

Amendment #4 – General Fund

December 1- December 31, 2022
Board Approved February 27, 2023



AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2022-2023
 Amendment #4 - December 1 - December 31, 2022
 General Fund

ESTIMATED REVENUE					
	Revenue Code	Beginning Budget	Increase	Decrease	Revised Budget
Federal Direct Sources	3100	\$ 605,000.00	\$ -	\$ -	\$ 605,000.00
Federal Through State Sources	3200	1,255,555.00	113,845.00	0.00	1,369,400.00
State Sources	3300	48,566,323.00	14,500.00	0.00	48,580,823.00
Local Sources	3400	114,819,227.00	412,027.20	0.00	115,231,254.20
Transfers	3600	6,996,478.95	0.00	0.00	6,996,478.95
Other Financing Sources	3700	25,000.00	0.00	0.00	25,000.00
Fund Equity	2700	20,424,264.02	0.00	0.00	20,424,264.02
Grand Totals		\$ 192,691,847.97	\$ 540,372.20	\$ -	\$ 193,232,220.17

APPROPRIATIONS					
	Function	Beginning Budget	Increase	Decrease	Revised Budget
Instructional Services	5000	\$ 118,013,421.29	\$ 119,783.29	\$ -	\$ 118,133,204.58
Pupil Personnel Services	6100	3,830,267.03	0.00	16,972.93	3,813,294.10
Instructional Media Services	6200	2,185,721.42	0.00	0.00	2,185,721.42
Instructional Curriculum Development	6300	5,630,775.85	398,943.19	0.00	6,029,719.04
Instructional Staff Training	6400	2,690,592.26	441.35	0.00	2,691,033.61
Instructional Related Technology	6500	765,059.07	0.00	0.00	765,059.07
Board of Education	7100	940,876.65	8,253.58	0.00	949,130.23
General Administration	7200	1,017,235.11	0.00	0.00	1,017,235.11
School Administration	7300	11,136,069.49	0.00	198.00	11,135,871.49
Facilities Acquisition and Construction	7400	2,090,389.69	0.00	0.00	2,090,389.69
Fiscal Services	7500	1,634,228.09	0.00	0.00	1,634,228.09
Central Services	7700	3,324,093.64	0.00	0.00	3,324,093.64
Transportation Services	7800	5,747,369.47	11,805.50	0.00	5,759,174.97
Operation Services	7900	18,124,787.07	8,880.72	0.00	18,133,667.79
Maintenance Services	8100	3,703,593.33	9,435.50	0.00	3,713,028.83
Administrative Technology Services	8200	3,736,480.61	0.00	0.00	3,736,480.61
Non Spendable Fund Balance		325,980.93	0.00	0.00	325,980.93
Budgeted Fund Balance		7,794,906.97	0.00	0.00	7,794,906.97
Grand Total		\$ 192,691,847.97	\$ 557,543.13	\$ 17,170.93	\$ 193,232,220.17

Net Adjustment \$ 540,372.20

Fund Balance as a percentage of Revenue 5.00%

Adopted By Board: 5/27/2023

 District Superintendent's Signature

AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2022-2023
Amendment #4 December 1 - December 31, 2022
General Fund

ESTIMATED REVENUES

Changes in the Estimated Revenues Budget are reflected as follows:

Object Code 3200 - Federal Through State Sources:

\$ 113,845.00 - Treasure Coast Technical College Pathways to Career Opportunities Grant for FY2022.23.

Object Code 3300 - State Sources:

\$ 14,500.00 - Work Based Learning Experiences (WBLE) funding for Exceptional Student Education State Funding.

Object Code 3400 - Local Sources:

\$ 398,943.20 - Revenue Budget for District Allocations supporting Moonshot Program Coordinator and Moonshot Acceleration and Coaching Grant.
 3,003.58 - Dr. Posca, Board Member, December Salary Revenue budget for donation(s).
 5,000.00 - Triple AAA Florida Traffic Safety- Driving Choice Grant FY22-23, District Transportation Department.
 2,800.40 - Payroll reimbursement from Vero Beach High School internal accounts.
 1,467.02 - Payroll reimbursement from Sebastian River High School internal accounts.
 813.00 - Payroll reimbursement from Oslo Middle School internal accounts.
\$ 412,027.20 Net Change

\$ 540,372.20 Net Increase in revenue budget.

APPROPRIATIONS

Changes in the Appropriations budget are reflected as follows:

\$ 113,845.00 - Treasure Coast Technical College Pathways to Career Opportunities Grant for FY2022.23.
 398,943.20 - Appropriations Budget for District Allocations salaries and benefits supporting Moonshot Program Coordinator and Moonshot Acceleration and Coaching Grant.
 5,000.00 - Triple AAA Florida Traffic Safety- Driving Choice Grant FY22-23, District Transportation Department.
 2,800.40 - Payroll reimbursement from Vero Beach High School internal accounts.
 1,467.02 - Payroll reimbursement from Sebastian River High School internal accounts.
 813.00 - Payroll reimbursement from Oslo Middle School internal accounts.
 14,500.00 - Increase budget for Work-Force Based Learning Experience (WBLE)
 3,003.58 - Increase Dr. Posca, Board Member, December Salary Appropriation budget for donation(s).
\$ 540,372.20 Net increase 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 #4 – Debt Service Fund



AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2022-2023
 Amendment #4 - December 1 - December 31, 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	-	-	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: 

 District Superintendent's Signature

AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2022-2023
Amendment #4 - December 1 - December 31, 2022
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 #4 – Capital Fund



AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2022-2023
Amendment #4 December 1 - December 31, 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	1,348,979.00	-	-	1,348,979.00
Miscellaneous State Source	3399	290,405.00	-	-	290,405.00
Local Capital Improvement Tax	3413	37,163,695.12	283.53	-	37,163,978.65
Interest on Investments	3431	149,687.98	136,046.18	-	285,734.16
Other Miscellaneous Local Sources	3495	0.00	4,089.95	-	4,089.95
Impact Fees	3496	1,300,000.00	-	-	1,300,000.00
Refund-Prior Year Expense	3497	150.00	-	-	150.00
Fund Equity	2700	19,620,753.71	-	-	19,620,753.71
Totals		\$ 59,983,683.81	\$ 140,419.66	\$ -	\$ 60,124,103.47

APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Buildings & Fixed Equipment	7400 - 630	\$ 10,310,368.35	\$ -	\$ -	\$ 10,310,368.35
Furniture / Fixtures / Equipment	7400 - 640	4,981,442.18	128,924.40	-	5,110,366.58
Motor Vehicles	7400 - 650	2,536,370.80	-	-	2,536,370.80
Improvements Other Than Bldgs.	7400 - 670	4,165,829.32	27,948.74	-	4,193,778.06
Remodeling & Renovations	7400 - 680	17,962,149.95	-	152,783.19	17,809,366.76
Computer Software	7400 - 690	754,802.73	-	-	754,802.73
Transfer to General Fund	9700 - 910	6,871,407.64	-	-	6,871,407.64
Transfer to Debt Service Fund	9700 - 920	12,358,248.00	-	-	12,358,248.00
Budgeted Fund Balance	2700	43,064.84	136,329.71	-	179,394.55
Totals		\$ 59,983,683.81	\$ 293,202.85	\$ 152,783.19	\$ 60,124,103.47

Net Adjustment \$ 140,419.66

Adopted By Board:

2/27/2023

 District Superintendent's Signature

AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2022-2023

Amendment #4 December 1 - December 31, 2022

Capital Fund

ESTIMATED REVENUES

Revenue Code 3400 - Local Sources:

- \$ 283.53 - Increase estimated revenue budget for Local Capital Improvement Tax based on actual revenue received for prior year.
- 136,046.18 - Increase estimated revenue budget for Interest Collections based on actual interest received.
- 4,089.95 - Increase estimated revenue budget for Other Miscellaneous Local Sources

\$ 140,419.66 Total Increase in Capital Estimated Revenue

APPROPRIATIONS

Changes in the Appropriations budget are reflected as follows:

- \$ 128,924.40 - Increase to appropriations budget for Furniture, Fixtures, & Equipment projects to fund Glendale Cafeteria Renovation for Kitchen Equipment.
- 27,948.74 - Increase to appropriations budget for Improvement Other than Building projects due to re-classing of object codes within projects during this period.
- (152,783.19) - Decrease to appropriations budget for Remodeling & Renovations projects due to re-classing of object codes within projects during this period.

\$ 4,089.95 Total Increase in Capital Budget Appropriations

BUDGETED FUND BALANCE

Changes in Fund Balance are reflected as follows:

- \$ 136,329.71 - Increase in Fund Balance - Prior year true-up of accounts surplus transferred to fund balance.

\$ 136,329.71 Total Change in Fund Balance

Amendment #4 – Food Service Fund



AMENDMENT TO SCHOOL DISTRICT BUDGET FY 2022-2023
 Amendment #4 - Dec 1 - Dec 31, 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	11,899.61	-	342,289.20
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	3,665.86	367.50	-	4,033.36
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		\$ 10,698,257.56	\$ 12,267.11	\$ -	\$ 10,710,524.67

APPROPRIATIONS					
	Function/Object	Beginning Budget	Increase	Decrease	Revised Budget
Salaries	7600 - 100	\$ 3,408,630.46	\$ -	\$ -	\$ 3,408,630.46
Employee Benefits	7600 - 200	1,461,458.61	-	-	1,461,458.61
Purchased Services	7600 - 300	138,412.82	674.69	-	139,087.51
Energy Services	7600 - 400	335,650.00	-	-	335,650.00
Materials and Supplies	7600 - 500	4,245,756.63	11,592.42	-	4,257,349.05
Capital Outlay	7600 - 600	132,837.84	-	-	132,837.84
Other Expenses	7600 - 700	212,870.59	-	-	212,870.59
Non Spendable Fund Balance		101,287.82	-	-	101,287.82
Budgeted Fund Balance		661,352.79	-	-	661,352.79
Totals		\$ 10,698,257.56	\$ 12,267.11	\$ -	\$ 10,710,524.67

Net Adjustment 0.00

Adopted By Board:

2/15/2023

District Superintendent's Signature

AMENDMENT TO SCHOOL DISTRICT BUDGET FY 2022-2023

Amendment #4 - Dec 1 - Dec 31, 2022

Food Nutrition Fund

Estimated Revenues

Changes in the Revenues Budget are reflected as follows:

Object Code 3269 - USDA Other Federal thru State

\$ 11,899.61 Increase in Other Federal thru State is due to Supply Chain Assistance Grant

Object Code 3495 - USDA Other Misc Local Source

\$ 367.50 Increase in Other Federal thru State is due to Rebates and P-card Rebates

\$ 12,267.11 Net Change in Revenue

Appropriations

Changes in the Appropriations Budget are reflected as follows:

Object Code 3XXX- Purchased Services

\$ 674.69 Increase in appropriations for Purchases Services is due to equipment repairs

Object Code 5XXX - Materials and Supplies

\$ 11,592.42 Increased in appropriations for Material and Supplies is due to Food Purchases

\$ 12,267.11 Net Change in Expenditures

BUDGETED FUND BALANCE:

Fund balance remained the same.

Amendment #4 – Special Revenue Fund



AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2022-2023
 Amendment #4 - Dec 1 - Dec 31, 2022
 Special Revenue Fund - Other

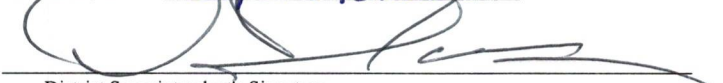
ESTIMATED REVENUE					
	Revenue Code	Present Budget	Increase	Decrease	Revised Budget
Vocational Education Acts	3201	\$ 287,221.12	\$ -	\$ -	\$ 287,221.12
Workforce Innovation & Opportunity Act	3221	331,927.24	-	43,759.19	288,168.05
Teacher/Principal Train/Recruit (Title II)	3225	626,683.21	-	-	626,683.21
Individuals with Disabilities Education Act (IDEA)	3230	6,649,524.31	-	-	6,649,524.31
Elementary & Secondary Education Act (Title I & Title IV)	3240	5,326,138.75	388,431.00	-	5,714,569.75
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	26,322,442.45	12,389.04	-	26,334,831.49
CARES, Emergency Relief Fund - Workforce	3272	281,510.00	-	-	281,510.00
Federal Through Local	3280	36,904.00	-	-	36,904.00
Emergency Immigrant Education Program (Title III)	3293	211,776.00	-	-	211,776.00
Federal Through State	3299	104,800.00	-	-	104,800.00
Fund Balance	2760	168,409.00	-	-	168,409.00
Totals		\$40,395,921.10	\$ 400,820.04	\$ 43,759.19	\$ 40,752,981.95

Net Adjustment \$ 357,060.85

APPROPRIATIONS					
	Function	Present Budget	Increase	Decrease	Revised Budget
Instructional Services	5000	\$26,151,981.61	\$ 307,214.69	\$ -	26,459,196.30
Pupil Personnel Services	6100	7,790,512.45	1,764.27	-	7,792,276.72
Instructional & Curriculum Development	6300	2,368,056.10	7,000.00	-	2,375,056.10
Instructional Staff Training	6400	1,952,888.88	5,158.02	-	1,958,046.90
General Administration	7200	1,482,025.99	36,712.18	-	1,518,738.17
School Administration	7300	34,644.00	-	-	34,644.00
Food Services	7600	38,000.00	-	-	38,000.00
Transportation Services	7800	463,949.13	-	788.31	463,160.82
Administrative Technology Services	8200	28,004.94	-	-	28,004.94
Community Services	9100	85,858.00	-	-	85,858.00
Totals		\$40,395,921.10	\$ 357,849.16	\$ 788.31	\$ 40,752,981.95

Net Adjustment \$ 357,060.85

Adopted By Board: 2/18/23


 District Superintendent's Signature

AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2022-2023

Amendment #4 - Dec 1 - Dec 31, 2022

Special Revenue Fund - Other

REVENUES:

Revenue Code 3221 - Workforce Innovation & Opportunity Act

\$ (43,759.19) Adult Education - 21-22 grant reduced to actual after close.

Revenue Code 3240 - Elementary and Secondary Education Act -Title I

\$ 388,431.00 Title I Part A - FY 22-23 roll forward booked.

Revenue Code 3271 - Education Stabilization Funds K-12

\$ 9,280.00 Summer Learning Camps - ARP - budget increase per DOE PAN.

4,697.00 ESSER III ARP - budget increase per DOE PAN.

(1,587.96) Targeted Math and STEM - ARP - budget decrease to match approved PAN.

\$ 12,389.04 Net Change

\$ 357,060.85 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 November 30, 2022. Changes in the Appropriation Budget are reflected as follows:

\$ 307,214.69 Increase in appropriations for Instructional Services due to Title I 22-23 roll forward and DOE increases in the ESSER III and Targeted Math and STEM grants.

1,764.27 Increase in appropriations for Pupil Personnel Services due to Title I 22-23 roll forward and DOE increases in the ESSER III and Targeted Math and STEM grants.

7,000.00 Increase in appropriations for Instructional & Curriculum Development due to Title I 22-23 roll forward and DOE increases in the ESSER III and Targeted Math and STEM grants.

5,158.02 Increase in appropriations for Instructional Staff Training due to Title I 22-23 roll forward and DOE increases in the ESSER III and Targeted Math and STEM grants.

36,712.18 Increase in appropriation for General Administration due to Title I 22-23 roll forward and DOE increases in the ESSER III and Targeted Math and STEM grants.

(788.31) Decrease in appropriation for Transportation Services due to Targeted Math and STEM - ARP - budget decrease to match approved PAN.

\$ 357,060.85 Increase in Appropriation Budget.

Amendment #5– Insurance Fund

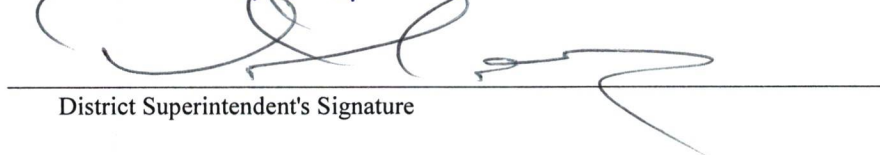


**FLORIDA DEPARTMENT OF EDUCATION
 FINANCIAL MANAGEMENT SECTION
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY - 2022-2023
 Amendment #4 - December 1 - December 31, 2022
 Internal Service Fund - Employee Benefit Insurance Trust**

ESTIMATED REVENUE					
	Revenue Code	Present Budget	Increase	Decrease	Revised Budget
Premium Revenue	3483-3487	\$ 22,632,873.00	\$ -	\$ -	\$ 22,632,873.00
Other Operating Revenue	3199, 3488, 3489, 3743	3,010,850.00			3,010,850.00
Interest on Investments	3431	70,563.68	33,922.03		104,485.71
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
Totals		\$ 32,487,518.68	\$ 33,922.03	\$ -	\$ 32,521,440.71

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	5,614,034.68	33,922.03		5,647,956.71
Totals		\$ 32,487,518.68	\$ 33,922.03	\$ -	\$ 32,521,440.71

Adopted By Board: 2/27/2023


 District Superintendent's Signature

AMENDMENT TO DISTRICT SCHOOL BUDGET FY - 2022-2023
Amendment #4 - December 1 - December 31, 2022

Estimated Revenue

\$ 33,922.03 Increased interest Revenue due to inflation.

\$ 33,922.03 **Net Increase in Estimated Revenue**

Appropriations

Total appropriations remained the same.

Fund Balance

\$ 33,922.03 Increased interest Revenue due to inflation.

\$ 33,922.03 **Net Increase in Fund Balance**


Amendment #5 – Enterprise Fund



AMENDMENT TO SCHOOL DISTRICT BUDGET FY 2022-2023
 Amendment #4 - December 1 - December 31, 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	-	-	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	\$ 1,284,262.60	\$ -	\$ -	\$ 1,284,262.60
Employee Benefits	9100 - 200	280,512.77	-	-	280,512.77
Purchased Services	9100 - 300	121,482.88	-	400.00	121,082.88
Materials and Supplies	9100 - 500	38,984.11	368.00	-	39,352.11
Capital Outlay	9100 - 600	21,032.43	-	200.00	20,832.43
Other Expenses	9100 - 700	324,158.70	232.00	-	324,390.70
Transfers to General Fund	9700 - 900	125,071.31	-	-	125,071.31
Budgeted Fund Balance		441,520.99	-	-	441,520.99
Totals		\$ 2,637,025.79	\$ 600.00	\$ 600.00	\$ 2,637,025.79

Adopted By Board: 

 District Superintendent's Signature

AMENDMENT TO SCHOOL DISTRICT BUDGET FY 2022-2023
Amendment #4 - December 1 - December 31, 2022
Enterprise Funds - Extended Day

ESTIMATED REVENUES

Total estimated revenues remained the same

APPROPRIATIONS

(400.00) Decrease appropriations budget in Purchased Services
368.00 Increase appropriations budget in Material and Supplies
(200.00) Decrease appropriations budget in Capital Outlay
232.00 Increase appropriations budget in Other Expenses to clear negative accounts

\$ -

Total appropriations remained the same

BUDGETED FUND BALANCE

There was no change to budgeted Fund Balance