-	95,998.84	495,702.48
7100 SCHOOL BOARD	1,953,614.22	2,024,141.11	1,009.04	-	2,025,150.15
7200 GENERAL ADMINISTRATION (SUPT)	435,578.49	486,561.62	15,840.40	-	502,402.02
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	23,032,927.40	24,255,151.42	56,571.20	-	24,311,722.62
7400 FACILITIES ACQUISITION & CONSTRUCTION	2,102,764.16	3,275,056.95	106,299.18	-	3,381,356.13
7430 CHARTER SCHOOL LCI	-	-	-	-	-
7500 FISCAL SERVICES (FINANCE DEPT)	2,501,438.80	2,481,889.59	95,038.74	-	2,576,928.33
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	506,242.69	715.90	-	506,958.59
7730 STAFF SERVICES	6,853,542.64	7,075,228.91	-	469,122.50	6,606,106.41
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	953,083.37	1,005,333.72	-	7,872.80	997,460.92
7800 PUPIL TRANSP SERVICES - SCHOOL	1,527,505.56	1,177,607.28	15,879.99	-	1,193,487.27
7801 TRANSPORTATION - NORTH	6,296,316.76	6,575,640.45	13,500.90	-	6,589,141.35
7802 TRANSPORTATION - CENTRAL	3,233,827.35	3,272,786.35	-	5,216.54	3,267,569.81
7803 TRANSPORTATION - SOUTH	5,036,856.05	4,577,529.11	25,394.22	-	4,602,923.33
7900 OPERATION OF PLANT	31,478,580.30	33,983,546.54	-	4,655.16	33,978,891.38
8100 MAINTENANCE ADMINISTRATION	4,727,126.47	5,098,789.04	15,218.16	-	5,114,007.20
8120 BUILDING AND GROUND MAINTENANCE	3,542,451.99	3,349,169.96	-	100,393.56	3,248,776.40
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	3,396,816.04	3,747,598.80	-	166,854.67	3,580,744.13
9100 COMMUNITY SERVICE	2,644,582.08	3,240,474.87	-	26,118.53	3,214,356.34
9700 TRANSFER FUNDS	-	28,873.00	-	-	28,873.00
9890 RESERVES	34,893,068.45	32,097,576.82	-	304,525.11	31,793,051.71
TOTAL - GENERAL FUND	\$ 373,561,498.83	\$ 370,409,328.88	\$ 1,739,329.56	\$ 1,600,964.63	\$ 370,547,693.81

*Note:
 Function 9890 - Reserves - is comprised of the following:

Object	Description	Budget
0988	Reserve - School Carryover	\$ 1,017,686.08
0990	Fund Balance - Unappropriated	12,947,136.14
0991	Reserve - Inventory	126,235.96
0993	Reserve - Retirement	200,000.00
0994	Reserve - FTE/Schools	1,863,148.99
0995	Reserve - Claims Liability	2,560,000.00
0996	Reserve - Contingency	1,511,792.00
0997	Reserve - Projects	11,567,052.54
	Total	\$ 31,793,051.71

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 11
Board Meeting September 11, 2023

Account	Object			Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves				
3323	<u>CO & DS Withheld for Administrative Expense</u>			\$ 1,364.09
	0310	Professional & Technical Service	7200 General Administration	\$ 15,114.09
	0310	Professional & Technical Service	7730 Staff Services	(13,750.00)
				\$ 1,364.09
	<i>Explanation: To appropriate revenue for CO & DS Withheld for Administrative Expense based on actual collections.</i>			
	9015	Fixed Charges		\$ 1,364.09
3371	<u>Voluntary Prekindergarten Program</u>			\$ (79.68)
	0997	Reserve - Projects	9890 Reserves	\$ (79.68)
	<i>Explanation: To adjust revenue for Voluntary Prekindergarten Program based on actual collections.</i>			
	0132	VPK - Year Long Program		\$ (79.68)
3399	<u>Other Miscellaneous State Revenue</u>			\$ (357,132.44)
	0790	Miscellaneous Expense	5400 Adult General Education	\$ (265,508.01)
	0131	Salary - Instructional	5900 Other Instruction	(134.62)
	0210	Florida Retirement System	5900 Other Instruction	(16.01)
	0220	Social Security	5900 Other Instruction	(4.47)
	0232	Group Insurance - Life	5900 Other Instruction	(0.01)
	0310	Professional & Technical Service	5900 Other Instruction	(3,277.12)
	0510	Supplies	5900 Other Instruction	(52,406.34)
	0642	Equipment (Under \$5,000)	5900 Other Instruction	(213.56)
	0750	Other Personnel Services	5900 Other Instruction	(2,426.25)
	0310	Professional & Technical Service	6130 Health Services	900.00
	0330	In County Travel	6300 Instruction & Curriculum	(207.00)
	0100	Salary - Non-Instructional	7300 School Admin - Principal Office	(5,744.73)
	0210	Florida Retirement System	7300 School Admin - Principal Office	(684.49)
	0220	Social Security	7300 School Admin - Principal Office	(484.81)
	0231	Group Insurance - Health	7300 School Admin - Principal Office	(4,386.98)
	0232	Group Insurance - Life	7300 School Admin - Principal Office	(8.96)
	0233	Group Insurance - Dental	7300 School Admin - Principal Office	(133.60)
	0234	Group Insurance - Other	7300 School Admin - Principal Office	(2,572.00)
	0652	Other Motor Vehicles	7400 Facilities Acquisition and Construction	(23,567.00)
	0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	3,743.52
				\$ (357,132.44)
	<i>Explanation: To appropriate revenue for State Full Service Schools (\$900.00) and Triumph Healthcare Academy Grant (\$3,743.52) and adjust revenue for Triumph AI Grant (\$207.00), Pipeline Grant (\$72,493.95), Driving Choice Grant (\$23,567.00), and Open Door-Career Centers (\$265,508.01) based on actual collections.</i>			
	2101	State Full Service Schools Allocation	3118 Triumph Healthcare Academy Grant	3,743.52
	2113	Triumph AI Grant	3119 Driving Choice Grant	(23,567.00)
	3117	Pipeline Grant	3139 Open Door - Career Centers	(265,508.01)
			Total	\$ (357,132.44)
3401	<u>Print Shop Postage</u>			\$ 2,667.11
	0510	Supplies	7760 Internal Service	\$ 2,667.11
	<i>Explanation: To appropriate revenue for Print Shop Postage based on actual collections.</i>			
	9121	Print Shop		\$ 2,667.11
3402	<u>Print Shop Printing</u>			\$ 144.00
	0510	Supplies	7760 Internal Service	\$ 144.00
	<i>Explanation: To appropriate revenue for Print Shop Printing based on actual collections.</i>			
	9121	Print Shop		\$ 144.00
3407	<u>Educational Broadband - Lease</u>			\$ 2,300.28
	0510	Supplies	6500 Instruction Related Technology	\$ 2,300.28
	<i>Explanation: To appropriate revenue for Educational Broadband Lease based on actual collections.</i>			
	6010	Educational Broadband Lease		\$ 2,300.28

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 11
Board Meeting September 11, 2023

Account	Object				Increase (Decrease)
3421	<u>Tax Redemptions</u>				\$ 22,189.34
	0997 Reserve - Projects		9890 Reserves		\$ 22,189.34
	<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>				
	2095 Salary Resynching	\$ 22,189.34			
3424	<u>Continuing Workforce Education Course Fees</u>				\$ 950.00
	0990 Fund Balance - Unappropriated		9890 Reserves		\$ 95.00
	0997 Reserve - Projects		9890 Reserves		855.00
					\$ 950.00
	<i>Explanation: To appropriate revenue for continuing workforce education course fees based on actual collections.</i>				
	.... Discretionary	\$ 95.00	6110 Adult Education Tuition	855.00	
				<u>855.00</u>	
				<u>Total \$ 950.00</u>	
3426	<u>Course Fees - Adult Education</u>				\$ (798.00)
	0510 Supplies		5900 Other Instruction		\$ (718.20)
	0990 Fund Balance - Unappropriated		9890 Reserves		(79.80)
					\$ (798.00)
	<i>Explanation: To adjust revenue for adult education course fees based on actual collections.</i>				
	.... Discretionary	\$ (79.80)	6110 Adult Education Tuition	(718.20)	
				<u>(718.20)</u>	
				<u>Total \$ (798.00)</u>	
3427	<u>Capital Improvement Fees - Adult Education</u>				\$ (38.00)
	0641 Equipment (Over \$5,000)		5900 Other Instruction		\$ (38.00)
	<i>Explanation: To adjust revenue for adult education capital improvement fees based on actual collections.</i>				
	6035 Adult Capital Improvement Fees	\$ (38.00)			
3429	<u>Technology Fees - Adult Education</u>				\$ (38.00)
	0510 Supplies		5900 Other Instruction		\$ (38.00)
	<i>Explanation: To adjust revenue for adult education technology fees based on actual collections.</i>				
	2016 Adult Technology Fees	\$ (38.00)			
3465	<u>Purchased Positions - Other</u>				\$ (318.25)
	0102 Salary - Other Compensation		5100 Basic Education (K-12)		\$ (266.21)
	0210 Florida Retirement System		5100 Basic Education (K-12)		(31.71)
	0220 Social Security		5100 Basic Education (K-12)		(20.33)
					\$ (318.25)
	<i>Explanation: To adjust revenue received from schools to reimburse positions, other compensation, and/or substitutes based on actual collections.</i>				
	2051 Purchased - Other Positions	\$ (318.25)			
3466	<u>Purchased Positions/Other - External</u>				\$ 210,381.25
	0131 Salary - Instructional		5100 Basic Education (K-12)		\$ (2,961.89)
	0210 Florida Retirement System		5100 Basic Education (K-12)		(700.25)
	0220 Social Security		5100 Basic Education (K-12)		(423.23)
	0231 Group Insurance - Health		5100 Basic Education (K-12)		(9,780.19)
	0232 Group Insurance - Life		5100 Basic Education (K-12)		(5.48)
	0233 Group Insurance - Dental		5100 Basic Education (K-12)		(360.50)
	0510 Supplies		5100 Basic Education (K-12)		1,301.00
	0100 Salary - Non-Instructional		5200 Exceptional Child		137,841.65
	0210 Florida Retirement System		5200 Exceptional Child		16,417.74
	0220 Social Security		5200 Exceptional Child		10,391.92
	0231 Group Insurance - Health		5200 Exceptional Child		61,170.12
	0232 Group Insurance - Life		5200 Exceptional Child		130.64
	0233 Group Insurance - Dental		5200 Exceptional Child		1,863.93
	0111 Salary - Administrative Manager		7720 Information Services		45.52
	0210 Florida Retirement System		7720 Information Services		4.59
	0220 Social Security		7720 Information Services		2.77
	0231 Group Insurance - Health		7720 Information Services		4.40

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
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Account	Object			Increase (Decrease)
	0232 Group Insurance - Life		7720 Information Services	(0.32)
	0233 Group Insurance - Dental		7720 Information Services	0.09
	0100 Salary - Non-Instructional		7730 Staff Services	(3,595.62)
	0210 Florida Retirement System		7730 Staff Services	(428.28)
	0220 Social Security		7730 Staff Services	(471.85)
	0231 Group Insurance - Health		7730 Staff Services	(342.14)
	0232 Group Insurance - Life		7730 Staff Services	(2.89)
	0233 Group Insurance - Dental		7730 Staff Services	(38.73)
	0102 Salary - Other Compensation		7900 Operation of Plant	266.21
	0210 Florida Retirement System		7900 Operation of Plant	31.71
	0220 Social Security		7900 Operation of Plant	20.33
				<u>\$ 210,381.25</u>
	<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	\$ 210,381.25		
3467	<u>Purchased - Schools - Other</u>			<u>\$ 6,182.25</u>
	0398 Field Trips		7801 Transportation - North	\$ (1,795.75)
	0398 Field Trips		7802 Transportation - Central	8,223.03
	0398 Field Trips		7803 Transportation - South	(478.00)
	0460 Diesel Fuel		7900 Operation of Plant	232.97
				<u>\$ 6,182.25</u>
	<i>Explanation: To appropriate internal funds received from schools to reimburse operating expenditures based on actual collections.</i>			
	8001 Purchased - Schools - Other	\$ 6,182.25		
3484	<u>Financial Aid Fees</u>			<u>\$ (76.00)</u>
	0790 Miscellaneous Expense		9100 Community Service	\$ (76.00)
	<i>Explanation: To adjust revenue for Financial Aid Fees based on actual collections.</i>			
	3005 Financial Aid Trust Fund	\$ (76.00)		
3488	<u>Fingerprint Program</u>			<u>\$ 1,504.00</u>
	0730 Dues and Fees		7730 Staff Services	\$ 1,504.00
	<i>Explanation: To appropriate revenue for Fingerprint Program based on actual collections.</i>			
	6006 Fingerprinting - Fees	\$ 1,504.00		
3490	<u>Miscellaneous Revenue</u>			<u>\$ 1,643.54</u>
	0460 Diesel Fuel		7800 Pupil Transp Services - School	\$ 661.52
	0510 Supplies		7803 Transportation - South	57.14
	0990 Fund Balance - Unappropriated		9890 Reserves	924.88
				<u>\$ 1,643.54</u>
	<i>Explanation: To appropriate revenue for Scribbles Transcript System (\$924.88), fuel reimbursements (\$661.52), and vending commissions (\$57.14) based on actual collections.</i>			
	.... Discretionary	\$ 924.88	3033 Vending Commission - Transportation - South	57.14
	2093 Fuel System Repairs	661.52	Total	<u>1,643.54</u>
3492	<u>Transportation - School Activities</u>			<u>\$ 31,096.50</u>
	0997 Reserve - Projects		9890 Reserves	\$ 31,096.50
	<i>Explanation: To appropriate revenue for Transportation - School Activities based on actual collections.</i>			
	2095 Salary Resynching	\$ 31,096.50		
3493	<u>Sale of Junk</u>			<u>\$ 1,765.08</u>
	0990 Fund Balance - Unappropriated		9890 Reserves	\$ 1,765.08
	<i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i>			
	.... Discretionary	\$ 1,765.08		

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
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Account	Object	Increase (Decrease)
3495	<u>Transportation - Repairs Dept./Other</u>	<u>\$ 27,055.10</u>
0997	Reserve - Projects	
	9890 Reserves	<u>\$ 27,055.10</u>
<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>		
2095	Salary Resynching	\$ 27,055.10
3498	<u>Fuel Tax Refund</u>	<u>\$ 14,249.97</u>
0677	Replacement Systems - Other than Bldg.	
	7400 Facilities Acquisition and Construction	<u>\$ 14,249.97</u>
<i>Explanation: To appropriate revenue for Fuel Tax Refund based on actual collections.</i>		
2192	Paving Countywide	\$ 14,249.97
3499	<u>School Food Service - Indirect Cost</u>	<u>\$ 173,352.79</u>
0997	Reserve - Projects	
	9890 Reserves	<u>\$ 173,352.79</u>
<i>Explanation: To appropriate revenue for School Food Service - Indirect Cost based on actual collections.</i>		
2095	Salary Resynching	\$ 173,352.79

II. Amendments Between Appropriations & Reserves

.... Discretionary

5100	Basic Education (K-12)	\$ (34,598.19)
5200	Exceptional Child	(1,471.72)
5300	Vocational	35,685.88
6100	Pupil Personnel Services	(212.92)
6120	Guidance Services	(243.96)
6200	Instructional Media Services	(2,317.97)
6300	Instruction & Curriculum	207.00
7200	General Administration	(0.04)
7300	School Admin - Principal Office	(21,726.56)
7400	Facilities Acquisition and Construction	(1,500.00)
7500	Fiscal Services	50.16
7720	Information Services	(252.20)
7730	Staff Services	5,712.97
7801	Transportation - North	5,456.76
7802	Transportation - Central	(8,615.35)
7803	Transportation - South	18,268.41
7900	Operation of Plant	35,280.35
8100	Maintenance Administration	(1,070.82)
8120	Building and Ground Maintenance	(100.00)
8200	Administrative Technology Services	247.12
9890	Reserves	<u>(316,226.01)</u>
		<u>\$ (287,427.09)</u>

Explanation: Changes by schools & departments between objects & function to better utilize funds, adjust salaries to actual & close department discretionary funds (Project 2095 & 6110), adjust reserve based on actuarial analysis (Project 2095), and adjust School Utilities (Project 5099) by transferring to/(from) the following project(s):

2095	Salary Resynching	\$ 290,206.67	5099	School Utilities	(2,779.58)
					Total \$ <u>287,427.09</u>

0010 Grounds/Beautification

0393	Contracts - Nonprofessional		8120	Building and Ground Maintenance	<u>\$ (104,283.23)</u>
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Explanation: Close project at year end by transferring to/(from) the following project(s):

2095	Salary Resynching	\$ 104,283.23
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Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
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Board Meeting September 11, 2023

Account	Object		Increase (Decrease)
0023	<u>Itinerant - Speech</u>		
	0310 Professional & Technical Service	5200 Exceptional Child	\$ (9,588.00)
	<i>Explanation: Close project at year end by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ 9,588.00	
0132	<u>VPK - Year Long Program</u>		
	0100 Salary - Non-Instructional	5500 Prekindergarten	\$ (0.02)
	0750 Other Personnel Services	5500 Prekindergarten	(112.50)
	0997 Reserve - Projects	9890 Reserves	112.52
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
1004	<u>AICE - Set-Aside</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 499.84
	0210 Florida Retirement System	5100 Basic Education (K-12)	60.64
	0220 Social Security	5100 Basic Education (K-12)	42.83
	0997 Reserve - Projects	9890 Reserves	(603.31)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
1007	<u>SRO - General Fund</u>		
	0310 Professional & Technical Service	7900 Operation of Plant	\$ 47,200.00
	<i>Explanation: Appropriate funds for SRO contract for payments covering 7/1/2023 - 7/15/2023 by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (47,200.00)	
2011	<u>Custodial Services</u>		
	0100 Salary - Non-Instructional	7900 Operation of Plant	\$ (10.80)
	0103 Salary - Supplements	7900 Operation of Plant	(38.98)
	0210 Florida Retirement System	7900 Operation of Plant	(1.52)
	0220 Social Security	7900 Operation of Plant	(0.99)
	0730 Dues and Fees	7900 Operation of Plant	443.25
			\$ 390.96
	<i>Explanation: Appropriate for unanticipated expenditures and adjust average salaries to actual by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (390.96)	
2023	<u>Itinerant Teachers - Hospital/Homebound</u>		
	0365 Software Subscriptions	5200 Exceptional Child	\$ 4,204.08
	<i>Explanation: Adjust salaries to actual and appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (4,204.08)	
2027	<u>Itinerant - School Psychologists</u>		
	0100 Salary - Non-Instructional	6140 Psychological Services	\$ (0.37)
	0131 Salary - Instructional	6140 Psychological Services	(0.02)
	0210 Florida Retirement System	6140 Psychological Services	(0.04)
	0220 Social Security	6140 Psychological Services	(0.02)
			\$ (0.45)
	<i>Explanation: Adjust salaries to actual by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ 0.45	
2051	<u>Purchased - Other Positions</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (6,206.16)
	0103 Salary - Supplements	5100 Basic Education (K-12)	6,805.04
	0210 Florida Retirement System	5100 Basic Education (K-12)	(1,555.58)
	0220 Social Security	5100 Basic Education (K-12)	(297.62)
	0102 Salary - Other Compensation	7300 School Admin - Principal Office	1,000.00
	0210 Florida Retirement System	7300 School Admin - Principal Office	119.10

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 11

Board Meeting September 11, 2023

Account	Object		Increase (Decrease)
0220	Social Security	7300 School Admin - Principal Office	76.50
0102	Salary - Other Compensation	7900 Operation of Plant	49.13
0210	Florida Retirement System	7900 Operation of Plant	5.85
0220	Social Security	7900 Operation of Plant	3.74
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2086 <u>SAI - Teenage Parenting Program</u>			
0393	Contracts - Nonprofessional	6100 Pupil Personnel Services	<u>\$ (135.20)</u>
<i>Explanation: Close project at year end by transferring to/(from) the following project(s):</i>			
3161	SAI - Supplemental Academic Instruction	\$ 135.20	
2088 <u>Certification</u>			
0730	Dues and Fees	7730 Staff Services	<u>\$ (11,869.46)</u>
<i>Explanation: Appropriate employee fingerprinting fees by transferring to/(from) the following project(s):</i>			
6007	Fingerprinting - Employees	\$ 11,869.46	
2095 <u>Salary Resvncing</u>			
0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 5,582.66
0131	Salary - Instructional	5100 Basic Education (K-12)	309,563.94
0210	Florida Retirement System	5100 Basic Education (K-12)	35,223.68
0220	Social Security	5100 Basic Education (K-12)	24,105.26
0100	Salary - Non-Instructional	5200 Exceptional Child	7,461.46
0131	Salary - Instructional	5200 Exceptional Child	28,289.45
0210	Florida Retirement System	5200 Exceptional Child	3,569.52
0220	Social Security	5200 Exceptional Child	2,737.59
0131	Salary - Instructional	5300 Vocational	6,226.50
0210	Florida Retirement System	5300 Vocational	616.98
0220	Social Security	5300 Vocational	482.63
0111	Salary - Administrative Manager	6100 Pupil Personnel Services	697.58
0131	Salary - Instructional	6100 Pupil Personnel Services	9,930.36
0210	Florida Retirement System	6100 Pupil Personnel Services	1,073.74
0220	Social Security	6100 Pupil Personnel Services	805.06
0100	Salary - Non-Instructional	7300 School Admin - Principal Office	10,709.55
0111	Salary - Administrative Manager	7300 School Admin - Principal Office	17,338.08
0210	Florida Retirement System	7300 School Admin - Principal Office	2,818.20
0220	Social Security	7300 School Admin - Principal Office	2,147.48
0100	Salary - Non-Instructional	7800 Pupil Transp Services - School	11,970.37
0111	Salary - Administrative Manager	7800 Pupil Transp Services - School	993.14
0210	Florida Retirement System	7800 Pupil Transp Services - School	1,288.69
0220	Social Security	7800 Pupil Transp Services - School	966.27
0100	Salary - Non-Instructional	7900 Operation of Plant	8,883.49
0111	Salary - Administrative Manager	7900 Operation of Plant	536.37
0210	Florida Retirement System	7900 Operation of Plant	939.40
0220	Social Security	7900 Operation of Plant	724.45
0100	Salary - Non-Instructional	8100 Maintenance Administration	4,804.47

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 11

Board Meeting September 11, 2023

Account	Object			Increase (Decrease)
0111	Salary - Administrative Manager	8100	Maintenance Administration	643.85
0210	Florida Retirement System	8100	Maintenance Administration	536.37
0220	Social Security	8100	Maintenance Administration	429.90
0997	Reserve - Projects	9890	Reserves	(253,693.73)
				<u>\$ 248,402.76</u>

Explanation: Changes by schools & departments between objects & function to better utilize funds, adjust reserve based on actuarial analysis (Discretionary), close project at year end (Discretionary, Projects 0010, 0023, 2023, 5060, 5075 & 8084), adjust salaries to actual (Discretionary, Projects 0023,2011, 2023, 2027, & 5012), appropriate funds for SRO contract for payments covering 7/01/2023-7/15/2023, temporary allocation for encumbrances to Triumph AI Grant, School Maintenance, Triumph Healthcare Academy Grant & School Maintenance-School Control (Projects 2113, 2909, 3118 & 5909 - Will be pulled back in fiscal year 2023-2024), adjust temporarily advanced field trip funds to schools (Project 8001), and appropriate unanticipated operating expenditures (Discretionary, Projects 0023, 2011, & 2023),

....	Discretionary	\$ (290,206.67)	2909 School Maintenance	2,010.18
0010	Grounds/Beautification	(104,283.23)	3118 Triumph Healthcare Academy Grant	110,671.32
0023	Itinerant - Speech	(9,588.00)	5012 Itinerant - Staffing Specialist	(0.05)
1007	SRO - General Fund	47,200.00	5060 Best Chance - General Fund	53.22
2011	Custodial Services	390.96	5075 IDEA Supplemental Support - General Fund	(2,852.05)
2023	Itinerant Teachers - Hospital/Homebound	4,204.08	5909 School Maintenance - School Control	1,714.40
2027	Itinerant - School Psychologists	(0.45)	8001 Purchased - Schools - Other	(10,000.00)
2113	Triumph AI Grant	2,343.53	8084 Student Safety	(60.00)
				<u>Total \$ (248,402.76)</u>

2113 Triumph AI Grant

0685	Flooring/Structural Alteration	7400	Facilities Acquisition and Construction	\$ 2,189.02
0393	Contracts - Nonprofessional	7900	Operation of Plant	154.51
				<u>\$ 2,343.53</u>

Explanation: Temporarily appropriate funding for encumbrances by transferring to/(from) the following project(s): (Note: funding will be reversed in fiscal year 2023-2024.)

2095	Salary Resynching	\$ (2,343.53)		
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2154 Advanced Placement

0131	Salary - Instructional	5100	Basic Education (K-12)	\$ 1,088.15
0210	Florida Retirement System	5100	Basic Education (K-12)	129.60
0220	Social Security	5100	Basic Education (K-12)	83.25
				<u>\$ 1,301.00</u>

Explanation: Adjust Advanced Placement projects by transferring to/(from) the following project(s):

5054	AP - Bonuses & Exams	\$ (1,301.00)		
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2166 Community Education Enrichment

0430	Electricity	7900	Operation of Plant	\$ 7,950.00
0102	Salary - Other Compensation	9100	Community Service	(5,319.50)
0210	Florida Retirement System	9100	Community Service	(633.56)
0220	Social Security	9100	Community Service	(406.94)
0360	Lease and Rental Agreements	9100	Community Service	(1,590.00)
				<u>\$ -</u>

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

2170 Child Care - Northwood Elementary School

0100	Salary - Non-Instructional	9100	Community Service	\$ 0.35
0210	Florida Retirement System	9100	Community Service	0.04
0220	Social Security	9100	Community Service	0.03
0510	Supplies	9100	Community Service	(0.42)
				<u>\$ -</u>

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

2174 Child Care - Plew Elementary School

0100	Salary - Non-Instructional	9100	Community Service	\$ 1,426.62
0102	Salary - Other Compensation	9100	Community Service	(336.89)
0210	Florida Retirement System	9100	Community Service	128.14
0220	Social Security	9100	Community Service	83.37
0510	Supplies	9100	Community Service	(1,301.24)
				<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
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Account	Object		Increase (Decrease)
2178	<u>Child Care - Wright Elementary School</u>		
	0371 Telephone	7900 Operation of Plant	\$ 15.07
	0220 Social Security	9100 Community Service	(71.31)
	0510 Supplies	9100 Community Service	56.24
	0642 Equipment (Under \$5,000)	9100 Community Service	4,550.29
	0681 Fire/Sprinkler/Elect.	9100 Community Service	(4,550.29)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2179	<u>Child Care - Antioch Elementary School</u>		
	0220 Social Security	9100 Community Service	\$ (710.13)
	0510 Supplies	9100 Community Service	710.13
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2181	<u>Child Care - Bob Sikes Elementary School</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ 19,714.24
	0100 Salary - Non-Instructional	9100 Community Service	(425.60)
	0102 Salary - Other Compensation	9100 Community Service	(15,882.70)
	0130 Salary - Overtime	9100 Community Service	(39.49)
	0210 Florida Retirement System	9100 Community Service	(2,025.04)
	0220 Social Security	9100 Community Service	(1,341.41)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2909	<u>School Maintenance</u>		
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (77.75)
	0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	5,182.32
	0510 Supplies	8120 Building and Ground Maintenance	(4,780.83)
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	822.44
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	864.00
			<u>\$ 2,010.18</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and temporary allocation for encumbrances by transferring to/(from) the following project(s): (Note: funding will be reversed in fiscal year 2023-2024.)</i>		
	2095 Salary Resynching	\$ (2,010.18)	
3009	<u>Instructional Technology Software</u>		
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 267,662.75
	0365 Software Subscriptions	5200 Exceptional Child	4,096.85
	0365 Software Subscriptions	6500 Instruction Related Technology	(99,202.10)
	0365 Software Subscriptions	8200 Administrative Technology Services	(172,557.50)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3102	<u>SAI - Student Assessment</u>		
	0102 Salary - Other Compensation	6141 Testing	\$ 1,938.75
	0210 Florida Retirement System	6141 Testing	230.91
	0220 Social Security	6141 Testing	148.31
			<u>\$ 2,317.97</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and temporary allocation for encumbrances by transferring to/(from) the following project(s): (Note: funding will be reversed in fiscal year 2023-2024.)</i>		
	3161 SAI - Supplemental Academic Instruction	\$ (2,317.97)	
3107	<u>Safe Schools</u>		
	0310 Professional & Technical Service	7900 Operation of Plant	\$ (32,284.25)
	0997 Reserve - Projects	9890 Reserves	32,284.25
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
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Account	Object			Increase (Decrease)
3109	<u>Instructional Materials - Science</u>			
	0520 Textbooks		5100 Basic Education (K-12)	\$ 30,299.85
	0997 Reserve - Projects		9890 Reserves	(30,299.85)
				<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3118	<u>Triumph Healthcare Academy Grant</u>			
	0684 Replacement Roofing & Systems		7400 Facilities Acquisition and Construction	<u>\$ 110,671.32</u>
	<i>Explanation: Temporarily appropriate funding for encumbrances by transferring to/(from) the following project(s): (Note: funding will be reversed in fiscal year 2023-2024.)</i>			
	2095 Salary Resynching	\$ (110,671.32)		
3151	<u>SAI - ESE Extended School Year</u>			
	0132 Salary - Hourly Teachers		5200 Exceptional Child	\$ (3,370.47)
	0210 Florida Retirement System		5200 Exceptional Child	(401.42)
	0220 Social Security		5200 Exceptional Child	(257.84)
	0310 Professional & Technical Service		5200 Exceptional Child	(6,341.25)
	0310 Professional & Technical Service		6130 Health Services	10,506.98
				<u>\$ 136.00</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and appropriate for additional contract services by transferring to/(from) the following project(s):</i>			
	3161 SAI - Supplemental Academic Instruction	\$ (136.00)		
3161	<u>SAI - Supplemental Academic Instruction</u>			
	0997 Reserve - Projects		9890 Reserves	<u>\$ (2,656.57)</u>
	<i>Explanation: Close project at year end (Project 2086), adjust salaries to actual (Projects 3102 & 4110), appropriate for additional contract services (Project 3151), and appropriate for Student Training Program (Project 4162) by transferring to/(from) the following project(s):</i>			
	2086 SAI - Teenage Parenting Program	(135.20)	4110 SAI - ESOL	(0.12)
	3102 SAI - Student Assessment	2,317.97	4162 SAI - Student Training Program	337.92
	3151 SAI - ESE Extended School Year	136.00		
			<u>Total</u>	<u>\$ 2,656.57</u>
4004	<u>Chorus Program</u>			
	0220 Social Security		5100 Basic Education (K-12)	\$ (3.98)
	0510 Supplies		5100 Basic Education (K-12)	3.98
				<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4110	<u>SAI - ESOL</u>			
	0100 Salary - Non-Instructional		5100 Basic Education (K-12)	<u>\$ (0.12)</u>
	<i>Explanation: Adjust salaries to actual by transferring to/(from) the following project(s):</i>			
	3161 SAI - Supplemental Academic Instruction	0.12		
4125	<u>Class Size Reduction</u>			
	0131 Salary - Instructional		5100 Basic Education (K-12)	\$ (0.03)
	0210 Florida Retirement System		5100 Basic Education (K-12)	0.02
	0220 Social Security		5100 Basic Education (K-12)	(0.63)
	0231 Group Insurance - Health		5100 Basic Education (K-12)	(546.94)
	0233 Group Insurance - Dental		5100 Basic Education (K-12)	(16.65)
	0997 Reserve - Projects		9890 Reserves	564.23
				<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 11

Board Meeting September 11, 2023

Account	Object	Increase (Decrease)
4162 <u>SAI - Student Training Program</u>		
0102	Salary - Other Compensation	5100 Basic Education (K-12) \$ 282.64
0210	Florida Retirement System	5100 Basic Education (K-12) 33.66
0220	Social Security	5100 Basic Education (K-12) 21.62
		\$ 337.92
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and appropriate for Student Training Program by transferring to/(from) the following project(s):</i>		
3161	SAI - Supplemental Academic Instruction	\$ (337.92)
5012 <u>Itinerant - Staffing Specialist</u>		
0131	Salary - Instructional	6300 Instruction & Curriculum \$ (0.05)
<i>Explanation: Adjust salaries to actual by transferring to/(from) the following project(s):</i>		
2095	Salary Resynching	\$ 0.05
5054 <u>AP - Bonuses & Exams</u>		
0510	Supplies	5100 Basic Education (K-12) \$ (1,301.00)
<i>Explanation: Adjust Advanced Placement projects by transferring to/(from) the following project(s):</i>		
2154	Advanced Placement	\$ 1,301.00
5056 <u>IB - Academically Disadvantaged</u>		
0131	Salary - Instructional	5100 Basic Education (K-12) \$ 5,404.72
0210	Florida Retirement System	5100 Basic Education (K-12) 651.57
0220	Social Security	5100 Basic Education (K-12) 413.71
0231	Group Insurance - Health	5100 Basic Education (K-12) 1,053.00
0232	Group Insurance - Life	5100 Basic Education (K-12) 2.00
0233	Group Insurance - Dental	5100 Basic Education (K-12) 32.00
0234	Group Insurance - Other	5100 Basic Education (K-12) (7,557.00)
		\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5060 <u>Best Chance - General Fund</u>		
0371	Telephone	7900 Operation of Plant \$ 26.28
0410	Natural Gas	7900 Operation of Plant 26.94
		\$ 53.22
<i>Explanation: Close project at year end by transferring to/(from) the following project(s):</i>		
2095	Salary Resynching	\$ (53.22)
5063 <u>CAPE - Construction</u>		
0220	Social Security	5300 Vocational \$ (0.44)
0997	Reserve - Projects	9890 Reserves 0.44
		\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5067 <u>CAPE - Health Science</u>		
0220	Social Security	5300 Vocational \$ (0.28)
0997	Reserve - Projects	9890 Reserves 0.28
		\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5068 <u>CAPE - Information Technology</u>		
0102	Salary - Other Compensation	5300 Vocational \$ (127.76)
0210	Florida Retirement System	5300 Vocational (309.26)
0220	Social Security	5300 Vocational (191.58)
0997	Reserve - Projects	9890 Reserves 628.60
		\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 11

Board Meeting September 11, 2023

Account	Object		Increase (Decrease)
5072 CAPE - Automotive			
0220	Social Security	5300 Vocational	\$ (5.90)
0997	Reserve - Projects	9890 Reserves	5.90
			<u>\$ -</u>

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

5073 CAPE - Building Trades			
0131	Salary - Instructional	6100 Pupil Personnel Services	\$ (325.72)
0210	Florida Retirement System	6100 Pupil Personnel Services	(38.79)
0220	Social Security	6100 Pupil Personnel Services	(24.92)
0997	Reserve - Projects	9890 Reserves	389.43
			<u>\$ -</u>

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

5075 IDEA Supplemental Support - General Fund			
0100	Salary - Non-Instructional	5200 Exceptional Child	\$ (2,385.45)
0210	Florida Retirement System	5200 Exceptional Child	(284.11)
0220	Social Security	5200 Exceptional Child	(182.49)
			<u>\$ (2,852.05)</u>

Explanation: Close project at year end by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 2,852.05

5090 Special Stipends (Hard to Fill/Title I/Nat'l Bd)			
0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ (201,131.00)
0210	Florida Retirement System	5100 Basic Education (K-12)	(24,649.71)
0220	Social Security	5100 Basic Education (K-12)	(15,039.55)
0102	Salary - Other Compensation	5200 Exceptional Child	155,014.00
0210	Florida Retirement System	5200 Exceptional Child	18,997.78
0220	Social Security	5200 Exceptional Child	11,591.16
0102	Salary - Other Compensation	5300 Vocational	1,750.00
0210	Florida Retirement System	5300 Vocational	214.48
0220	Social Security	5300 Vocational	130.86
0102	Salary - Other Compensation	5900 Other Instruction	1,050.00
0210	Florida Retirement System	5900 Other Instruction	128.68
0220	Social Security	5900 Other Instruction	78.51
0102	Salary - Other Compensation	6100 Pupil Personnel Services	7,803.50
0210	Florida Retirement System	6100 Pupil Personnel Services	956.37
0220	Social Security	6100 Pupil Personnel Services	583.54
0102	Salary - Other Compensation	6120 Guidance Services	7,437.00
0210	Florida Retirement System	6120 Guidance Services	911.46
0220	Social Security	6120 Guidance Services	556.13
0102	Salary - Other Compensation	6140 Psychological Services	4,441.50
0210	Florida Retirement System	6140 Psychological Services	544.33
0220	Social Security	6140 Psychological Services	332.11
0102	Salary - Other Compensation	6200 Instructional Media Services	250.00
0210	Florida Retirement System	6200 Instructional Media Services	30.64
0220	Social Security	6200 Instructional Media Services	18.70
0102	Salary - Other Compensation	6300 Instruction & Curriculum	14,935.00
0210	Florida Retirement System	6300 Instruction & Curriculum	1,830.36
0220	Social Security	6300 Instruction & Curriculum	1,116.79
0102	Salary - Other Compensation	6400 Instructional Staff Training Services	2,825.00
0210	Florida Retirement System	6400 Instructional Staff Training Services	346.20
0220	Social Security	6400 Instructional Staff Training Services	211.21
0102	Salary - Other Compensation	7300 School Admin - Principal Office	5,625.00
0210	Florida Retirement System	7300 School Admin - Principal Office	689.40
0220	Social Security	7300 School Admin - Principal Office	420.55
			<u>\$ -</u>

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

5099 School Utilities			
0371	Telephone	7900 Operation of Plant	\$ 8,984.60
0373	Telephone Long Distance	7900 Operation of Plant	66.04
0381	Water and Sewage	7900 Operation of Plant	12,583.92
0382	Garbage	7900 Operation of Plant	6,529.48

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 11
Board Meeting September 11, 2023

Account	Object		Increase (Decrease)
	0383 Recycling	7900 Operation of Plant	507.10
	0410 Natural Gas	7900 Operation of Plant	16,425.18
	0430 Electricity	7900 Operation of Plant	(47,875.90)
			<u>\$ (2,779.58)</u>

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

.... Discretionary \$ 2,779.58

5110 Workforce Development

0131 Salary - Instructional	5900 Other Instruction	\$ (6,701.07)
0210 Florida Retirement System	5900 Other Instruction	(1,100.33)
0220 Social Security	5900 Other Instruction	(473.42)
0231 Group Insurance - Health	5900 Other Instruction	(1,388.68)
0232 Group Insurance - Life	5900 Other Instruction	(2.26)
0233 Group Insurance - Dental	5900 Other Instruction	(34.75)
0510 Supplies	5900 Other Instruction	8,361.59
0371 Telephone	7900 Operation of Plant	1,338.92
		<u>\$ -</u>

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

5909 School Maintenance - School Control

0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (1,122.58)
0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	(815.37)
0510 Supplies	8120 Building and Ground Maintenance	(955.01)
0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	4,607.36
		<u>\$ 1,714.40</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and temporary allocation for encumbrance by transferring to/(from) the following project(s): (Note: funding will be pulled back in fiscal year 2023-2024.)

2095 Salary Resynching \$ (1,714.40)

6006 Fingerprinting - Fees

0730 Dues and Fees	7730 Staff Services	\$ (2,598.29)
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Explanation: Appropriate employee fingerprinting fees by transferring to/(from) the following project(s):

6007 Fingerprinting - Employees \$ 2,598.29

6007 Fingerprinting - Employees

0730 Dues and Fees	7730 Staff Services	\$ 14,467.75
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Explanation: Appropriate employee fingerprinting fees by transferring to/(from) the following project(s):

2088 Certification \$ (11,869.46) 6006 Fingerprinting - Fees (2,598.29)
 Total \$ (14,467.75)

6035 Adult Capital Improvement Fees

0641 Equipment (Over \$5,000)	5900 Other Instruction	\$ (10,921.32)
0642 Equipment (Under \$5,000)	5900 Other Instruction	10,921.32
		<u>\$ -</u>

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

6110 Adult Education Tuition

0131 Salary - Instructional	5900 Other Instruction	\$ (14,216.36)
0210 Florida Retirement System	5900 Other Instruction	(1,693.21)
0220 Social Security	5900 Other Instruction	(1,009.46)
0231 Group Insurance - Health	5900 Other Instruction	(4,887.29)
0232 Group Insurance - Life	5900 Other Instruction	(6.60)
0233 Group Insurance - Dental	5900 Other Instruction	(135.23)
0510 Supplies	5900 Other Instruction	21,948.16
0997 Reserve - Projects	9890 Reserves	(0.01)
		<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 11
Board Meeting September 11, 2023

Account	Object		Increase (Decrease)
6123	<u>Reading Instruction</u>		
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 124,110.00
	0365 Software Subscriptions	6300 Instruction & Curriculum	(124,110.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7020	<u>Purchased Positions/Other - External</u>		
	0210 Florida Retirement System	5100 Basic Education (K-12)	\$ (0.05)
	0220 Social Security	5100 Basic Education (K-12)	0.05
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7054	<u>AP Initiative - Set-Aside</u>		
	0220 Social Security	5100 Basic Education (K-12)	\$ (16.64)
	0997 Reserve - Projects	9890 Reserves	16.64
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7061	<u>CAPE Digital Tools - STEMM</u>		
	0220 Social Security	5300 Vocational	\$ (10.30)
	0220 Social Security	6400 Instructional Staff Training Services	(0.15)
	0997 Reserve - Projects	9890 Reserves	10.45
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7063	<u>CAPE - Manufacturing</u>		
	0132 Salary - Hourly Teachers	5300 Vocational	\$ (775.05)
	0210 Florida Retirement System	5300 Vocational	(93.80)
	0220 Social Security	5300 Vocational	(62.72)
	0220 Social Security	6400 Instructional Staff Training Services	(1.31)
	0997 Reserve - Projects	9890 Reserves	932.88
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
8001	<u>Purchased - Schools - Other</u>		
	0398 Field Trips	7802 Transportation - Central	\$ (10,000.00)
	<i>Explanation: Adjust temporarily advanced field trip funds by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ 10,000.00	
8084	<u>Student Safety</u>		
	0310 Professional & Technical Service	6130 Health Services	\$ (60.00)
	<i>Explanation: Close project at year end by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ 60.00	
9015	<u>Fixed Charges</u>		
	0240 Workers Compensation	5100 Basic Education (K-12)	\$ 232,377.57
	0240 Workers Compensation	5200 Exceptional Child	61,291.23
	0240 Workers Compensation	5300 Vocational	9,734.47
	0240 Workers Compensation	5500 Prekindergarten	911.96
	0240 Workers Compensation	5900 Other Instruction	3,739.19
	0240 Workers Compensation	6100 Pupil Personnel Services	7,225.59
	0240 Workers Compensation	6110 Attendance and Social Work	1,208.10
	0240 Workers Compensation	6120 Guidance Services	5,262.49
	0240 Workers Compensation	6140 Psychological Services	5,598.78
	0240 Workers Compensation	6141 Testing	331.47
	0240 Workers Compensation	6200 Instructional Media Services	3,821.39
	0240 Workers Compensation	6300 Instruction & Curriculum	7,144.10
	0240 Workers Compensation	6400 Instructional Staff Training Services	3,183.84
	0240 Workers Compensation	6500 Instruction Related Technology	902.98
	0240 Workers Compensation	7100 School Board	1,009.04
	0240 Workers Compensation	7200 General Administration	726.35

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 11
Board Meeting September 11, 2023

Account	Object		Increase (Decrease)	
0240	Workers Compensation	7300	School Admin - Principal Office	49,148.26
0240	Workers Compensation	7400	Facilities Acquisition and Construction	512.35
0240	Workers Compensation	7500	Fiscal Services	5,105.67
0730	Dues and Fees	7500	Fiscal Services	89,882.91
0240	Workers Compensation	7720	Information Services	911.05
0240	Workers Compensation	7730	Staff Services	(457,709.96)
0240	Workers Compensation	7760	Internal Service	1,554.87
0240	Workers Compensation	7801	Transportation - North	9,839.89
0240	Workers Compensation	7802	Transportation - Central	5,175.78
0240	Workers Compensation	7803	Transportation - South	7,546.67
0240	Workers Compensation	7900	Operation of Plant	16,214.90
0320	Insurance and Bond Premiums	7900	Operation of Plant	(89,882.91)
0240	Workers Compensation	8100	Maintenance Administration	9,874.39
0240	Workers Compensation	8120	Building and Ground Maintenance	265.09
0240	Workers Compensation	8200	Administrative Technology Services	5,455.71
0240	Workers Compensation	9100	Community Service	1,636.78
				<u>\$ -</u>

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

9110 Mental Health Assistance

0103	Salary - Supplements	6140	Psychological Services	\$ 337.55
0131	Salary - Instructional	6140	Psychological Services	2,323.87
0210	Florida Retirement System	6140	Psychological Services	316.42
0220	Social Security	6140	Psychological Services	203.75
0232	Group Insurance - Life	6140	Psychological Services	1.41
0997	Reserve - Projects	9890	Reserves	(3,183.00)
				<u>\$ -</u>

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

9121 Print Shop

0130	Salary - Overtime	7760	Internal Service	\$ (10,141.58)
0210	Florida Retirement System	7760	Internal Service	(1,257.56)
0220	Social Security	7760	Internal Service	(839.64)
0997	Reserve - Projects	9890	Reserves	12,238.78
				<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

SEPTEMBER 11, 2023

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2023	INCREASE	DECREASE	BUDGET AS OF 6/30/2023	
3322	CO & DS WITHHELD FOR SBE/COBI	\$ 81,360.00	\$ 81,360.00	\$ -	\$ 1,369.07	\$ 79,990.93
3326	SBE/COBI BOND INTEREST	-	-	248.71	-	248.71
3341	RACING COMMISSION FUNDS	190,750.00	190,750.00	-	-	190,750.00
3431	INTEREST ON INVESTMENTS	111.26	38,161.48	-	14.84	38,146.64
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	\$ 21,569,909.13	\$ 248.71	\$ 1,383.91	\$ 21,568,773.93

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 6/30/2023	INCREASE	DECREASE	BUDGET AS OF 6/30/2023
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	6,287.11	26.41	-	6,313.52
0733	COST OF ISSUANCE	11,981.52	4,931.92	-	-	4,931.92
0734	DISCOUNT EXPENSE	-	-	-	-	-
0762	PAYMENT TO REFUND BOND ESCROW	-	-	-	-	-
0790	MISCELLANEOUS EXPENSE	-	-	-	-	-
0930	TRANSFERS TO CAPITAL	-	7,058.46	-	-	7,058.46
0960	TRANSFERS TO INTERBUDGETARY	-	-	-	-	-
9890	RESERVES					
0990	FUND BALANCE UNAPPROPRIATED	2,816.50	-	-	-	-
0998	RESERVES - DEBT SERVICE	74,042.39	110,659.14	-	1,161.61	109,497.53
	TOTAL - DEBT SERVICE FUNDS	\$ 21,531,858.91	\$ 21,569,909.13	\$ 26.41	\$ 1,161.61	\$ 21,568,773.93

Explanation of Budget Amendment as Follows:
 Part II - Debt Service Funds
 Amendment Number 11
 Board Meeting September 11, 2023

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3322	<u>CO & DS Withheld for SBE/COBI</u>		\$ (1,369.07)
	0998 Reserve - Debt Service	9890 Reserves	\$ (1,369.07)
<i>Explanation: To adjust CO & DS Withheld for SBE/COBI based on actual collections per CO & DS entries provided by DOE.</i>			
	.... Discretionary	\$ (1,369.07)	
3326	<u>SBE/COBI Bond Interest</u>		\$ 248.71
	0730 Dues and Fees	9200 Debt Services	\$ 26.41
	0998 Reserve - Debt Service	9890 Reserves	222.30
			\$ 248.71
<i>Explanation: To appropriate revenue for SBE/COBI Bond Interest based on actual collections per CO & DS entries provided by DOE.</i>			
	.... Discretionary	\$ 248.71	
3431	<u>Interest on Investments</u>		\$ (14.84)
	0998 Reserve - Debt Service	9890 Reserves	\$ (14.84)
<i>Explanation: To adjust revenue for interest on investments based on actual collections.</i>			
	.... Discretionary	\$ (14.84)	

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

SEPTEMBER 11, 2023

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2023	INCREASE	DECREASE	BUDGET AS OF 6/30/2023	
3199	MISCELLANEOUS FEDERAL DIRECT	\$ -	\$ 891,846.00	\$ -	\$ -	\$ 891,846.00
3209	FEMA - CLAIMS	-	-	-	-	-
3210	FEMA - ADMINISTRATIVE	-	-	-	-	-
3321	CO & DS DISTRIBUTED	1,021,148.00	1,060,250.98	-	-	1,060,250.98
3325	INTEREST ON UNDIST CO & DS	20,840.00	18,311.01	1,533.20	-	19,844.21
3341	RACING COMMISSION FUNDS	-	-	-	-	-
3379	FUEL TAX REFUND	-	-	-	-	-
3391	PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	-	-	-	-	-
3394	CAPITAL OUTLAY CHARTER SCHOOLS	-	836,811.00	-	-	836,811.00
3395	FEMA - STATE - CLAIMS MATCH	-	-	-	-	-
3396	CLASS SIZE REDUCTION/CAPITAL	-	-	-	-	-
3399	OTHER MISC. STATE REVENUE	-	458,677.56	-	-	458,677.56
3413	DISTRICT LOCAL CAPITAL IMPROVEMENT TAX	38,845,397.00	39,030,942.88	7,582.51	-	39,038,525.39
3419	DISTRICT LOCAL SALES TAX	27,000,000.00	29,150,000.00	3,779,622.85	-	32,929,622.85
3421	TAX REDEMPTIONS	-	17,421.42	7,491.42	-	24,912.84
3431	INTEREST ON INVESTMENT	81,963.77	5,020,827.12	10.15	-	5,020,837.27
3448	DONATIONS	-	27,541.69	-	-	27,541.69
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	-	7,058.46	-	-	7,058.46
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	-	2,769,229.50	-	-	2,769,229.50
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	\$ 237,862,732.22	\$ 3,796,240.13	\$ -	\$ 241,658,972.35

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 6/30/2023	INCREASE	DECREASE	BUDGET AS OF 6/30/2023
7400	0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -	\$ -
7400	0630	BUILDING & FIXED EQUIPMENT	-	-	-	-	-
7400	0631	ARCHITECTURAL DESIGN / ENGINEERING	121,562,167.38	100,113,039.18	-	398,100.07	99,714,939.11
7400	0632	CONTRACTOR SERVICES	-	-	-	-	-
7400	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-	-
7400	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	2,026,427.67	822,413.80	6,037.72	-	828,451.52
7400	0642	EQUIPMENT (UNDER \$1,000)	829,166.34	2,493,655.74	109,300.00	-	2,602,955.74
7400	0643	COMPUTER EQUIPMENT (OVER \$1,000)	211,897.55	411,483.47	152,112.00	-	563,595.47
7400	0644	COMPUTER HARDWARE (UNDER \$1,000)	1,033,917.33	1,757,759.10	-	-	1,757,759.10
7400	0648	TECHNOLOGY EQUIPMENT (OVER \$1,000)	518,265.79	1,001,762.99	-	-	1,001,762.99
7400	0649	TECHNOLOGY EQUIPMENT (UNDER \$1,000)	598,313.34	638,006.47	-	-	638,006.47
7400	0651	BUSES	2,200,000.00	2,015,734.00	-	-	2,015,734.00
7400	0652	OTHER MOTOR VEHICLES	704,659.60	870,056.35	-	-	870,056.35
7400	0660	LAND	-	2,722,230.22	-	-	2,722,230.22
7400	0671	LAND IMPROVEMENTS	-	-	26,250.00	-	26,250.00
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	447,416.57	-	28,031.51	419,385.06
7400	0676	OTHER PERMANENT IMPROVEMENTS	355,562.63	584,045.24	-	26,250.00	557,795.24
7400	0677	REPLACEMENT SYSTEMS	142,315.87	432,447.72	28,031.51	-	460,479.23
7400	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	669,040.95	647,535.11	-	-	647,535.11
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	79,086,013.40	3,786,452.20	-	82,872,465.60
7400	0685	FLOORING/STRUCTURAL ALTERATION	746,499.57	1,090,974.47	-	-	1,090,974.47
7400	0691	SOFTWARE (OVER \$1,000)	1,196,451.54	1,033,210.09	-	3,751.48	1,029,458.61
7400	0692	SOFTWARE (UNDER \$1,000)	601.28	271,136.84	-	105,548.52	165,588.32
7400	0693	SOFTWARE SUBSCRIPTIONS	-	-	-	-	-
7400	0710	REDEMPTION OF PRINCIPAL	791,266.46	773,796.17	-	-	773,796.17
7400	0720	INTEREST	1,065.35	18,535.64	-	-	18,535.64
7400	0986	RESERVES - FUND B GAIN/LOSS	-	-	-	-	-
7400	0990	FUND BALANCE UNAPPROPRIATED	1,211,083.47	2,977,498.05	15,214.39	-	2,992,712.44
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	233,121.00	-	2,478,166.70
9200	0730	DUES & FEES	-	-	1,402.89	-	1,402.89
9700	0910	TRANSFERS TO GENERAL OPERATING FUND	14,080,670.00	14,231,762.60	-	-	14,231,762.60
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	\$ 237,862,732.22	\$ 4,357,921.71	\$ 561,681.58	\$ 241,658,972.35

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 11

Board Meeting September 11, 2023

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3325	<u>Interest on Undistributed CO & DS</u>		\$ 1,533.20
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 130.31
	0730 Dues and Fees	9200 Debt Services	1,402.89
			<u>\$ 1,533.20</u>
	<i>Explanation: To appropriate revenue for CO & DS Distributed based on actual collections.</i>		
	.... Discretionary	\$ 1,533.20	
3413	<u>District Local Capital Improvement Tax</u>		\$ 7,582.51
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 7,582.51
	<i>Explanation: To appropriate revenue for district local capital improvement tax based on actual collections.</i>		
	.... Discretionary	\$ 7,582.51	
3419	<u>District Local Sales Tax</u>		\$ 3,779,622.85
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 3,546,501.85
	0797 Charter School County Sales Tax	7440 Charter School County Sales Tax	233,121.00
			<u>\$ 3,779,622.85</u>
	<i>Explanation: To appropriate Capital Outlay Sales Tax Revenue based on actual collections.</i>		
	4391 Sales Tax - Charter Schools	\$ 233,121.00	8342 Project Contingency
			<u>3,546,501.85</u>
			Total \$ <u>3,779,622.85</u>
3421	<u>Tax Redemptions</u>		\$ 7,491.42
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 7,491.42
	<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>		
	.... Discretionary	\$ 7,491.42	
3431	<u>Interest on Investments</u>		\$ 10.15
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 10.15
	<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>		
	.... Discretionary	\$ 10.15	
II. Amendments Between Appropriations & Reserves			
0319	<u>DW - HVAC Replacement</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	\$ 62.52
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	8342 Project Contingency	\$ (62.52)	
2217	<u>DWST Constr - FF&E - P6TO12</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ (152,335.08)
	0643 Computer Hardware (Over \$5,000)	7400 Facilities Acquisition and Construction	152,112.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	223.08
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2218	<u>DWST Const - ODP - P6TO12</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ (103,473.00)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	103,473.00
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 11

Board Meeting September 11, 2023

Account	Object	Function	Increase (Decrease)
2310	<u>DW - Minor Repair & Maint.</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 5,612.36
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	8342 Project Contingency		\$ (5,612.36)
2329	<u>DW - EMS Controls/Water Treatment</u>		
	0691 Software (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ (3,751.48)
	0692 Software (Under \$5,000)	7400 Facilities Acquisition and Construction	3,751.48
	<i>Explanation: Reallocate funds between objects within the project.</i>		
			\$ -
2336	<u>DW - Emergency Maintenance</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 11,722.00
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	8342 Project Contingency		\$ (11,722.00)
2337	<u>DW - Custodial Equipment</u>		
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ 6,037.72
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	8342 Project Contingency		\$ (6,037.72)
2395	<u>DW - Safety/ADA</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 90,358.75
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	8342 Project Contingency		\$ (90,358.75)
3118	<u>Triumph Health Academy Grant</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 72,023.00
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	8342 Project Contingency		\$ (72,023.00)
3202	<u>DW - Landscaping</u>		
	0671 Land Improvements	7400 Facilities Acquisition and Construction	\$ 11,970.00
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	(11,970.00)
	<i>Explanation: Reallocate funds between objects within the project.</i>		
			\$ -
3212	<u>BD - Landscaping</u>		
	0671 Land Improvements	7400 Facilities Acquisition and Construction	\$ 14,280.00
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	(14,280.00)
	<i>Explanation: Reallocate funds between objects within the project.</i>		
			\$ -
3355	<u>DW - Fencing</u>		
	0675 Fence & Underground Tanks	7400 Facilities Acquisition and Construction	\$ (19,987.35)
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	19,987.35
	<i>Explanation: Reallocate funds between objects within the project.</i>		
			\$ -
3356	<u>School Security Upgrade P6TO2 Phase 2</u>		
	0675 Fence & Underground Tanks	7400 Facilities Acquisition and Construction	\$ (8,044.16)
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	8,044.16
	<i>Explanation: Reallocate funds between objects within the project.</i>		
			\$ -

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 11

Board Meeting September 11, 2023

Account	Object	Function	Increase (Decrease)
3388	<u>DW - Sales Tax Construct P6TO12</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ (142,291.99)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	142,291.99
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		
3396	<u>Vape Detectors</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 109,300.00
	0692 Software (Under \$5,000)	7400 Facilities Acquisition and Construction	(109,300.00)
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		
4208	<u>Maintenance Central Facility Relocation</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 332,780.00
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	8342 Project Contingency	\$ (332,780.00)	
7343	<u>DW - Intercom Upg</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 88,799.27
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	8342 Project Contingency	\$ (88,799.27)	
8342	<u>Project Contingency</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (657,395.62)
	<i>Explanation: Transferred to/(from) the following project(s).</i>		
	0319 DW - HVAC Replacement	\$ 50,000.00	2395 DW - Safety/ADA 90,358.75
	0320 DW - Lighting Replacement	62.52	3118 Triumph Health Academy Grant 72,023.00
	2310 DW - Minor Repair & Maint.	5,612.36	4208 Maintenance Central Facility Relocation 332,780.00
	2336 DW - Emergency Maintenance	11,722.00	7343 DW - Intercom Upg 88,799.27
	2337 DW - Custodial Equipment	6,037.72	Total Projects transferred to/(from) <u>\$ 657,395.62</u>

ADOPTED BY SCHOOL BOARD:

SEPTEMBER 11, 2023

FUND NAME: OTHER SPECIAL REVENUE FUNDS - FEDERAL

FUND NUMBER: 42XX & 44XX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 6/30/2023	INCREASE	DECREASE	BUDGET AS OF 6/30/2023
3199	MISCELLANEOUS FEDERAL DIRECT	\$ 1,594,895.06	\$ 4,337,828.99	\$ -	\$ -	\$ 4,337,828.99
3201	VOCATIONAL EDUCATIONAL ARTS	326,672.78	306,579.33	-	-	306,579.33
3219	CARES ACT	-	-	-	-	-
3221	ADULT GENERAL EDUCATION	558,103.40	522,038.02	-	-	522,038.02
3231	IDEA	13,277,449.97	11,633,624.97	-	-	11,633,624.97
3241	TITLE I	9,947,959.62	8,693,007.46	-	-	8,693,007.46
3242	TITLE IV	621,894.81	608,799.81	-	-	608,799.81
3251	ADULT BASIC EDUCATION	-	-	-	-	-
3271	EDUCATION STABILIZATION FUNDS - K-12	34,752,365.17	39,293,233.57	-	-	39,293,233.57
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	1,103,289.77	-	-	1,103,289.77
3280	DRUG FREE SCHOOLS PROGRAM	-	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	443,865.04	439,798.92	-	-	439,798.92
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
TOTAL - OTHER SPECIAL REVENUE FUNDS - FEDERAL		\$ 63,401,586.98	\$ 67,943,070.22	\$ -	\$ -	\$ 67,943,070.22

FUND NAME: OTHER SPECIAL REVENUE FUNDS - FEDERAL

FUND NUMBER: 42XX & 44XX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 6/30/2023	INCREASE	DECREASE	BUDGET AS OF 6/30/2023
5100	BASIC EDUCATION (K-12)	\$ 35,444,713.36	\$ 39,383,108.84	\$ -	\$ 17,677.07	\$ 39,365,431.77
5200	EXCEPTIONAL CHILD	9,510,778.99	8,441,501.96	-	42,925.38	8,398,576.58
5300	VOCATIONAL	1,368,890.81	1,257,485.07	5,281.84	-	1,262,766.91
5400	ADULT GENERAL EDUCATION	456,902.41	390,787.66	79.46	-	390,867.12
5500	PREKINDERGARTEN	536,660.03	366,297.94	-	0.02	366,297.92
5900	OTHER INSTRUCTION	390,225.34	176,164.72	-	-	176,164.72
6100	PUPIL PERSONNEL SERVICES	3,430,483.65	2,528,580.08	-	-	2,528,580.08
6110	ATTENDANCE AND SOCIAL WORK	379,025.00	346,975.59	597.80	-	347,573.39
6120	GUIDANCE SERVICES	326,523.45	3,389,045.89	-	-	3,389,045.89
6130	HEALTH SERVICES	860.00	2,747.52	-	-	2,747.52
6140	PSYCHOLOGICAL SERVICES	447,751.00	341,671.21	-	-	341,671.21
6141	TESTING	-	-	-	-	-
6150	PARENTAL INVOLVEMENT	199,731.09	128,867.84	-	-	128,867.84
6200	INSTRUCTIONAL MEDIA SERVICES	14,410.73	14,690.14	-	-	14,690.14
6300	INSTRUCTION & CURRICULUM	3,219,149.51	2,564,629.86	-	42.51	2,564,587.35
6400	INSTRUCTIONAL STAFF TRAINING SERVICES	4,412,542.42	4,530,767.97	-	12,258.58	4,518,509.39
6500	INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-
7100	SCHOOL BOARD	47,052.96	11,652.96	-	-	11,652.96
7200	GENERAL ADMINISTRATION	1,791,486.37	2,041,675.10	66,944.46	-	2,108,619.56
7300	SCHOOL ADMIN - PRINCIPAL OFFICE	119,239.26	53,311.15	-	-	53,311.15
7400	FACILITIES ACQUISITION AND CONSTRUCTION	338,909.00	358,909.00	-	-	358,909.00
7500	FISCAL SERVICES	-	-	-	-	-
7600	FOOD SERVICE (SCHOOLS)	-	3,230.50	-	-	3,230.50
7610	FOOD SERVICE - DEPARTMENTS	-	-	-	-	-
7700	CENTRAL SERVICES (PURCH/WAREHOUSE)	-	-	-	-	-
7720	INFORMATION SERVICES	-	-	-	-	-
7730	STAFF SERVICES	15,553.49	17,186.52	-	-	17,186.52
7760	INTERNAL SERVICE	-	-	-	-	-
7800	PUPIL TRANSP SERVICES - SCHOOL	665,514.00	304,639.25	-	31,096.50	273,542.75
7801	TRANSPORTATION - NORTH	4,184.00	30,132.69	18,283.50	-	48,416.19
7802	TRANSPORTATION - CENTRAL	200.00	31,619.88	2,562.75	-	34,182.63
7803	TRANSPORTATION - SOUTH	200.00	23,034.40	10,250.25	-	33,284.65
7900	OPERATION OF PLANT	63,907.33	92,015.21	-	-	92,015.21
8100	MAINTENANCE ADMINISTRATION	9,750.00	-	-	-	-
8120	BUILDING AND GROUND MAINTENANCE	200,462.28	243,071.62	-	-	243,071.62
8200	ADMINISTRATIVE TECHNOLOGY SERVICES	-	-	-	-	-
9100	COMMUNITY SERVICE	6,480.50	869,269.65	-	-	869,269.65
TOTAL - OTHER SPECIAL REVENUE FUNDS - FEDERAL		\$ 63,401,586.98	\$ 67,943,070.22	\$ 104,000.06	\$ 104,000.06	\$ 67,943,070.22

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds - Federal
Amendment Number 11
Board Meeting September 11, 2023

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
N/A			
II. Amendments Between Appropriations & Reserves			
2431 <u>ESSER II - Dual Enrollment</u>			
	0510 Supplies	5300 Vocational	\$ 5,253.03
	0791 Indirect Costs	7200 General Administration	(5,253.03)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2453 <u>ESSER II - Technology Assistance</u>			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (1,500.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(178.66)
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(114.28)
	0365 Software Subscriptions	5100 Basic Education (K-12)	(1,795.29)
	0102 Salary - Other Compensation	5200 Exceptional Child	1,500.00
	0210 Florida Retirement System	5200 Exceptional Child	178.66
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	114.28
	0365 Software Subscriptions	5200 Exceptional Child	1,795.29
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2462 <u>ESSER III - Learning Loss</u>			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (1,250.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(148.87)
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(91.43)
	0102 Salary - Other Compensation	5200 Exceptional Child	750.00
	0210 Florida Retirement System	5200 Exceptional Child	89.32
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	53.18
	0102 Salary - Other Compensation	6110 Attendance and Social Work	500.00
	0210 Florida Retirement System	6110 Attendance and Social Work	59.55
	0220 FICA (Social Security & Medicare)	6110 Attendance and Social Work	38.25
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2492 <u>ARP - Homeless Children & Youth</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (735.57)
	0791 Indirect Costs	7200 General Administration	735.57
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2495 <u>ARP - IDEA - K-12</u>			
	0395 Distributions to Charter Schools (Non-FEFP)	5200 Exceptional Child	\$ 2,106.24
	0510 Supplies	5200 Exceptional Child	(7,907.16)
	0791 Indirect Costs	7200 General Administration	5,800.92
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2496 <u>ARP - IDEA - Pre-K</u>			
	0510 Supplies	5200 Exceptional Child	\$ (55.65)
	0791 Indirect Costs	7200 General Administration	55.65
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds - Federal
Amendment Number 11
Board Meeting September 11, 2023

Account	Object	Function	Increase (Decrease)
3401	<u>Title I - Part A</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (0.01)
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	490.48
	0510 Supplies	5100 Basic Education (K-12)	(11,594.92)
	0100 Salary - Non-Instructional	5500 Prekindergarten	(0.02)
	0791 Indirect Costs	7200 General Administration	11,104.47
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.</i>		
3405	<u>Title II - Part A</u>		
	0510 Supplies	6400 Instructional Staff Training Services	\$ (10,992.76)
	0791 Indirect Costs	7200 General Administration	10,992.76
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3407	<u>Carl Perkins - Postsecondary Education</u>		
	0510 Supplies	5300 Vocational	\$ 187.12
	0791 Indirect Costs	7200 General Administration	(187.12)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3412	<u>Title IX - Homeless Children & Youth</u>		
	0510 Supplies	6400 Instructional Staff Training Services	\$ (1,265.82)
	0791 Indirect Costs	7200 General Administration	1,265.82
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3415	<u>Title IV - SS & AEG</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (916.89)
	0791 Indirect Costs	7200 General Administration	916.89
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3418	<u>Title III - English Language Acquisition</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ 73.02
	0791 Indirect Costs	7200 General Administration	(73.02)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3419	<u>Title III - Immigrant Children & Youth</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ 85.35
	0791 Indirect Costs	7200 General Administration	(85.35)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3422	<u>Carl Perkins - Secondary</u>		
	0365 Software Subscriptions	5300 Vocational	\$ (158.00)
	0510 Supplies	5300 Vocational	(0.31)
	0365 Software Subscriptions	6300 Instruction & Curriculum	158.00
	0791 Indirect Costs	7200 General Administration	0.31
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3426	<u>Adult General Education</u>		
	0510 Supplies	5400 Adult General Education	\$ 79.46
	0791 Indirect Costs	7200 General Administration	(79.46)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds - Federal
Amendment Number 11
Board Meeting September 11, 2023

Account	Object	Function	Increase (Decrease)
3456	<u>ARP - IAWA</u>		
	0390 Other Purchased Service	7800 Pupil Transp Services - School	\$ (31,096.50)
	0398 Field Trips / Student Transportation	7801 Transportation - North	18,283.50
	0398 Field Trips / Student Transportation	7802 Transportation - Central	2,562.75
	0398 Field Trips / Student Transportation	7803 Transportation - South	10,250.25
			<u>\$ -</u>

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

3475	<u>IDEA - Part B - K-12</u>		
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ (138,094.31)
	0210 Florida Retirement System	5200 Exceptional Child	(16,565.54)
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	(10,411.25)
	0231 Group Insurance - Health	5200 Exceptional Child	(61,170.12)
	0232 Group Insurance - Life	5200 Exceptional Child	(130.64)
	0233 Group Insurance - Dental	5200 Exceptional Child	(1,863.93)
	0365 Software Subscriptions	5200 Exceptional Child	2,875.92
	0510 Supplies	5200 Exceptional Child	185,973.98
	0131 Salary - Instructional	6300 Instruction & Curriculum	(0.01)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(124.00)
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(76.50)
	0791 Indirect Costs	7200 General Administration	39,586.40
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.

3476	<u>IDEA - Part B - Pre-K</u>		
	0510 Supplies	5200 Exceptional Child	\$ (2,163.65)
	0791 Indirect Costs	7200 General Administration	2,163.65
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

SEPTEMBER 11, 2023

FUND NAME: SPECIAL REVENUE FUNDS - MISCELLANEOUS (INTERNAL FUNDS)

FUND NUMBER: 49XX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 6/30/2023	INCREASE	DECREASE	BUDGET AS OF 6/30/2023
3490	MISCELLANEOUS LOCAL REVENUE	\$ 10,000,000.00	\$ 14,195,818.99	\$ -	\$ -	\$ 14,195,818.99
3905	RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	5,993,183.31	5,993,183.31	-	-	5,993,183.31
TOTAL - INTERNAL SERVICE FUNDS		\$ 15,993,183.31	\$ 20,189,002.30	\$ -	\$ -	\$ 20,189,002.30

FUND NAME: SPECIAL REVENUE FUNDS - MISCELLANEOUS (INTERNAL FUNDS)

FUND NUMBER: 49XX

<i>APPROPRIATIONS</i>							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 6/30/2023	INCREASE	DECREASE	BUDGET AS OF 6/30/2023
9100		COMMUNITY SERVICES					
	0790	MISCELLANEOUS EXPENSE	\$ 15,993,183.31	\$ 20,189,002.30	\$ -	\$ -	\$ 20,189,002.30
TOTAL - INTERNAL SERVICE FUNDS			\$ 15,993,183.31	\$ 20,189,002.30	\$ -	\$ -	\$ 20,189,002.30

Explanation of Budget Amendment as Follows:
Part II - Special Revenue Funds - Miscellaneous (Internal Funds)
Amendment Number 11
Board Meeting September 11, 2023

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

N/A

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

SEPTEMBER 11, 2023

FUND NAME: OTHER SPECIAL REVENUE FUNDS - FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2023	INCREASE	DECREASE	BUDGET AS OF 6/30/2023	
3199 MISCELLANEOUS FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3261 SCHOOL LUNCH REIMBURSEMENT	6,397,600.00	7,619,747.32	-	-	-	7,619,747.32
3262 SCHOOL BREAKFAST REIMBURSEMENT	1,487,700.00	1,701,526.45	-	-	-	1,701,526.45
3263 FOOD SERVICE AFTER SCHOOL SNACK REIMBURSEMENT	106,900.00	117,366.84	-	-	-	117,366.84
3265 USDA DONATED COMMODITIES	1,009,700.00	1,016,799.08	-	-	-	1,016,799.08
3267 SUMMER FOOD SERVICE PROGRAM	58,062.61	315,194.61	-	60,810.05	-	254,384.56
3268 NUTRITION EDUC & TRNG PROGRAM	-	-	-	-	-	-
3269 OTHER FOOD SERVICES	-	-	-	-	-	-
3287 COVID19 SFS SCHL YR REIMB PRGM	-	-	-	-	-	-
3299 MISCELLANEOUS FEDERAL THROUGH STATE	77,706.33	1,014,257.82	-	-	-	1,014,257.82
3338 STATE LUNCH SUPPLEMENT - FS	59,700.00	62,468.00	-	-	-	62,468.00
3339 STATE BREAKFAST SUPPLEMENT - FS	40,500.00	40,528.00	-	-	-	40,528.00
3399 OTHER MISCELLANEOUS REVENUE	-	-	-	-	-	-
3431 INTEREST ON INVESTMENT	-	304,167.74	-	-	-	304,167.74
3448 DONATIONS	-	11,228.00	-	-	-	11,228.00
3451 STUDENT MEALS	3,207,700.00	3,961,407.00	-	-	-	3,961,407.00
3456 OTHER FOOD SALES	-	-	-	-	-	-
3457 CATERING	-	6,474.70	-	-	-	6,474.70
3459 SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-	-
3460 ONLINE CREDIT CARD FEES	-	124,631.43	-	-	-	124,631.43
3465 PURCHASED - OTHER POSITIONS	-	-	-	-	-	-
3466 PURCHASED OTHER POS - EXTERNAL	-	-	-	-	-	-
3485 RESTITUTION PAYMENTS - OTHER	-	5,677.98	-	-	-	5,677.98
3490 MISCELLANEOUS REVENUE	-	5,399.09	-	-	-	5,399.09
3496 SOFT DRINK COMMISSIONS	5,000.00	10,744.47	59.15	-	-	10,803.62
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	\$ 27,624,231.65	\$ 59.15	\$ 60,810.05	\$	\$ 27,563,480.75

FUND NAME: OTHER SPECIAL REVENUE FUNDS - FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 6/30/2023	INCREASE	DECREASE	BUDGET AS OF 6/30/2023		
0100 SALARY - NON-INSTRUCTIONAL	\$ 761,310.00	\$ 701,459.56	\$ -	\$ 2,994.04	\$ 698,465.52		
0102 SALARY - OTHER COMPENSATION	624.73	2,184.40	-	-	2,184.40		
0103 SALARY - SUPPLEMENTS	5,160.82	52.82	-	-	52.82		
0111 SALARY - ADMINISTRATIVE/MANAGERIAL	502,178.00	462,499.05	-	-	462,499.05		
0117 WORKSHOPS	2,932.25	6,283.75	-	-	6,283.75		
0121 SALARY - RETIREMENT BONUS	-	-	-	-	-		
0122 SALARY - SICK LEAVE PAYOFF	15,902.87	33,437.02	-	-	33,437.02		
0123 SALARY - ANNUAL LEAVE PAYOFF	-	-	-	-	-		
0130 SALARY - OVERTIME	-	14,085.38	-	-	14,085.38		
0161 SALARY - PROFESSIONAL/TECHNICAL	104,318.82	110,395.15	-	-	110,395.15		
0210 FLORIDA RETIREMENT SYSTEM	162,079.34	168,984.65	-	356.59	168,628.06		
0220 FICA (SOCIAL SECURITY)	107,186.95	100,499.69	-	447.21	100,052.48		
0231 GROUP INSURANCE - HEALTH & HOSPITAL	434,975.94	377,595.38	-	-	377,595.38		
0232 GROUP INSURANCE - LIFE	1,102.43	939.32	-	-	939.32		
0233 GROUP INSURANCE - DENTAL	14,698.74	12,920.40	-	-	12,920.40		
0234 GROUP INSURANCE - OTHER	800.00	780.10	-	-	780.10		
0310 PROFESSIONAL & TECHNICAL SERVICES	7,697,911.06	10,271,463.18	-	45,807.21	10,225,655.97		
0330 IN COUNTY TRAVEL	4,000.00	2,849.02	-	-	2,849.02		
0331 OUT OF COUNTY TRAVEL	4,050.00	6,985.40	-	-	6,985.40		
0350 REPAIR AND MAINTENANCE	148,370.86	99,211.70	-	-	99,211.70		
0354 MAINTENANCE / VEHICLE REPAIR	5,300.00	6,044.91	-	-	6,044.91		
0355 TECHNOLOGY REPAIRS & MAINTENANCE	-	402.14	-	-	402.14		
0360 LEASE AND RENTAL AGREEMENTS	4,581.45	3,147.29	250.00	-	3,397.29		
0363 SEAT MANAGED - COMPUTERS	80,000.00	78,626.76	-	-	78,626.76		
0365 SOFTWARE SUBSCRIPTIONS	-	6,717.04	-	-	6,717.04		
0370 POSTAGE	4,000.00	1,080.00	-	-	1,080.00		
0371 TELEPHONE	13,500.00	4,512.15	345.39	-	4,857.54		
0372 TELEPHONE MAINTENANCE	-	-	-	-	-		
0373 TELEPHONE LONG DISTANCE	250.00	0.57	-	-	0.57		
0375 CELLULAR TELEPHONE	3,050.00	3,037.50	-	-	3,037.50		
0381 WATER AND SEWAGE	1,500.00	1,357.29	-	-	1,357.29		
0382 GARBAGE	10,700.00	11,118.31	-	-	11,118.31		
0390 OTHER PURCHASED SERVICE	7,000.00	10,179.49	-	-	10,179.49		
0393 CONTRACTS - NONPROFESSIONAL SERVICE	27,382.77	56,711.46	-	-	56,711.46		
0399 OTHER TECHNOLOGY PURCHASE SERVICE	-	889.28	-	-	889.28		
0410 NATURAL GAS	3,000.00	3,968.84	179.37	-	4,148.21		
0430 ELECTRICITY	72,000.00	68,034.13	-	-	68,034.13		
0450 GASOLINE	6,733.24	14,035.64	-	-	14,035.64		
0460 DIESEL FUEL	6,000.00	8,342.99	-	-	8,342.99		
0510 SUPPLIES	29,862.20	60,270.61	-	-	60,270.61		
0519 TECHNOLOGY SUPPLIES	350.11	18,237.57	-	-	18,237.57		
0550 REPAIR PARTS	1,368.09	3,008.40	-	-	3,008.40		
0560 TIRES AND TUBES	-	-	-	-	-		
0580 COMMODITIES	1,040,355.00	950,127.67	-	-	950,127.67		
0641 EQUIPMENT/FIXED ASSET (OVER \$5,000)	1,080,763.57	1,291,548.61	-	3,130.00	1,288,418.61		
0642 EQUIPMENT (UNDER \$5,000)	8,408.55	182,100.12	3,130.00	-	185,230.12		
0643 COMPUTER HARDWARE (OVER \$5,000)	-	-	-	-	-		
0644 COMPUTER HARDWARE (UNDER \$5,000)	4,935.00	29,538.62	-	-	29,538.62		
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	1,502,186.74	-	-	1,502,186.74		
0685 FLOORING/STRUCTURAL ALTERATION	-	-	-	-	-		
0691 SOFTWARE (OVER \$5,000)	-	-	-	-	-		
0692 SOFTWARE (UNDER \$5,000)	-	-	-	-	-		
0730 DUES AND FEES	18,000.00	10,202.40	961.13	-	11,163.53		
0731 ONLINE CREDIT CARD FEES	-	124,614.43	17.00	-	124,631.43		
0732 MOTOR VEHICLE TAGS AND FEES	-	-	-	-	-		
0750 OTHER PERSONNEL SERVICES (TEMP)	47,566.64	32,591.64	-	15,046.46	17,545.18		
0790 MISCELLANEOUS EXPENSE	-	14.75	-	-	14.75		
0791 INDIRECT COST	271,400.00	295,819.70	2,533.09	-	298,352.79		
0990 FUND BALANCE UNAPPROPRIATED	9,067,974.83	9,929,346.08	-	444.52	9,928,901.56		
0991 RESERVES - INVENTORY	372,868.78	439,540.19	-	-	439,540.19		
0997 RESERVES - PROJECTS	98,627.89	104,252.36	59.15	-	104,311.51		
TOTAL - FOOD SERVICE FUND	\$ 23,757,182.06	\$ 27,624,231.65	\$ 7,475.13	\$ 68,226.03	\$ 27,563,480.75		

Explanation of Budget Amendment as Follows:
Part V - Other Special Revenue Funds - Food Service
Amendment Number 11
Board Meeting September 11, 2023

Account	Object	Function	(Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3267	<u>Summer Food Service Program</u>		\$ (60,810.05)
	0100 Salary - Non-Instructional	7610 Food Service - Departments	\$ (2,994.04)
	0210 Florida Retirement System	7610 Food Service - Departments	(356.59)
	0220 Social Security	7610 Food Service - Departments	(447.21)
	0310 Professional & Technical Service	7610 Food Service - Departments	(41,965.75)
	0750 Other Personnel Services	7610 Food Service - Departments	(15,046.46)
			<u>\$ (60,810.05)</u>

Explanation: Adjust revenue for Summer Food Service Program based on actual collections.

3501 Summer Feeding \$ (60,810.05)

3496	<u>Soft Drink Commissions</u>		\$ 59.15
	0997 Reserve - Projects	9890 Reserves	\$ 59.15

Explanation: Appropriate revenue for Soft Drink Commissions based on actual collections.

5044 Vending Commissions \$ 59.15

II. Amendments Between Appropriations & Reserves

.... Discretionary

0310 Professional & Technical Service	7600 Food Service (Schools)	\$ 81,158.54
0100 Salary - Non-Instructional	7610 Food Service - Departments	785.05
0111 Salary - Administrative Manager	7610 Food Service - Departments	2,548.52
0210 Florida Retirement System	7610 Food Service - Departments	397.03
0220 Social Security	7610 Food Service - Departments	246.51
0231 Group Insurance - Health	7610 Food Service - Departments	802.20
0232 Group Insurance - Life	7610 Food Service - Departments	0.87
0233 Group Insurance - Dental	7610 Food Service - Departments	22.70
0310 Professional & Technical Service	7610 Food Service - Departments	(85,000.00)
0360 Lease and Rental Agreements	7610 Food Service - Departments	250.00
0371 Telephone	7610 Food Service - Departments	345.39
0375 Cellular Telephone	7610 Food Service - Departments	14.32
0410 Natural Gas	7610 Food Service - Departments	179.37
0730 Dues and Fees	7610 Food Service - Departments	961.13
0990 Fund Balance - Unappropriated	9890 Reserves	(444.52)
		<u>\$ 2,267.11</u>

Explanation: Changes between objects & functions to better utilize funds, adjust average salaries to actual, and transfers to/(from) the following project(s):

3510 SFS Contract Exclusions \$ (2,267.11)

0517	<u>Pryor Kitchen Renovation - ODP - P6TO4</u>		
	0641 Equipment/Fixed Assets (Over \$5,000)	7600 Food Service (Schools)	\$ (3,130.00)
	0642 Equipment (Under \$5,000)	7600 Food Service (Schools)	3,130.00
			<u>\$ -</u>

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

3510	<u>SFS Contract Exclusions</u>		
	0100 Salary - Non-Instructional	7610 Food Service - Departments	\$ (785.05)
	0111 Salary - Administrative Manager	7610 Food Service - Departments	(2,548.52)
	0210 Florida Retirement System	7610 Food Service - Departments	(397.03)
	0220 Social Security	7610 Food Service - Departments	(246.51)
	0231 Group Insurance - Health	7610 Food Service - Departments	(802.20)
	0232 Group Insurance - Life	7610 Food Service - Departments	(0.87)
	0233 Group Insurance - Dental	7610 Food Service - Departments	(22.70)
	0375 Cellular Telephone	7610 Food Service - Departments	(14.32)
	0731 On-Line Credit Card Fees	7610 Food Service - Departments	17.00
	0791 Indirect Costs	7610 Food Service - Departments	2,533.09
			<u>\$ (2,267.11)</u>

Explanation: Changes between objects & functions to better utilize funds, adjust average salaries to actual, and transfers to/(from) the following project(s):

.... Discretionary \$ 2,267.11

FUND NAME: INTERNAL SERVICE FUNDS (SELF-INSURED MEDICAL)

FUND NUMBER: 7XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 6/30/2023	INCREASE	DECREASE	BUDGET AS OF 6/30/2023
3431	INTEREST ON INVESTMENT	\$ -	\$ 58,367.92	\$ -	\$ -	\$ 58,367.92
3481	PREMIUM REVENUE - HEALTH INSURANCE	-	21,068,239.97	-	-	21,068,239.97
TOTAL - INTERNAL SERVICE FUNDS		\$ -	\$ 21,126,607.89	\$ -	\$ -	\$ 21,126,607.89

FUND NAME: INTERNAL SERVICE FUNDS (SELF-INSURED MEDICAL)

FUND NUMBER: 7XXX

<i>APPROPRIATIONS</i>							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 6/30/2023	INCREASE	DECREASE	BUDGET AS OF 6/30/2023
9900		PROPRIETARY FUNDS					
	0310	PROFESSIONAL & TECHNICAL SERV	\$ -	\$ 329,193.99	\$ -	\$ -	\$ 329,193.99
	0320	INSURANCE AND BOND PREMIUMS	-	694,912.67	-	-	694,912.67
	0365	SOFTWARE SUBSCRIPTIONS	-	23,760.00	-	-	23,760.00
	0730	DUES AND FEES	-	9,000.00	-	-	9,000.00
	0770	CLAIMS EXPENSE - HEALTH INSURANCE	-	20,069,741.23	-	-	20,069,741.23
	0771	CLAIMS STOP/LOSS REIMBURSEMENTS	-	-	-	-	-
		TOTAL - INTERNAL SERVICE FUNDS	\$ -	\$ 21,126,607.89	\$ -	\$ -	\$ 21,126,607.89

Explanation of Budget Amendment as Follows:
Part II - Internal Service Funds (Self-Insured Medical)
Amendment Number 11
Board Meeting September 11, 2023

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
N/A			
II. <u>Amendments Between Appropriations & Reserves</u>			
N/A			

ADOPTED BY SCHOOL BOARD:

SEPTEMBER 11, 2023