

**Final Budget Amendment
for Fiscal Year
2022-2023**

**Attached are the Final Budget
Amendments for each fund.**



Amendment #10 – General Fund

June 1 - June 30, 2023
Board Approved September 7, 2023



AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2022-2023
Amendment #10 - June 1 - June 30, 2023
General Fund

| ESTIMATED REVENUE | | | | | |
|---|--------------|--------------------------|----------------------|----------------------|--------------------------|
| | Revenue Code | Beginning Budget | Increase | Decrease | Revised Budget |
| Federal Direct Sources | 3100 | \$ 125,000.00 | \$ - | \$ - | \$ 125,000.00 |
| Federal Through State Sources | 3200 | 300,000.00 | 0.00 | 0.00 | 300,000.00 |
| State Sources | 3300 | 45,208,221.00 | 33,000.00 | 0.00 | 45,241,221.00 |
| Local Sources | 3400 | 115,798,919.79 | 34,517.16 | 0.00 | 115,833,436.95 |
| Transfers | 3600 | 7,012,981.78 | 0.00 | 114,254.00 | 6,898,727.78 |
| Other Financing Sources | 3700 | 25,000.00 | 0.00 | 0.00 | 25,000.00 |
| Fund Equity | 2700 | 18,490,597.67 | 0.00 | 0.00 | 18,490,597.67 |
| Totals | | \$ 186,960,720.24 | \$ 67,517.16 | \$ 114,254.00 | \$ 186,913,983.40 |
| Net Adjustment | | | | 46,736.84 | |
| APPROPRIATIONS | | | | | |
| | Function | Beginning Budget | Increase | Decrease | Revised Budget |
| Instructional Services | 5000 | \$ 110,594,661.25 | \$ - | \$ 195,497.15 | \$ 110,399,164.10 |
| Pupil Personnel Services | 6100 | 3,854,601.45 | 23,306.59 | 0.00 | 3,877,908.04 |
| Instructional Media Services | 6200 | 2,322,401.85 | 2,073.06 | 0.00 | 2,324,474.91 |
| Instructional Curriculum Development | 6300 | 5,391,591.88 | 6,465.83 | 0.00 | 5,398,057.71 |
| Instructional Staff Training | 6400 | 2,865,499.15 | 0.00 | 1,439.98 | 2,864,059.17 |
| Instructional Related Technology | 6500 | 863,173.05 | 3,004.69 | 0.00 | 866,177.74 |
| Board of Education | 7100 | 1,024,647.77 | 2,123.00 | 0.00 | 1,026,770.77 |
| General Administration | 7200 | 1,108,982.16 | 0.00 | 0.00 | 1,108,982.16 |
| School Administration | 7300 | 10,834,626.59 | 1,273.57 | 0.00 | 10,835,900.16 |
| Facilities Acquisition and Construction | 7400 | 2,182,299.51 | 0.00 | 114,254.00 | 2,068,045.51 |
| Fiscal Services | 7500 | 1,640,736.62 | 0.00 | 0.00 | 1,640,736.62 |
| Food Services | 7600 | 47,742.82 | 0.00 | 0.00 | 47,742.82 |
| Central Services | 7700 | 3,159,849.30 | 1,125.00 | 0.00 | 3,160,974.30 |
| Transportation Services | 7800 | 6,393,794.27 | 220,505.10 | 0.00 | 6,614,299.37 |
| Operation Services | 7900 | 18,372,980.80 | 3,517.92 | 0.00 | 18,376,498.72 |
| Maintenance Services | 8100 | 4,016,071.38 | 312.09 | 0.00 | 4,016,383.47 |
| Administrative Technology Services | 8200 | 3,746,461.99 | 747.44 | 0.00 | 3,747,209.43 |
| Community Services | 9100 | 1,055.59 | 0.00 | 0.00 | 1,055.59 |
| Debt Services | 9200 | 118,759.17 | 0.00 | 0.00 | 118,759.17 |
| Transfers | 9700 | 300,000.00 | 0.00 | 0.00 | 300,000.00 |
| Non Spendable Fund Balance | | 325,980.93 | 0.00 | 86,105.27 | 239,875.66 |
| Budgeted Fund Balance | | 7,794,802.71 | 86,105.27 | 0.00 | 7,880,907.98 |
| Totals | | \$ 186,960,720.24 | \$ 350,559.56 | \$ 397,296.40 | \$ 186,913,983.40 |
| Net Adjustment | | | | 46,736.84 | |

Beginning revenue and appropriation balances adjusted for administrative adjustment in prior month.

Adopted By Board: 9/7/2023

 District Superintendent's Signature

Fund Balance as a percentage of Revenue 5.00%

AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2022-2023
Amendment #10 June 1 - June 30, 2023
General Fund

ESTIMATED REVENUES

Changes in the Estimated Revenues Budget are reflected as follows:

Revenue Code 3300 - State Sources:

| | | |
|-----------|--------------------|---|
| \$ | (114,254.00) | -Decrease revenue budget for Charter School Capital Outlay DOE Reallocation adjustment |
| | 33,000.00 | - Increase estimated revenue budget for Civics Seal of Excellence Stipend from Florida Department of Education. |
| \$ | (81,254.00) | Net Change in State Sources |

Revenue Code 3400 - Local Sources:

| | | |
|-----------|------------------|---|
| \$ | 2,123.00 | - Dr. Posca, Board Member, March Salary Revenue budget for donation(s). |
| | 7,465.83 | - Increase Revenue budget to match expenditures for the Learning Alliance Moonshot Program. |
| | 15,579.14 | - Increase Revenue budget to match expenditure for Literacy on the Lagoon summer program. |
| | 3,306.29 | - Payroll reimbursement from Vero Beach High School internal accounts. |
| | 952.45 | - Payroll reimbursement from Sebastian River High School internal accounts. |
| | (5.67) | - Payroll reimbursement from Storm Grove Middle internal accounts receipt correction. |
| | 5,096.12 | - Increase revenue budget for Nextra Energy Foundation Grant increase. |
| \$ | 34,517.16 | Net Change in Local Sources |

\$ (46,736.84) Total Decrease in Revenue Budget

APPROPRIATIONS

Changes in the Appropriations budget are reflected as follows:

| | | |
|-----------|--------------------|---|
| \$ | 3,306.29 | - Payroll reimbursement from Vero Beach High School internal accounts. |
| | 952.45 | - Payroll reimbursement from Sebastian River High School internal accounts. |
| | (5.67) | - Payroll reimbursement from Storm Grove Middle School internal accounts receipt correction. |
| | 2,123.00 | - Increase Dr. Posca, Board Member, March Salary Appropriation budget for donation(s). |
| | 33,000.00 | - Increase appropriation budget for Civics Seal of Excellence Stipend from Florida Department of Education. |
| | 7,465.83 | - Increase budget to match expenditures for the Learning Alliance Moonshot Program. |
| | 15,579.14 | - Increase budget to match expenditure for Literacy on the Lagoon summer program. |
| | 5,096.12 | - Increase budget for Nextra Energy Foundation Grant increase. |
| | (114,254.00) | - Reduce appropriations budget for 4th FEFP Calculations adjustments for Family Empowerment Scholarships. |
| | (96,499.09) | - Clear Negative Accounts due to Payroll Salaries and Benefits - Nets to Zero 5100 Function |
| | 21,014.06 | - Clear Negative Accounts due to Payroll Salaries and Benefits - Nets to Zero 6100 Function |
| | 5,073.06 | - Clear Negative Accounts due to Payroll Salaries and Benefits - Nets to Zero 6200 Function |
| | 2,091.71 | - Clear Negative Accounts due to Payroll Salaries and Benefits - Nets to Zero 6500 Function |
| | 68,620.58 | - Clear Negative Accounts due to Payroll Salaries and Benefits - Nets to Zero 7800 Function |
| | (1,354.76) | - Clear Negative Accounts due to Payroll Salaries and Benefits - Nets to Zero 7900 Function |
| | 1,054.44 | - Clear Negative Accounts due to Payroll Salaries and Benefits - Nets to Zero 8200 Function |
| \$ | (46,736.84) | Total Decrease in Appropriations Budget |

Other changes within function are miscellaneous adjustments by schools and departments for clearing negatives accounts or aligning with the appropriate functions.

BUDGETED FUND BALANCE:

| | | |
|----|---|---------------------------------------|
| \$ | - | - No change to Budgeted Fund Balance. |
|----|---|---------------------------------------|


Amendment #10 – Debt Service Fund



AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2022-2023
Amendment #10 - June 1 - June 30, 2023
Debt Service Fund

| ESTIMATED REVENUE | | | | | |
|--------------------------------|--------------|-------------------------|-------------|-------------|-------------------------|
| | Revenue Code | Present Budget | Increase | Decrease | Revised Budget |
| Federal Interest Subsidy | 3199 | \$ 1,436,319.14 | \$ - | \$ - | \$ 1,436,319.14 |
| SBE/COBI Bond Reserve | 3322/3326 | 554,040.00 | - | - | 554,040.00 |
| Interest on Investments | 3431 | 120,020.00 | - | - | 120,020.00 |
| Transfer from Capital Projects | 3630 | 12,358,248.29 | - | - | 12,358,248.29 |
| Beginning Fund Balance | 2725 | 15,516,471.65 | - | - | 15,516,471.65 |
| Totals | | \$ 29,985,099.08 | \$ - | \$ - | \$ 29,985,099.08 |

| APPROPRIATIONS | | | | | |
|-------------------------|-----------------|-------------------------|-------------|-------------|-------------------------|
| | Function/Object | Present Budget | Increase | Decrease | Revised Budget |
| Redemption of Principal | 9200-710 | \$ 9,288,122.20 | \$ - | \$ - | \$ 9,288,122.20 |
| Interest Expense | 9200-720 | 3,881,884.85 | - | - | 3,881,884.85 |
| Dues & Fees | 9200-730 | 11,250.00 | - | - | 11,250.00 |
| Budgeted Fund Balance | 9700-970 | 16,803,842.03 | - | - | 16,803,842.03 |
| Totals | | \$ 29,985,099.08 | \$ - | \$ - | \$ 29,985,099.08 |

Adopted By Board: 9/7/2023


 District Superintendent's Signature

AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2022-2023
Amendment #10 - June 1 - June 30, 2023
Debt Service Fund

ESTIMATED REVENUES

Total estimated revenues remained the same for the period.

\$ - **No Change in Estimated Revenue**

APPROPRIATIONS

Total estimated appropriations remained the same for the period.

\$ - **No Change in Appropriations**

BUDGETED FUND BALANCE

Budgeted Fund Balance remained the same.

\$ - **No Change in Fund Balance**

Amendment #10 – Capital Fund



AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2022-2023

Amendment #10 - June 1 - June 30, 2023

Capital Fund

| ESTIMATED REVENUE | | | | | |
|-------------------------------------|-----------------|-------------------------|-------------------------|-------------------------|-------------------------|
| | Revenue | Present Budget | Increase | Decrease | Revised Budget |
| Other Federal Direct | 3199 | \$ 1,215,690.25 | \$ - | \$ - | \$ 1,215,690.25 |
| CO & DS Distributed | 3321 | 110,013.00 | 11,092.53 | - | 121,105.53 |
| Interest on Undistributed CO & DS | 3325 | 0.00 | 11,544.68 | - | 11,544.68 |
| Charter School Capital Outlay | 3397 | 1,348,979.00 | - | 114,254.00 | 1,234,725.00 |
| Miscellaneous State Source | 3399 | 668,183.00 | - | 16,095.37 | 652,087.63 |
| District Debt Service Tax | 3412 | 0.00 | - | - | 0.00 |
| Local Capital Improvement Tax | 3413 | 37,164,983.93 | - | 456,366.94 | 36,708,616.99 |
| Tax Redemptions | 3421 | 0.00 | 596,143.01 | - | 596,143.01 |
| Interest on Investments | 3431 | 1,073,384.50 | 92,832.22 | - | 1,166,216.72 |
| Gifts, Grants and Requests | 3440 | 0.00 | 30,659.06 | - | 30,659.06 |
| Other Miscellaneous Local Sources | 3495 | 4,089.95 | - | - | 4,089.95 |
| Impact Fees | 3496 | 1,300,000.00 | - | 94,395.00 | 1,205,605.00 |
| Refund-Prior Year Expense | 3497 | 150.00 | - | - | 150.00 |
| Transfer from General Fund | 3610 | 300,000.00 | - | - | 300,000.00 |
| Fund Equity | 2700 | 21,776,040.06 | - | - | 21,776,040.06 |
| Totals | | \$ 64,961,513.69 | \$ 742,271.50 | \$ 681,111.31 | \$ 65,022,673.88 |
| Net Adjustment | | \$ | 61,160.19 | | |
| APPROPRIATIONS | | | | | |
| | Function/Object | Present Budget | Increase | Decrease | Revised Budget |
| Buildings & Fixed Equipment | 7400 - 630 | \$ 10,497,180.67 | \$ - | \$ 4,437,459.40 | \$ 6,059,721.27 |
| Furniture / Fixtures / Equipment | 7400 - 640 | 6,412,299.82 | - | 2,647,207.82 | 3,765,092.00 |
| Motor Vehicles | 7400 - 650 | 2,445,585.52 | - | 1,362,945.52 | 1,082,640.00 |
| Improvements Other Than Bldgs. | 7400 - 670 | 5,210,833.15 | - | 2,140,099.67 | 3,070,733.48 |
| Remodeling & Renovations | 7400 - 680 | 16,779,144.83 | - | 7,253,598.35 | 9,525,546.48 |
| Computer Software | 7400 - 690 | 697,782.13 | - | 59,160.00 | 638,622.13 |
| Fiscal Services | 7500-730 | 0.00 | 816.43 | - | 816.43 |
| Charter School Local Capital Imprv. | 7900 - 743 | 0.00 | - | - | 0.00 |
| Debt Services | 9200 - 730 | 0.00 | - | - | 0.00 |
| Transfer to General Fund | 9700 - 910 | 6,887,910.47 | - | 114,335.49 | 6,773,574.98 |
| Transfer to Debt Service Fund | 9700 - 920 | 12,358,248.29 | - | 6,383.64 | 12,351,864.65 |
| Budgeted Fund Balance | 2700 | 3,672,528.81 | 18,081,533.65 | | 21,754,062.46 |
| Totals | | \$ 64,961,513.69 | \$ 18,082,350.08 | \$ 18,021,189.89 | \$ 65,022,673.88 |
| Net Adjustment | | \$ | 61,160.19 | | |

Adopted By Board:

9/8/2023

District Superintendent's Signature

AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2022-2023
Amendment #10 - June 1 - June 30, 2023
Capital Fund

ESTIMATED REVENUES

Total estimated revenues remained the same.

Changes in the Estimated Revenues budget are reflected as follows:

Revenue Code 3300 - State Sources:

- \$ 11,092.53 - Increase estimated revenue budget for CO & DS Distributed
- 11,544.68 - Increase estimated revenue budget for Interest Earned on Undistributed CO & DS
- (114,254.00) - Decrease estimated revenue budget for Charter School Capital Outlay (PECO) DOE Recalculation.
- (16,095.37) - Decrease estimated revenue budget for Misc. State Sources

Revenue Code 3400 - Local Sources:

- \$ (456,366.94) - Decrease estimated revenue budget for Local Capital Improvement Tax
- 596,143.01 - Increase estimated revenue budget for Tax Redemptions
- 92,832.22 - Increase estimated revenue budget for Interest Collections based on actual interest received.
- 30,659.06 - Increase estimated revenue budget for Gifts, Grants and Requests
- (94,395.00) - Decrease estimated revenue budget for Impact Fees

\$ 61,160.19 Total Increase in Capital Estimated Revenue

APPROPRIATIONS

Total appropriations remained the same.

Changes in the Appropriations budget are reflected as follows:

- \$ (4,437,459.40) - Decrease appropriations budget for Buildings & Fixed Equipment projects due to re-classing of object codes within projects during this period.
- (2,647,207.82) - Decrease to appropriations budget for Furniture, Fixtures, & Equipment due to re-classing of object codes within projects during this period.
- (1,362,945.52) - Decrease to appropriations budget for Motor Vehicles to fund Camera Purchase for New Buses.
- (2,140,099.67) - Decrease to appropriations budget for Improvement Other than Building due to re-classing of object codes within projects during this period.
- (7,253,598.35) - Decrease to appropriations budget for Remodeling & Renovations projects due to re-classing of object codes within projects during this period.
- (59,160.00) - Decrease to appropriations budget for Computer Software due to re-classing of object codes within projects during this period.
- 816.43 - Increase appropriations budget for Fiscal Services.
- (114,335.49) - Decrease appropriations budget for Transfer to General Fund due to Charter School Capital Outlay (PECO) DOE Recalculation.
- (6,383.64) - Decrease appropriations budget for Transfer to Debt Service Fund

\$ (18,020,373.46) Total Decrease in Capital Budget Appropriations

BUDGETED FUND BALANCE

Changes in Fund Balance are reflected as follows:

- \$ 18,081,533.65 - Increase in Fund Balance - To correct True-up of 2023 budget.

\$ 18,081,533.65 Total Increase in Fund Balance

Amendment #10 – Food Service Fund



AMENDMENT TO SCHOOL DISTRICT BUDGET FY 2022-2023
Amendment #10 - June 1 - June 30, 2023
Food Nutrition Fund

| ESTIMATED REVENUE | | | | | |
|------------------------------------|--------------|-------------------------|-------------|-------------|-------------------------|
| | Revenue Code | Beginning Budget | Increase | Decrease | Revised Budget |
| National School Lunch Act | 3260 | \$ 5,634,942.00 | \$ - | \$ - | \$ 5,634,942.00 |
| USDA Donated Commodities | 3265 | 700,000.00 | - | - | 700,000.00 |
| Summer Food Service Program | 3267 | 457,000.00 | - | - | 457,000.00 |
| Fresh Fruit and Vegetables Program | 3268 | 59,800.00 | - | - | 59,800.00 |
| Other Federal thru State | 3269 | 811,086.20 | - | - | 811,086.20 |
| Food Service Supplement | 3300 | 98,306.00 | - | - | 98,306.00 |
| Interest on Investments | 3431 | 20,000.00 | - | - | 20,000.00 |
| Food Service Sales | 3450 | 2,611,265.00 | - | - | 2,611,265.00 |
| Other Miscellaneous Local | 3495 | 13,792.01 | - | - | 13,792.01 |
| Refunds-Prior Year Expense | 3497 | 0.00 | - | - | 0.00 |
| Reserve for Inventory | 2730 | 101,287.82 | - | - | 101,287.82 |
| Fund Equity | 2700 | 681,601.29 | - | - | 681,601.29 |
| Totals | | \$ 11,189,080.32 | \$ - | \$ - | \$ 11,189,080.32 |

| APPROPRIATIONS | | | | | |
|----------------------------|-----------------|-------------------------|----------------------|----------------------|-------------------------|
| | Function/Object | Beginning Budget | Increase | Decrease | Revised Budget |
| Salaries | 7600 - 100 | \$ 3,358,630.46 | \$ 8,645.07 | \$ - | \$ 3,367,275.53 |
| Employee Benefits | 7600 - 200 | 1,471,458.61 | - | 92,063.24 | 1,379,395.37 |
| Purchased Services | 7600 - 300 | 179,299.23 | 6,207.00 | - | 185,506.23 |
| Energy Services | 7600 - 400 | 337,330.86 | 30,349.66 | - | 367,680.52 |
| Materials and Supplies | 7600 - 500 | 4,672,768.00 | - | 8,276.13 | 4,664,491.87 |
| Capital Outlay | 7600 - 600 | 159,960.67 | - | - | 159,960.67 |
| Other Expenses | 7600 - 700 | 246,981.88 | 55,137.64 | - | 302,119.52 |
| Non Spendable Fund Balance | | 101,287.82 | 30,981.55 | - | 132,269.37 |
| Budgeted Fund Balance | | 661,362.79 | - | 30,981.55 | 630,381.24 |
| Totals | | \$ 11,189,080.32 | \$ 131,320.92 | \$ 131,320.92 | \$ 11,189,080.32 |

Adopted By Board: _____

9/7/2023

District Superintendent's Signature

AMENDMENT TO SCHOOL DISTRICT BUDGET FY 2022-2023

Amendment #10 - June 1 - June 30, 2023

Food Nutrition Fund

Estimated Revenues

Changes in the Revenues Budget are reflected as follows:

\$ - **Change Estimated Revenues**

Appropriations

Changes in the Appropriations Budget are reflected as follows:

\$ 8,645.07 - Increased in appropriations for Salaries - budget reduced to clear negative balances
(92,063.24) - Decreased in appropriations for Employee Benefits - is due to funds reallocated to clear negatives.
6,207.00 - Increase in appropriations for Purchases Services is due to funds reallocated to clear negatives.
30,349.66 - Increase in Energy Services Budget is due to funds reallocated to clear negatives.
(8,276.13) - Decrease in Material and Supplies is due to funds reallocated to clear negatives.
\$ 55,137.64 - Increase in Other Expenses is due to funds reallocated to clear negatives.

\$ - **Change in Appropriations**

BUDGETED FUND BALANCE:

\$ 30,981.55 Increase in Non Spendable
\$ (30,981.55) Decrease in Budgeted Ending Fund Balance
\$ (0.00) **Net Change in Budgeted Fund Balance**

Amendment #10 – Special Revenue Fund



AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2022-2023
 Amendment #10 - June 1 - June 30, 2023
 Special Revenue Fund - Other

| ESTIMATED REVENUE | | | | | |
|---|--------------|-------------------------|---------------------|-------------|-------------------------|
| | Revenue Code | Present Budget | Increase | Decrease | Revised Budget |
| Vocational Education Acts | 3201 | \$ 500,181.10 | \$ - | \$ - | \$ 500,181.10 |
| Workforce Innovation & Opportunity Act | 3221 | 288,168.05 | - | - | 288,168.05 |
| Other Workforce Innovation & Opportunity Programs | 3224 | - | - | - | - |
| Teacher/Principal Train/Recruit (Title II) | 3225 | 730,926.90 | - | - | 730,926.90 |
| Individuals with Disabilities Education Act (IDEA) | 3230 | 6,685,872.26 | 25,479.57 | - | 6,711,351.83 |
| Elementary & Secondary Education Act (Title I & Title IV) | 3240 | 6,331,940.56 | - | - | 6,331,940.56 |
| Language Instruction - Title III | 3241 | 37,770.00 | - | - | 37,770.00 |
| 21st Century Schools | 3242 | 10,815.02 | - | - | 10,815.02 |
| CARES, Elementary/Secondary Emergency Relief Fund - K12 | 3271 | 27,360,940.61 | - | - | 27,360,940.61 |
| CARES, Emergency Relief Fund - Workforce | 3272 | 281,510.00 | - | - | 281,510.00 |
| CARES, Education Stabilization Funds - VPK | 3273 | - | - | - | 0.00 |
| Federal Through Local | 3280 | 35,059.00 | - | - | 35,059.00 |
| Miscellaneous Federal Through State | 3290 | - | - | - | 0.00 |
| Emergency Immigrant Education Program (Title III) | 3293 | 228,199.90 | - | - | 228,199.90 |
| Federal Through State | 3299 | 104,803.26 | - | - | 104,803.26 |
| Florida Diagnostic & Learning Resources | 3440 | - | 800.00 | - | 800.00 |
| Fund Balance | 2760 | 168,409.00 | - | - | 168,409.00 |
| Totals | | \$ 42,764,595.66 | \$ 26,279.57 | \$ - | \$ 42,790,875.23 |

| APPROPRIATIONS | | | | | |
|---|----------|-------------------------|---------------------|--------------------|-------------------------|
| | Function | Present Budget | Increase | Decrease | Revised Budget |
| Instructional Services | 5000 | \$ 28,162,040.01 | \$ 28,828.74 | \$ - | 28,190,868.75 |
| Pupil Personnel Services | 6100 | 7,832,571.97 | 1,435.41 | - | 7,834,007.38 |
| Instructional & Media Services | 6200 | - | - | - | - |
| Instructional & Curriculum Development | 6300 | 2,331,575.46 | - | 9,297.00 | 2,322,278.46 |
| Instructional Staff Training | 6400 | 2,072,838.56 | 322.27 | - | 2,073,160.83 |
| Instructional Related Technology | 6500 | - | - | - | - |
| Board | 7100 | - | - | - | - |
| General Administration | 7200 | 1,584,200.36 | - | - | 1,584,200.36 |
| School Administration | 7300 | 95,055.61 | 4,990.15 | - | 100,045.76 |
| Facilities Acquisition and Construction | 7400 | - | - | - | - |
| Fiscal Services | 7500 | - | - | - | - |
| Food Services | 7600 | 39,221.70 | - | - | 39,221.70 |
| Central Services | 7700 | - | - | - | - |
| Transportation Services | 7800 | 533,229.05 | - | - | 533,229.05 |
| Operation of Plant | 7900 | - | - | - | - |
| Maintenance of Plant | 8100 | - | - | - | - |
| Administrative Technology Services | 8200 | 28,004.94 | - | - | 28,004.94 |
| Community Services | 9100 | 85,858.00 | - | - | 85,858.00 |
| Totals | | \$ 42,764,595.66 | \$ 35,576.57 | \$ 9,297.00 | \$ 42,790,875.23 |

Net Adjustment \$ 26,279.57

Adopted By Board:

9/7/2023

District Superintendent's Signature

AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2022-2023

Amendment #10 - June 1 - June 30, 2023

Special Revenue Fund - Other

REVENUES:

Total estimated revenues remained the same for the period.

Changes in the Revenues Budget are reflected as follows:

Revenue Code 3230 - Individuals with Disabilities Act (IDEA)

\$ 25,479.57 IDEA K-12 FY22-23 grant increased to actual

\$ 25,479.57 Net Change

Revenue Code 3440 -Florida Diagnostic & Learning Resources

\$ 800.00 Florida diagnostic & Learning Resources increased revenue due to Pre-K Grant.

\$ 800.00 Net Change

\$ 26,279.57 **Change in Revenue Budget**

APPROPRIATIONS:

Appropriation changes reflect the amendment to functions for the grants amended to the estimated revenue and for function shifts to cover grant expenditures through June 30, 2023. Changes in the Appropriation Budget are reflected as follows:

Function Code 5000 Instructional Services

\$ 28,828.74 - Increase in appropriations for Instructional Services to clear negatives

Function Code 6100 Pupil Personnel Services

1,435.41 - Increase in appropriations for Pupil Personnel Services to clear negatives

Function Code 6300 Instructional & Curriculum Development

(9,297.00) - Decrease in appropriations for Instructional & Curriculum Development to expense to actual

Function Code 6400 Instructional Staff Training

322.27 - Increase in appropriations for Instructional Staff Training to clear negatives

Function Code 7300 School Administration

4,990.15 - Increase in appropriation for School Administration due budget amendment

\$ 26,279.57 **Change in Appropriations Budget**

BUDGETED FUND BALANCE:

\$ - - No change to Budgeted Fund Balance.

Amendment #10 – Insurance Fund



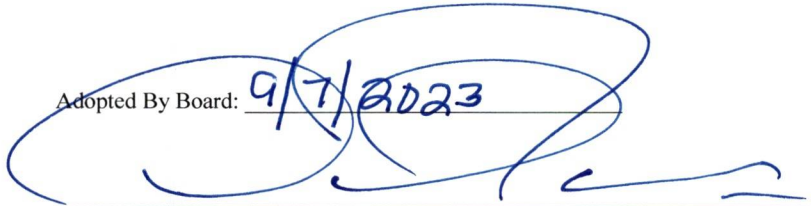
FLORIDA DEPARTMENT OF EDUCATION
 FINANCIAL MANAGEMENT SECTION
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY - 2022-2023
 Amendment #10 - June 1 - June 30, 2023
 Internal Service Fund - Employee Benefit Insurance Trust

| ESTIMATED REVENUE | | | | | |
|--------------------------|------------------------|-------------------------|------------------------|-------------|-------------------------|
| | Revenue Code | Present Budget | Increase | Decrease | Revised Budget |
| Premium Revenue | 3483-3487 | \$ 22,672,183.39 | \$ - | \$ - | \$ 22,672,183.39 |
| Other Operating Revenue | 3488, 3489, 3743, 3199 | 3,010,850.00 | - | - | 3,010,850.00 |
| Interest on Investments | 3431 | 279,000.47 | - | - | 279,000.47 |
| Other Misc Local Sources | 3495 | 75,000.00 | - | - | 75,000.00 |
| Reinsurance Recovery | 3742 | 65,750.00 | - | - | 65,750.00 |
| Fund Balance | | 6,632,482.00 | 1,708,063.33 | - | 8,340,545.33 |
| Totals | | \$ 32,735,265.86 | \$ 1,708,063.33 | \$ - | \$ 34,443,329.19 |

| APPROPRIATIONS | | | | | |
|----------------------------------|---------------------|-------------------------|------------------------|-------------|-------------------------|
| | Object | Present Budget | Increase | Decrease | Revised Budget |
| Salaries | 10xx | \$ 151,108.80 | \$ - | \$ - | \$ 151,108.80 |
| Employee Benefits | 21xx/22xx/23xx/24xx | 56,168.00 | - | - | 56,168.00 |
| Purchased Services | 3xxx | 1,594,297.63 | - | - | 1,594,297.63 |
| Energy Services | 43xx | 4,750.00 | - | - | 4,750.00 |
| Materials & Supplies | 51xx | 42,180.45 | - | - | 42,180.45 |
| Capital Outlay | 64xx | 48,065.82 | - | - | 48,065.82 |
| Other - Claims, premium payments | 7xxx& 23xx | 24,976,913.30 | - | - | 24,976,913.30 |
| Fund Balance | | 5,861,781.86 | 1,708,063.33 | - | 7,569,845.19 |
| Totals | | \$ 32,735,265.86 | \$ 1,708,063.33 | \$ - | \$ 34,443,329.19 |

Adopted By Board:

9/7/2023



District Superintendent's Signature

AMENDMENT TO DISTRICT SCHOOL BUDGET FY - 2022-2023

Amendment #10 - June 1 - June 30, 2023

Estimated Revenue

No change in revenues.

Appropriations

No change in appropriations.

Fund Balance

\$ 1,708,063.33 - Increased balance was due to error in number used for the beginning fund balance.
Ending Fund balance matches Actual Fund Balance as of 6.30.2023

\$ 1,708,063.33 **Net Increase in Fund Balance**

Amendment #10 – Enterprise Fund



AMENDMENT TO SCHOOL DISTRICT BUDGET FY 2022-2023
 Amendment #10 - June 1 - June 30, 2023
 Enterprise Funds - Extended Day

| ESTIMATED REVENUE | | | | | |
|---|-----------|------------------------|-------------|-------------|------------------------|
| | Function | Beginning Budget | Increase | Decrease | Revised Budget |
| Interest on Investments | 3431 | \$ - | \$ - | \$ - | \$ - |
| Child Care Fees - Regular Year & Summer | 3473/3474 | 1,564,590.53 | - | - | 1,564,590.53 |
| Net Assets | 2700 | 1,072,435.26 | - | - | 1,072,435.26 |
| Totals | | \$ 2,637,025.79 | \$ - | \$ - | \$ 2,637,025.79 |

| APPROPRIATIONS | | | | | |
|---------------------------|-----------------|------------------------|----------------------|----------------------|------------------------|
| | Function/Object | Beginning Budget | Increase | Decrease | Revised Budget |
| Salaries | 9100 - 100 | \$ 1,192,575.64 | \$ - | \$ 64,743.96 | \$ 1,127,831.68 |
| Employee Benefits | 9100 - 200 | 344,309.81 | - | 47,564.92 | 296,744.89 |
| Purchased Services | 9100 - 300 | 108,734.35 | 13,538.49 | - | 122,272.84 |
| Materials and Supplies | 9100 - 500 | 81,807.47 | 5,699.93 | - | 87,507.40 |
| Capital Outlay | 9100 - 600 | 70,942.72 | - | 1,261.32 | 69,681.40 |
| Other Expenses | 9100 - 700 | 321,311.16 | 138,304.78 | - | 459,615.94 |
| Transfers to General Fund | 9700 - 900 | 125,071.31 | - | - | 125,071.31 |
| Budgeted Fund Balance | | 392,273.33 | - | 43,973.00 | 348,300.33 |
| Totals | | \$ 2,637,025.79 | \$ 157,543.20 | \$ 157,543.20 | \$ 2,637,025.79 |

Adopted By Board: 9/7/2023

 District Superintendent's Signature

AMENDMENT TO SCHOOL DISTRICT BUDGET FY 2022-2023
Amendment #10 - June 1 - June 30, 2023
Enterprise Funds - Extended Day

ESTIMATED REVENUES

Total estimated revenues remained the same.

APPROPRIATIONS

| | | |
|-----------|------------------|--|
| \$ | (64,743.96) | - Decrease appropriations in Salaries |
| | (47,564.92) | - Decrease appropriations in Employee Benefits due to A-2 funding transfer to General Fund |
| | 13,538.49 | - Increase appropriations in Purchased Services |
| | 5,699.93 | - Increase appropriations in Material and Supplies |
| | (1,261.32) | - Decrease appropriations in Capital Outlay |
| | 138,304.78 | - Increase appropriations in Other Expenses to clear negative accounts |
| <u>\$</u> | <u>43,973.00</u> | |

BUDGETED FUND BALANCE:

\$ (43,973.00) **Total Change in Fund Balance - To finalize 2022-23 Budget.**