

Amendment #5– General Fund

January 1 – 31, 2024

Board Approved March 18, 2024




AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2023-2024
Amendment #5 January 1 - January 31, 2024
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	386,091.36	1,240.28	-	387,331.64
State Sources	3300	45,760,928.44	-	10,122,054.97	35,638,873.47
Local Sources	3400	133,758,271.98	194,528.60	-	133,952,800.58
Transfers	3600	7,441,160.34	-	-	7,441,160.34
Other Financing Sources	3700	25,000.00	-	-	25,000.00
Fund Equity	2700	26,520,400.67	-	-	26,520,400.67
Totals		\$ 214,016,852.79	\$ 195,768.88	\$ 10,122,054.97	\$ 204,090,566.70

Net Adjustment 9,926,286.09

APPROPRIATIONS					
	Function	Beginning Budget	Increase	Decrease	Revised Budget
Instructional Services	5000	\$ 133,310,529.55	\$ -	\$ 9,756,306.56	\$ 123,554,222.99
Pupil Personnel Services	6100	4,898,376.63	12,392.04	-	4,910,768.67
Instructional Media Services	6200	2,317,412.01	-	1,303.34	2,316,108.67
Instructional Curriculum Development	6300	4,391,712.92	23,002.12	-	4,414,715.04
Instructional Staff Training	6400	3,047,679.09	-	245,023.10	2,802,655.99
Instructional Related Technology	6500	1,084,778.16	-	950.00	1,083,828.16
Board of Education	7100	967,978.21	-	29,898.27	938,079.94
General Administration	7200	1,004,318.76	25,113.43	-	1,029,432.19
School Administration	7300	11,424,988.27	15,164.78	-	11,440,153.05
Facilities Acquisition and Construction	7400	3,139,614.35	-	309.69	3,139,304.66
Fiscal Services	7500	1,479,260.47	-	2,172.25	1,477,088.22
Central Services	7700	4,328,116.73	-	30,874.78	4,297,241.95
Transportation Services	7800	6,446,256.90	4,506.10	-	6,450,763.00
Operation Services	7900	19,553,215.99	223,180.47	-	19,776,396.46
Maintenance Services	8100	3,980,708.23	15,770.87	-	3,996,479.10
Administrative Technology Services	8200	3,879,046.36	8,398.89	-	3,887,445.25
Debt Services	9200	154,156.67	-	-	154,156.67
Non Spendable Fund Balance	2710	239,875.66	-	-	239,875.66
Budgeted Fund Balance	2760	8,368,827.83	-	186,976.80	8,181,851.03
		\$ 214,016,852.79	\$ 327,528.70	\$ 10,253,814.79	\$ 204,090,566.70

Net Adjustment 9,926,286.09

Adopted By Board 3/18/24

 District Superintendent's Signature

Fund Balance as a percentage of Revenue 5.00%

AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2023-2024

Amendment #5 January 1 - January 31, 2024

General Fund

ESTIMATED REVENUES

Changes in the Estimated Revenues Budget are reflected as follows:

Revenue Code 3200 - Federal Through State Sources:

\$ 1,240.28 - Increase revenue budget for Hurricane Dorian reimbursement from Federal Emergency Management Agency (FEMA)

Revenue Code 3300 - State Sources:

\$ 21,281.03 - Increase revenue budget for Indian River Driver Choice Grant additional funding for Transportation.
(7,531,423.00) - Decrease revenue budget for 3rd FEFP Calculation for Family Empowerment Scholarship
(2,551,795.00) - Decrease revenue budget for 3rd FEFP Calculation for State Discretionary Funding for Family Empowerment Scholarships.
(60,118.00) - Decrease revenue budget for 3rd FEFP Calculation for Class size Reduction

\$ (10,122,054.97) Net Change in State Sources

Revenue Code 3400 - Local Sources:

\$ 2,296.39 - Increase revenue budget for Dr. Posca, Board Member Salary for donation(s) January.
12,877.86 - Increase revenue budget for local donations to District Science and Engineering Fair.
168,000.00 - Increase revenue budget for District Literacy & Reading Coaches; Interventionist(s) reimbursed by The Learning Alliance.
7,116.59 - Payroll reimbursement from Vero Beach High School internal accounts.
1,157.76 - Payroll reimbursement from Sebastian River High School internal accounts.
1,080.00 - Facility Rental increase to match collections at Vero Beach High School.
1,660.00 - Facility Rental increase to match collections at Storm Grove Middle School.
340.00 - Facility Rental increase to match collections at Vero Beach Elementary.

\$ 194,528.60 Net Change in Local Sources

\$ (9,926,286.09) Total Decrease in Estimated Revenues

APPROPRIATIONS

Changes in the Appropriations budget are reflected as follows:

\$ 8,877.86 - Increase budget for local donations to District Science and Engineering Fair.
1,240.28 - Increase budget for Hurricane Dorian reimbursement from Federal Emergency Management Agency (FEMA)
18,789.00 - Increase budget for Indian River Driver Choice Grant additional funding for Transportation.
2,296.39 - Increase budget for Dr. Posca, Board Member, Salary for donation(s) for January.
193,969.00 - Increase budget for District Literacy & Reading Coaches; Interventionist(s) reimbursed by The Learning Alliance.
6,616.42 - Payroll reimbursement from Vero Beach High School internal accounts.
1,157.76 - Payroll reimbursement from Sebastian River High School internal accounts.
1,080.00 - Facility Rental increase to match collections at Vero Beach High School.
1,660.00 - Facility Rental increase to match collections at Storm Grove Middle School.
340.00 - Facility Rental increase to match collections at Vero Beach Elementary.
168,000.00 - Increase revenue budget for District Literacy & Reading Coaches; Interventionist(s) reimbursed by The Learning Alliance.
2,423.00 - Increase budget for 3rd FEFP Calculation Safe Schools Allocation.
(28.00) - Decrease budget for 3rd FEFP Calculation for Mental Health Allocation.
(7,593,936.00) - Decrease budget for 3rd FEFP Calculation Family Empowerment Scholarship.
(2,551,795.00) - Decrease budget for 3rd FEFP Calculation State Discretionary Funding for Family Empowerment Scholarship.
223,629.24 - Clear Negative Accounts due to Payroll Salaries and Benefits - Nets to Zero 51XX Function
18,627.32 - Clear Negative Accounts due to Payroll Salaries and Benefits - Nets to Zero 6100 Function
696.66 - Clear Negative Accounts due to Payroll Salaries and Benefits - Nets to Zero 6200 Function
26,338.21 - Clear Negative Accounts due to Payroll Salaries and Benefits - Nets to Zero 6300 Function
(222,810.05) - Clear Negative Accounts due to Payroll Salaries and Benefits - Nets to Zero 6400 Function
(115.65) - Clear Negative Accounts due to Payroll Salaries and Benefits - Nets to Zero 7100 Function
21,101.07 - Clear Negative Accounts due to Payroll Salaries and Benefits - Nets to Zero 7200 Function
15,023.55 - Clear Negative Accounts due to Payroll Salaries and Benefits - Nets to Zero 7300 Function
(245.05) - Clear Negative Accounts due to Payroll Salaries and Benefits - Nets to Zero 7400 Function
(2,172.25) - Clear Negative Accounts due to Payroll Salaries and Benefits - Nets to Zero 7500 Function
(24,211.95) - Clear Negative Accounts due to Payroll Salaries and Benefits - Nets to Zero 7700 Function
(8,024.70) - Clear Negative Accounts due to Payroll Salaries and Benefits - Nets to Zero 7800 Function
(78,509.84) - Clear Negative Accounts due to Payroll Salaries and Benefits - Nets to Zero 7900 Function
25,025.55 - Clear Negative Accounts due to Payroll Salaries and Benefits - Nets to Zero 8100 Function
5,647.89 - Clear Negative Accounts due to Payroll Salaries and Benefits - Nets to Zero 8200 Function

\$ (9,739,309.29) Total Decrease in Appropriations

BUDGETED FUND BALANCE

Budgeted Fund Balance decreased for truing up grant budgets to actual collections.

\$ (186,976.80) Total Decrease in Fund Balance

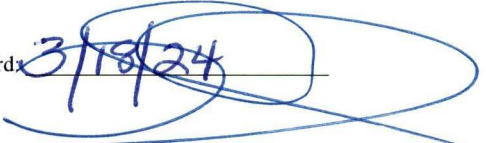
Amendment #5 – Debt Service Fund



AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2023-2024
Amendment #5 - January 1 - January 31, 2024
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	557,550.00	-	-	557,550.00
Interest on Investments	3431	548,476.21	-	-	548,476.21
Transfer from Capital Projects	3630	12,382,871.00	-	-	12,382,871.00
Beginning Fund Balance	2725	16,766,513.91	-	-	16,766,513.91
Totals		\$ 31,691,730.26	\$ -	\$ -	\$ 31,691,730.26

APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Redemption of Principal	9200-710	\$ 9,760,092.42	\$ -	\$ -	\$ 9,760,092.42
Interest Expense	9200-720	3,437,347.33	-	-	3,437,347.33
Dues & Fees	9200-730	11,930.00	-	-	11,930.00
Budgeted Fund Balance	2725	18,482,360.51	-	-	18,482,360.51
Totals		\$ 31,691,730.26	\$ -	\$ -	\$ 31,691,730.26

Adopted By Board: 

 District Superintendent's Signature

AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2023-2024
Amendment #5 - January 1 - January 31, 2024
Debt Service Fund

ESTIMATED REVENUES

Total estimated revenues remained the same for the period.

\$ - **No Change in Total Estimated Revenues**

APPROPRIATIONS

Total estimated appropriations remained the same for the period.

\$ - **No Change in Total Appropriations**

BUDGETED FUND BALANCE

Budgeted Fund Balance remained the same.

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

Amendment #5 – Capital Fund



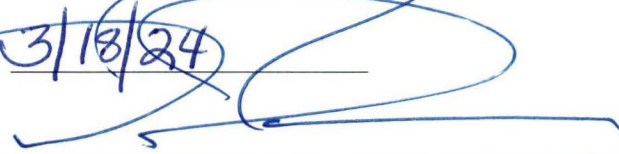
AMENDMENT TO DISTRICT SCHOOL BUDGET FY - 2023-2024
Amendment #5 - January 1 - January 31, 2024
Capital Fund

ESTIMATED REVENUE					
	Revenue	Present Budget	Increase	Decrease	Revised Budget
CO & DS Distributed	3321	\$ 110,013.00	\$ -	\$ -	\$ 110,013.00
Charter School Capital Outlay	3397	1,342,006.00	-	-	1,342,006.00
Miscellaneous State Source	3399	282,775.42	-	-	282,775.42
Local Capital Improvement Tax	3413	43,639,178.77	282.49	-	43,639,461.26
Interest on Investments	3431	518,493.36	187,234.62	-	705,727.98
Other Miscellaneous Local Sources	3495	11,999.52	1,863.47	-	13,862.99
Impact Fees	3496	1,000,000.00	-	-	1,000,000.00
Fund Equity	2700	21,754,062.46	-	-	21,754,062.46
Totals		\$ 68,658,528.53	\$ 189,380.58	\$ -	\$ 68,847,909.11

APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Buildings & Fixed Equipment	7400 - 630	\$ 5,377,208.61	\$ 14,601.31	\$ -	\$ 5,391,809.92
Furniture / Fixtures / Equipment	7400 - 640	8,817,205.98	307,596.88	-	9,124,802.86
Motor Vehicles	7400 - 650	2,721,078.82	-	-	2,721,078.82
Improvements Other Than Bldgs.	7400 - 670	7,070,380.74	33,316.66	-	7,103,697.40
Remodeling & Renovations	7400 - 680	24,008,592.60	-	320,102.23	23,688,490.37
Computer Software	7400 - 690	606,994.79	-	-	606,994.79
Transfer to General Fund	9700 - 910	7,441,079.00	-	-	7,441,079.00
Transfer to Debt Service Fund	9700 - 920	12,382,871.00	-	-	12,382,871.00
Transfer to Food Service Fund	9700 - 940		-	-	
Budgeted Fund Balance	2700	233,116.99	153,967.96		387,084.95
Totals		\$ 68,658,528.53	\$ 509,482.81	\$ 320,102.23	\$ 68,847,909.11

Net Adjustment \$ 189,380.58

Adopted By Board:

3/18/24


District Superintendent's Signature

AMENDMENT TO DISTRICT SCHOOL BUDGET FY - 2023-2024
Amendment #5 - January 1 - January 31, 2024
Capital Fund

ESTIMATED REVENUES

Changes in the Estimated Revenues Budget are reflected as follows:

Revenue Code 3400 - Local Sources:

- \$ 282.49 - Increase estimated revenue budget for Local Capital Improvement Tax based on actual revenue received for prior year.
- 187,234.62 - Increase estimated revenue budget for Interest Collections based on actual interest received.
- 1,863.47 - Increase estimated revenue budget for Other Miscellaneous Local Sources

\$ 189,380.58 Total Increase in Estimated Revenues

APPROPRIATIONS

Changes in the Appropriations Budget are reflected as follows:

- \$ 14,601.31 - Increase appropriations budget for Buildings & Fixed Equipment due to increase in actual Impact Fees revenue received.
- 307,596.88 - Increase to appropriations budget for Furniture, Fixtures, & Equipment projects.
- 33,316.66 - Increase to appropriations budget for Improvement Other than Building projects due to re-classing of object codes within projects during this period.
- (320,102.23) - Decrease appropriations budget for correction to Property Records and increase budget for Remodeling & Renovations projects due to re-classing of object codes within projects during this period and increased revenues received.

\$ 35,412.62 Total Increase in Appropriations

BUDGETED FUND BALANCE

Changes in the Budgeted Fund Balance are reflected as follows:

- \$ 153,967.96 - Increase in Fund Balance - To True-up 2023/2024 budget

\$ 153,967.96 Total Increase in Fund Balance

All other Fund changes in Appropriations are due to re-classing of objects codes with in projects during this period.

Amendment #5 – Food Service Fund



AMENDMENT TO SCHOOL DISTRICT BUDGET FY 2023-2024
Amendment #5 - January 1 - January 31, 2024
Food Nutrition Fund

ESTIMATED REVENUE					
	Revenue Code	Beginning Budget	Increase	Decrease	Revised Budget
National School Lunch Act	3260	\$ 6,733,703.75	\$ 5,970.84	\$ -	\$ 6,739,674.59
USDA Donated Commodities	3265	780,000.00	-	-	780,000.00
Summer Food Service Program	3267	465,000.00	-	-	465,000.00
Other Federal through State	3269	473,111.52	-	-	473,111.52
Food Service Supplement	3300	80,000.00	-	-	80,000.00
Interest on Investments	3431	5.00	-	-	5.00
Food Service Sales	3450	2,601,266.16	7,202.90	-	2,608,469.06
Other Miscellaneous Local	3495	6,895.44	-	-	6,895.44
Fund Equity	2700	745,716.72	-	-	745,716.72
Totals		\$ 11,885,698.59	\$ 13,173.74	\$ -	\$ 11,898,872.33

APPROPRIATIONS					
	Function/Object	Beginning Budget	Increase	Decrease	Revised Budget
Salaries	7600 - 100	\$ 3,489,382.65	\$ 18,850.02	\$ -	\$ 3,508,232.67
Employee Benefits	7600 - 200	1,641,381.25	-	18,825.02	1,622,556.23
Purchased Services	7600 - 300	179,287.89	-	-	179,287.89
Energy Services	7600 - 400	332,028.45	2,246.93	-	334,275.38
Materials and Supplies	7600 - 500	5,051,193.95	-	25.00	5,051,168.95
Capital Outlay	7600 - 600	400,425.32	-	-	400,425.32
Other Expenses	7600 - 700	272,321.55	-	2,246.93	270,074.62
Non Spendable Fund Balance	2730	132,269.37	-	-	132,269.37
Budgeted Fund Balance	2760	387,408.16	13,173.74	-	400,581.90
Totals		\$ 11,885,698.59	\$ 34,270.69	\$ 21,096.95	\$ 11,898,872.33

Net Adjustment \$ 13,173.74

Adopted By Board: 

District Superintendent's Signature

AMENDMENT TO SCHOOL DISTRICT BUDGET FY 2023-2024

Amendment #5 - January 1 - January 31, 2024

Food Nutrition Fund

ESTIMATED REVENUES

Changes in the Estimated Revenues Budget are reflected as follows:

\$ 5,970.84 - Increase in National School Lunch Act Revenue due to state reimbursement
7,202.90 - Increase in Food Service Sales to due local funding

\$ 13,173.74 Total Increase in Estimated Revenues

APPROPRIATIONS

Changes in the Appropriations Budget are reflected as follows:

\$ 18,850.02 - Increase in Salaries to clear negatives
(18,825.02) - Decrease in Employee Benefits is due to funds reallocated for salaries.
2,246.93 - Increase in Energy Services is due to funds reallocated for Petroven.
(25.00) - Decrease in Material and Supplies is due to funds reallocated for salaries.
(2,246.93) - Decrease in Other Expenses is due to funds reallocated to Energy Services.

\$ - No Change in Total Appropriations

BUDGETED FUND BALANCE

Changes in the Budgeted Fund Balance are reflected as follows:

\$ 13,173.74 - Increase in Budgeted Ending Fund Balance

\$ 13,173.74 Total Increase in Budgeted Fund Balance

Amendment #5 – Special Revenue Fund



AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2023-2024
Amendment #5 - January 1 - January 31, 2024
Special Revenue Fund - Other

ESTIMATED REVENUE					
	Revenue Code	Present Budget	Increase	Decrease	Revised Budget
Vocational Education Acts	3201	\$ 255,203.50	\$ -	\$ -	\$ 255,203.50
Workforce Innovation & Opportunity Act	3220	7,462.00	-	-	7,462.00
Adult General Education	3221	231,180.00	-	-	231,180.00
Teacher/Principal Train/Recruit (Title II)	3225	735,765.00	-	-	735,765.00
Individuals with Disabilities Education Act (IDEA)	3230	5,737,216.97	-	9,096.52	5,728,120.45
Elementary & Secondary Education Act (Title I & Title IV)	3240	5,569,370.44	-	-	5,569,370.44
Language Instruction - Title III	3241	23,044.00	-	-	23,044.00
CARES, Elementary/Secondary Emergency Relief Fund - K12	3271	10,711,475.40	-	2,931.90	10,708,543.50
CARES, Emergency Relief Fund - Workforce	3272	144,701.93	-	28,527.15	116,174.78
Federal Through Local	3280	80,287.26	-	-	80,287.26
Emergency Immigrant Education Program (Title III)	3293	173,749.75	-	-	173,749.75
Florida Comprehensive Literacy State Development (CLSD)	3399	1,500,000.00	-	-	1,500,000.00
Federal Through State	3299	230,934.24	898,108.40	-	1,129,042.64
Adult Ed Course Fee	3461	1,047.28	-	-	1,047.28
Fund Equity	2760	57,112.91	-	-	57,112.91
Totals		\$ 25,458,550.68	\$ 898,108.40	\$ 40,555.57	\$ 26,316,103.51

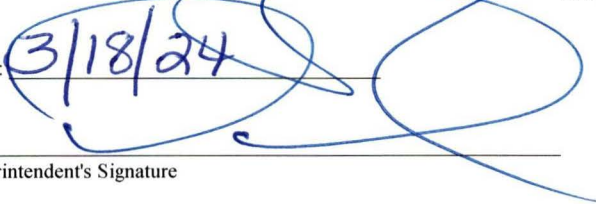
Net Adjustment \$ 857,552.83

APPROPRIATIONS					
	Function	Present Budget	Increase	Decrease	Revised Budget
Instructional Services	5000	\$ 14,967,887.37	\$ 980,469.78	\$ -	\$ 15,948,357.15
Pupil Personnel Services	6100	4,911,699.31	-	69,307.26	4,842,392.05
Instructional & Curriculum Development	6300	2,448,464.81	-	56,569.96	2,391,894.85
Instructional Staff Training	6400	1,587,807.14	-	24,224.14	1,563,583.00
General Administration	7200	1,019,935.57	40,069.67	-	1,060,005.24
School Administration	7300	56,306.93	-	323.24	55,983.69
Food Services	7600	39,221.70	-	-	39,221.70
Transportation Services	7800	341,456.26	14,672.00	-	356,128.26
Community Services	9100	28,872.56	-	27,447.90	1,424.66
Budgeted Fund Balance	2760	56,899.03	213.88	-	57,112.91
Totals		\$ 25,458,550.68	\$ 1,035,425.33	\$ 177,872.50	\$ 26,316,103.51

Net Adjustment \$ 857,552.83

Adopted By Board:

3/18/24



 District Superintendent's Signature

AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2023-2024
Amendment #5 - January 1 - January 31, 2024
Special Revenue Fund - Other

ESTIMATED REVENUES

Changes in the Estimated Revenues Budget are reflected as follows:

\$ (9,096.52) - Decrease in Individuals with Disabilities Education Act (IDEA)
(2,931.90) - Decrease in CARES, Elementary/Secondary Emergency Relief Fund - K12
(28,527.15) - Decrease in CARES, Emergency Relief Fund - Workforce
898,108.40 - Increase in Federal Through State - Unified School Improvement Grant (UNISIG)

\$ 857,552.83 Total Increase in Estimated Revenues

APPROPRIATIONS:

Changes in the Appropriation Budget are reflected as follows:

\$ 980,469.78 - Increase in Instructional Services
(69,307.26) - Decrease in Pupil Personnel Services
(56,569.96) - Decrease in Instructional & Curriculum Development
(24,224.14) - Decrease in Instructional Staff Training
40,069.67 - Increase in General Administration
(323.24) - Decrease in School Administration
14,672.00 - Increase in Transportation Services
(27,447.90) - Decrease in Community Services

\$ 857,338.95 Total Increase in Appropriations

BUDGETED FUND BALANCE

Changes in the Budgeted Fund Balance are reflected as follows:

\$ 213.88 - Increase in Budgeted Ending Fund Balance

Amendment #5– Insurance Fund

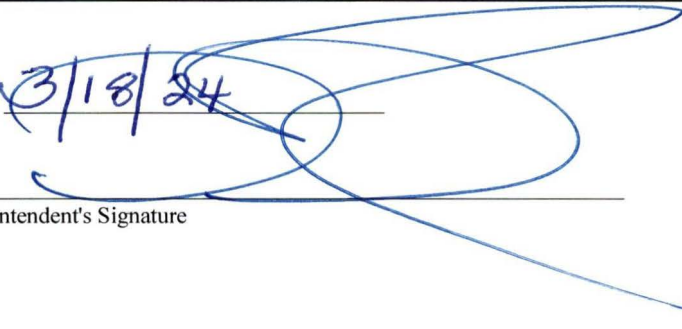


AMENDMENT TO DISTRICT SCHOOL BUDGET FY - 2023-2024
Amendment #5 - January 1 - January 31, 2024
Internal Service Fund - Employee Benefit Insurance Trust

ESTIMATED REVENUE					
	Revenue Code	Present Budget	Increase	Decrease	Revised Budget
Premium Revenue	3483-3487	\$ 23,812,755.90	\$ -	\$ -	\$ 23,812,755.90
Other Operating Revenue	3488, 3489, 3743, 3199	3,401,800.00	-	-	3,401,800.00
Interest on Investments	3431	335,500.00	-	-	335,500.00
Other Misc Local Sources	3495	75,000.00	-	-	75,000.00
Reinsurance Recovery	3742	32,500.00	-	-	32,500.00
Fund Balance		7,569,845.15	-	-	7,569,845.15
Totals		\$ 35,227,401.05	\$ -	\$ -	\$ 35,227,401.05

APPROPRIATIONS					
	Object	Present Budget	Increase	Decrease	Revised Budget
Salaries	10xx	\$ 152,687.58	\$ -	\$ -	\$ 152,687.58
Employee Benefits	21xx/22xx/24xx	36,747.17	-	-	36,747.17
Purchased Services	3xxx	1,439,023.69	-	-	1,439,023.69
Energy Services	43xx	6,325.74	-	-	6,325.74
Materials & Supplies	51xx	117,684.85	-	-	117,684.85
Capital Outlay	64xx	1,699.20	-	-	1,699.20
Other - Claims, premium payments	7xxx& 23xx	26,575,688.38	-	-	26,575,688.38
Fund Balance		6,897,544.44	-	-	6,897,544.44
Totals		\$ 35,227,401.05	\$ -	\$ -	\$ 35,227,401.05

Adopted By Board:

3/18/24


 District Superintendent's Signature

AMENDMENT TO DISTRICT SCHOOL BUDGET FY - 2023-2024
Amendment #5 - January 1 - January 31, 2024

ESTIMATED REVENUES

Total estimated revenues remained the same.

\$ - **No Change in Total Estimated Revenues**

APPROPRIATIONS

Total estimated appropriations remained the same for the period.

\$ - **No Change in Total Appropriations**

BUDGETED FUND BALANCE

Budgeted Fund Balance remained the same.

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

Amendment #5 – Enterprise Fund



AMENDMENT TO SCHOOL DISTRICT BUDGET FY 2023-2024
Amendment #5 - January 1 - January 31, 2024
Enterprise Funds - Extended Day

ESTIMATED REVENUE					
	Function	Beginning Budget	Increase	Decrease	Revised Budget
Interest on Investments	3431	\$ 43,278.49	\$ -	\$ -	\$ 43,278.49
Child Care Fees - Regular Year & Summer	3473/3474	2,193,979.74	-	-	2,193,979.74
*Net Assets	2700	406,496.83		182,474.19	224,022.64
Totals		\$ 2,643,755.06	\$ -	\$ 182,474.19	\$ 2,461,280.87

*Note - Net Assets adjusted to match Financial Audit

APPROPRIATIONS					
	Function/Object	Beginning Budget	Increase	Decrease	Revised Budget
Salaries	9100 - 100	\$ 1,397,559.00	\$ -	\$ -	\$ 1,397,559.00
Employee Benefits	9100 - 200	358,330.98	100.00	-	358,430.98
Purchased Services	9100 - 300	147,158.00	-	-	147,158.00
Materials and Supplies	9100 - 500	100,636.29	-	-	100,636.29
Capital Outlay	9100 - 600	4,050.00	-	-	4,050.00
Other Expenses	9100 - 700	440,951.01	-	100.00	440,851.01
Budgeted Fund Balance	2700	195,069.78	-	182,474.19	12,595.59
Totals		\$ 2,643,755.06	\$ 100.00	\$ 182,574.19	\$ 2,461,280.87

Net Adjustment 182,474.19

Adopted By Board:

3/18/24

 District Superintendent's Signature

AMENDMENT TO SCHOOL DISTRICT BUDGET FY 2023-2024
Amendment #5 - January 1 - January 31, 2024
Enterprise Funds - Extended Day

ESTIMATED REVENUES

Total estimated revenues remained the same for this period.

\$ - **No Change in Total Estimated Revenues**

APPROPRIATIONS

100.00 - Increase appropriations budget in Employee Benefits
(100.00) - Decrease appropriations budget in Other Expenses

\$ - **No Change in Total Appropriations**

BUDGETED FUND BALANCE

Changes in the Budgeted Fund Balance are reflected as follows:

(182,474.19) Decrease in Fund Balance - Due to amount adjusted to match Financial Audit

\$ (182,474.19) **Total Decrease in Fund Balance**