

# Amendment #1 – General Fund

July 1 – September 30, 2022  
Board Approved December 12, 2022



AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2022-2023

Amendment #1 - July 1 - September 30, 2022

General Fund

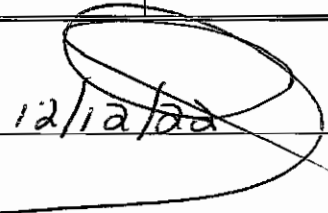
| ESTIMATED REVENUE             |              |                   |               |          |                   |
|-------------------------------|--------------|-------------------|---------------|----------|-------------------|
|                               | Revenue Code | Beginning Budget  | Increase      | Decrease | Revised Budget    |
| Federal Direct Sources        | 3100         | \$ 125,000.00     | \$ 480,000.00 | \$ -     | \$ 605,000.00     |
| Federal Through State Sources | 3200         | 300,000.00        | 0.00          | 0.00     | 300,000.00        |
| State Sources                 | 3300         | 47,423,745.00     | 0.00          | 0.00     | 47,423,745.00     |
| Local Sources                 | 3400         | 114,566,257.40    | 4,079.52      | 0.00     | 114,570,336.92    |
| Transfers                     | 3600         | 6,784,589.64      | 0.00          | 0.00     | 6,784,589.64      |
| Other Financing Sources       | 3700         | 25,000.00         | 0.00          | 0.00     | 25,000.00         |
| Fund Equity                   | 2700         | 20,424,126.12     | 137.90        | 0.00     | 20,424,264.02     |
| <b>Grand Totals</b>           |              | \$ 189,648,718.16 | \$ 484,217.42 | \$ -     | \$ 190,132,935.58 |

| APPROPRIATIONS                          |          |                   |               |               |                   |
|---|----------|-------------------|---------------|---------------|-------------------|
|   | Function | Beginning Budget  | Increase      | Decrease      | Revised Budget    |
| Instructional Services                  | 5000     | \$ 115,725,447.67 | \$ 410,734.67 | \$ -          | \$ 116,136,182.34 |
| Pupil Personnel Services                | 6100     | 4,032,311.27      | 2,590.00      | 0.00          | 4,034,901.27      |
| Instructional Media Services            | 6200     | 2,190,324.67      | 573.99        | 0.00          | 2,190,898.66      |
| Instructional Curriculum Development    | 6300     | 5,245,027.40      | 0.00          | 1,762.77      | 5,243,264.63      |
| Instructional Staff Training            | 6400     | 2,946,857.07      | 16,673.53     | 0.00          | 2,963,530.60      |
| Instructional Related Technology        | 6500     | 761,315.25        | 0.00          | 8,861.00      | 752,454.25        |
| Board of Education                      | 7100     | 958,512.81        | 3,250.00      | 0.00          | 961,762.81        |
| General Administration                  | 7200     | 649,884.12        | 536.04        | 0.00          | 650,420.16        |
| School Administration                   | 7300     | 10,867,589.52     | 8,123.86      | 0.00          | 10,875,713.38     |
| Facilities Acquisition and Construction | 7400     | 2,017,098.00      | 600.00        | 0.00          | 2,017,698.00      |
| Fiscal Services                         | 7500     | 1,487,499.23      | 60,000.00     | 0.00          | 1,547,499.23      |
| Central Services                        | 7700     | 3,386,796.07      | 0.00          | 11,727.00     | 3,375,069.07      |
| Transportation Services                 | 7800     | 5,876,678.26      | 0.00          | 304,508.88    | 5,572,169.38      |
| Operation Services                      | 7900     | 18,124,780.69     | 35,983.47     | 0.00          | 18,160,764.16     |
| Maintenance Services                    | 8100     | 3,749,560.24      | 1,500.00      | 0.00          | 3,751,060.24      |
| Administrative Technology Services      | 8200     | 3,508,285.89      | 270,373.61    | 0.00          | 3,778,659.50      |
| Non Spendable Fund Balance              |          | 325,980.93        | 0.00          | 0.00          | 325,980.93        |
| Budgeted Fund Balance                   |          | 7,794,769.07      | 137.90        | 0.00          | 7,794,906.97      |
| <b>Grant Total</b>                      |          | \$ 189,648,718.16 | \$ 811,077.07 | \$ 326,859.65 | \$ 190,132,935.58 |

Net Adjustment \$ 484,217.42

Fund Balance as a percentage of Revenue 5.00%

Adopted By Board:



District Superintendent's Signature

**AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2022-2023**  
**Amendment #1 July 1 - September 30, 2022**  
**General Fund**

**ESTIMATED REVENUES**

Changes in the Estimated Revenues Budget are reflected as follows:

**Object Code 3100 - Federal Direct Sources:**

\$ 480,000.00 - Reimbursement for Emergency Connectivity Fund (ECF) for Universal Service Administrative Company (USAC) approved technology purchases.

**Object Code 3400 - Local Sources:**

\$ 1,000.00 - Indian River Lagoon Small Grant from Ocean Research & Conservation Association, Inc.  
780.00 - Facility Rental to match collections at Storm Grove Middle.  
2,126.55 - Payroll reimbursement from Vero Beach High School internal accounts.  
100.44 - Payroll reimbursement from Sebastian River High School internal accounts.  
72.53 - Payroll reimbursement from Oslo Middle School internal accounts.  
\$ 4,079.52 Net Change

\$ 484,079.52 Net Increase in revenue budget.

**APPROPRIATIONS**

Changes in the Appropriations budget are reflected as follows:

\$ 480,000.00 - Emergency Connectivity Fund (ECF) for Universal Service Administrative Company (USAC) approved technology  
1,000.00 - Indian River Lagoon Small Grant from Ocean Research & Conservation Association, Inc.  
780.00 - Facility Rental to match collections at Storm Grove Middle.  
2,126.55 - Payroll reimbursement from Vero Beach High School internal accounts.  
100.44 - Payroll reimbursement from Sebastian River High School internal accounts.  
72.53 - Payroll reimbursement from Oslo Middle School internal accounts.  
\$ 484,079.52 Net increase in appropriations budget.

**Other changes within function are miscellaneous adjustments by schools and departments and moving budgets to align with encumbered salaries and benefits by function**

**BUDGETED FUND BALANCE:**

\$ 137.90 - Slight increase to ending Budgeted Fund Balance.

# Amendment #1 – Debt Service Fund

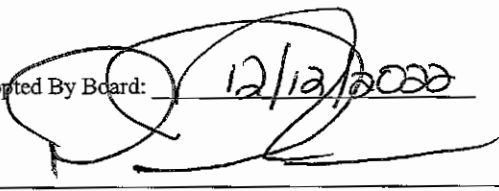


**AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2022-2023**  
**Amendment #1 - July 1 - September 30, 2022**  
**Debt Service Fund**

| 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              | 0.00        | 0.00        | 554,040.00              |
| Interest on Investments        | 3431         | 120,020.00              | 0.00        | 0.00        | 120,020.00              |
| Transfer from Capital Projects | 3630         | 12,358,248.29           | 0.00        | 0.00        | 12,358,248.29           |
| Beginning Fund Balance         | 2725         | 15,516,471.65           | 0.00        | 0.00        | 15,516,471.65           |
| <b>Totals</b>                  |              | <b>\$ 29,985,099.08</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 29,985,099.08</b> |

| 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            | 0.00        | 0.00        | 3,881,884.85            |
| Dues & Fees             | 9200-730        | 11,250.00               | 0.00        | 0.00        | 11,250.00               |
| Budgeted Fund Balance   | 9700-970        | 16,803,842.03           | 0.00        | 0.00        | 16,803,842.03           |
| <b>Totals</b>           |                 | <b>\$ 29,985,099.08</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 29,985,099.08</b> |

Adopted By Board: 12/12/2022



\_\_\_\_\_  
 District Superintendent's Signature

**AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2022-2023**  
**Amendment #1 - July 1 - September 30, 2022**  
**Debt Service Fund**

**ESTIMATED REVENUE**

Total estimated revenues remained the same for the period.

**APPROPRIATIONS**

Total estimated appropriations remained the same for the period.

**BUDGETED FUND BALANCE**

Budgeted Fund Balance remained the same.

# Amendment #1 – Capital Fund

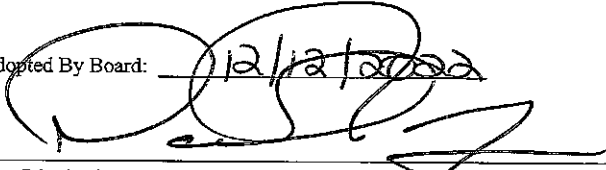


AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2022-2023  
 Amendment #1 July 1 - September 30, 2022  
 Capital Fund

| ESTIMATED REVENUE             |         |                  |              |          |                  |
|-------------------------------|---------|------------------|--------------|----------|------------------|
|                               | Revenue | Present Budget   | Increase     | Decrease | Revised Budget   |
| CO & DS Distributed           | 3321    | \$ 110,013.00    | \$ -         | \$ -     | \$ 110,013.00    |
| Charter School Capital Outlay | 3397    | 1,262,161.00     | -            | -        | 1,262,161.00     |
| Miscellaneous State Source    | 3399    | 9,005.00         | -            | -        | 9,005.00         |
| Local Capital Improvement Tax | 3413    | 37,162,691.00    | 1,004.12     | -        | 37,163,695.12    |
| Interest on Investments       | 3431    | 32,158.00        | 61,771.60    | -        | 93,929.60        |
| Impact Fees                   | 3496    | 1,300,000.00     | -            | -        | 1,300,000.00     |
| Refund-Prior Year Expense     | 3497    | 0.00             | 150.00       | -        | 150.00           |
| Fund Equity                   | 2700    | 19,620,753.71    | -            | -        | 19,620,753.71    |
| <b>Totals</b>                 |         | \$ 59,496,781.71 | \$ 62,925.72 | -        | \$ 59,559,707.43 |

| APPROPRIATIONS                   |                 |                  |                 |                 |                  |
|----------------------------------|-----------------|------------------|-----------------|-----------------|------------------|
|                                  | Function/Object | Present Budget   | Increase        | Decrease        | Revised Budget   |
| Buildings & Fixed Equipment      | 7400 - 630      | \$ 13,442,433.20 | \$ -            | \$ 3,153,679.31 | \$ 10,288,753.89 |
| Furniture / Fixtures / Equipment | 7400 - 640      | 5,749,666.00     | -               | 771,586.93      | 4,978,079.07     |
| Motor Vehicles                   | 7400 - 650      | 2,536,370.80     | -               | -               | 2,536,370.80     |
| Improvements Other Than Bldgs.   | 7400 - 670      | 1,689,748.66     | 981,206.31      | -               | 2,670,954.97     |
| Remodeling & Renovations         | 7400 - 680      | 16,555,717.27    | 2,589,126.22    | -               | 19,144,843.49    |
| Computer Software                | 7400 - 690      | 336,962.73       | 417,840.00      | -               | 754,802.73       |
| Transfer to General Fund         | 9700 - 910      | 6,784,589.64     | -               | -               | 6,784,589.64     |
| Transfer to Debt Service Fund    | 9700 - 920      | 12,358,248.00    | -               | -               | 12,358,248.00    |
| Budgeted Fund Balance            | 2700            | 43,045.41        | 19.43           | -               | 43,064.84        |
| <b>Totals</b>                    |                 | \$ 59,496,781.71 | \$ 3,988,191.96 | \$ 3,925,266.24 | \$ 59,559,707.43 |

Net Adjustment \$ 62,925.72

Adopted By Board:   
 \_\_\_\_\_  
 District Superintendent's Signature



**AMENDMENT TO AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2022-2023**  
**Amendment #1 July 1 - September 30, 2022**  
**Capital Fund**

**ESTIMATED REVENUES**

Changes in the Estimated Revenues budget are reflected as follows:

|           |                  |  |
|-----------|------------------|--|
| \$        | 1,004.12         | - Increase estimated revenue budget for Local Capital Improvement Tax based on actual revenue received for prior year. |
|           | 61,771.60        | - Increase estimated revenue budget for Interest Collections based on actual interest received.                        |
|           | 150.00           | - Increase estimated revenue budget for Knox Box (Firefighters Door Key Access Box)                                    |
| <b>\$</b> | <b>62,925.72</b> | <b>Total Increase in Capital Estimated Revenue</b>   |

**APPROPRIATIONS**

Total appropriations remained the same.

Changes in the Appropriations budget are reflected as follows:

|           |                  |  |
|-----------|------------------|--|
| \$        | (3,153,679.31)   | - Decrease appropriations budget for Buildings & Fixed Equipment projects due to re-classing of object codes within projects during this period.                                 |
|           | (771,586.93)     | - Decrease to appropriations budget for Furniture, Fixtures, & Equipment due to re-classing of object codes within projects during this period.                                  |
|           | 981,206.31       | - Increase to appropriations budget for Improvement Other than Building projects due to re-classing of object codes within projects during this period.                          |
|           | 2,589,126.22     | - Increase to appropriations budget for Remodeling & Renovations projects due to re-classing of object codes within projects during this period and increased revenues received. |
|           | 417,840.00       | - Increase to appropriations budget for Computer Software due to re-classing of object codes within projects during this period and increased revenues received.                 |
| <b>\$</b> | <b>62,906.29</b> | <b>Total Increase in Capital Budget Appropriations</b>   |

**BUDGETED FUND BALANCE**

Changes in Fund Balance are reflected as follows:

|           |              |  |
|-----------|--------------|--|
| \$        | 19.43        | - Increase in Fund Balance - Prior year true-up of accounts surplus transferred to fund balance. |
| <b>\$</b> | <b>19.43</b> | <b>Total Change in Fund Balance</b>  |

# Amendment #1 – Food Service Fund

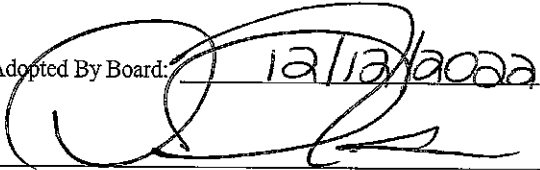


**AMENDMENT TO SCHOOL DISTRICT BUDGET FY 2022-2023**  
**Amendment #1 - Sept 1 - Sept 30, 2022**  
**Food Nutrition Fund**

| 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         | -                       | 330,389.59           | -           | 330,389.59              |
| Food Service Supplement            | 3300         | 98,306.00               | -                    | -           | 98,306.00               |
| Interest on Investments            | 3431         | 20,000.00               | -                    | -           | 20,000.00               |
| Gifts, Grants, Bequests            | 3440         | -                       | -                    | -           | -                       |
| Food Service Sales                 | 3450         | 2,611,265.00            | -                    | -           | 2,611,265.00            |
| Other Miscellaneous Local          | 3495         | 0.00                    | -                    | -           | 0.00                    |
| Refunds-Prior Year Expense         | 3497         | 0.00                    | -                    | -           | 0.00                    |
| Reserve for Inventory              | 2730         | 101,287.82              | -                    | -           | 101,287.82              |
| Fund Equity Balance                | 2760         | 681,601.29              | -                    | -           | 681,601.29              |
| <b>Totals</b>                      |              | <b>\$ 10,364,202.11</b> | <b>\$ 330,389.59</b> | <b>\$ -</b> | <b>\$ 10,694,591.70</b> |

| APPROPRIATIONS             |                 |                         |                      |             |                         |
|----------------------------|-----------------|-------------------------|----------------------|-------------|-------------------------|
|                            | Function/Object | Beginning Budget        | Increase             | Decrease    | Revised Budget          |
| Salaries                   | 7600 - 100      | \$ 3,417,953.76         | \$ -                 | \$ -        | \$ 3,417,953.76         |
| Employee Benefits          | 7600 - 200      | 1,461,585.27            | -                    | -           | 1,461,585.27            |
| Purchased Services         | 7600 - 300      | 137,812.82              | -                    | -           | 137,812.82              |
| Energy Services            | 7600 - 400      | 335,650.00              | -                    | -           | 335,650.00              |
| Materials and Supplies     | 7600 - 500      | 3,902,990.98            | 330,389.59           | -           | 4,233,380.57            |
| Capital Outlay             | 7600 - 600      | 132,837.84              | -                    | -           | 132,837.84              |
| Other Expenses             | 7600 - 700      | 212,730.83              | -                    | -           | 212,730.83              |
| Non Spendable Fund Balance |                 | 101,287.82              | -                    | -           | 101,287.82              |
| Budgeted Fund Balance      |                 | 661,352.79              | -                    | -           | 661,352.79              |
| <b>Totals</b>              |                 | <b>\$ 10,364,202.11</b> | <b>\$ 330,389.59</b> | <b>\$ -</b> | <b>\$ 10,694,591.70</b> |

Net Adjustment 0.00

Adopted By Board:  \_\_\_\_\_  
 District Superintendent's Signature

**AMENDMENT TO SCHOOL DISTRICT BUDGET FY 2022-2023**

**Amendment #1 - Sept 1 - Sept 30, 2022**

**Food Nutrition Fund**

**Estimated Revenues**

Changes in the Revenues Budget are reflected as follows:

**Object Code 3269** Other Federal thru State

\$ 330,389.59 Increase in Other Federal thru State is due to Supply Chain Assistance Grant

\$ 330,389.59 Net Change in Revenue

**Appropriations**

Changes in the Appropriations Budget are reflected as follows:

**Object Code 5XXX - Materials and Supplies**

\$ 330,389.59 Increase in Material and Supplies is due to Supply Chain Assistance Grant

\$ 330,389.59 Net Change in Expenditures

**BUDGETED FUND BALANCE:**

Fund balance remained the same.

# Amendment #1 – Special Revenue Fund



**AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2022-2023**

Amendment #1 - Sep 1 - Sep 30, 2022

Special Revenue Fund - Other

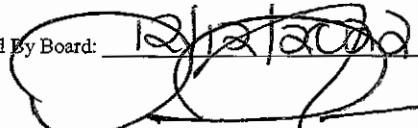
| ESTIMATED REVENUE   |              |                        |                        |                      |                         |
|---|--------------|------------------------|------------------------|----------------------|-------------------------|
|   | Revenue Code | Present Budget         | Increase               | Decrease             | Revised Budget          |
| Vocational Education Acts                                 | 3201         | \$ 227,209.41          | \$ 12,239.13           | \$ -                 | \$ 239,448.54           |
| Workforce Innovation & Opportunity Act                    | 3221         | 249,927.24             | 82,000.00              | -                    | 331,927.24              |
| Teacher/Principal Train/Recruit (Title II)                | 3225         | 626,683.21             | -                      | -                    | 626,683.21              |
| Individuals with Disabilities Education Act (IDEA)        | 3230         | 5,376,237.59           | 967,759.05             | -                    | 6,343,996.64            |
| Elementary & Secondary Education Act (Title I & Title IV) | 3240         | 5,367,694.05           | -                      | 34,747.97            | 5,332,946.08            |
| Language Instruction - Title III                          | 3241         | 37,770.00              | -                      | -                    | 37,770.00               |
| 21st Century Schools                                      | 3242         | 83,991.00              | -                      | 73,175.98            | 10,815.02               |
| CARES, Elementary/Secondary Emergency Relief Fund - K12   | 3271         | 24,981,918.39          | -                      | 19,707.94            | 24,962,210.45           |
| CARES, Emergency Relief Fund - Workforce                  | 3272         | 281,510.00             | -                      | -                    | 281,510.00              |
| Federal Through Local                                     | 3280         | 38,391.89              | -                      | 1,487.89             | 36,904.00               |
| Emergency Immigrant Education Program (Title III)         | 3293         | 289,101.33             | -                      | 77,325.33            | 211,776.00              |
| Federal Through State                                     | 3299         | 123,751.95             | -                      | 18,951.95            | 104,800.00              |
| Fund Balance  | 2760         | 168,409.00             | -                      | -                    | 168,409.00              |
| <b>Totals</b>   |              | <b>\$37,852,595.06</b> | <b>\$ 1,061,998.18</b> | <b>\$ 225,397.06</b> | <b>\$ 38,689,196.18</b> |

Net Adjustment \$ 836,601.12

**APPROPRIATIONS**

|   | Function | Present Budget         | Increase             | Decrease            | Revised Budget          |
|---|----------|------------------------|----------------------|---------------------|-------------------------|
| Instructional Services                  | 5000     | \$ 19,819,838.00       | \$ 834,836.45        | \$ -                | \$ 20,654,674.45        |
| Pupil Personnel Services                | 6100     | 8,316,186.04           | -                    | 36,269.94           | 8,279,916.10            |
| Instructional & Media Services          | 6200     | 2,055.80               | -                    | -                   | 2,055.80                |
| Instructional & Curriculum Development  | 6300     | 2,391,966.74           | 1,523.51             | -                   | 2,393,490.25            |
| Instructional Staff Training            | 6400     | 2,130,844.71           | -                    | 393.46              | 2,130,451.25            |
| Instructional Related Technology        | 6500     | 1,599,494.00           | -                    | -                   | 1,599,494.00            |
| Board                                   | 7100     | 108.20                 | -                    | -                   | 108.20                  |
| General Administration                  | 7200     | 1,472,905.59           | 18,141.73            | -                   | 1,491,047.32            |
| School Administration                   | 7300     | 43,529.70              | -                    | -                   | 43,529.70               |
| Facilities Acquisition and Construction | 7400     | 1,715,951.42           | -                    | -                   | 1,715,951.42            |
| Fiscal Services                         | 7500     | 319.93                 | -                    | -                   | 319.93                  |
| Food Services                           | 7600     | 15,351.10              | -                    | -                   | 15,351.10               |
| Central Services                        | 7700     | 2,475.30               | -                    | -                   | 2,475.30                |
| Transportation Services                 | 7800     | 200,480.89             | 18,762.83            | -                   | 219,243.72              |
| Operation of Plant                      | 7900     | 16,810.90              | -                    | -                   | 16,810.90               |
| Maintenance of Plant                    | 8100     | 4,977.20               | -                    | -                   | 4,977.20                |
| Administrative Technology Services      | 8200     | 33,008.74              | -                    | -                   | 33,008.74               |
| Community Services                      | 9100     | 86,290.80              | -                    | -                   | 86,290.80               |
| <b>Totals</b>                           |          | <b>\$37,852,595.06</b> | <b>\$ 873,264.52</b> | <b>\$ 36,663.40</b> | <b>\$ 38,689,196.18</b> |

Net Adjustment \$ 836,601.12

Adopted By Board: 

District Superintendent's Signature

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

**REVENUES:**

Revenue Code 3201 - Vocational Education Act  
 \$ 12,239.13 Carl Perkins Secondary - FY 21-22 roll.

Revenue Code 3221 - Workforce Innovation & Opportunity Act  
 \$ 82,000.00 Adult Education - increase for per DOE budget amendment.

Revenue Code 3230 - Individuals with Disabilities Act (IDEA)  
 \$ 58,566.00 IDEA ARP Pre-K - Initial FY 22-23 budget moved from revenue 3271.  
 894,461.00 IDEA ARP K-12 - Initial FY 22-23 budget moved from revenue 3271.  
 14,732.05  
 \$ 967,759.05 Net Change

Revenue Code 3240 - Elementary and Secondary Education Act -Title I  
 \$ (34,747.97) Title IV Part A Student Support and Academic Enrichment - FY 21-22 grant reduced to actual after close.

Revenue Code 3242 - 21st. Century Schools  
 \$ (73,175.98) 21st. Century - budget reduced to actual to close FY 21-22 grant.

Revenue Code 3271 - Education Stabilization Funds K-12  
 \$ (58,566.00) IDEA ARP Pre-K - Initial FY 22-23 budget moved to revenue 3230.  
 (894,461.00) IDEA ARP K-12 - Initial FY 22-23 budget moved from revenue 3230.  
 425,866.00 Summer Learning Camps ARP - Initial FY 22-23 budget  
 507,570.00 High Impact Reading Interventions ARP - Initial FY 22-23 budget  
 (116.94) ESSER II - K12 Civic Literacy Booklist - reduce budget to actual to close FY 21-22 grant.  
 \$ (19,707.94) Net Change

Revenue Code 3280 -Federal through Local  
 \$ (1,487.89) Carl Perkins Post Secondary - budget reduced to actual to close grant.

Revenue Code 3293 -Emergency Immigrant Education Program - Title III  
 \$ (63,287.83) Title III ELL - budget reduced to actual to close FY 21-22 grant.  
 (14,037.50) Title III ELL - reduce budget for FY 22-23 per DOE Amendment.  
 (77,325.33)

Revenue Code 3299 - Federal Through State  
 \$ (18,951.95) Title IX - budget reduced to actual to close FY 21-22 grant.

**\$ 836,601.12 Increase 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 September 30, 2022. Changes in the Appropriation Budget are reflected as follows:

- \$ 834,836.45 Increase in appropriations for Instructional Services due to ESSER III - High Impact and Summer Learning Camps grants initial budget FY 22-23 as well as the Adult Education increase in budget FY 22-23.
- (36,269.94) Decrease in appropriations for Pupil Personnel Services due to Title grants closing for FY 21-22.
- 1,523.51 Increase in appropriations for Instructional & Curriculum Development due to ESSER III - High Impact Reading initial budget.
- (393.46) Decrease in appropriations for Instructional Staff Training due to Title grants closing for FY 21-22.
- 18,141.73 Increase in appropriation for General Administration due to ESSER III - Summer Learning Camp initial budget.
- 18,762.83 Increase in appropriation for Transportation Services due to ESSER III - Summer Learning Camp initial budget.

**\$ 836,601.12 Increase in Appropriation Budget.**

# Amendment #1 – Insurance Fund





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

| ESTIMATED REVENUE        |              |                  |          |          |                  |
|--------------------------|--------------|------------------|----------|----------|------------------|
|                          | Revenue Code | Present Budget   | Increase | Decrease | Revised Budget   |
| Premium Revenue          | 3483-3489    | \$ 22,632,873.00 |          |          | \$ 22,632,873.00 |
| Other Operating Revenue  | 3489         | 3,010,850.00     |          |          | 3,010,850.00     |
| Interest on Investments  | 3431         | 10,500.00        |          |          | 10,500.00        |
| 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     |          |          | 6,632,482.00     |
| <b>Totals</b>            |              | \$ 32,427,455.00 | 0.00     | 0.00     | \$ 32,427,455.00 |

| APPROPRIATIONS                   |             |                  |          |          |                  |
|----------------------------------|-------------|------------------|----------|----------|------------------|
|                                  | Object      | Present Budget   | Increase | Decrease | Revised Budget   |
| Salaries                         | 100         | \$ 189,321.00    |          |          | \$ 189,321.00    |
| Employee Benefits                | 210/220/240 | 56,246.00        |          |          | 56,246.00        |
| Purchased Services               | 300         | 1,602,200.00     |          |          | 1,602,200.00     |
| Energy Services                  | 400         | 4,750.00         |          |          | 4,750.00         |
| Materials & Supplies             | 500         | 43,590.00        |          |          | 43,590.00        |
| Capital Outlay                   | 600         | 0.00             |          |          | 0.00             |
| Other - Claims, premium payments | 7xx& 23xx   | 24,977,377.00    |          |          | 24,977,377.00    |
| Fund Balance                     | 2763        | 5,553,971.00     |          |          | 5,553,971.00     |
| <b>Totals</b>                    |             | \$ 32,427,455.00 | 0.00     | 0.00     | \$ 32,427,455.00 |

Adopted By Board: 

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District Superintendent's Signature 

AMENDMENT TO DISTRICT SCHOOL BUDGET FY - 2022-2023  
Amendment #1 - July 1 - September 30, 2022

**Estimated Revenue**

Total estimated revenues remained the same.

**Appropriations**

Total appropriations remained the same.

**Fund Balance**

There was no change to the Fund Balance.

**Amendment #1 – Enterprise Fund**

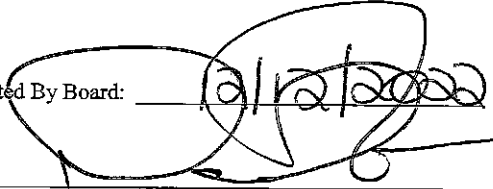


**AMENDMENT TO SCHOOL DISTRICT BUDGET FY 2022-2023**

**Amendment #1 - Sept 1 - Sept 30, 2022**

**Enterprise Funds - Extended Day**

| ESTIMATED REVENUE                    |                 |                        |                      |                      |                        |
|--------------------------------------|-----------------|------------------------|----------------------|----------------------|------------------------|
|                                      | Function        | Beginning Budget       | Increase             | Decrease             | Revised Budget         |
| Charges for Services/Child Care Fees | 3481/3473       | \$ 1,564,590.53        | \$ -                 | \$ -                 | \$ 1,564,590.53        |
| Net Assets                           | 2700            | 1,072,435.26           | 0.00                 | 0.00                 | 1,072,435.26           |
| <b>Totals</b>                        |                 | <b>\$ 2,637,025.79</b> | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ 2,637,025.79</b> |
| APPROPRIATIONS                       |                 |                        |                      |                      |                        |
|                                      | Function/Object | Beginning Budget       | Increase             | Decrease             | Revised Budget         |
| Salaries                             | 9100 - 100      | \$ 1,294,777.72        | \$ 112,731.52        | \$ -                 | \$ 1,407,509.24        |
| Employee Benefits                    | 9100 - 200      | 280,512.77             | 6,556.67             | 0.00                 | 287,069.44             |
| Purchased Services                   | 9100 - 300      | 74,511.99              | 56,903.25            | 0.00                 | 131,415.24             |
| Materials and Supplies               | 9100 - 500      | 49,669.00              | 0.00                 | 4,765.16             | 44,903.84              |
| Capital Outlay                       | 9100 - 600      | 12,400.00              | 5,795.03             | 0.00                 | 18,195.03              |
| Other Expenses                       | 9100 - 700      | 306,562.01             | 0.00                 | 150.00               | 306,412.01             |
| Budgeted Fund Balance                |                 | 618,592.30             | 0.00                 | 177,071.31           | 441,520.99             |
| <b>Totals</b>                        |                 | <b>\$ 2,637,025.79</b> | <b>\$ 181,986.47</b> | <b>\$ 181,986.47</b> | <b>\$ 2,637,025.79</b> |

Adopted By Board: 

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District Superintendent's Signature

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

**ESTIMATED REVENUES**

Total estimated revenues remained the same

**APPROPRIATIONS**

|           |                   |   |
|-----------|-------------------|---|
| \$        | 112,731.52        | Increase appropriations budget in Salaries              |
|           | 6,556.67          | Increase appropriations budget in Employee Benefits     |
|           | 56,903.25         | Increase appropriations budget in Purchased Services    |
|           | (4,765.16)        | Decrease appropriations budget in Material and Supplies |
|           | 5,795.03          | Increase appropriations budget in Capital Outlay        |
|           | (150.00)          | Decrease appropriations budget in Other Expenses        |
| <u>\$</u> | <u>177,071.31</u> |   |

**BUDGETED FUND BALANCE**

|    |              |  |
|----|--------------|--|
| \$ | (177,071.31) | Decrease in Fund Balance due to A2 Extended Learning and Jurassic Parts Funding (Speaker traveled to Extended Day sites teaching about oceanography as a science enrichment program) |
|----|--------------|--|