

# Amendment #7 – General Fund

March 1, 2023 – March 31, 2023

Board Approved May 22, 2023



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

**Amendment #7 - March 1 - March 31, 2023**

**General Fund**

<b>ESTIMATED REVENUE</b>					
	Revenue Code	Beginning Budget	Increase	Decrease	Revised Budget
Federal Direct Sources	3100	\$ 1,820,690.25	\$ -	\$ 1,695,690.25	\$ 125,000.00
Federal Through State Sources	3200	1,369,400.00	0.00	0.00	1,369,400.00
State Sources	3300	43,660,424.00	197,830.00	0.00	43,858,254.00
Local Sources	3400	115,666,991.65	71,114.74	0.00	115,738,106.39
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	1,933,666.35	18,490,597.67
<b>Totals</b>		<b>\$ 189,963,248.87</b>	<b>\$ 268,944.74</b>	<b>\$ 3,629,356.60</b>	<b>\$ 186,602,837.01</b>
Net Adjustment			3,360,411.86		
<b>APPROPRIATIONS</b>					
	Function	Beginning Budget	Increase	Decrease	Revised Budget
Instructional Services	5000	\$ 114,530,552.87	\$ -	\$ 3,967,154.80	\$ 110,563,398.07
Pupil Personnel Services	6100	3,931,156.22	0.00	135,448.30	3,795,707.92
Instructional Media Services	6200	2,320,698.93	9,574.94	0.00	2,330,273.87
Instructional Curriculum Development	6300	5,181,331.54	221,718.09	0.00	5,403,049.63
Instructional Staff Training	6400	2,849,295.79	18,029.93	0.00	2,867,325.72
Instructional Related Technology	6500	852,219.18	0.00	1,608.07	850,611.11
Board of Education	7100	990,661.72	29,802.26	0.00	1,020,463.98
General Administration	7200	1,083,191.04	2,766.74	0.00	1,085,957.78
School Administration	7300	10,738,066.90	51,263.11	0.00	10,789,330.01
Facilities Acquisition and Construction	7400	2,465,348.77	16,745.12	0.00	2,482,093.89
Fiscal Services	7500	1,630,023.62	5,835.73	0.00	1,635,859.35
Food Services	7600	47,742.82	0.00	0.00	47,742.82
Central Services	7700	3,211,810.30	0.00	41,236.65	3,170,573.65
Transportation Services	7800	5,935,536.32	216,842.26	0.00	6,152,378.58
Operation Services	7900	18,353,732.38	24,905.35	0.00	18,378,637.73
Maintenance Services	8100	3,970,085.66	66,559.50	0.00	4,036,645.16
Administrative Technology Services	8200	3,744,825.58	7,363.76	0.00	3,752,189.34
Community Services	9100	1,055.59	0.00	0.00	1,055.59
Debt Services	9200	-	118,759.17	0.00	118,759.17
Non Spendable Fund Balance		325,980.93	0.00	0.00	325,980.93
Budgeted Fund Balance		7,799,932.71	0.00	5,130.00	7,794,802.71
<b>Totals</b>		<b>\$ 189,963,248.87</b>	<b>\$ 790,165.96</b>	<b>\$ 4,150,577.82</b>	<b>\$ 186,602,837.01</b>
Net Adjustment			3,360,411.86		

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 #7 March 1 - March 31, 2023**

**General Fund**

\$ (1,933,666.35) Beginning Fund Balance Adjustment - Prior Year audit adjustment for ECF Reimbursement moved to Capital Fund

**ESTIMATED REVENUES**

Changes in the Estimated Revenues Budget are reflected as follows:

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

\$ (480,000.00) - Reimbursement of Emergency Connectivity Fund (ECF) for Universal Service Administrative Company (USAC) approved technology purchases from FY2021-22 grant, received current year with interfund transfer to Capital Fund.  
- Reimbursement of Emergency Connectivity Fund (ECF) for Universal Service Administrative Company (USAC) approved technology purchases from current year grant with receipt to Capital Fund.  
(1,215,690.25)  
\$ (1,695,690.25) Net Change

**Object Code 3300 - State Sources:**

\$ 4,900.00 - Work Based Learning Experiences (WBLE) funding for Exceptional Student Education State Funding.  
4,000.00 - Computer Science Certification Grant for FY2022-23  
188,930.00 - Treasure Coast Technical College Open Door - Career Centers Grant  
\$ 197,830.00 Net Change

**Object Code 3400 - Local Sources:**

\$ 2,123.00 - Dr. Posca, Board Member, March Salary Revenue budget for donation(s).  
15,000.00 - Initial Revenue Budget for Step Into Kindergarten Summer Program through The Education Foundation.  
1,286.61 - Payroll reimbursement from Vero Beach High School internal accounts.  
1,164.15 - Payroll reimbursement from Sebastian River High School internal accounts.  
1,362.98 - Payroll reimbursement from Oslo Middle School internal accounts.  
43,559.00 - Increase revenue budget for NEXERA Energy Foundation STEM Grant Gifford Middle  
1,660.00 - Increase estimated revenue budget for actual collections Facility Use Agreements Storm Grove Middle  
4,959.00 - Increase estimated revenue budget for actual collections Facility Use Agreements Vero Beach High School  
\$ 71,114.74 Net Change

\$ (1,426,745.51) Net decrease in revenue budget.

\$ (3,360,411.86) - Beginning Fund Balance Adjustment with Net Revenue Budget

**APPROPRIATIONS**

Changes in the Appropriations budget are reflected as follows:

\$ (480,000.00) - Reimbursement for Emergency Connectivity Fund (ECF) for Universal Service Administrative Company (USAC) approved technology purchases.  
(1,215,690.25) - Reimbursement for Emergency Connectivity Fund (ECF) for Universal Service Administrative Company (USAC) approved technology purchases.  
1,286.61 - Payroll reimbursement from Vero Beach High School internal accounts.  
1,164.15 - Payroll reimbursement from Sebastian River High School internal accounts.  
1,362.98 - Payroll reimbursement from Oslo Middle School internal accounts.  
15,000.00 - Step into Kindergarten Summer Program funding through The Education Foundation.  
1,660.00 - Increase appropriation budget for Storm Grove Middle Rental funds received to date.  
4,959.00 - Increase appropriation budget for Vero Beach High School Rental funds received to date.  
2,123.00 - Increase Dr. Posca, Board Member, March Salary Appropriation budget for donation(s).  
4,900.00 - Work Based Learning Experiences (WBLE) funding for Exceptional Student Education State Funding.  
4,000.00 - Increase appropriation budget for Computer Science Certification Grant for FY2022-23.  
188,930.00 - Treasure Coast Technical College Open Door - Career Centers Grant  
43,559.00 - Increase revenue budget for NEXERA Energy Foundation STEM Grant Gifford Middle  
(520,630.20) - Clear Negative Accounts due to Payroll Salaries and Benefits - Nets to Zero 5100 Function  
(131,774.86) - Clear Negative Accounts due to Payroll Salaries and Benefits - Nets to Zero 6100 Function  
8,021.95 - Clear Negative Accounts due to Payroll Salaries and Benefits - Nets to Zero 6200 Function  
224,928.09 - Clear Negative Accounts due to Payroll Salaries and Benefits - Nets to Zero 6300 Function  
3,074.32 - Clear Negative Accounts due to Payroll Salaries and Benefits - Nets to Zero 6400 Function  
2,679.26 - Clear Negative Accounts due to Payroll Salaries and Benefits - Nets to Zero 6500 Function  
2,836.99 - Clear Negative Accounts due to Payroll Salaries and Benefits - Nets to Zero 7100 Function  
60,745.12 - Clear Negative Accounts due to Payroll Salaries and Benefits - Nets to Zero 7200 Function  
7,745.12 - Clear Negative Accounts due to Payroll Salaries and Benefits - Nets to Zero 7300 Function  
5,835.73 - Clear Negative Accounts due to Payroll Salaries and Benefits - Nets to Zero 7400 Function  
(41,746.47) - Clear Negative Accounts due to Payroll Salaries and Benefits - Nets to Zero 7500 Function  
5,835.73 - Clear Negative Accounts due to Payroll Salaries and Benefits - Nets to Zero 7600 Function  
(41,746.47) - Clear Negative Accounts due to Payroll Salaries and Benefits - Nets to Zero 7700 Function  
204,145.25 - Clear Negative Accounts due to Payroll Salaries and Benefits - Nets to Zero 7800 Function  
28,939.64 - Clear Negative Accounts due to Payroll Salaries and Benefits - Nets to Zero 7900 Function  
48,854.25 - Clear Negative Accounts due to Payroll Salaries and Benefits - Nets to Zero 8100 Function  
13,497.38 - Clear Negative Accounts due to Payroll Salaries and Benefits - Nets to Zero 8200 Function  
118,759.17 - Interest Expense Budget for FY2022.23 Tax Anticipation Note (TAN)  
(1,933,666.35) - Decrease Budget and move to Budget Fund Balance for Beginning Fund Balance Adjustment  
\$ (3,360,411.86) Net 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:**

\$ 5,130.00 - Increase to Budgeted Fund Balance.

# Amendment #7 – Debt Service Fund

March 1, 2023 – March 31, 2023

Board Approved May 22, 2023



AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2022-2023

Amendment #7 - March 1 - March 31, 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
<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	-	-	3,881,884.85
Ducs & Fees	9200-730	11,250.00	-	-	11,250.00
Budgeted Fund Balance	9700-970	16,803,842.03	-	-	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: May 23, 2023



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District Superintendent's Signature

**AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2022-2023**  
**Amendment #7 - March 1 - March 31, 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 #7 – Capital Fund

March 1, 2023 – March 31, 2023

Board Approved May 22, 2023





AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2022-2023  
 Amendment #7 - March 1 - March 31, 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	-	-	110,013.00
Interest on Undistributed CO & DS	3325	0.00	-	-	0.00
Charter School Capital Outlay	3397	1,348,979.00	-	-	1,348,979.00
Miscellaneous State Source	3399	409,803.00	-	-	409,803.00
Local Capital Improvement Tax	3413	37,164,446.36	397.32	-	37,164,843.68
Interest on Investments	3431	591,089.56	153,214.61	-	744,304.17
Other Miscellaneous Local Sources	3495	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	2,155,286.35	-	21,776,040.06
<b>Totals</b>		<b>\$ 60,549,324.58</b>	<b>\$ 3,524,588.53</b>	<b>\$ -</b>	<b>\$ 64,073,913.11</b>

APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Buildings & Fixed Equipment	7400 - 630	\$ 10,132,305.19	\$ 27,598.25	\$ -	\$ 10,159,903.44
Furniture / Fixtures / Equipment	7400 - 640	5,270,853.50	65,545.08	-	5,336,398.58
Motor Vehicles	7400 - 650	2,536,370.80	-	21,433.28	2,514,937.52
Improvements Other Than Bldgs.	7400 - 670	4,528,776.97	-	16,484.53	4,512,292.44
Remodeling & Renovations	7400 - 680	18,053,494.91	139,226.12	-	18,192,721.03
Computer Software	7400 - 690	754,802.73	-	40,840.00	713,962.73
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	0.29	-	12,358,248.29
Budgeted Fund Balance	2700	43,064.84	3,370,976.60	-	3,414,041.44
<b>Totals</b>		<b>\$ 60,549,324.58</b>	<b>\$ 3,603,346.34</b>	<b>\$ 78,757.81</b>	<b>\$ 64,073,913.11</b>

Net Adjustment \$ 3,524,588.53

Adopted By Board: May 22, 2023



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 District Superintendent's Signature



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

**Amendment #7 - March 1 - March 31, 2023**

**Capital Fund**

**ESTIMATED REVENUES**

Changes in the Estimated Revenues budget are reflected as follows:

\$ 1,215,690.25	- Increase estimated revenue budget for Other Federal Direct - Emergency Connectivity Grant
\$ 397.32	- Increase estimated revenue budget for Local Capital Improvement Tax based on actual revenue received prior year.
153,214.61	- Increase estimated revenue budget for Interest Collections based on actual interest received
<b><u>\$ 1,369,302.18</u></b>	<b>Total Increase in Capital Estimated Revenue</b>

**FUND EQUITY**

Changes in the Fund Equity are reflected as follows:

\$ 2,155,286.35	- Increase Fund Equity for prior year adjustments - Emergency Connectivity Grant and School Hardening Grant.
<b><u>\$ 2,155,286.35</u></b>	<b>Total Increase in Capital Fund Equity</b>

**APPROPRIATIONS**

Changes in the Appropriations budget are reflected as follows:

\$ 27,598.25	- Increase appropriations budget for Buildings & Fixed Equipment due to increase in actual Impact Fees revenue received.
\$ 65,545.08	- Increase to appropriations budget for Furniture, Fixtures, & Equipment projects to fund Glendale Cafeteria Renovation for Kitchen Equipment.
(21,433.28)	- Decrease to appropriations budget for Motor Vehicles to fund Camera Purchase for New Buses.
(16,484.53)	- Decrease to appropriations budget for Improvement Other than Building due to re-classing of object codes within projects during this period.
139,226.12	- Increase to appropriations budget for Remodeling & Renovations projects due to re-classing of object codes within projects during this period and increased revenues received.
(40,840.00)	- Decrease to appropriations budget for Computer Software due to re-classing of object codes within projects during this period.
0.29	- Increase appropriations budget for Transfer to Debt Service Fund Rounding.
<b><u>\$ 153,611.93</u></b>	<b>Total Increase in Capital Budget Appropriations</b>

**BUDGETED FUND BALANCE**

Changes in Fund Balance are reflected as follows:

\$ 3,370,976.60	- Increase in Fund Balance - Prior year adjustments and current year Emergency Connectivity Grant.
<b><u>\$ 3,370,976.60</u></b>	<b>Total Change in Fund Balance</b>

# Amendment #7 – Food Service Fund

March 1, 2023 – March 31, 2023

Board Approved May 22, 2023



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

**Amendment #7 - March 1 - March 31, 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	663,111.66	-	-	663,111.66
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	6,932.11	-	-	6,932.11
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
<b>Totals</b>		<b>\$ 11,034,245.88</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,034,245.88</b>

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	137,677.99	500.00	-	138,177.99
Energy Services	7600 - 400	335,650.00	-	-	335,650.00
Materials and Supplies	7600 - 500	4,582,479.78	-	500.00	4,581,979.78
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
<b>Totals</b>		<b>\$ 11,034,245.88</b>	<b>\$ 500.00</b>	<b>\$ 500.00</b>	<b>\$ 11,034,245.88</b>

Net Adjustment 0.00

Adopted By Board: May 22, 2023

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District Superintendent's Signature

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

**Amendment #7 - March 1 - March 31, 2023**

**Food Nutrition Fund**

**Estimated Revenues**

Changes in the Revenues Budget are reflected as follows:

\$ - Net Change in Revenue

**Appropriations**

Changes in the Appropriations Budget are reflected as follows:

**Object Code 3XXX- Purchased Services**

\$ 500.00 Increase in appropriations for Purchases Services is due an increase maintenance and repairs

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

\$ (500.00) Decrease in appropriations for Material and Supplies is due to an decrease in repair parts

\$ - Net Change in Expenditures

**BUDGETED FUND BALANCE:**

Fund balance remained the same.

# Amendment #7 – Special Revenue Fund

March 1, 2023 – March 31, 2023

Board Approved May 22, 2023



AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2022-2023  
 Amendment #7 - March 1 - March 31, 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
Teacher/Principal Train/Recruit (Title II)	3225	626,683.21	-	-	626,683.21
Individuals with Disabilities Education Act (IDEA)	3230	6,649,524.31	-	56.46	6,649,467.85
Elementary & Secondary Education Act (Title I & Title IV)	3240	5,714,569.75	23,653.73	-	5,738,223.48
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
Federal Through Local	3280	35,059.00	-	-	35,059.00
Emergency Immigrant Education Program (Title III)	3293	211,776.00	-	-	211,776.00
Federal Through State	3299	104,800.00	3.26	-	104,803.26
Fund Balance	2760	168,409.00	-	-	168,409.00
<b>Totals</b>		<b>\$ 41,990,206.05</b>	<b>\$ 23,656.99</b>	<b>\$ 56.46</b>	<b>\$ 42,013,806.58</b>

Net Adjustment \$ 23,600.53

APPROPRIATIONS					
	Function	Present Budget	Increase	Decrease	Revised Budget
Instructional Services	5000	\$ 27,538,152.64	\$ 56,986.11	\$ -	27,595,138.75
Pupil Personnel Services	6100	7,786,070.20	24,152.66	-	7,810,222.86
Instructional & Media Services	6200	-	-	-	-
Instructional & Curriculum Development	6300	2,366,116.70	-	14,601.94	2,351,514.76
Instructional Staff Training	6400	1,974,514.78	-	40,348.67	1,934,166.11
Instructional Related Technology	6500	-	-	-	-
Board	7100	-	-	-	-
General Administration	7200	1,566,525.93	912.37	-	1,567,438.30
School Administration	7300	84,755.62	-	-	84,755.62
Facilities Acquisition and Construction	7400	-	-	-	-
Fiscal Services	7500	-	-	-	-
Food Services	7600	39,221.70	-	-	39,221.70
Central Services	7700	-	-	-	-
Transportation Services	7800	520,985.54	-	3,500.00	517,485.54
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
<b>Totals</b>		<b>\$ 41,990,206.05</b>	<b>\$ 82,051.14</b>	<b>\$ 58,450.61</b>	<b>\$ 42,013,806.58</b>

Net Adjustment \$ 23,600.53

Adopted By Board: May 23, 2023

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 District Superintendent's Signature

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

**Amendment #7 - March 1 - March 31, 2023**

**Special Revenue Fund - Other**

**REVENUES:**

**Revenue Code 3230 - Individuals with Disabilities Act (IDEA)**

(56.46) IDEA K-12 FY22-23 Roll forward.

\$ (56.46) Net Change

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

\$ 23,653.73 Title I Part A - FY 22-23 roll forward booked.

\$ 23,653.73 Net Change

**Revenue Code 3299 - Federal Through State**

\$ 3.26 Title IX Part A Education of Homeless Children and Youth - increase for initial FY22 budget.

\$ 23,600.53 **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 March 30, 2023. Changes in the Appropriation Budget are reflected as follows:

**Function Code 5000 Instructional Services**

\$ 56,986.11 Increase in appropriations for Instructional Services due to clearing negatives.

**Function Code 6130 Pupil Personnel Services**

24,152.66 Increase in appropriations for Pupil Personnel Services due to clearing negatives.

**Function Code 6300 Instructional & Curriculum Development**

(14,601.94) Decrease in appropriations for Instructional & Curriculum Development due to Title I Amendment.

**Function Code 6400 Instructional Staff Training**

(40,348.67) Decrease in appropriations for Instructional Staff Training due to clearing negatives.

**Function Code 7100 General Administration**

912.37 Increase in appropriation for General Administration due to clearing negatives and clerical error in the Carl Perkins Post Secondary grant.

**Function Code 7800 Transportation Services**

(3,500.00) Decrease in appropriation for Transportation Services due to Supplemental Programming ARP and the Intensive Afterschool and Weekends ARP increase.

\$ 23,600.53 **Change in Appropriation Budget.**



# Amendment #7 – Insurance Fund

March 1, 2023 – March 31, 2023

Board Approved May 22, 2023




FLORIDA DEPARTMENT OF EDUCATION  
 FINANCIAL MANAGEMENT SECTION  
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY - 2022-2023  
 Amendment #7 - March 1 - March 31, 2023  
 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	3488, 3489, 3743, 3199	3,010,850.00			3,010,850.00
Interest on Investments	3431	179,952.77	42,239.61		222,192.38
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>		<b>\$ 32,596,907.77</b>	<b>\$ 42,239.61</b>	<b>\$ -</b>	<b>\$ 32,639,147.38</b>

APPROPRIATIONS					
	Object	Present Budget	Increase	Decrease	Revised Budget
Salaries	10xx	\$ 184,962.25	\$ -	\$ -	\$ 184,962.25
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	12,212.37			12,212.37
Other - Claims, premium payments	7xxx& 23xx	24,978,913.30			24,978,913.30
Fund Balance		5,723,423.77	42,239.61		5,765,663.38
<b>Totals</b>		<b>\$ 32,596,907.77</b>	<b>\$ 42,239.61</b>	<b>\$ -</b>	<b>\$ 32,639,147.38</b>

Adopted By Board: May 22, 2023



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

**AMENDMENT TO DISTRICT SCHOOL BUDGET FY - 2022-2023**  
**Amendment #7 - March 1 - March 31, 2023**

**Estimated Revenue**

Total estimated revenues remained the same.

\$ 42,239.61 Increased interest Revenue.

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**\$ 42,239.61**    **Net Increase in Estimated Revenue**

**Appropriations**

Total appropriations remained the same.

**Fund Balance**

\$ 42,239.61 Increased interest Revenue.

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**\$ 42,239.61**    **Net Increase in Fund Balance**

# Amendment #7 – Enterprise Fund

March 1, 2023 – March 31, 2023

Board Approved May 22, 2023



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

**Amendment #7 - March 1 - March 31, 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
<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	\$ 1,284,262.60	\$ -	\$ 90,162.93	\$ 1,194,099.67
Employee Benefits	9100 - 200	280,512.77	63,797.04	-	344,309.81
Purchased Services	9100 - 300	110,832.40	27,582.87	-	138,415.27
Materials and Supplies	9100 - 500	49,502.30	17,085.22	-	66,587.52
Capital Outlay	9100 - 600	20,932.72	48,385.00	-	69,317.72
Other Expenses	9100 - 700	324,390.70	-	17,439.54	306,951.16
Transfers to General Fund	9700 - 900	125,071.31	-	-	125,071.31
Budgeted Fund Balance		441,520.99	-	49,247.66	392,273.33
<b>Totals</b>		<b>\$ 2,637,025.79</b>	<b>\$ 156,850.13</b>	<b>\$ 156,850.13</b>	<b>\$ 2,637,025.79</b>

Adopted By Board: May 20, 2023




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District Superintendent's Signature

**AMENDMENT TO SCHOOL DISTRICT BUDGET FY 2022-2023**  
**Amendment #7 - March 1 - March 31, 2023**  
**Enterprise Funds - Extended Day**

**ESTIMATED REVENUES**

Total estimated revenues remained the same.

**APPROPRIATIONS**

\$	(90,162.93)	Decrease appropriations budget in Salaries
	63,797.04	Increase appropriations budget in Employee Benefits due to A-2 funding transfer to General Fund
	27,582.87	Increase appropriations budget in Purchased Services
	17,085.22	Increase appropriations budget in Material and Supplies
	48,385.00	Increase appropriations budget in Capital Outlay
	(17,439.54)	Decrease appropriations budget in Other Expenses to clear negative accounts
<b>\$</b>	<b><u>49,247.66</u></b>	

**BUDGETED FUND BALANCE:**

Changes in Fund Balance are reflected as follows:

	(49,247.66)	Decrease in Fund Balance -
	<b><u>(49,247.66)</u></b>	<b>Total Change in Fund Balance</b>