



Agenda Item Details

Meeting	Aug 14, 2023 - Regular Meeting
Category	7. Consent Agenda
Subject	7.6 Budget Amendment #10 - Fiscal Year 2022-2023, presented by Julie Perry, Chief Financial Officer, and recommended by the Superintendent for approval.
Access	Public
Type	Action (Consent)
Preferred Date	Aug 14, 2023
Absolute Date	Aug 14, 2023
Fiscal Impact	Yes
Dollar Amount	8,479,668.47
Budgeted	Yes
Budget Source	Various - See attached budget amendment
Recommended Action	Motion to approve Budget Amendment #10 - Fiscal Year 2022-2023

Public Content

On September 12, 2022, the School Board adopted the budget for fiscal year 2022-2023. As the fiscal year progresses, we ask the School Board to amend the budget to more accurately reflect estimated revenues and appropriations. The amendments are results of various factors including: increases or decreases in estimated revenues to more accurately reflect revenues, and increases or decreases in appropriations to more accurately reflect estimated expenditures and/or better utilize funds for schools, departments, and projects. These amendments facilitate district operations to occur in a positive manner.

These amendments properly reflect the estimated revenue and appropriations. The amendments show the estimated revenue and appropriations for each fund and provide a description of the amendments.

Required by S.B.E. rule 6A-1.006.

New Revenue Appropriated/(Adjusted) During the Month of June 2023:

Fund Name	Fund No.	Amount
General Fund	1010	\$3,059,405.22
Debt Service Funds	2xxx	63.65
Capital Project Funds	3xxx	1,751,123.63
Other Special Revenue Funds - Federal	42xx/44xx	(121,291.54)
Other Special Revenue Funds - Miscellaneous (Internal Funds)	49xx	4,195,818.99
Other Special Revenue Funds - School Food Service	5020	2,468,345.63
Internal Service Funds (Self-Insured Medical)	7xxx	(2,873,797.11)

Total - All Funds		\$8,479,668.47
--------------------------	--	-----------------------

Note: The estimated budget for Other Special Revenue Funds - Miscellaneous (Internal Funds) was estimated to be \$10.0 million in the District Summary Budget. Internal Funds are accounted for on a cash basis in a separate software program - School Funds Online. The estimated budget is only adjusted in June for reporting purposes. The actual revenue and expenditures for Internal Funds will be reported on the Annual Financial Report at year end and through the Internal Funds audit process.

[!BA 10 - June 2023.pdf \(1,264 KB\)](#)

Administrative Content

Our adopted rules of Parliamentary Procedure, Robert's Rules, provide for a consent agenda listing several items for approval of the Board by a single motion. Documentation concerning these items have been provided to all Board members and the public in advance to assure an extensive and thorough review. Items may be removed from the consent agenda at the request of any board member.

Motion & Voting

Motion to approve the Consent Agenda as amended and all of the Consent Agenda items as recommended by the Superintendent.

Motion by Tim Bryant, second by Marti Gardner.

Final Resolution: Motion Carries

Yes: Tim Bryant, Linda Evanchyk, Marti Gardner, Diane Kelley, Lamar White



School District of Okaloosa County

Fiscal Year 2022-2023

BUDGET AMENDMENT #10

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 5/31/2023	INCREASE	DECREASE	BUDGET AS OF 6/30/2023
3121 PL 81-874, FEDERAL IMPACT, CURRENT OPERATIONS	\$ 2,387,077.00	\$ 2,387,077.00	\$ 1,000,000.00	\$ -	\$ 3,387,077.00
3122 PL 81-874 FEDERAL IMPACT, HANDICAP	100,000.00	100,000.00	257,045.00	-	357,045.00
3191 ROTC	300,000.00	300,000.00	98,329.40	-	398,329.40
3192 DOD SECTION 386 PL 102-484	750,000.00	750,000.00	788,069.94	-	1,538,069.94
3193 DOD SECTION 363 PL 106-398	108,124.05	108,124.05	-	-	108,124.05
3199 MISCELLANEOUS FEDERAL DIRECT	-	990.00	-	-	990.00
3203 MEDICAID REIMBURSEMENT	550,000.00	550,000.00	9,476.67	-	559,476.67
3209 FEMA CLAIMS	-	-	-	-	-
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	457.37	-	-	457.37
3301 CLASS SIZE REDUCTION	32,447,396.00	32,028,792.00	8,247.00	-	32,037,039.00
3310 FLORIDA EDUCATION FINANCE PROGRAM	83,749,635.00	69,276,286.00	251,829.00	-	69,528,115.00
3311 SAFE SCHOOLS	2,214,997.00	2,199,200.00	-	-	2,199,200.00
3312 SUPPLEMENTAL ACADEMIC INSTRUCTION	8,894,124.00	8,825,597.00	-	-	8,825,597.00
3313 ESE GUARANTEE	13,944,560.00	14,054,969.00	-	-	14,054,969.00
3314 READING INSTRUCTION	1,892,085.00	1,888,555.00	-	-	1,888,555.00
3315 WORKFORCE DEVELOPMENT	2,275,815.00	2,275,815.00	-	-	2,275,815.00
3317 WORKFORCE EDUCATION PERFORMANCE INCENTIVE	-	161,720.00	-	-	161,720.00
3318 DJJ SUPPLEMENTAL ALLOCATION	103,287.00	129,737.00	-	-	129,737.00
3319 VIRTUAL EDUCATION CONTRIBUTION	-	-	-	-	-
3320 TEACHER SALARY INCREASE ALLOCATION	8,803,441.00	8,803,441.00	-	-	8,803,441.00
3323 CO & DS WITHHELD FOR ADMINISTRATIVE EXPENSE	16,000.00	16,000.00	-	-	16,000.00
3334 DIGITAL CLASSROOMS	-	-	-	-	-
3335 TEACHER CLASSROOM SUPPLY ASSISTANCE	614,524.00	614,524.00	-	-	614,524.00
3336 INSTRUCTIONAL MATERIALS	2,763,244.00	2,698,689.00	-	-	2,698,689.00
3343 STATE LICENSE TAX	40,000.00	40,000.00	9,484.48	-	49,484.48
3344 DISCRETIONARY LOTTERY	-	-	-	-	-
3349 INTANGIBLE PROPERTY TAX	-	-	-	-	-
3354 TRANSPORTATION	7,732,963.00	7,805,673.00	-	-	7,805,673.00
3357 MENTAL HEALTH ASSISTANCE	1,583,619.00	1,576,653.00	-	-	1,576,653.00
3359 FEDERALLY CONNECTED STUDENT SUPPLEMENT	2,879,665.00	2,935,374.00	-	-	2,935,374.00
3362 SCHOOL RECOGNITION	-	2,064,664.00	-	-	2,064,664.00
3366 BEST & BRIGHTEST	-	-	-	-	-
3370 VOLUNTARY PREKINDERGARTEN PROGRAM - SUMMER	-	-	-	-	-
3371 VOLUNTARY PREKINDERGARTEN PROGRAM	535,700.00	559,534.15	65,768.57	-	625,302.72
3379 FUEL TAX REFUND (OLD OBJECT NUMBER)	-	-	-	-	-
3395 FEMA - STATE - CLAIMS MATCH	-	-	-	-	-
3399 OTHER MISCELLANEOUS STATE REVENUE	1,326,762.87	4,431,854.68	-	2,276,826.36	2,155,028.32
3401 PRINT SHOP POSTAGE	10,000.00	10,000.00	6,335.35	-	16,335.35
3402 PRINT SHOP PRINTING	250,000.00	250,000.00	3,573.87	-	253,573.87
3407 EDUCATIONAL BROADBAND - LEASE	26,000.00	26,000.00	9,093.01	-	35,093.01
3411 DISTRICT SCHOOL TAXES	105,633,581.00	105,633,581.00	-	-	105,633,581.00
3421 TAX REDEMPTIONS	110,000.00	110,000.00	-	58,398.36	51,601.64
3425 RENT/USE OF FACILITY	-	43,959.35	2,911.36	-	46,870.71
3426 COURSE FEES - ADULT EDUCATION	700,000.00	831,191.78	17,301.78	-	848,493.56
3427 CAPITAL IMPROVEMENT FEES - ADULT EDUCATION	-	40,878.28	850.91	-	41,729.19
3429 TECHNOLOGY FEES - ADULT EDUCATION	-	40,878.28	850.91	-	41,729.19
3431 INTEREST ON INVESTMENTS	49,103.00	49,103.00	2,000,000.00	-	2,049,103.00
3434 COMMUNITY EDUCATION ENRICHMENT PROGRAM	-	4,200.00	3,750.00	-	7,950.00
3448 DONATIONS	44,595.00	130,462.36	247.00	-	130,709.36
3462 PURCHASED CUSTODIAL SERVICE	-	2,520.65	763.64	-	3,284.29
3463 BOB SIKES CHILD CARE	183,000.00	198,500.00	2,638.01	-	201,138.01
3465 PURCHASED POSITIONS - OTHER	7,565.00	368,582.91	27,834.40	-	396,417.31
3466 PURCHASED OTHER POSITIONS - EXTERNAL	264,162.06	288,906.79	29,329.82	-	318,236.61
3467 PURCHASED - SCHOOLS - OTHER	22,075.00	338,054.22	63,075.12	-	401,129.34
3468 RIVERSIDE CHILD CARE	-	-	-	-	-
3469 ANTIOCH CHILD CARE	200,000.00	226,750.00	11,646.00	-	238,396.00
3470 NORTHWOOD CHILD CARE	199,000.00	187,000.00	13,553.37	-	200,553.37
3474 PROF. DEVELOP. CERTIFICATION PROGRAM FEES	33,000.00	99,000.00	6,146.22	-	105,146.22
3475 BLUEWATER CHILD CARE	407,000.00	547,500.00	44,904.99	-	592,404.99
3477 PLEW CHILD CARE	349,000.00	434,250.00	-	4,197.94	430,052.06
3478 WRIGHT CHILD CARE	171,000.00	179,500.00	22,283.30	-	201,783.30
3480 PUBLIC INFORMATION REQUESTS	-	815.49	-	-	815.49
3482 FUEL MAINTENANCE FEE	-	76,672.36	2,378.34	-	79,050.70
3484 FINANCIAL AID FEES	-	81,756.58	1,701.81	-	83,458.39
3485 RESTITUTION PAYMENTS - OTHER	-	300.00	134.62	-	434.62

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 5/31/2023	INCREASE	DECREASE	BUDGET AS OF 6/30/2023	
3487	CERTIFICATE FEES - SUBSTITUTES	-	2,115.00	2,640.00	-	4,755.00
3488	FINGERPRINT PROGRAM	-	33,275.00	1,420.00	-	34,695.00
3489	CERTIFICATE FEES	30,000.00	44,734.99	-	9,184.99	35,550.00
3490	MISCELLANEOUS REVENUE	-	344,428.17	28,768.21	-	373,196.38
3491	E-RATE REFUNDS	-	-	-	-	-
3492	TRANSPORTATION - SCHOOL ACTIVITIES	150,000.00	350,000.00	63,047.68	-	413,047.68
3493	SALE OF JUNK	-	30,952.54	28,657.04	-	59,609.58
3494	FEDERAL INDIRECT COST REIMBURSEMENT	375,000.00	375,000.00	1,000,000.00	-	1,375,000.00
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	-	4,356.46	1,829.49	-	6,185.95
3497	REFUND - PRIOR YEAR EXPENDITURES	18.00	68,887.13	736.32	-	69,623.45
3498	FUEL TAX REFUND (NEW OBJECT NUMBER)	40,000.00	40,000.00	22,968.01	-	62,968.01
3499	SFS - INDIRECT COST	125,000.00	125,000.00	-	-	125,000.00
3630	TRANSFER FROM CAPITAL IMPROVEMENT FUNDS	14,080,670.00	14,876,220.00	-	644,457.40	14,231,762.60
3731	SALE OF LAND	-	-	-	-	-
3740	PRIOR YEAR INSURANCE LOSS RECOVERY	-	46,556.84	125,000.00	-	171,556.84
3741	INSURANCE LOSS RECOVERY	-	65,776.93	-	-	65,776.93
3746	HEALTH REIMBURSEMENT ARRANGEMENT	-	69,820.45	17,849.63	-	87,670.08
3901	RESERVE FOR ENCUMBRANCE	2,621,939.03	2,621,939.03	-	-	2,621,939.03
3902	RESERVE FOR INVENTORY	133,999.41	133,999.41	-	-	133,999.41
3903	RESERVE - CARRYOVER SCHOOL BUDGETS	917,366.73	917,366.73	-	-	917,366.73
3904	RESERVE - CATEGORICAL PROJECT CARRYOVER	10,783,589.62	10,783,589.62	-	-	10,783,589.62
3905	RESERVE - NON-CATEGORICAL PROJECT CARRYOVER	40,371,904.08	40,371,904.08	-	-	40,371,904.08
3907	RESERVE - RETIREMENT	200,000.00	200,000.00	-	-	200,000.00
3910	RESERVE - CLAIMS LIABILITY	2,914,000.00	2,914,000.00	-	-	2,914,000.00
3911	RESERVE - FTE	1,919,928.50	1,919,928.50	-	-	1,919,928.50
3913	RESERVE - CONTINGENCY	1,511,792.00	1,511,792.00	-	-	1,511,792.00
3925	FUND BALANCE - UNDESIGNATED	12,714,191.48	12,714,191.48	-	-	12,714,191.48
TOTAL - GENERAL FUND		\$ 373,561,498.83	\$ 367,349,923.66	\$ 6,052,470.27	\$ 2,993,065.05	\$ 370,409,328.88

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 5/31/2023	INCREASE	DECREASE	BUDGET AS OF 6/30/2023
5100 BASIC EDUCATION (K-12)	\$ 173,425,532.29	\$ 162,421,870.35	\$ 1,261,989.13	\$ -	\$ 163,683,859.48
5101 CHARTER SCHOOL FEDERAL IMPACT	80,865.00	144,401.00	-	-	144,401.00
5200 EXCEPTIONAL CHILD	31,917,139.99	33,341,805.27	-	628,227.25	32,713,578.02
5300 VOCATIONAL AND TECHNICAL EDUCATION	5,953,267.62	8,018,611.03	-	1,093,459.12	6,925,151.91
5400 ADULT GENERAL EDUCATION	-	322,902.00	-	-	322,902.00
5500 PREKINDERGARTEN	527,513.00	547,135.91	-	94,842.23	452,293.68
5900 OTHER INSTRUCTION	3,634,598.74	4,139,104.78	-	85,036.73	4,054,068.05
6100 PUPIL PERSONNEL SERVICES	2,812,765.80	3,487,069.59	662,243.42	-	4,149,313.01
6110 ATTENDANCE AND SOCIAL WORK	552,298.00	581,270.47	4,302.64	-	585,573.11
6120 GUIDANCE SERVICES	5,327,062.41	5,594,690.51	-	2,377,507.51	3,217,183.00
6130 HEALTH SERVICES	1,571,730.31	1,594,149.82	-	54,423.69	1,539,726.13
6140 PSYCHOLOGICAL SERVICES	2,735,840.00	2,819,185.01	-	140,577.09	2,678,607.92
6141 TESTING	162,979.00	181,631.94	-	6,532.88	175,099.06
6150 PARENTAL INVOLVEMENT	760.00	1,185.00	-	200.00	985.00
6200 INSTRUCTIONAL MEDIA SERVICE	2,002,130.58	2,243,681.43	-	14,696.97	2,228,984.46
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	4,799,007.04	5,402,829.03	-	326,868.47	5,075,960.56
6400 INSTR STAFF TRAINING SERVICES	2,408,275.02	3,556,025.97	35,524.65	-	3,591,550.62
6500 INSTRUCTIONAL RELATED TECHNOLOGY	633,048.65	639,927.09	-	48,225.77	591,701.32
7100 SCHOOL BOARD	1,953,614.22	1,969,161.07	54,980.04	-	2,024,141.11
7200 GENERAL ADMINISTRATION (SUPT)	435,578.49	503,306.53	-	16,744.91	486,561.62
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	23,032,927.40	24,201,710.06	53,441.36	-	24,255,151.42
7400 FACILITIES ACQUISITION & CONSTRUCTION	2,102,764.16	3,683,159.60	-	408,102.65	3,275,056.95
7430 CHARTER SCHOOL LCI	-	-	-	-	-
7500 FISCAL SERVICES (FINANCE DEPT)	2,501,438.80	2,665,355.85	-	183,466.26	2,481,889.59
7600 FOOD SERVICE (SCHOOLS)	-	19,192.32	-	-	19,192.32
7610 FOOD SERVICE - DEPARTMENT	-	-	-	-	-
7700 CENTRAL SERVICES	-	-	-	-	-
7710 PLAN, RESEARCH, DEVELOP, & EVALUATE	-	-	-	-	-
7720 INFORMATION SERVICES	406,605.25	544,725.20	-	38,482.51	506,242.69
7730 STAFF SERVICES	6,853,542.64	6,912,539.20	162,689.71	-	7,075,228.91
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	953,083.37	1,010,804.43	-	5,470.71	1,005,333.72
7800 PUPIL TRANSP SERVICES - SCHOOL	1,527,505.56	1,117,398.74	60,208.54	-	1,177,607.28
7801 TRANSPORTATION - NORTH	6,296,316.76	6,284,301.46	291,338.99	-	6,575,640.45
7802 TRANSPORTATION - CENTRAL	3,233,827.35	3,148,922.90	123,863.45	-	3,272,786.35
7803 TRANSPORTATION - SOUTH	5,036,856.05	4,642,718.23	-	65,189.12	4,577,529.11
7900 OPERATION OF PLANT	31,478,580.30	32,439,614.25	1,543,932.29	-	33,983,546.54
8100 MAINTENANCE ADMINISTRATION	4,727,126.47	5,098,868.66	-	79.62	5,098,789.04
8120 BUILDING AND GROUND MAINTENANCE	3,542,451.99	3,685,804.65	-	336,634.69	3,349,169.96
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	3,396,816.04	3,612,109.78	135,489.02	-	3,747,598.80
9100 COMMUNITY SERVICE	2,644,582.08	3,158,690.10	81,784.77	-	3,240,474.87
9700 TRANSFER FUNDS	-	28,873.00	-	-	28,873.00
9890 RESERVES	34,893,068.45	27,585,191.43	4,512,385.39	-	32,097,576.82
TOTAL - GENERAL FUND	\$ 373,561,498.83	\$ 367,349,923.66	\$ 8,984,173.40	\$ 5,924,768.18	\$ 370,409,328.88

*Note:
 Function 9890 - Reserves - is comprised of the following:

Object	Description	Budget
0988	Reserve - School Carryover	\$ 982,133.30
0990	Fund Balance - Unappropriated	12,936,667.53
0991	Reserve - Inventory	133,999.41
0993	Reserve - Retirement	200,000.00
0994	Reserve - FTE/Schools	1,863,148.99
0995	Reserve - Claims Liability	2,914,000.00
0996	Reserve - Contingency	1,511,792.00
0997	Reserve - Projects	11,555,835.59
	Total	\$ 32,097,576.82

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 10
Board Meeting August 14, 2023

Account	Object		Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3121	<u>PL 81-874, Federal Impact, Current Operations</u>		<u>\$ 1,000,000.00</u>
	0997 Reserve - Projects	9890 Reserves	<u>\$ 1,000,000.00</u>
	<i>Explanation: To appropriate revenue for Federal Impact Aid based on actual collections.</i>		
	2095 Salary Resynching	\$ 1,000,000.00	
3122	<u>PL 81-874 Federal Impact, Handicap</u>		<u>\$ 257,045.00</u>
	0997 Reserve - Projects	9890 Reserves	<u>\$ 257,045.00</u>
	<i>Explanation: To appropriate revenue for Federal Impact Aid Handicap based on actual collections.</i>		
	2095 Salary Resynching	\$ 257,045.00	
3191	<u>ROTC</u>		<u>\$ 98,329.40</u>
	0997 Reserve - Projects	9890 Reserves	<u>\$ 98,329.40</u>
	<i>Explanation: To appropriate revenue for ROTC based on actual collections.</i>		
	2045 ROTC	\$ 98,329.40	
3192	<u>DOD Section 386 PL 102-484</u>		<u>\$ 788,069.94</u>
	0997 Reserve - Projects	9890 Reserves	<u>\$ 788,069.94</u>
	<i>Explanation: To appropriate revenue from the Department of Defense based on actual collections.</i>		
	2095 Salary Resynching	\$ 788,069.94	
3203	<u>Medicaid Reimbursement</u>		<u>\$ 9,476.67</u>
	0997 Reserve - Projects	9890 Reserves	<u>\$ 9,476.67</u>
	<i>Explanation: To appropriate revenue for Medicaid Reimbursement based on actual collections.</i>		
	1084 Medicaid Reimbursement	\$ 9,476.67	
3301	<u>Class Size Reduction</u>		<u>\$ 8,247.00</u>
	0394 FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	\$ 376.00
	0997 Reserve - Projects	9890 Reserves	<u>7,871.00</u>
			<u>\$ 8,247.00</u>
	<i>Explanation: To appropriate revenue for Class Size Reduction Reallocation & Restoration per notification received from DOE for fiscal year 2022-2023.</i>		
	4125 Class Size Reduction	\$ 8,247.00	
3310	<u>Florida Education Finance Program</u>		<u>\$ 251,829.00</u>
	0994 Reserve - FTE/Schools	9890 Reserves	<u>\$ 251,829.00</u>
	<i>Explanation: To appropriate revenue for Florida Education Finance Program based on Family Empowerment Scholarships revision.</i>		
	.... Discretionary	\$ 251,829.00	
3343	<u>State License Tax</u>		<u>\$ 9,484.48</u>
	0997 Reserve - Projects	9890 Reserves	<u>\$ 9,484.48</u>
	<i>Explanation: To appropriate revenue for State License Tax based on actual collections.</i>		
	.... Discretionary	\$ 9,484.48	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 14, 2023

Account	Object		Increase (Decrease)
3371	<u>Voluntary Prekindergarten Program</u>		\$ 65,768.57
	0997 Reserve - Projects	9890 Reserves	\$ 65,768.57
	<i>Explanation: To appropriate revenue for Voluntary Prekindergarten Program based on actual collections.</i>		
	0132 VPK - Year Long Program	\$ 65,768.57	
3399	<u>Other Miscellaneous State Revenue</u>		\$ (2,276,826.36)
	0220 Social Security	5100 Basic Education (K-12)	\$ (35.93)
	0102 Salary - Other Compensation	5300 Vocational	(6,691.20)
	0210 Florida Retirement System	5300 Vocational	(796.92)
	0220 Social Security	5300 Vocational	(511.88)
	0331 Out of County Travel	5300 Vocational	(2,500.00)
	0365 Software Subscriptions	5300 Vocational	(2,500.00)
	0390 Other Purchased Service	5300 Vocational	(25.00)
	0399 Other Technology Purchased Services	5300 Vocational	(7,613.50)
	0510 Supplies	5300 Vocational	(1,146,335.81)
	0519 Technology Supplies	5300 Vocational	(10,089.77)
	0642 Equipment (Under \$5,000)	5300 Vocational	(133,324.66)
	0643 Computer (Over \$1,000) & Tech. Infrastructure	5300 Vocational	(9,400.53)
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	(1,528.02)
	0648 Technology Equipment (Over \$1,000)	5300 Vocational	(6,891.16)
	0649 Technology Equipment (Under \$1,000)	5300 Vocational	(7,897.86)
	0730 Dues and Fees	5300 Vocational	(1,000.00)
	0100 Salary - Non-Instructional	5900 Other Instruction	(25,609.54)
	0102 Salary - Other Compensation	5900 Other Instruction	(8,627.59)
	0131 Salary - Instructional	5900 Other Instruction	(8,084.60)
	0210 Florida Retirement System	5900 Other Instruction	(5,040.58)
	0220 Social Security	5900 Other Instruction	(3,753.96)
	0231 Group Insurance - Health	5900 Other Instruction	(11,829.93)
	0232 Group Insurance - Life	5900 Other Instruction	(29.89)
	0233 Group Insurance - Dental	5900 Other Instruction	(701.30)
	0331 Out of County Travel	5900 Other Instruction	(2,362.65)
	0365 Software Subscriptions	5900 Other Instruction	(7,300.00)
	0390 Other Purchased Service	5900 Other Instruction	(380.00)
	0510 Supplies	5900 Other Instruction	(2,964.24)
	0519 Technology Supplies	5900 Other Instruction	(4,049.14)
	0642 Equipment (Under \$5,000)	5900 Other Instruction	(376.08)
	0644 Computer Hardware (Under \$1,000)	5900 Other Instruction	(1,480.02)
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	(156.88)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(31.39)
	0310 Professional & Technical Service	6300 Instruction & Curriculum	(291,422.00)
	0330 In County Travel	6300 Instruction & Curriculum	(1,194.71)
	0331 Out of County Travel	6300 Instruction & Curriculum	(303,010.09)
	0360 Lease and Rental Agreements	6300 Instruction & Curriculum	(35,000.00)
	0370 Postage	6300 Instruction & Curriculum	(616.34)
	0375 Cellular Telephone	6300 Instruction & Curriculum	(37.50)
	0390 Other Purchased Service	6300 Instruction & Curriculum	(1,946.25)
	0399 Other Technology Purchased Services	6300 Instruction & Curriculum	(2,747.16)
	0510 Supplies	6300 Instruction & Curriculum	(1,735.42)
	0519 Technology Supplies	6300 Instruction & Curriculum	(2,920.37)
	0642 Equipment (Under \$5,000)	6300 Instruction & Curriculum	(99.52)
	0644 Computer Hardware (Under \$1,000)	6300 Instruction & Curriculum	(430.01)
	0649 Technology Equipment (Under \$1,000)	6300 Instruction & Curriculum	(400.00)
	0117 Workshops	6400 Instructional Staff Training Services	(4,800.00)
	0220 Social Security	6400 Instructional Staff Training Services	(385.69)
	0331 Out of County Travel	6400 Instructional Staff Training Services	(3,325.06)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(1,250.00)
	0791 Indirect Costs	7200 General Administration	(5,101.45)
	0100 Salary - Non-Instructional	7300 School Admin - Principal Office	(26,239.00)
	0210 Florida Retirement System	7300 School Admin - Principal Office	(3,125.00)
	0220 Social Security	7300 School Admin - Principal Office	(2,007.00)
	0231 Group Insurance - Health	7300 School Admin - Principal Office	(13,160.00)
	0232 Group Insurance - Life	7300 School Admin - Principal Office	(26.00)
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	(400.00)

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 10
Board Meeting August 14, 2023

Account	Object				Increase (Decrease)
	0684 Replacement Roofing & Systems		7400 Facilities Acquisition and Construction		(115,378.84)
	0685 Flooring/Structural Alteration		7400 Facilities Acquisition and Construction		(37,305.10)
	0398 Field Trips		7800 Pupil Transp Services - School		(131.00)
	0382 Garbage		7900 Operation of Plant		(200.00)
	0393 Contracts - Nonprofessional		7900 Operation of Plant		(2,512.82)
					<u>\$ (2,276,826.36)</u>
	<i>Explanation: To adjust revenue for Okaloosa UP Grant, Triumph AI Grant, Computer Teacher Science Bonus Grant, and Triumph Healthcare Academy Grant based on actual collections.</i>				
	2111 Okaloosa UP Grant	\$ (132,647.97)	2119 Computer Science Teacher Bonus Grant	(35.93)	
	2113 Triumph AI Grant	(1,872,007.92)	3118 Triumph Healthcare Academy Grant	(272,134.54)	
			Total	<u>\$ (2,276,826.36)</u>	
3401	<u>Print Shop Postage</u>				<u>\$ 6,335.35</u>
	0510 Supplies		7760 Internal Service		<u>\$ 6,335.35</u>
	<i>Explanation: To appropriate revenue for Print Shop Postage based on actual collections.</i>				
	9121 Print Shop	\$ 6,335.35			
3402	<u>Print Shop Printing</u>				<u>\$ 3,573.87</u>
	0510 Supplies		7760 Internal Service		<u>\$ 3,573.87</u>
	<i>Explanation: To appropriate revenue for Print Shop Printing based on actual collections.</i>				
	9121 Print Shop	\$ 3,573.87			
3407	<u>Educational Broadband - Lease</u>				<u>\$ 9,093.01</u>
	0510 Supplies		6500 Instruction Related Technology		<u>\$ 9,093.01</u>
	<i>Explanation: To appropriate revenue for Educational Broadband Lease based on actual collections.</i>				
	6010 Educational Broadband Lease	\$ 9,093.01			
3421	<u>Tax Redemptions</u>				<u>\$ (58,398.36)</u>
	0997 Reserve - Projects		9890 Reserves		<u>\$ (58,398.36)</u>
	<i>Explanation: To adjust revenue for tax redemptions based on actual collections.</i>				
	2095 Salary Resynching	\$ (58,398.36)			
3425	<u>Rent/Use Of Facility</u>				<u>\$ 2,911.36</u>
	0430 Electricity		7900 Operation of Plant		\$ 2,266.82
	0987 Reserve Schools/Departments		9890 Reserves		644.54
					<u>\$ 2,911.36</u>
	<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>				
	.... Discretionary	\$ 644.54	5099 School Utilities	2,266.82	
			Total	<u>\$ 2,911.36</u>	
3426	<u>Course Fees - Adult Education</u>				<u>\$ 17,301.78</u>
	0510 Supplies		5900 Other Instruction		\$ 15,572.00
	0990 Fund Balance - Unappropriated		9890 Reserves		1,729.78
					<u>\$ 17,301.78</u>
	<i>Explanation: To appropriate revenue for adult education course fees based on actual collections.</i>				
	.... Discretionary	\$ 1,729.78	6110 Adult Education Tuition	15,572.00	
			Total	<u>\$ 17,301.78</u>	
3427	<u>Capital Improvement Fees - Adult Education</u>				<u>\$ 850.91</u>
	0641 Equipment (Over \$5,000)		5900 Other Instruction		<u>\$ 850.91</u>
	<i>Explanation: To appropriate revenue for adult education capital improvement fees based on actual collections.</i>				
	6035 Adult Capital Improvement Fees	\$ 850.91			

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 10
Board Meeting August 14, 2023

Account	Object		Increase (Decrease)
3429	<u>Technology Fees - Adult Education</u>		\$ 850.91
	0510 Supplies	5900 Other Instruction	\$ 850.91
	<i>Explanation: To appropriate revenue for adult education technology fees based on actual collections.</i>		
	2016 Adult Technology Fees	\$ 850.91	
3431	<u>Interest on Investments</u>		\$ 2,000,000.00
	0997 Reserve - Projects	9890 Reserves	\$ 2,000,000.00
	<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>		
	2095 Salary Resynching	\$ 2,000,000.00	
3434	<u>Community Education Enrichment Program</u>		\$ 3,750.00
	0102 Salary - Other Compensation	9100 Community Service	\$ 2,509.20
	0210 Florida Retirement System	9100 Community Service	298.85
	0220 Social Security	9100 Community Service	191.95
	0360 Lease and Rental Agreements	9100 Community Service	750.00
			\$ 3,750.00
	<i>Explanation: To appropriate revenue for Community Education Enrichment Program based on actual collections.</i>		
	2166 Community Education Enrichment	\$ 3,750.00	
3448	<u>Donations</u>		\$ 247.00
	0510 Supplies	7730 Staff Services	\$ 247.00
	<i>Explanation: To appropriate donations for Human Resources based on actual collections.</i>		
	6030 Donations - Human Resources	\$ 247.00	
3462	<u>Purchased Custodial Services</u>		\$ 763.64
	0102 Salary - Other Compensation	7900 Operation of Plant	\$ 638.82
	0210 Florida Retirement System	7900 Operation of Plant	76.08
	0220 Social Security	7900 Operation of Plant	48.74
			\$ 763.64
	<i>Explanation: To appropriate revenue received from schools (Project 2051) or outside organizations (Project 7020) to fund custodial services based on actual collections.</i>		
	7020 Purchased Positions/Other - External	\$ 763.64	
3463	<u>Bob Sikes Child Care</u>		\$ 2,638.01
	0510 Supplies	9100 Community Service	\$ 2,638.01
	<i>Explanation: To appropriate revenue for Bob Sikes Child Care based on actual collections.</i>		
	2181 Child Care - Bob Sikes Elementary School	\$ 2,638.01	
3465	<u>Purchased Positions - Other</u>		\$ 27,834.40
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 17,679.61
	0103 Salary - Supplements	5100 Basic Education (K-12)	4,245.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	3,589.71
	0220 Social Security	5100 Basic Education (K-12)	1,532.58
	0750 Other Personnel Services	5100 Basic Education (K-12)	787.50
			\$ 27,834.40
	<i>Explanation: To appropriate revenue received from schools to reimburse positions, other compensation, and/or substitutes based on actual collections.</i>		
	2051 Purchased - Other Positions	\$ 27,834.40	
3466	<u>Purchased Positions/Other - External</u>		\$ 29,329.82
	0220 Social Security	5100 Basic Education (K-12)	\$ 8.04
	0750 Other Personnel Services	5100 Basic Education (K-12)	554.46
	0102 Salary - Other Compensation	5300 Vocational	363.20
	0210 Florida Retirement System	5300 Vocational	43.25

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 14, 2023

Account	Object		Increase (Decrease)	
0220	Social Security	5300	Vocational	27.79
0102	Salary - Other Compensation	6300	Instruction & Curriculum	2,091.00
0210	Florida Retirement System	6300	Instruction & Curriculum	249.04
0220	Social Security	6300	Instruction & Curriculum	159.96
0331	Out of County Travel	6300	Instruction & Curriculum	1,462.58
0642	Equipment (Under \$5,000)	7400	Facilities Acquisition and Construction	22,400.00
0398	Field Trips	7801	Transportation - North	151.75
0398	Field Trips	7802	Transportation - Central	1,343.50
0398	Field Trips	7803	Transportation - South	475.25
				<u>\$ 29,329.82</u>
<i>Explanation: To appropriate revenue received from outside sources to reimburse positions, substitutes, teaching stipends, workshop salaries, other compensation, and/or operating expenditures based on actual collections.</i>				
	7020	Purchased Positions/Other - External	\$ 29,329.82	
3467	<u>Purchased - Schools - Other</u>			<u>\$ 63,075.12</u>
0360	Lease and Rental Agreements	5100	Basic Education (K-12)	\$ 715.00
0390	Other Purchased Service	5100	Basic Education (K-12)	30.00
0510	Supplies	5100	Basic Education (K-12)	10.67
0694	Software Apps - Tablets - Changing to 0366	5100	Basic Education (K-12)	(249.99)
0398	Field Trips	7801	Transportation - North	13,748.00
0398	Field Trips	7802	Transportation - Central	18,121.75
0398	Field Trips	7803	Transportation - South	29,951.85
0450	Gasoline	7900	Operation of Plant	221.37
0460	Diesel Fuel	7900	Operation of Plant	526.47
				<u>\$ 63,075.12</u>
<i>Explanation: To appropriate internal funds received from schools to reimburse operating expenditures based on actual collections.</i>				
	8001	Purchased - Schools - Other	\$ 63,075.12	
3469	<u>Antioch Child Care</u>			<u>\$ 11,646.00</u>
0510	Supplies	9100	Community Service	<u>\$ 11,646.00</u>
<i>Explanation: To appropriate revenue for Antioch Child Care based on actual collections.</i>				
	2179	Child Care - Antioch Elementary School	\$ 11,646.00	
3470	<u>Northwood Child Care</u>			<u>\$ 13,553.37</u>
0510	Supplies	9100	Community Service	<u>\$ 13,553.37</u>
<i>Explanation: To appropriate revenue for Northwood Child Care based on actual collections.</i>				
	2170	Child Care - Northwood Elementary School	\$ 13,553.37	
3474	<u>Professional Development Certification Program Fees</u>			<u>\$ 6,146.22</u>
0510	Supplies	6400	Instructional Staff Training Services	<u>\$ 6,146.22</u>
<i>Explanation: To appropriate revenue for Professional Development Certification Program Fees based on actual collections.</i>				
	6088	Professional Development Certification Program	\$ 6,146.22	
3475	<u>Bluewater Child Care</u>			<u>\$ 44,904.99</u>
0510	Supplies	9100	Community Service	<u>\$ 44,904.99</u>
<i>Explanation: To appropriate revenue for Bluewater Child Care based on actual collections.</i>				
	2175	Child Care - Bluewater Elementary School	\$ 44,904.99	
3477	<u>Plew Child Care</u>			<u>\$ (4,197.94)</u>
0510	Supplies	9100	Community Service	<u>\$ (4,197.94)</u>
<i>Explanation: To adjust revenue for Plew Child Care based on actual collections.</i>				
	2174	Child Care - Plew Elementary School	\$ (4,197.94)	

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 10
Board Meeting August 14, 2023

Account	Object			Increase (Decrease)
3478	<u>Wright Child Care</u>			\$ 22,283.30
	0510 Supplies		9100 Community Service	\$ 22,283.30
	<i>Explanation: To appropriate revenue for Wright Child Care based on actual collections.</i>			
	2178 Child Care - Wright Elementary School	\$ 22,283.30		
3482	<u>Fuel Maintenance Fee</u>			\$ 2,378.34
	0350 Repair and Maintenance		7800 Pupil Transp Services - School	\$ 2,378.34
	<i>Explanation: To appropriate revenue received for fuel maintenance based on actual collections.</i>			
	2093 Fuel System Repairs	\$ 2,378.34		
3484	<u>Financial Aid Fees</u>			\$ 1,701.81
	0790 Miscellaneous Expense		9100 Community Service	\$ 1,701.81
	<i>Explanation: To appropriate revenue for Financial Aid Fees based on actual collections.</i>			
	3005 Financial Aid Trust Fund	\$ 1,701.81		
3485	<u>Restitution Payments - Other</u>			\$ 134.62
	0990 Fund Balance - Unappropriated		9890 Reserves	\$ 134.62
	<i>Explanation: To appropriate revenue received for restitution based on actual collections.</i>			
	.... Discretionary	\$ 134.62		
3487	<u>Certificate Fees - Substitutes</u>			\$ 2,640.00
	0730 Dues and Fees		7730 Staff Services	\$ 2,640.00
	<i>Explanation: To appropriate revenue for Certificate Fees - Substitutes based on actual collections.</i>			
	2088 Certification	\$ 2,640.00		
3488	<u>Fingerprint Program</u>			\$ 1,420.00
	0730 Dues and Fees		7730 Staff Services	\$ 1,420.00
	<i>Explanation: To appropriate revenue for Fingerprint Program based on actual collections.</i>			
	6006 Fingerprinting - Fees	\$ 1,420.00		
3489	<u>Certificate Fees</u>			\$ (9,184.99)
	0730 Dues and Fees		7730 Staff Services	\$ (9,184.99)
	<i>Explanation: To adjust revenue for Certificate Fees - Teachers based on actual collections.</i>			
	2088 Certification	\$ (9,184.99)		
3490	<u>Miscellaneous Revenue</u>			\$ 28,768.21
	0510 Supplies		7730 Staff Services	\$ 85.00
	0460 Diesel Fuel		7800 Pupil Transp Services - School	4,518.57
	0510 Supplies		7801 Transportation - North	107.84
	0510 Supplies		7802 Transportation - Central	19.82
	0990 Fund Balance - Unappropriated		9890 Reserves	24,036.98
				\$ 28,768.21
	<i>Explanation: To appropriate revenue for dealer's tax credit allowance (\$4,145.29), record requests from State of Florida (\$158.00), Scribbles Transcript System (\$852.20), dividends (\$15,706.25), Okaloosa UP Grant indirect costs (\$3,175.24), fuel reimbursements (\$4,518.57), vending commissions (\$127.66), worthless check fees (\$30.00), and parapro testing fees (\$55.00) based on actual collections.</i>			
	.... Discretionary	\$ 24,036.98	3032 Vending Commission - Transportation - Central	19.82
	2093 Fuel System Repairs	4,518.57	4027 E.R. - Retirement Lunch	30.00
	3031 Vending Commission - Transportation - North	107.84	5020 Parapro Testing Fees	55.00
			Total	\$ 28,768.21

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 10
Board Meeting August 14, 2023

Account	Object				Increase (Decrease)
3492	<u>Transportation - School Activities</u>				\$ 63,047.68
	0997 Reserve - Projects		9890 Reserves		\$ 63,047.68
	<i>Explanation: To appropriate revenue for Transportation - School Activities based on actual collections.</i>				
	2095 Salary Resynching	\$ 63,047.68			
3493	<u>Sale of Junk</u>				\$ 28,657.04
	0355 Technology Repairs & Maintenance		5100 Basic Education (K-12)		\$ 27,371.50
	0990 Fund Balance - Unappropriated		9890 Reserves		1,285.54
					\$ 28,657.04
	<i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i>				
	.... Discretionary	\$ 1,285.54	3390 School Computers	27,371.50	
				<u>Total</u>	<u>\$ 28,657.04</u>
3494	<u>Federal Indirect Cost Reimbursement</u>				\$ 1,000,000.00
	0997 Reserve - Projects		9890 Reserves		\$ 1,000,000.00
	<i>Explanation: To appropriate revenue for Federal Indirect Cost Reimbursement based on actual collections.</i>				
	2095 Salary Resynching	\$ 1,000,000.00			
3495	<u>Transportation - Repairs Dept./Other</u>				\$ 1,829.49
	0550 Repair Parts		7801 Transportation - North		\$ 1,829.49
	<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>				
	.... Discretionary	\$ 1,829.49			
3497	<u>Refund - Prior Year Expenditures</u>				\$ 736.32
	0360 Lease and Rental Agreements		7300 School Admin - Principal Office		\$ 736.32
	<i>Explanation: To appropriate refund of a prior year expenditure based on actual collections.</i>				
	.... Discretionary	\$ 736.32			
3498	<u>Fuel Tax Refund</u>				\$ 22,968.01
	0677 Replacement Systems - Other than Bldg.		7400 Facilities Acquisition and Construction		\$ 22,968.01
	<i>Explanation: To appropriate revenue for Fuel Tax Refund based on actual collections.</i>				
	2192 Paving Countywide	\$ 22,968.01			
3630	<u>Transfer from Capital Improvement Funds</u>				\$ (644,457.40)
	0357 Support Managed Computers		5100 Basic Education (K-12)		\$ (417,953.10)
	0363 Seat Managed - Computers		5100 Basic Education (K-12)		78,494.76
	0365 Software Subscriptions		7400 Facilities Acquisition and Construction		24,405.89
	0796 Charter School State Capital Outlay		7400 Facilities Acquisition and Construction		41,261.00
	0684 Replacement Roofing & Systems		8120 Building and Ground Maintenance		(350,000.00)
	0997 Reserve - Projects		9890 Reserves		(20,665.95)
					\$ (644,457.40)
	<i>Explanation: To appropriate Charter School Capital Outlay and District Wide - Enterprise Software transfers, and adjust Intercoms, Bells & Fire Alarms and Seat Management transfers from Capital Improvement Funds.</i>				
	2052 Capital Outlay Charter Schools	\$ 41,261.00	3909 Intercoms, Bells, and Fire Alarms	(350,000.00)	
	2095 Salary Resynching	(20,665.95)	4019 SM - Instructional Computers	(339,458.34)	
	3398 District Wide - Enterprise Software	24,405.89			
				<u>Total</u>	<u>\$ (644,457.40)</u>

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Amendment Number 10
 Board Meeting August 14, 2023

Account	Object	Increase (Decrease)
3740	<u>Prior Year Insurance Loss Recovery</u>	\$ 125,000.00
	0742 Insurance Claims Current Year	
	8120 Building and Ground Maintenance	\$ 125,000.00
<i>Explanation: To appropriate revenue from prior year insurance loss recovery based on actual collections.</i>		
	9015 Fixed Charges	\$ 125,000.00
3746	<u>Health Reimbursement Arrangement</u>	\$ 17,849.63
	0310 Professional & Technical Service	
	7730 Staff Services	\$ 17,849.63
<i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.</i>		
	5006 Health Reimbursement Arrangement	\$ 17,849.63

II. Amendments Between Appropriations & Reserves

.... Discretionary

5100	Basic Education (K-12)	\$ (9,011,788.46)
5200	Exceptional Child	(817,443.36)
5300	Vocational	(553,789.27)
6100	Pupil Personnel Services	(12,648.47)
6120	Guidance Services	(3,108,896.79)
6130	Health Services	(7,625.88)
6140	Psychological Services	(20.00)
6141	Testing	(3,759.94)
6150	Parental Involvement	(200.00)
6200	Instructional Media Services	(2,862.54)
6300	Instruction & Curriculum	(37,093.92)
6400	Instructional Staff Training Services	(2,618.61)
6500	Instruction Related Technology	(2,321.86)
7100	School Board	(16,956.88)
7200	General Administration	(9,893.46)
7300	School Admin - Principal Office	(332,952.32)
7400	Facilities Acquisition and Construction	(95,645.07)
7500	Fiscal Services	(167,487.12)
7720	Information Services	(10,782.51)
7730	Staff Services	(103,079.94)
7760	Internal Service	(9,998.50)
7800	Pupil Transp Services - School	6,010.63
7801	Transportation - North	359,954.77
7802	Transportation - Central	136,392.86
7803	Transportation - South	46,255.23
7900	Operation of Plant	2,731.19
8100	Maintenance Administration	(48,265.03)
8120	Building and Ground Maintenance	(6,415.71)
8200	Administrative Technology Services	(101,249.75)
9100	Community Service	(0.01)
9890	Reserves	1,903,970.57
		<u>\$ (12,008,480.15)</u>

Explanation: Changes by schools & departments between objects & function to better utilize funds, appropriate remaining K-12 Florida Virtual funding for digital classroom purposes (Project 0015), adjust average salaries to actual & close department discretionary (Project 2095), change funding of instructional positions from Discretionary to ESSER III funding thereby moving reclaimed Discretionary funds to ESSER - General Fund (Project 2080) for use in fiscal year 2023-2024, and close offset decentralized reserves (Project 3004) by transferring to/(from) the following project(s):

0015	K-12 Florida Virtual - Digital Classrooms	\$ 4,755.44	2095	Salary Resynching	(425,231.93)	
2080	ESSER - General Fund	12,436,551.64	3004	Offset Decentralized FTE	(7,595.00)	
					Total	<u>\$ 12,008,480.15</u>

0010 Grounds/Beautification

0393	Contracts - Nonprofessional	8120	Building and Ground Maintenance	\$ 48,575.34
------	-----------------------------	------	---------------------------------	--------------

Explanation: Close project at year end by transferring to/(from) the following project(s):

2095	Salary Resynching	\$ (48,575.34)
------	-------------------	----------------

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 10
Board Meeting August 14, 2023

Account	Object		Increase (Decrease)
0015	<u>K-12 Florida Virtual - Digital Classrooms</u>		
	0997 Reserve - Projects	9890 Reserves	\$ 4,755.44

Explanation: Appropriate remaining K-12 Florida Virtual funding for digital classroom purposes by transferring to/(from) the following project(s):

.... Discretionary \$ (4,755.44)

0023 Itinerant - Speech

0103	Salary - Supplements	5200 Exceptional Child	\$ 3,624.64
0131	Salary - Instructional	5200 Exceptional Child	(1,456.20)
0210	Florida Retirement System	5200 Exceptional Child	547.99
0220	Social Security	5200 Exceptional Child	237.98
0231	Group Insurance - Health	5200 Exceptional Child	(1,461.59)
0232	Group Insurance - Life	5200 Exceptional Child	(5.49)
0233	Group Insurance - Dental	5200 Exceptional Child	(85.85)
0234	Group Insurance - Other	5200 Exceptional Child	(13.83)
0310	Professional & Technical Service	5200 Exceptional Child	(161,401.67)
0103	Salary - Supplements	6100 Pupil Personnel Services	2,855.38
0131	Salary - Instructional	6100 Pupil Personnel Services	0.02
0210	Florida Retirement System	6100 Pupil Personnel Services	353.98
0220	Social Security	6100 Pupil Personnel Services	217.21
0232	Group Insurance - Life	6100 Pupil Personnel Services	(0.19)
0233	Group Insurance - Dental	6100 Pupil Personnel Services	(2.95)
0234	Group Insurance - Other	6100 Pupil Personnel Services	(0.95)
			<u>\$ (156,591.52)</u>

Explanation: Changes by schools & departments between objects & function to better utilize funds, adjust average salaries to actual, and close project at year end by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 156,591.52

0132 VPK - Year Long Program

0100	Salary - Non-Instructional	5500 Prekindergarten	\$ (15,429.88)
0210	Florida Retirement System	5500 Prekindergarten	(1,412.04)
0220	Social Security	5500 Prekindergarten	(867.34)
0231	Group Insurance - Health	5500 Prekindergarten	(9,518.24)
0232	Group Insurance - Life	5500 Prekindergarten	(29.51)
0233	Group Insurance - Dental	5500 Prekindergarten	(438.54)
0234	Group Insurance - Other	5500 Prekindergarten	(53.27)
0390	Other Purchased Service	5500 Prekindergarten	(253.00)
0510	Supplies	5500 Prekindergarten	(69,852.55)
0519	Technology Supplies	5500 Prekindergarten	(410.31)
0642	Equipment (Under \$5,000)	5500 Prekindergarten	(500.00)
0644	Computer Hardware (Under \$1,000)	5500 Prekindergarten	(133.35)
0649	Technology Equipment (Under \$1,000)	5500 Prekindergarten	(1,200.00)
0750	Other Personnel Services	5500 Prekindergarten	5,255.80
0210	Florida Retirement System	7300 School Admin - Principal Office	(0.01)
0220	Social Security	7300 School Admin - Principal Office	0.05
0231	Group Insurance - Health	7300 School Admin - Principal Office	(0.02)
0232	Group Insurance - Life	7300 School Admin - Principal Office	(0.02)
0360	Lease and Rental Agreements	7300 School Admin - Principal Office	(1,250.00)
0370	Postage	7300 School Admin - Principal Office	(211.00)
0510	Supplies	7300 School Admin - Principal Office	(1,607.13)
0519	Technology Supplies	7300 School Admin - Principal Office	(153.04)
0510	Supplies	7900 Operation of Plant	(500.00)
0350	Repair and Maintenance	8120 Building and Ground Maintenance	(1,000.00)
0997	Reserve - Projects	9890 Reserves	99,563.40
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & function to better utilize funds.

1004 AICE - Set-Aside

0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ 2,901.96
0210	Florida Retirement System	5100 Basic Education (K-12)	345.62
0220	Social Security	5100 Basic Education (K-12)	222.00
0360	Lease and Rental Agreements	5100 Basic Education (K-12)	1,800.00
0510	Supplies	5100 Basic Education (K-12)	(5,269.58)
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & function to better utilize funds.

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 14, 2023

Account	Object		Increase (Decrease)
1013 <u>Minority Council</u>			
0510	Supplies	5100 Basic Education (K-12)	\$ (7,736.00)
<i>Explanation: Close project at year end by transferring to/(from) the following project(s):</i>			
2095	Salary Resynching	\$ 7,736.00	
1084 <u>Medicaid Reimbursement</u>			
0310	Professional & Technical Service	6130 Health Services	\$ (69,071.34)
0100	Salary - Non-Instructional	7500 Fiscal Services	12,676.51
0103	Salary - Supplements	7500 Fiscal Services	(1,342.29)
0210	Florida Retirement System	7500 Fiscal Services	1,343.34
0220	Social Security	7500 Fiscal Services	772.34
0231	Group Insurance - Health	7500 Fiscal Services	1,087.60
0232	Group Insurance - Life	7500 Fiscal Services	1.68
0233	Group Insurance - Dental	7500 Fiscal Services	18.70
0330	In County Travel	7500 Fiscal Services	(200.00)
0331	Out of County Travel	7500 Fiscal Services	(1,500.00)
0370	Postage	7500 Fiscal Services	(622.03)
0510	Supplies	7500 Fiscal Services	(413.54)
0519	Technology Supplies	7500 Fiscal Services	(200.00)
0997	Reserve - Projects	9890 Reserves	57,449.03
			\$ -
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>			
1121 <u>Triumph OTC Grant</u>			
0641	Equipment (Over \$5,000)	5900 Other Instruction	\$ (2,000.00)
0393	Contracts - Nonprofessional	7300 School Admin - Principal Office	2,000.00
			\$ -
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>			
2004 <u>Itinerant - Visually Impaired</u>			
0100	Salary - Non-Instructional	5200 Exceptional Child	\$ (5,323.00)
0210	Florida Retirement System	5200 Exceptional Child	(633.96)
0220	Social Security	5200 Exceptional Child	(406.37)
0232	Group Insurance - Life	5200 Exceptional Child	(2.84)
0234	Group Insurance - Other	5200 Exceptional Child	(14.20)
0310	Professional & Technical Service	5200 Exceptional Child	(5,394.64)
0330	In County Travel	5200 Exceptional Child	42.94
0331	Out of County Travel	5200 Exceptional Child	(65.35)
0350	Repair and Maintenance	5200 Exceptional Child	(31.00)
0370	Postage	5200 Exceptional Child	(31.31)
0390	Other Purchased Service	5200 Exceptional Child	(100.00)
0510	Supplies	5200 Exceptional Child	(347.00)
0642	Equipment (Under \$5,000)	5200 Exceptional Child	(477.01)
0643	Computer (Over \$1,000) & Tech. Infrastructure	5200 Exceptional Child	(1,500.00)
0644	Computer Hardware (Under \$1,000)	5200 Exceptional Child	(500.00)
			\$ (14,783.74)
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds, adjust average salaries to actual, and close project at year end by transferring to/(from) the following project(s):</i>			
2095	Salary Resynching	\$ 14,783.74	
2005 <u>Fine Arts Curriculum</u>			
0330	In County Travel	5100 Basic Education (K-12)	\$ (100.00)
0360	Lease and Rental Agreements	5100 Basic Education (K-12)	(3.00)
0365	Software Subscriptions	5100 Basic Education (K-12)	(409.00)
0390	Other Purchased Service	5100 Basic Education (K-12)	(250.00)
0510	Supplies	5100 Basic Education (K-12)	(1,833.05)
			\$ (2,595.05)
<i>Explanation: Close project at year end by transferring to/(from) the following project(s):</i>			
2095	Salary Resynching	\$ 2,595.05	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 14, 2023

Account	Object		Increase (Decrease)	
2008 <u>Itinerant Teachers - Hearing Impaired</u>				
0131	Salary - Instructional	5200	Exceptional Child	\$ (15,795.26)
0210	Florida Retirement System	5200	Exceptional Child	(1,881.21)
0220	Social Security	5200	Exceptional Child	(1,124.91)
0310	Professional & Technical Service	5200	Exceptional Child	(500.00)
0330	In County Travel	5200	Exceptional Child	(556.89)
0331	Out of County Travel	5200	Exceptional Child	(100.00)
0350	Repair and Maintenance	5200	Exceptional Child	(700.00)
0510	Supplies	5200	Exceptional Child	(0.14)
0642	Equipment (Under \$5,000)	5200	Exceptional Child	(2,757.55)
				<u>\$ (23,415.96)</u>

Explanation: Changes by schools & departments between objects & function to better utilize funds, adjust average salaries to actual, and close project at year end by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 23,415.96

2011 Custodial Services

0220	Social Security	5100	Basic Education (K-12)	\$ 0.76
0750	Other Personnel Services	5100	Basic Education (K-12)	52.50
0100	Salary - Non-Instructional	7900	Operation of Plant	(2,276.11)
0102	Salary - Other Compensation	7900	Operation of Plant	6,760.57
0103	Salary - Supplements	7900	Operation of Plant	1,057.61
0111	Salary - Administrative Manager	7900	Operation of Plant	(0.06)
0130	Salary - Overtime	7900	Operation of Plant	31,891.43
0210	Florida Retirement System	7900	Operation of Plant	6,139.50
0220	Social Security	7900	Operation of Plant	10,535.29
0231	Group Insurance - Health	7900	Operation of Plant	(51,823.99)
0232	Group Insurance - Life	7900	Operation of Plant	(204.20)
0233	Group Insurance - Dental	7900	Operation of Plant	(1,802.92)
0234	Group Insurance - Other	7900	Operation of Plant	(53.25)
0330	In County Travel	7900	Operation of Plant	(400.00)
0350	Repair and Maintenance	7900	Operation of Plant	(818.39)
0354	Maintenance Vehicle Repair	7900	Operation of Plant	(2,632.95)
0370	Postage	7900	Operation of Plant	(100.00)
0375	Cellular Telephone	7900	Operation of Plant	(2,700.00)
0390	Other Purchased Service	7900	Operation of Plant	(100.00)
0393	Contracts - Nonprofessional	7900	Operation of Plant	(3,785.64)
0420	Bottled Gas	7900	Operation of Plant	(606.66)
0450	Gasoline	7900	Operation of Plant	3,897.84
0510	Supplies	7900	Operation of Plant	(42,171.65)
0519	Technology Supplies	7900	Operation of Plant	86.84
0550	Repair Parts	7900	Operation of Plant	(585.58)
0560	Tires and Tubes	7900	Operation of Plant	(1,500.00)
0641	Equipment (Over \$5,000)	7900	Operation of Plant	(1,200.00)
0642	Equipment (Under \$5,000)	7900	Operation of Plant	(3,150.32)
0643	Computer (Over \$1,000) & Tech. Infrastructure	7900	Operation of Plant	(1,300.00)
0730	Dues and Fees	7900	Operation of Plant	(6,229.69)
0732	Motor Vehicle Tags and Fees	7900	Operation of Plant	(8.38)
0750	Other Personnel Services	7900	Operation of Plant	(5,074.15)
				<u>\$ (68,101.60)</u>

Explanation: Changes by schools & departments between objects & function to better utilize funds, adjust average salaries to actual, and close project at year end by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 68,101.60

2012 A/C Filters & Light Bulbs

0510	Supplies	8120	Building and Ground Maintenance	\$ (30,480.81)
------	----------	------	---------------------------------	----------------

Explanation: Close project at year end by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 30,480.81

2013 Consulting Teachers

0102	Salary - Other Compensation	6400	Instructional Staff Training Services	\$ (338.50)
0131	Salary - Instructional	6400	Instructional Staff Training Services	511.04
0210	Florida Retirement System	6400	Instructional Staff Training Services	(135.21)
0220	Social Security	6400	Instructional Staff Training Services	20.01
0231	Group Insurance - Health	6400	Instructional Staff Training Services	(438.66)
0232	Group Insurance - Life	6400	Instructional Staff Training Services	(0.86)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 14, 2023

Account	Object		Increase (Decrease)	
0233	Group Insurance - Dental	6400	Instructional Staff Training Services	(13.32)
0330	In County Travel	6400	Instructional Staff Training Services	(1,947.32)
0644	Computer Hardware (Under \$1,000)	6400	Instructional Staff Training Services	(669.82)
				\$ (3,012.64)
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds, adjust average salaries to actual, and close project at year end by transferring to/(from) the following project(s):</i>				
2095	Salary Resynching	\$	3,012.64	
2015 <u>Adult Student Fees</u>				
0641	Equipment (Over \$5,000)	5900	Other Instruction	\$ (200.00)
0684	Replacement Roofing & Systems	7900	Operation of Plant	200.00
				\$ -
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>				
2017 <u>Itinerant Teachers - Adaptive P. E.</u>				
0210	Florida Retirement System	5200	Exceptional Child	\$ 0.03
0220	Social Security	5200	Exceptional Child	0.22
0330	In County Travel	5200	Exceptional Child	(62.65)
0331	Out of County Travel	5200	Exceptional Child	(1,000.00)
0510	Supplies	5200	Exceptional Child	(1,000.00)
				\$ (2,062.40)
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds, adjust average salaries to actual, and close project at year end by transferring to/(from) the following project(s):</i>				
2095	Salary Resynching	\$	2,062.40	
2018 <u>Itinerant Teachers - Autistic</u>				
0330	In County Travel	5200	Exceptional Child	\$ (47.50)
0331	Out of County Travel	5200	Exceptional Child	(1,000.00)
0510	Supplies	5200	Exceptional Child	(535.89)
0103	Salary - Supplements	6100	Pupil Personnel Services	242.00
0210	Florida Retirement System	6100	Pupil Personnel Services	30.00
0220	Social Security	6100	Pupil Personnel Services	18.56
				\$ (1,292.83)
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds, adjust average salaries to actual, and close project at year end by transferring to/(from) the following project(s):</i>				
2095	Salary Resynching	\$	1,292.83	
2019 <u>Itinerant Teachers - OT/PT</u>				
0103	Salary - Supplements	5200	Exceptional Child	\$ 52,528.72
0131	Salary - Instructional	5200	Exceptional Child	(14,252.55)
0210	Florida Retirement System	5200	Exceptional Child	4,799.79
0220	Social Security	5200	Exceptional Child	2,974.19
0310	Professional & Technical Service	5200	Exceptional Child	(46,530.56)
0330	In County Travel	5200	Exceptional Child	(138.42)
0510	Supplies	5200	Exceptional Child	(410.31)
0642	Equipment (Under \$5,000)	5200	Exceptional Child	(367.47)
				\$ (1,396.61)
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds, adjust average salaries to actual, and close project at year end by transferring to/(from) the following project(s):</i>				
2095	Salary Resynching	\$	1,396.61	
2020 <u>Hepatitis B</u>				
0310	Professional & Technical Service	7730	Staff Services	\$ 210.00
<i>Explanation: Appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):</i>				
2095	Salary Resynching	\$	210.00	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 14, 2023

Account	Object		Increase (Decrease)
2023	<u>Itinerant Teachers - Hospital/Homebound</u>		
	0132 Salary - Hourly Teachers	5200 Exceptional Child	\$ (35,002.54)
	0210 Florida Retirement System	5200 Exceptional Child	(4,910.30)
	0220 Social Security	5200 Exceptional Child	(2,677.75)
	0330 In County Travel	5200 Exceptional Child	1,244.85
			<u>\$ (41,345.74)</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds, adjust average salaries to actual, and close project at year end by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ 41,345.74	
2024	<u>Itinerant Teachers - ESE Instructional Coaches</u>		
	0330 In County Travel	5200 Exceptional Child	\$ (3,000.00)
	0131 Salary - Instructional	6400 Instructional Staff Training Services	(34,000.00)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	(4,049.40)
	0220 Social Security	6400 Instructional Staff Training Services	(2,601.02)
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	(6,550.02)
	0232 Group Insurance - Life	6400 Instructional Staff Training Services	(16.68)
	0233 Group Insurance - Dental	6400 Instructional Staff Training Services	(220.02)
			<u>\$ (50,437.14)</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds, adjust average salaries to actual, and close project at year end by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ 50,437.14	
2025	<u>Drug Testing</u>		
	0310 Professional & Technical Service	7730 Staff Services	\$ (236.40)
	<i>Explanation: Close project at year end by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ 236.40	
2027	<u>Itinerant - School Psychologists</u>		
	0100 Salary - Non-Instructional	6140 Psychological Services	\$ (420.83)
	0102 Salary - Other Compensation	6140 Psychological Services	(376.28)
	0103 Salary - Supplements	6140 Psychological Services	(28,724.58)
	0131 Salary - Instructional	6140 Psychological Services	(27,669.37)
	0132 Salary - Hourly Teachers	6140 Psychological Services	2,365.00
	0210 Florida Retirement System	6140 Psychological Services	(5,849.10)
	0220 Social Security	6140 Psychological Services	(3,707.59)
	0231 Group Insurance - Health	6140 Psychological Services	(1,217.53)
	0232 Group Insurance - Life	6140 Psychological Services	(14.56)
	0233 Group Insurance - Dental	6140 Psychological Services	(53.52)
	0330 In County Travel	6140 Psychological Services	(21.26)
	0510 Supplies	6140 Psychological Services	(2,642.95)
	0519 Technology Supplies	6140 Psychological Services	923.00
	0644 Computer Hardware (Under \$1,000)	6140 Psychological Services	(256.51)
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	(267.81)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	(33.21)
	0220 Social Security	6400 Instructional Staff Training Services	(20.49)
			<u>\$ (67,987.59)</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds, adjust average salaries to actual, and close project at year end by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ 67,987.59	
2031	<u>District Transfers</u>		
	0100 Salary - Non-Instructional	7300 School Admin - Principal Office	\$ 2,615.00
	0103 Salary - Supplements	7300 School Admin - Principal Office	300.00
	0111 Salary - Administrative Manager	7300 School Admin - Principal Office	(0.03)
	0210 Florida Retirement System	7300 School Admin - Principal Office	1,191.13

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 14, 2023

Account	Object		Increase (Decrease)
0220	Social Security	7300 School Admin - Principal Office	246.51
0231	Group Insurance - Health	7300 School Admin - Principal Office	(425.81)
0232	Group Insurance - Life	7300 School Admin - Principal Office	(2.34)
0233	Group Insurance - Dental	7300 School Admin - Principal Office	(15.74)
			<u>3,908.72</u>
			\$ 3,908.72

Explanation: Adjust average salaries to actual and close project at year end by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (3,908.72)

2045 ROTC

0103	Salary - Supplements	5100 Basic Education (K-12)	\$ 419.73
0131	Salary - Instructional	5100 Basic Education (K-12)	3,184.51
0210	Florida Retirement System	5100 Basic Education (K-12)	481.84
0220	Social Security	5100 Basic Education (K-12)	274.22
0232	Group Insurance - Life	5100 Basic Education (K-12)	(0.05)
0233	Group Insurance - Dental	5100 Basic Education (K-12)	(0.05)
0234	Group Insurance - Other	5100 Basic Education (K-12)	0.03
0997	Reserve - Projects	9890 Reserves	(4,360.23)
			<u>-</u>
			\$ -

Explanation: Changes by schools & departments between objects & function to better utilize funds.

2051 Purchased - Other Positions

0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ (3,110.53)
0103	Salary - Supplements	5100 Basic Education (K-12)	3,341.95
0130	Salary - Overtime	5100 Basic Education (K-12)	362.03
0132	Salary - Hourly Teachers	5100 Basic Education (K-12)	(878.22)
0210	Florida Retirement System	5100 Basic Education (K-12)	198.31
0220	Social Security	5100 Basic Education (K-12)	86.46
			<u>-</u>
			\$ -

Explanation: Changes by schools & departments between objects & function to better utilize funds.

2070 Leave & Workers Comp Insurance

0231	Group Insurance - Health	7730 Staff Services	\$ (666.77)
0232	Group Insurance - Life	7730 Staff Services	47.79
0233	Group Insurance - Dental	7730 Staff Services	484.08
0234	Group Insurance - Other	7730 Staff Services	134.90
			<u>-</u>
			\$ -

Explanation: Changes by schools & departments between objects & function to better utilize funds.

2080 ESSER - General Fund

0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 25,288.00
0131	Salary - Instructional	5100 Basic Education (K-12)	6,539,705.00
0210	Florida Retirement System	5100 Basic Education (K-12)	853,482.00
0220	Social Security	5100 Basic Education (K-12)	502,185.00
0231	Group Insurance - Health	5100 Basic Education (K-12)	1,164,872.00
0232	Group Insurance - Life	5100 Basic Education (K-12)	2,900.00
0233	Group Insurance - Dental	5100 Basic Education (K-12)	37,468.00
0234	Group Insurance - Other	5100 Basic Education (K-12)	2,045.00
0365	Software Subscriptions	5100 Basic Education (K-12)	1,736,825.00
0510	Supplies	5100 Basic Education (K-12)	(903,939.88)
0520	Textbooks	5100 Basic Education (K-12)	2,960,441.03
0131	Salary - Instructional	5200 Exceptional Child	568,670.00
0210	Florida Retirement System	5200 Exceptional Child	73,930.00
0220	Social Security	5200 Exceptional Child	43,500.00
0231	Group Insurance - Health	5200 Exceptional Child	100,420.00
0232	Group Insurance - Life	5200 Exceptional Child	250.00
0233	Group Insurance - Dental	5200 Exceptional Child	3,230.00
0234	Group Insurance - Other	5200 Exceptional Child	39,500.00
0131	Salary - Instructional	6100 Pupil Personnel Services	511,725.66
0210	Florida Retirement System	6100 Pupil Personnel Services	66,527.80
0220	Social Security	6100 Pupil Personnel Services	39,144.09
0231	Group Insurance - Health	6100 Pupil Personnel Services	90,378.00
0232	Group Insurance - Life	6100 Pupil Personnel Services	225.00
0233	Group Insurance - Dental	6100 Pupil Personnel Services	2,907.00
0234	Group Insurance - Other	6100 Pupil Personnel Services	35,550.00
0131	Salary - Instructional	6120 Guidance Services	445,067.00
0210	Florida Retirement System	6120 Guidance Services	57,862.00
0220	Social Security	6120 Guidance Services	34,048.00
0231	Group Insurance - Health	6120 Guidance Services	70,294.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 14, 2023

Account	Object		Increase (Decrease)	
0232	Group Insurance - Life	6120	Guidance Services	175.00
0233	Group Insurance - Dental	6120	Guidance Services	2,261.00
0100	Salary - Non-Instructional	6300	Instruction & Curriculum	41,699.00
0111	Salary - Administrative Manager	6300	Instruction & Curriculum	128,011.00
0131	Salary - Instructional	6300	Instruction & Curriculum	58,193.00
0210	Florida Retirement System	6300	Instruction & Curriculum	29,627.99
0220	Social Security	6300	Instruction & Curriculum	17,434.99
0231	Group Insurance - Health	6300	Instruction & Curriculum	37,306.00
0232	Group Insurance - Life	6300	Instruction & Curriculum	88.00
0233	Group Insurance - Dental	6300	Instruction & Curriculum	1,169.00
0234	Group Insurance - Other	6300	Instruction & Curriculum	11,922.00
0310	Professional & Technical Service	6300	Instruction & Curriculum	12,000.00
0365	Software Subscriptions	6300	Instruction & Curriculum	43,365.00
0131	Salary - Instructional	6400	Instructional Staff Training Services	(81,389.84)
0132	Salary - Hourly Teachers	6400	Instructional Staff Training Services	(11,297.13)
0210	Florida Retirement System	6400	Instructional Staff Training Services	(10,300.45)
0220	Social Security	6400	Instructional Staff Training Services	(5,305.19)
0231	Group Insurance - Health	6400	Instructional Staff Training Services	(49,930.86)
0232	Group Insurance - Life	6400	Instructional Staff Training Services	(128.15)
0233	Group Insurance - Dental	6400	Instructional Staff Training Services	(1,551.04)
0234	Group Insurance - Other	6400	Instructional Staff Training Services	434,277.30
0310	Professional & Technical Service	6400	Instructional Staff Training Services	(92,200.00)
0117	Workshops	7730	Staff Services	1,282.50
0220	Social Security	7730	Staff Services	97.85
0997	Reserve - Projects	9890	Reserves	(5,141.97)
				<u>\$ 15,666,164.70</u>

Explanation: Changes by schools & departments between objects & function to better utilize funds, appropriate ESSER General Fund Triumph AI portion, and change funding of instructional positions from Discretionary to ESSER III funding thereby moving reclaimed Discretionary funds to ESSER - General Fund (Project 2080) for use in fiscal year 2024 by transferring to/(from) the following project(s):

....	Discretionary	\$ (12,436,551.64)	2095 Salary Resynching	(4,187,000.00)
2081	ESSER - General Fund - Triumph AI Portion	957,386.94		<u>Total \$ (15,666,164.70)</u>

2081 ESSER - General Fund - Triumph AI Portion

0131	Salary - Instructional	5300	Vocational	\$ 511,803.00
0210	Florida Retirement System	5300	Vocational	66,537.00
0220	Social Security	5300	Vocational	39,150.00
0231	Group Insurance - Health	5300	Vocational	90,378.00
0232	Group Insurance - Life	5300	Vocational	225.00
0233	Group Insurance - Dental	5300	Vocational	2,907.00
0510	Supplies	5300	Vocational	54,616.44
0131	Salary - Instructional	6100	Pupil Personnel Services	22,747.00
0210	Florida Retirement System	6100	Pupil Personnel Services	2,957.00
0220	Social Security	6100	Pupil Personnel Services	1,740.00
0231	Group Insurance - Health	6100	Pupil Personnel Services	4,017.00
0232	Group Insurance - Life	6100	Pupil Personnel Services	10.00
0233	Group Insurance - Dental	6100	Pupil Personnel Services	129.00
0234	Group Insurance - Other	6100	Pupil Personnel Services	1,580.00
0111	Salary - Administrative Manager	6300	Instruction & Curriculum	111,428.00
0210	Florida Retirement System	6300	Instruction & Curriculum	22,118.00
0220	Social Security	6300	Instruction & Curriculum	8,525.00
0231	Group Insurance - Health	6300	Instruction & Curriculum	12,949.00
0232	Group Insurance - Life	6300	Instruction & Curriculum	26.00
0233	Group Insurance - Dental	6300	Instruction & Curriculum	400.00
0684	Replacement Roofing & Systems	8120	Building and Ground Maintenance	3,144.50
				<u>\$ 957,386.94</u>

Explanation: Appropriate ESSER - General Fund - Triumph AI portion by transferring to/(from) the following project(s):

2080	ESSER - General Fund	\$ (957,386.94)
------	----------------------	-----------------

2086 SAI - Teenage Parenting Program

0310	Professional & Technical Service	5100	Basic Education (K-12)	\$ (73,500.00)
0330	In County Travel	6100	Pupil Personnel Services	(200.00)
0390	Other Purchased Service	6100	Pupil Personnel Services	(50.00)
0393	Contracts - Nonprofessional	6100	Pupil Personnel Services	(316.80)
0510	Supplies	6100	Pupil Personnel Services	(10.01)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 14, 2023

Account	Object		Increase (Decrease)	
0103	Salary - Supplements	6110	Attendance and Social Work	1,537.52
0131	Salary - Instructional	6110	Attendance and Social Work	0.03
0210	Florida Retirement System	6110	Attendance and Social Work	190.65
0220	Social Security	6110	Attendance and Social Work	117.65
0232	Group Insurance - Life	6110	Attendance and Social Work	(0.02)
<u>\$ (72,230.98)</u>				

Explanation: Changes by schools & departments between objects & function to better utilize funds, adjust average salaries to actual, and close project at year end by transferring to/(from) the following project(s):

3161 SAI - Supplemental Academic Instruction \$ 72,230.98

2088 Certification

0210	Florida Retirement System	6400	Instructional Staff Training Services	\$ 0.01
0220	Social Security	6400	Instructional Staff Training Services	0.01
0231	Group Insurance - Health	6400	Instructional Staff Training Services	0.02
0232	Group Insurance - Life	6400	Instructional Staff Training Services	0.02
0331	Out of County Travel	7730	Staff Services	(2,580.97)
0730	Dues and Fees	7730	Staff Services	2,580.91
<u>\$ -</u>				

Explanation: Changes by schools & departments between objects & function to better utilize funds.

2090 Kindergarten Programs

0220	Social Security	5100	Basic Education (K-12)	\$ (4.89)
0750	Other Personnel Services	5100	Basic Education (K-12)	803.80
0220	Social Security	6300	Instruction & Curriculum	(93.04)
0390	Other Purchased Service	6300	Instruction & Curriculum	(347.48)
0750	Other Personnel Services	6300	Instruction & Curriculum	(6,413.00)
<u>\$ (6,054.61)</u>				

Explanation: Close project at year end by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 6,054.61

2093 Fuel System Repairs

0460	Diesel Fuel	7800	Pupil Transp Services - School	\$ 982.73
0510	Supplies	7800	Pupil Transp Services - School	(982.73)
<u>\$ -</u>				

Explanation: Changes by schools & departments between objects & function to better utilize funds.

2095 Salary Resynching

0100	Salary - Non-Instructional	5100	Basic Education (K-12)	\$ 17,508.00
0131	Salary - Instructional	5100	Basic Education (K-12)	(11,344.10)
0210	Florida Retirement System	5100	Basic Education (K-12)	(6,510.63)
0220	Social Security	5100	Basic Education (K-12)	461.81
0100	Salary - Non-Instructional	5200	Exceptional Child	23,400.00
0131	Salary - Instructional	5200	Exceptional Child	88,718.00
0210	Florida Retirement System	5200	Exceptional Child	11,195.00
0220	Social Security	5200	Exceptional Child	8,585.00
0131	Salary - Instructional	5300	Vocational	19,528.00
0210	Florida Retirement System	5300	Vocational	1,936.00
0220	Social Security	5300	Vocational	1,515.00
0111	Salary - Administrative Manager	6100	Pupil Personnel Services	2,188.00
0131	Salary - Instructional	6100	Pupil Personnel Services	31,143.00
0210	Florida Retirement System	6100	Pupil Personnel Services	3,367.00
0220	Social Security	6100	Pupil Personnel Services	2,525.00
0100	Salary - Non-Instructional	7300	School Admin - Principal Office	33,585.00
0111	Salary - Administrative Manager	7300	School Admin - Principal Office	54,372.00
0210	Florida Retirement System	7300	School Admin - Principal Office	8,838.00
0220	Social Security	7300	School Admin - Principal Office	6,733.00
0100	Salary - Non-Instructional	7800	Pupil Transp Services - School	37,541.00
0111	Salary - Administrative Manager	7800	Pupil Transp Services - School	3,114.00
0210	Florida Retirement System	7800	Pupil Transp Services - School	4,040.00
0220	Social Security	7800	Pupil Transp Services - School	3,030.00
0100	Salary - Non-Instructional	7900	Operation of Plant	27,861.00
0111	Salary - Administrative Manager	7900	Operation of Plant	1,684.00
0210	Florida Retirement System	7900	Operation of Plant	2,946.00
0220	Social Security	7900	Operation of Plant	2,273.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 14, 2023

Account	Object		Increase (Decrease)	
0100	Salary - Non-Instructional	8100	Maintenance Administration	15,067.00
0111	Salary - Administrative Manager	8100	Maintenance Administration	2,020.00
0210	Florida Retirement System	8100	Maintenance Administration	1,684.00
0220	Social Security	8100	Maintenance Administration	1,347.00
0997	Reserve - Projects	9890	Reserves	(5,029,098.31)
				\$ (4,628,748.23)

Explanation: Changes by schools & departments between objects & function to better utilize funds, adjust average salaries to actual (Discretionary & Projects 0023, 2004, 2008, 2011, 2013, 2017, 2018, 2019, 2024, 2027, 2031, 2099, 3058, 4016, 4021, 5012, 5060, 5075, 6075, & 9004), close department budgets, appropriate unanticipated expenditures (Discretionary, Projects 0010, 2020, & 3009), appropriate Administrative & Guidance Summer Hours (Project 5027), temporary appropriation to Triumph AI Grant and Triumph Health Academy Grant for encumbrances (Project 2113 & 3118 - Will be pulled back in fiscal year 2023-2024), appropriate Fixed Charges (Project 9015), close projects at year end (Projects 0010, 0022, 0023, 1013, 2004, 2005, 2008, 2011, 2012, 2013, 2017, 2018, 2019, 2023, 2024, 2025, 2027, 2090, 2099, 2916, 3009, 3015, 3057, 3058, 4016, 5060, 5075, 5090, 5095, 6013, 6014, 6075, 7014, 7016, 7059, & 8084), and reappropriate funds reclaimed from moving instructional positions from Discretionary to ESSER II to ESSER - General Fund (Project 2080) for use in fiscal year 2023-2024 by transferring to/(from) the following project(s):

....	Discretionary	\$	425,231.93	2916	Baker - Sewer Plant	(174.40)
0010	Grounds/Beautification		48,575.34	3009	Instructional Technology Software	(52,502.41)
0023	Itinerant - Speech		(156,591.52)	3015	Symphony Link Up Prog-4th Grade	(1,368.50)
1013	Minority Council		(7,736.00)	3057	Innovative Program - Academic Team	(2,242.70)
2004	Itinerant - Visually Impaired		(14,783.74)	3058	Innovative Program - Science Fair	(2,585.38)
2005	Fine Arts Curriculum		(2,595.05)	3118	Triumph Healthcare Academy Grant	63,527.67
2008	Itinerant Teachers - Hearing Impaired		(23,415.96)	4016	SM - Administrative	214,079.80
2011	Custodial Services		(68,101.60)	4021	Itinerant - Social Workers	12,001.05
2012	A/C Filters & Light Bulbs		(30,480.81)	5012	Itinerant - Staffing Specialist	(3,990.28)
2013	Consulting Teachers		(3,012.64)	5027	Administrative & Guidance Summer Hours	17,280.00
2017	Itinerant Teachers - Adaptive P. E.		(2,062.40)	5060	Best Chance - General Fund	(18,548.13)
2018	Itinerant Teachers - Autistic		(1,292.83)	5075	IDEA Supplemental Support - General Fund	(878,491.54)
2019	Itinerant Teachers - OT/PT		(1,396.61)	5090	Special Stipends (Hard to Fill/Title I/Nat'l Bd)	(37,805.24)
2020	Hepatitis B		210.00	5095	Dual Enrollment Courses	(92,883.42)
2023	Itinerant Teachers - Hospital/Homebound		(41,345.74)	6013	County Honors Banquet - Other	(4,695.36)
2024	Itinerant Teachers - ESE Instructional Coaches		(50,437.14)	6014	Innovative Program - District Art Show	(30.30)
2025	Drug Testing		(236.40)	6075	EBD Initiative	(53,974.19)
2027	Itinerant - School Psychologists		(67,987.59)	7014	New Teacher Induction Program	(52,984.70)
2031	District Transfers		3,908.72	7016	Professional Development Training - GF	(141,992.71)
2080	ESSER - General Fund		4,187,000.00	7059	Innovative Program - Odyssey of the Mind	(1,985.00)
2090	Kindergarten Programs		(6,054.61)	8001	Purchased - Schools - Other	(174,854.25)
2099	Stadium & Athletic Field Maintenance		3,843.47	8084	Student Safety	(18,548.24)
2113	Triumph AI Grant		387,748.16	9015	Fixed Charges	1,282,529.48
						Total \$ 4,628,748.23

2099 Stadium & Athletic Field Maintenance

0100	Salary - Non-Instructional	8120	Building and Ground Maintenance	\$	(0.04)
0210	Florida Retirement System	8120	Building and Ground Maintenance		744.50
0220	Social Security	8120	Building and Ground Maintenance		783.63
0232	Group Insurance - Life	8120	Building and Ground Maintenance		10.65
0233	Group Insurance - Dental	8120	Building and Ground Maintenance		166.50
0354	Maintenance Vehicle Repair	8120	Building and Ground Maintenance		(770.85)
0460	Diesel Fuel	8120	Building and Ground Maintenance		1,580.24
0510	Supplies	8120	Building and Ground Maintenance		497.48
0550	Repair Parts	8120	Building and Ground Maintenance		153.74
0642	Equipment (Under \$5,000)	8120	Building and Ground Maintenance		(51.26)
0684	Replacement Roofing & Systems	8120	Building and Ground Maintenance		728.88
					\$ 3,843.47

Explanation: Changes by schools & departments between objects & function to better utilize funds, adjust average salaries to actual, and close project at year end by transferring to/(from) the following project(s):

2095	Salary Resynching	\$	(3,843.47)
------	-------------------	----	------------

2110 YMHAT Grant

0117	Workshops	6400	Instructional Staff Training Services	\$	113.03
0220	Social Security	6400	Instructional Staff Training Services		8.65
0510	Supplies	6400	Instructional Staff Training Services		1,355.28
0117	Workshops	7730	Staff Services		(1,325.48)
0220	Social Security	7730	Staff Services		(151.48)
					\$ -

Explanation: Changes by schools & departments between objects & function to better utilize funds.

2111 Okaloosa UP Grant

0131	Salary - Instructional	5900	Other Instruction	\$	48,558.00
0210	Florida Retirement System	5900	Other Instruction		5,783.00
0220	Social Security	5900	Other Instruction		3,715.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 14, 2023

Account	Object		Increase (Decrease)
0231	Group Insurance - Health	5900 Other Instruction	13,160.00
0232	Group Insurance - Life	5900 Other Instruction	26.00
0233	Group Insurance - Dental	5900 Other Instruction	400.00
0131	Salary - Instructional	6100 Pupil Personnel Services	(48,558.00)
0210	Florida Retirement System	6100 Pupil Personnel Services	(5,783.00)
0220	Social Security	6100 Pupil Personnel Services	(3,715.00)
0231	Group Insurance - Health	6100 Pupil Personnel Services	(13,160.00)
0232	Group Insurance - Life	6100 Pupil Personnel Services	(26.00)
0233	Group Insurance - Dental	6100 Pupil Personnel Services	(400.00)
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & function to better utilize funds.

2113 Triumph AI Grant

0102	Salary - Other Compensation	5300 Vocational	\$ 5,034.34
0210	Florida Retirement System	5300 Vocational	599.59
0220	Social Security	5300 Vocational	382.97
0510	Supplies	5300 Vocational	(99,688.46)
0641	Equipment (Over \$5,000)	5300 Vocational	(1,554.49)
0642	Equipment (Under \$5,000)	5300 Vocational	124,462.07
0649	Technology Equipment (Under \$1,000)	5300 Vocational	2,508.83
0220	Social Security	6300 Instruction & Curriculum	0.08
0310	Professional & Technical Service	6300 Instruction & Curriculum	263,382.00
0331	Out of County Travel	6300 Instruction & Curriculum	(6,016.98)
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	19,766.00
0685	Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	74,295.48
0393	Contracts - Nonprofessional	7900 Operation of Plant	4,576.73
			<u>\$ 387,748.16</u>

Explanation: Changes by schools & departments between objects & function to better utilize funds and temporary appropriation to Triumph AI Grant for encumbrances (will be pulled back in fiscal year 2023-2024) by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (387,748.16)

2154 Advanced Placement

0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ 481.83
0131	Salary - Instructional	5100 Basic Education (K-12)	51,706.78
0132	Salary - Hourly Teachers	5100 Basic Education (K-12)	1,295.48
0210	Florida Retirement System	5100 Basic Education (K-12)	8,807.17
0220	Social Security	5100 Basic Education (K-12)	4,533.18
0231	Group Insurance - Health	5100 Basic Education (K-12)	16,775.79
0232	Group Insurance - Life	5100 Basic Education (K-12)	22.88
0233	Group Insurance - Dental	5100 Basic Education (K-12)	430.57
0234	Group Insurance - Other	5100 Basic Education (K-12)	(23,160.16)
0360	Lease and Rental Agreements	5100 Basic Education (K-12)	2,564.09
0510	Supplies	5100 Basic Education (K-12)	(3,976.15)
0519	Technology Supplies	5100 Basic Education (K-12)	314.56
0730	Dues and Fees	5100 Basic Education (K-12)	865.00
0750	Other Personnel Services	5100 Basic Education (K-12)	232.50
0997	Reserve - Projects	9890 Reserves	(576.08)
			<u>\$ 60,317.44</u>

Explanation: Changes by schools & departments between objects & function to better utilize funds, adjust average salaries to actual, and close project at year end by transferring to/(from) the following project(s):

5054 AP - Bonuses & Exams \$ (60,317.44)

2170 Child Care - Northwood Elementary School

0220	Social Security	6400 Instructional Staff Training Services	\$ (0.02)
0350	Repair and Maintenance	7300 School Admin - Principal Office	1,170.00
0100	Salary - Non-Instructional	9100 Community Service	1,668.60
0130	Salary - Overtime	9100 Community Service	629.57
0210	Florida Retirement System	9100 Community Service	273.72
0220	Social Security	9100 Community Service	152.83
0510	Supplies	9100 Community Service	(3,894.70)
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and adjust average salaries to actual.

2174 Child Care - Plew Elementary School

0210	Florida Retirement System	5100 Basic Education (K-12)	\$ 0.01
0220	Social Security	5100 Basic Education (K-12)	0.14
0210	Florida Retirement System	7300 School Admin - Principal Office	23.40

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 14, 2023

Account	Object		Increase (Decrease)
	0220 Social Security	7300 School Admin - Principal Office	15.03
	0750 Other Personnel Services	7300 School Admin - Principal Office	196.20
	0371 Telephone	7900 Operation of Plant	300.00
	0100 Salary - Non-Instructional	9100 Community Service	(18,585.25)
	0130 Salary - Overtime	9100 Community Service	403.95
	0210 Florida Retirement System	9100 Community Service	(2,090.39)
	0220 Social Security	9100 Community Service	(1,061.75)
	0231 Group Insurance - Health	9100 Community Service	(19,676.51)
	0232 Group Insurance - Life	9100 Community Service	(37.40)
	0233 Group Insurance - Dental	9100 Community Service	(602.65)
	0234 Group Insurance - Other	9100 Community Service	10.65
	0360 Lease and Rental Agreements	9100 Community Service	376.35
	0399 Other Technology Purchased Services	9100 Community Service	317.14
	0510 Supplies	9100 Community Service	29,715.54
	0750 Other Personnel Services	9100 Community Service	10,695.54
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and adjust average salaries to actual.

2175 Child Care - Bluewater Elementary School

	0100 Salary - Non-Instructional	9100 Community Service	\$ 1,393.44
	0130 Salary - Overtime	9100 Community Service	1,986.65
	0210 Florida Retirement System	9100 Community Service	744.44
	0220 Social Security	9100 Community Service	659.50
	0510 Supplies	9100 Community Service	(13,167.59)
	0750 Other Personnel Services	9100 Community Service	8,383.56
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and adjust average salaries to actual.

2178 Child Care - Wright Elementary School

	0100 Salary - Non-Instructional	9100 Community Service	\$ (2,471.36)
	0210 Florida Retirement System	9100 Community Service	(315.63)
	0220 Social Security	9100 Community Service	(179.43)
	0231 Group Insurance - Health	9100 Community Service	(1,422.00)
	0232 Group Insurance - Life	9100 Community Service	9.94
	0233 Group Insurance - Dental	9100 Community Service	(44.40)
	0393 Contracts - Nonprofessional	9100 Community Service	10,527.21
	0510 Supplies	9100 Community Service	(8,747.36)
	0642 Equipment (Under \$5,000)	9100 Community Service	2,643.03
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and adjust average salaries to actual.

2179 Child Care - Antioch Elementary School

	0210 Florida Retirement System	5100 Basic Education (K-12)	\$ (0.01)
	0220 Social Security	5100 Basic Education (K-12)	(0.02)
	0100 Salary - Non-Instructional	9100 Community Service	(19,113.85)
	0210 Florida Retirement System	9100 Community Service	(2,132.57)
	0220 Social Security	9100 Community Service	(1,375.50)
	0231 Group Insurance - Health	9100 Community Service	(7,383.63)
	0232 Group Insurance - Life	9100 Community Service	(8.27)
	0233 Group Insurance - Dental	9100 Community Service	(237.40)
	0510 Supplies	9100 Community Service	30,251.25
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and adjust average salaries to actual.

2181 Child Care - Bob Sikes Elementary School

	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 117.49
	0210 Florida Retirement System	5100 Basic Education (K-12)	13.99
	0220 Social Security	5100 Basic Education (K-12)	8.98
	0100 Salary - Non-Instructional	9100 Community Service	(28.56)
	0210 Florida Retirement System	9100 Community Service	(1.46)
	0220 Social Security	9100 Community Service	(2.15)
	0360 Lease and Rental Agreements	9100 Community Service	1,500.00
	0510 Supplies	9100 Community Service	(2,158.29)
	0642 Equipment (Under \$5,000)	9100 Community Service	200.00
	0649 Technology Equipment (Under \$1,000)	9100 Community Service	350.00
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and adjust average salaries to actual.

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 10
Board Meeting August 14, 2023

Account	Object		Increase (Decrease)
2909	<u>School Maintenance</u>		
0350	Repair and Maintenance	8120 Building and Ground Maintenance	\$ (23,438.79)
0360	Lease and Rental Agreements	8120 Building and Ground Maintenance	1,327.00
0370	Postage	8120 Building and Ground Maintenance	(7.58)
0393	Contracts - Nonprofessional	8120 Building and Ground Maintenance	(99.96)
0399	Other Technology Purchased Services	8120 Building and Ground Maintenance	742.14
0510	Supplies	8120 Building and Ground Maintenance	(6,941.39)
0642	Equipment (Under \$5,000)	8120 Building and Ground Maintenance	4,704.18
0675	Fence & Underground Tanks	8120 Building and Ground Maintenance	5,928.16
0677	Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	(1,901.41)
0684	Replacement Roofing & Systems	8120 Building and Ground Maintenance	15,476.21
0685	Flooring/Structural Alteration	8120 Building and Ground Maintenance	4,211.44
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
2916	<u>Baker - Sewer Plant</u>		
0393	Contracts - Nonprofessional	8120 Building and Ground Maintenance	\$ (174.40)
	<i>Explanation: Close project at year end by transferring to/(from) the following project(s):</i>		
2095	Salary Resynching	\$ 174.40	
3004	<u>Offset Decentralized FTE</u>		
0994	Reserve - FTE/Schools	9890 Reserves	\$ (7,595.00)
	<i>Explanation: Close project at year end by transferring to/(from) the following project(s):</i>		
....	Discretionary	\$ 7,595.00	
3009	<u>Instructional Technology Software</u>		
0399	Other Technology Purchased Services	5100 Basic Education (K-12)	\$ (12,200.00)
0365	Software Subscriptions	6500 Instruction Related Technology	(51,517.50)
0365	Software Subscriptions	8200 Administrative Technology Services	11,775.76
0694	Software Apps - Tablets - Changing to 0366	8200 Administrative Technology Services	(560.67)
			<u>\$ (52,502.41)</u>
	<i>Explanation: Changes by schools and departments between objects and function to better utilize funds, appropriate unanticipated operating expenditures, and close project at year end by transferring to/(from) the following project(s):</i>		
2095	Salary Resynching	\$ 52,502.41	
3015	<u>Symphony Link Up Prog-4th Grade</u>		
0398	Field Trips	7801 Transportation - North	\$ (1,100.00)
0398	Field Trips	7802 Transportation - Central	(168.50)
0398	Field Trips	7803 Transportation - South	(100.00)
			<u>\$ (1,368.50)</u>
	<i>Explanation: Close project at year end by transferring to/(from) the following project(s):</i>		
2095	Salary Resynching	\$ 1,368.50	
3027	<u>Impact Aid - Severe Disabilities</u>		
0100	Salary - Non-Instructional	5200 Exceptional Child	\$ 68,060.49
0210	Florida Retirement System	5200 Exceptional Child	8,106.02
0220	Social Security	5200 Exceptional Child	5,178.95
0231	Group Insurance - Health	5200 Exceptional Child	25,931.78
0232	Group Insurance - Life	5200 Exceptional Child	51.06
0233	Group Insurance - Dental	5200 Exceptional Child	795.75
0997	Reserve - Projects	9890 Reserves	(108,124.05)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
3057	<u>Innovative Program - Academic Team</u>		
0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ (50.00)
0210	Florida Retirement System	5100 Basic Education (K-12)	(5.83)
0220	Social Security	5100 Basic Education (K-12)	(20.48)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 14, 2023

Account	Object		Increase (Decrease)
	0331 Out of County Travel	5100 Basic Education (K-12)	(1,980.39)
	0510 Supplies	5100 Basic Education (K-12)	(186.00)
			<u>\$ (2,242.70)</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds and close project at year end by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ 2,242.70	
3058	<u>Innovative Program - Science Fair</u>		
	0210 Florida Retirement System	5100 Basic Education (K-12)	\$ (0.01)
	0220 Social Security	5100 Basic Education (K-12)	(10.15)
	0331 Out of County Travel	5100 Basic Education (K-12)	31.65
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	(2,170.00)
	0390 Other Purchased Service	5100 Basic Education (K-12)	(73.00)
	0510 Supplies	5100 Basic Education (K-12)	(335.95)
	0519 Technology Supplies	5100 Basic Education (K-12)	(27.92)
			<u>\$ (2,585.38)</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds and close project at year end by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ 2,585.38	
3102	<u>SAI - Student Assessment</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 57.51
	0210 Florida Retirement System	5100 Basic Education (K-12)	6.85
	0220 Social Security	5100 Basic Education (K-12)	4.40
	0102 Salary - Other Compensation	6141 Testing	4,177.50
	0210 Florida Retirement System	6141 Testing	607.67
	0220 Social Security	6141 Testing	294.56
	0330 In County Travel	6141 Testing	(100.00)
	0331 Out of County Travel	6141 Testing	(1,100.00)
	0370 Postage	6141 Testing	(200.00)
	0390 Other Purchased Service	6141 Testing	2,356.90
	0510 Supplies	6141 Testing	(8,706.10)
	0519 Technology Supplies	6141 Testing	(3.47)
	0730 Dues and Fees	6141 Testing	(100.00)
			<u>\$ (2,704.18)</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds and close project at year end by transferring to/(from) the following project(s):</i>		
	3161 SAI - Supplemental Academic Instruction	\$ 2,704.18	
3105	<u>Instructional Materials - Textbooks</u>		
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ (8,497.00)
	0510 Supplies	5100 Basic Education (K-12)	161,891.83
	0520 Textbooks	5100 Basic Education (K-12)	37,508.18
	0997 Reserve - Projects	9890 Reserves	(122,873.90)
			<u>\$ 68,029.11</u>
	<i>Explanation: Close project at year end by transferring to/(from) the following project(s):</i>		
	7105 Instructional Materials - Dual Enrollment	\$ (68,029.11)	
3106	<u>Instructional Materials - Media</u>		
	0365 Software Subscriptions	6200 Instructional Media Services	\$ 2,351.10
	0997 Reserve - Projects	9890 Reserves	(2,351.10)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
3117	<u>Pipeline Grant</u>		
	0231 Group Insurance - Health	5900 Other Instruction	\$ 4,439.76
	0233 Group Insurance - Dental	5900 Other Instruction	299.70
	0510 Supplies	5900 Other Instruction	(4,739.46)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 14, 2023

Account	Object		Increase (Decrease)
3118 Triumph Healthcare Academy Grant			
0399	Other Technology Purchased Services	5300 Vocational	\$ 7,211.36
0510	Supplies	5300 Vocational	(43,369.56)
0642	Equipment (Under \$5,000)	5300 Vocational	83,513.87
0643	Computer (Over \$1,000) & Tech. Infrastructure	5300 Vocational	14,390.00
0398	Field Trips	7800 Pupil Transp Services - School	262.00
0684	Replacement Roofing & Systems	7900 Operation of Plant	1,520.00
			<u>\$ 63,527.67</u>
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds and temporary appropriation to Triumph Health Academy Grant for encumbrances (will be pulled back in fiscal year 2023-2024 by transferring to/(from) the following project(s):</i>			
2095	Salary Resynching	\$ (63,527.67)	
3119 Driving Choice Grant			
0651	Buses	7400 Facilities Acquisition and Construction	\$ (810.00)
0652	Other Motor Vehicles	7400 Facilities Acquisition and Construction	810.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>			
3151 SAI - ESE Extended School Year			
0100	Salary - Non-Instructional	5200 Exceptional Child	\$ 174,392.00
0102	Salary - Other Compensation	5200 Exceptional Child	(520.00)
0132	Salary - Hourly Teachers	5200 Exceptional Child	62,135.00
0210	Florida Retirement System	5200 Exceptional Child	28,108.00
0220	Social Security	5200 Exceptional Child	18,025.00
0310	Professional & Technical Service	5200 Exceptional Child	6,560.00
0390	Other Purchased Service	5200 Exceptional Child	(2,500.00)
0510	Supplies	5200 Exceptional Child	(9,025.00)
0750	Other Personnel Services	5200 Exceptional Child	(2,000.00)
0310	Professional & Technical Service	6130 Health Services	26,544.00
0398	Field Trips	7803 Transportation - South	(12,503.49)
			<u>\$ 289,215.51</u>
<i>Explanation: Appropriate ESE Extended School Year by transferring to/(from) the following project(s):</i>			
3161	SAI - Supplemental Academic Instruction	\$ (289,215.51)	
3160 Lottery - School Recognition			
0105	Salary - Bonus	7300 School Admin - Principal Office	\$ 1,141.14
0220	Social Security	7300 School Admin - Principal Office	87.21
0105	Salary - Bonus	7500 Fiscal Services	(1,141.14)
0220	Social Security	7500 Fiscal Services	(87.21)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>			
3161 SAI - Supplemental Academic Instruction			
0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (13,088.26)
0131	Salary - Instructional	5100 Basic Education (K-12)	(338,124.81)
0132	Salary - Hourly Teachers	5100 Basic Education (K-12)	(172,776.81)
0210	Florida Retirement System	5100 Basic Education (K-12)	(65,658.65)
0220	Social Security	5100 Basic Education (K-12)	(40,456.32)
0231	Group Insurance - Health	5100 Basic Education (K-12)	(76,585.74)
0232	Group Insurance - Life	5100 Basic Education (K-12)	(198.04)
0233	Group Insurance - Dental	5100 Basic Education (K-12)	(2,602.58)
0234	Group Insurance - Other	5100 Basic Education (K-12)	(2,471.20)
0100	Salary - Non-Instructional	5300 Vocational	(0.40)
0132	Salary - Hourly Teachers	5300 Vocational	(26,445.78)
0210	Florida Retirement System	5300 Vocational	(3,295.45)
0220	Social Security	5300 Vocational	(2,024.02)
0232	Group Insurance - Life	5300 Vocational	(0.22)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 14, 2023

Account	Object			Increase (Decrease)
0210	Florida Retirement System	6300	Instruction & Curriculum	(0.04)
0220	Social Security	6300	Instruction & Curriculum	0.07
0997	Reserve - Projects	9890	Reserves	912,184.55
				<u>\$ 168,456.30</u>
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds, adjust average salaries to actual (Projects 2086, 3162, 4110, & 8111), and close project (Projects 2086, 3102, 3162, 4110, 4162, 7119, 7162 & 8111) at year end by transferring to/(from) the following project(s):</i>				
2086	SAI - Teenage Parenting Program	\$ (72,230.98)	4162 SAI - Student Training Program	(19,665.75)
3102	SAI - Student Assessment	(2,704.18)	7119 SAI - Closing The Gap	(2,611.64)
3151	SAI - ESE Extended School Year	289,215.51	7162 SAI - Twilight School	(3,599.34)
3162	SAI - Attendance Officers	(6,600.93)	8111 SAI - Best Chance	(41,388.81)
4110	SAI - ESOL	(308,870.18)	Total	<u>\$ (168,456.30)</u>
3162 <u>SAI - Attendance Officers</u>				
0102	Salary - Other Compensation	6110	Attendance and Social Work	\$ 3,257.72
0210	Florida Retirement System	6110	Attendance and Social Work	377.18
0220	Social Security	6110	Attendance and Social Work	471.07
0231	Group Insurance - Health	6110	Attendance and Social Work	(6,641.80)
0232	Group Insurance - Life	6110	Attendance and Social Work	(10.65)
0233	Group Insurance - Dental	6110	Attendance and Social Work	(166.50)
0330	In County Travel	6110	Attendance and Social Work	(300.00)
0354	Maintenance Vehicle Repair	6110	Attendance and Social Work	(20.31)
0370	Postage	6110	Attendance and Social Work	(29.72)
0375	Cellular Telephone	6110	Attendance and Social Work	(300.00)
0390	Other Purchased Service	6110	Attendance and Social Work	(45.00)
0450	Gasoline	6110	Attendance and Social Work	15.82
0510	Supplies	6110	Attendance and Social Work	(200.00)
0550	Repair Parts	6110	Attendance and Social Work	(194.15)
0560	Tires and Tubes	6110	Attendance and Social Work	(130.00)
0642	Equipment (Under \$5,000)	6110	Attendance and Social Work	(397.00)
				<u>\$ (4,313.34)</u>
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds, adjust average salaries to actual, and close project at year end by transferring to/(from) the following project(s):</i>				
3161	SAI - Supplemental Academic Instruction	\$ 4,313.34		
3180 <u>Teachers Classroom Supply Assistance Pgm.</u>				
0510	Supplies	5100	Basic Education (K-12)	(787.50)
0997	Reserve - Projects	9890	Reserves	787.50
				<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>				
3205 <u>Central Complex Renovation</u>				
0684	Replacement Roofing & Systems	7400	Facilities Acquisition and Construction	\$ (368,870.02)
<i>Explanation: Reimburse temporary appropriation of a portion of the Central Complex Renovation GMP from April 2023 by transferring to/(from) the following project(s):</i>				
9015	Fixed Charges	\$ 368,870.02		
4004 <u>Chorus Program</u>				
0350	Repair and Maintenance	5100	Basic Education (K-12)	\$ 1,500.00
0510	Supplies	5100	Basic Education (K-12)	(2,149.25)
0398	Field Trips	7802	Transportation - Central	649.25
				<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>				
4005 <u>Band Program</u>				
0102	Salary - Other Compensation	5100	Basic Education (K-12)	\$ 150.00
0210	Florida Retirement System	5100	Basic Education (K-12)	17.87
0220	Social Security	5100	Basic Education (K-12)	11.48
0350	Repair and Maintenance	5100	Basic Education (K-12)	1,039.74
0510	Supplies	5100	Basic Education (K-12)	(1,219.09)
0398	Field Trips	7800	Pupil Transp Services - School	(155.00)
0398	Field Trips	7802	Transportation - Central	155.00
				<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>				

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 14, 2023

Account	Object		Increase (Decrease)
4012	<u>Insurance Claims - Building & Fixed Equipment</u>		
0742	Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 7,377.12
	<i>Explanation: Appropriate insurance claims by transferring to/(from) the following project(s):</i>		
9015	Fixed Charges	\$ (7,377.12)	
4013	<u>Insurance Claims - Other</u>		
0742	Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 13,272.64
	<i>Explanation: Appropriate insurance claims by transferring to/(from) the following project(s):</i>		
9015	Fixed Charges	\$ (13,272.64)	
4016	<u>SM - Administrative</u>		
0111	Salary - Administrative Manager	6500 Instruction Related Technology	\$ (0.03)
0210	Florida Retirement System	6500 Instruction Related Technology	(44.66)
0220	Social Security	6500 Instruction Related Technology	(0.70)
0330	In County Travel	6500 Instruction Related Technology	(300.00)
0354	Maintenance Vehicle Repair	6500 Instruction Related Technology	(500.00)
0375	Cellular Telephone	6500 Instruction Related Technology	(150.00)
0450	Gasoline	6500 Instruction Related Technology	(400.00)
0510	Supplies	6500 Instruction Related Technology	(244.01)
0519	Technology Supplies	6500 Instruction Related Technology	(610.00)
0540	Oil	6500 Instruction Related Technology	(150.00)
0560	Tires and Tubes	6500 Instruction Related Technology	(400.00)
0644	Computer Hardware (Under \$1,000)	6500 Instruction Related Technology	(380.01)
0692	Software (Under \$1,000)	6500 Instruction Related Technology	(300.00)
0310	Professional & Technical Service	8200 Administrative Technology Services	14,368.40
0355	Technology Repairs & Maintenance	8200 Administrative Technology Services	(1,000.00)
0357	Support Managed Computers	8200 Administrative Technology Services	2,086.56
0363	Seat Managed - Computers	8200 Administrative Technology Services	(7,472.92)
0644	Computer Hardware (Under \$1,000)	8200 Administrative Technology Services	209,577.17
			\$ 214,079.80
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds, adjust average salaries to actual, and close project at year end by transferring to/(from) the following project(s):</i>		
2095	Salary Resynching	\$ (214,079.80)	
4019	<u>SM - Instructional Computers</u>		
0363	Seat Managed - Computers	5100 Basic Education (K-12)	\$ (74,208.42)
0363	Seat Managed - Computers	5200 Exceptional Child	74,208.42
			\$ -
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
4021	<u>Itinerant - Social Workers</u>		
0103	Salary - Supplements	6110 Attendance and Social Work	\$ 9,993.77
0131	Salary - Instructional	6110 Attendance and Social Work	0.10
0210	Florida Retirement System	6110 Attendance and Social Work	1,239.19
0220	Social Security	6110 Attendance and Social Work	767.94
0231	Group Insurance - Health	6110 Attendance and Social Work	0.05
0232	Group Insurance - Life	6110 Attendance and Social Work	0.03
0233	Group Insurance - Dental	6110 Attendance and Social Work	(0.03)
			\$ 12,001.05
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds, adjust average salaries to actual, and close project at end by transferring to/(from) the following project(s):</i>		
2095	Salary Resynching	\$ (12,001.05)	
4026	<u>E.R. - Ed. Staff Professionals Brunch</u>		
0390	Other Purchased Service	7730 Staff Services	\$ 62.50
0510	Supplies	7730 Staff Services	(62.50)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 14, 2023

Account	Object		Increase (Decrease)
4110	<u>SAI - ESOL</u>		
0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (63,934.82)
0102	Salary - Other Compensation	5100 Basic Education (K-12)	(136,367.02)
0131	Salary - Instructional	5100 Basic Education (K-12)	(108.37)
0210	Florida Retirement System	5100 Basic Education (K-12)	(25,043.96)
0220	Social Security	5100 Basic Education (K-12)	(15,612.28)
0231	Group Insurance - Health	5100 Basic Education (K-12)	(49,659.44)
0232	Group Insurance - Life	5100 Basic Education (K-12)	(179.44)
0233	Group Insurance - Dental	5100 Basic Education (K-12)	(1,846.97)
0234	Group Insurance - Other	5100 Basic Education (K-12)	(113.60)
0510	Supplies	5100 Basic Education (K-12)	(0.10)
0750	Other Personnel Services	5100 Basic Education (K-12)	1,740.00
0102	Salary - Other Compensation	6100 Pupil Personnel Services	485.47
0210	Florida Retirement System	6100 Pupil Personnel Services	57.82
0220	Social Security	6100 Pupil Personnel Services	37.05
0310	Professional & Technical Service	6300 Instruction & Curriculum	480.00
0117	Workshops	6400 Instructional Staff Training Services	(17,033.73)
0220	Social Security	6400 Instructional Staff Training Services	(1,370.79)
0398	Field Trips	7803 Transportation - South	(400.00)
			<u>\$ (308,870.18)</u>

Explanation: Changes by schools & departments between objects & function to better utilize funds, adjust average salaries to actual, and close project at end by transferring to/(from) the following project(s):

3161 SAI - Supplemental Academic Instruction \$ 308,870.18

4125 Class Size Reduction

0107	Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 16,842.09
0131	Salary - Instructional	5100 Basic Education (K-12)	(444,956.58)
0132	Salary - Hourly Teachers	5100 Basic Education (K-12)	(18,650.41)
0210	Florida Retirement System	5100 Basic Education (K-12)	(50,374.41)
0220	Social Security	5100 Basic Education (K-12)	(33,260.93)
0231	Group Insurance - Health	5100 Basic Education (K-12)	(104,850.71)
0232	Group Insurance - Life	5100 Basic Education (K-12)	(241.35)
0233	Group Insurance - Dental	5100 Basic Education (K-12)	(3,827.63)
0234	Group Insurance - Other	5100 Basic Education (K-12)	(140.68)
0131	Salary - Instructional	5300 Vocational	(65,621.51)
0210	Florida Retirement System	5300 Vocational	(7,855.17)
0220	Social Security	5300 Vocational	(4,719.13)
0231	Group Insurance - Health	5300 Vocational	(18,444.93)
0232	Group Insurance - Life	5300 Vocational	(37.46)
0233	Group Insurance - Dental	5300 Vocational	(514.11)
0234	Group Insurance - Other	5300 Vocational	(9.82)
0997	Reserve - Projects	9890 Reserves	762,609.19
			<u>\$ 25,946.45</u>

Explanation: Changes by schools & departments between objects & function to better utilize funds, adjust average salaries to actual, and close project at end by transferring to/(from) the following project(s):

8105 CSR - Science Initiatives \$ (21,229.83) 8109 CSR - AP Initiatives & Vertical Alignment (4,421.73)
 8107 CSR - Math Initiatives (294.89) Total \$ (25,946.45)

4162 SAI - Student Training Program

0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ 3,886.50
0210	Florida Retirement System	5100 Basic Education (K-12)	459.24
0220	Social Security	5100 Basic Education (K-12)	297.19
0997	Reserve - Projects	9890 Reserves	(24,308.68)
			<u>\$ (19,665.75)</u>

Explanation: Changes by schools & departments between objects & function to better utilize funds, adjust average salaries to actual, and close project at end by transferring to/(from) the following project(s):

3161 SAI - Supplemental Academic Instruction \$ 19,665.75

5007 SSTRIDE District Supplement

0398	Field Trips	5100 Basic Education (K-12)	\$ (148.75)
0510	Supplies	5100 Basic Education (K-12)	(8,118.71)
0398	Field Trips	7801 Transportation - North	250.00
0997	Reserve - Projects	9890 Reserves	8,017.46
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & function to better utilize funds.

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 14, 2023

Account	Object		Increase (Decrease)
5012	<u>Itinerant - Staffing Specialist</u>		
	0131 Salary - Instructional	6300 Instruction & Curriculum	\$ (3,071.16)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(365.70)
	0220 Social Security	6300 Instruction & Curriculum	(208.95)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(328.55)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(1.77)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(9.99)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	(4.16)
			<u>\$ (3,990.28)</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds and adjust average salaries to actual by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ 3,990.28	
5027	<u>Administrative & Guidance Summer Hours</u>		
	0102 Salary - Other Compensation	7300 School Admin - Principal Office	\$ 14,452.98
	0210 Florida Retirement System	7300 School Admin - Principal Office	1,721.34
	0220 Social Security	7300 School Admin - Principal Office	1,105.68
			<u>\$ 17,280.00</u>
	<i>Explanation: Appropriate Administrative & Guidance Summer Hours by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (17,280.00)	
5053	<u>AICE - Bonuses & Exams</u>		
	0510 Supplies	5100 Basic Education (K-12)	<u>\$ (49,189.95)</u>
	<i>Explanation: Reallocate AICE funding by transferring to/(from) the following project(s):</i>		
	9004 Advanced International Certificate of Education	\$ 49,189.95	
5054	<u>AP - Bonuses & Exams</u>		
	0510 Supplies	5100 Basic Education (K-12)	<u>\$ (60,317.44)</u>
	<i>Explanation: Reallocate AP funding by transferring to/(from) the following project(s):</i>		
	2154 Advanced Placement	\$ 60,317.44	
5055	<u>IB - Bonuses & Exams</u>		
	0510 Supplies	5100 Basic Education (K-12)	<u>\$ (7,452.27)</u>
	<i>Explanation: Reallocate IB funding by transferring to/(from) the following project(s):</i>		
	7055 International Baccalaureate	\$ 7,452.27	
5056	<u>IB - Academically Disadvantaged</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (606.09)
	0210 Florida Retirement System	5100 Basic Education (K-12)	1,114.45
	0220 Social Security	5100 Basic Education (K-12)	40.27
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(482.55)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(0.95)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(14.65)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	7,506.52
	0997 Reserve - Projects	9890 Reserves	(7,557.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
5060	<u>Best Chance - General Fund</u>		
	0111 Salary - Administrative Manager	7300 School Admin - Principal Office	\$ (0.03)
	0210 Florida Retirement System	7300 School Admin - Principal Office	(0.14)
	0220 Social Security	7300 School Admin - Principal Office	(6.95)
	0231 Group Insurance - Health	7300 School Admin - Principal Office	0.06
	0232 Group Insurance - Life	7300 School Admin - Principal Office	(7.14)
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	0.05
	0360 Lease and Rental Agreements	7300 School Admin - Principal Office	(914.05)
	0365 Software Subscriptions	7300 School Admin - Principal Office	(1,000.00)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 14, 2023

Account	Object		Increase (Decrease)
0370	Postage	7300 School Admin - Principal Office	(50.00)
0510	Supplies	7300 School Admin - Principal Office	(2,915.00)
0750	Other Personnel Services	7300 School Admin - Principal Office	(443.75)
0315	Custodial Services - Managed Internally	7900 Operation of Plant	(12,511.00)
0371	Telephone	7900 Operation of Plant	(98.62)
0373	Telephone Long Distance	7900 Operation of Plant	(50.00)
0381	Water and Sewage	7900 Operation of Plant	205.08
0382	Garbage	7900 Operation of Plant	0.04
0383	Recycling	7900 Operation of Plant	(10.18)
0410	Natural Gas	7900 Operation of Plant	115.92
0430	Electricity	7900 Operation of Plant	(862.42)
			<u>\$ (18,548.13)</u>

Explanation: Changes by schools & departments between objects & function to better utilize funds, adjust average salaries to actual, and close project at year end by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 18,548.13

5063 CAPE - Construction

0131	Salary - Instructional	6100 Pupil Personnel Services	\$ (325.72)
0210	Florida Retirement System	6100 Pupil Personnel Services	(38.79)
0220	Social Security	6100 Pupil Personnel Services	(24.92)
			<u>\$ (389.43)</u>

Explanation: Close Project 5063 - CAPE Construction to Project 5073 - Building Trades due to discontinuation by transferring to/(from) the following project(s):

5073 CAPE - Building Trades \$ 389.43

5064 CAPE - Culinary

0105	Salary - Bonus	5300 Vocational	\$ 6,850.00
0220	Social Security	5300 Vocational	500.87
0997	Reserve - Projects	9890 Reserves	(7,350.87)
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & function to better utilize funds.

5065 CAPE - Drafting/Engineering

0105	Salary - Bonus	5300 Vocational	\$ 4,225.00
0220	Social Security	5300 Vocational	309.78
0997	Reserve - Projects	9890 Reserves	(4,534.78)
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & function to better utilize funds.

5067 CAPE - Health Science

0105	Salary - Bonus	5300 Vocational	\$ 1,550.00
0220	Social Security	5300 Vocational	118.57
0997	Reserve - Projects	9890 Reserves	(1,668.57)
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & function to better utilize funds.

5068 CAPE - Information Technology

0365	Software Subscriptions	5100 Basic Education (K-12)	\$ (1,159.62)
0398	Field Trips	5100 Basic Education (K-12)	(400.00)
0102	Salary - Other Compensation	5300 Vocational	348.00
0105	Salary - Bonus	5300 Vocational	20,450.00
0132	Salary - Hourly Teachers	5300 Vocational	966.24
0210	Florida Retirement System	5300 Vocational	112.68
0220	Social Security	5300 Vocational	1,689.79
0365	Software Subscriptions	5300 Vocational	1,159.62
0398	Field Trips	5300 Vocational	(389.00)
0510	Supplies	5300 Vocational	(130.00)
0519	Technology Supplies	5300 Vocational	(2,000.00)
0642	Equipment (Under \$5,000)	5300 Vocational	2,900.00
0694	Software Apps - Tablets - Changing to 0366	5300 Vocational	239.97
0750	Other Personnel Services	5300 Vocational	6,473.07

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 14, 2023

Account	Object		Increase (Decrease)	
0684	Replacement Roofing & Systems	7400	Facilities Acquisition and Construction	4,000.00
0398	Field Trips	7802	Transportation - Central	400.00
0398	Field Trips	7803	Transportation - South	838.00
0997	Reserve - Projects	9890	Reserves	(43,448.75)
				<u>\$ (7,950.00)</u>
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds and adjust project to actual by transferring to/(from) the following project(s):</i>				
9007	Career and Professional Education	\$	7,950.00	
5069 CAPE - Robotics				
0105	Salary - Bonus	5300	Vocational	\$ 600.00
0220	Social Security	5300	Vocational	45.90
0997	Reserve - Projects	9890	Reserves	(645.90)
				<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>				
5071 CAPE - Welding				
0105	Salary - Bonus	5300	Vocational	\$ 150.00
0220	Social Security	5300	Vocational	13.11
0730	Dues and Fees	5300	Vocational	(72.84)
0750	Other Personnel Services	5300	Vocational	70.23
0997	Reserve - Projects	9890	Reserves	(160.50)
				<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>				
5072 CAPE - Automotive				
0105	Salary - Bonus	5300	Vocational	\$ 1,200.00
0220	Social Security	5300	Vocational	91.75
0997	Reserve - Projects	9890	Reserves	(1,291.75)
				<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>				
5073 CAPE - Building Trades				
0105	Salary - Bonus	5300	Vocational	\$ 6,350.00
0220	Social Security	5300	Vocational	467.75
0331	Out of County Travel	5300	Vocational	163.00
0510	Supplies	5300	Vocational	399.00
0131	Salary - Instructional	6100	Pupil Personnel Services	325.72
0210	Florida Retirement System	6100	Pupil Personnel Services	38.79
0220	Social Security	6100	Pupil Personnel Services	24.92
0997	Reserve - Projects	9890	Reserves	(7,379.75)
				<u>\$ 389.43</u>
<i>Explanation: Close Project 5063 - CAPE Construction to Project 5073 - Building Trades due to discontinuation by transferring to/(from) the following project(s):</i>				
5063	CAPE - Construction	\$	(389.43)	
5075 IDEA Supplemental Support - General Fund				
0100	Salary - Non-Instructional	5100	Basic Education (K-12)	\$ (917.70)
0210	Florida Retirement System	5100	Basic Education (K-12)	(109.30)
0220	Social Security	5100	Basic Education (K-12)	(70.21)
0232	Group Insurance - Life	5100	Basic Education (K-12)	(2.84)
0100	Salary - Non-Instructional	5200	Exceptional Child	(488,221.55)
0131	Salary - Instructional	5200	Exceptional Child	(60,604.28)
0132	Salary - Hourly Teachers	5200	Exceptional Child	(4,341.64)
0210	Florida Retirement System	5200	Exceptional Child	(65,764.32)
0220	Social Security	5200	Exceptional Child	(41,439.34)
0231	Group Insurance - Health	5200	Exceptional Child	(205,674.94)
0232	Group Insurance - Life	5200	Exceptional Child	(567.25)
0233	Group Insurance - Dental	5200	Exceptional Child	(6,384.24)
0234	Group Insurance - Other	5200	Exceptional Child	(231.43)
0750	Other Personnel Services	5200	Exceptional Child	(4,162.50)
				<u>\$ (878,491.54)</u>
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds, adjust average salaries to actual, and close project at year end by transferring to/(from) the following project(s):</i>				
2095	Salary Resynching	\$	878,491.54	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 14, 2023

Account	Object		Increase (Decrease)
5090 Special Stipends (Hard to Fill/Title I/Nat'l Bd)			
0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ (48,869.25)
0210	Florida Retirement System	5100 Basic Education (K-12)	(4,329.89)
0220	Social Security	5100 Basic Education (K-12)	(4,482.71)
0102	Salary - Other Compensation	5200 Exceptional Child	16,500.00
0210	Florida Retirement System	5200 Exceptional Child	2,545.07
0220	Social Security	5200 Exceptional Child	831.54
			<u>\$ (37,805.24)</u>
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds and close project at year end by transferring to/(from) the following project(s):</i>			
2095	Salary Resynching	\$ 37,805.24	
5095 Dual Enrollment Courses			
0310	Professional & Technical Service	5100 Basic Education (K-12)	<u>\$ (92,883.42)</u>
<i>Explanation: Close project at year end by transferring to/(from) the following project(s):</i>			
2095	Salary Resynching	\$ 92,883.42	
5099 School Utilities			
0371	Telephone	7900 Operation of Plant	\$ (34,325.74)
0373	Telephone Long Distance	7900 Operation of Plant	(219.73)
0381	Water and Sewage	7900 Operation of Plant	(133,882.70)
0382	Garbage	7900 Operation of Plant	(86,251.00)
0383	Recycling	7900 Operation of Plant	(17,480.03)
0410	Natural Gas	7900 Operation of Plant	(66,465.84)
0420	Bottled Gas	7900 Operation of Plant	(3,938.27)
0430	Electricity	7900 Operation of Plant	342,563.31
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>			
5110 Workforce Development			
0102	Salary - Other Compensation	5900 Other Instruction	\$ (12.41)
0103	Salary - Supplements	5900 Other Instruction	12.70
0131	Salary - Instructional	5900 Other Instruction	(50,485.73)
0210	Florida Retirement System	5900 Other Instruction	(7,439.67)
0220	Social Security	5900 Other Instruction	(4,023.46)
0231	Group Insurance - Health	5900 Other Instruction	(9,846.09)
0232	Group Insurance - Life	5900 Other Instruction	(28.52)
0233	Group Insurance - Dental	5900 Other Instruction	(330.11)
0234	Group Insurance - Other	5900 Other Instruction	(0.02)
0360	Lease and Rental Agreements	5900 Other Instruction	(1,000.00)
0510	Supplies	5900 Other Instruction	19,688.00
0641	Equipment (Over \$5,000)	5900 Other Instruction	(1,100.00)
0100	Salary - Non-Instructional	7300 School Admin - Principal Office	842.77
0103	Salary - Supplements	7300 School Admin - Principal Office	(1,087.26)
0111	Salary - Administrative Manager	7300 School Admin - Principal Office	(0.05)
0130	Salary - Overtime	7300 School Admin - Principal Office	1,717.42
0210	Florida Retirement System	7300 School Admin - Principal Office	725.59
0220	Social Security	7300 School Admin - Principal Office	(118.85)
0231	Group Insurance - Health	7300 School Admin - Principal Office	(0.21)
0232	Group Insurance - Life	7300 School Admin - Principal Office	0.01
0233	Group Insurance - Dental	7300 School Admin - Principal Office	(0.04)
0100	Salary - Non-Instructional	7900 Operation of Plant	(6,675.65)
0103	Salary - Supplements	7900 Operation of Plant	2,573.07
0210	Florida Retirement System	7900 Operation of Plant	(584.10)
0220	Social Security	7900 Operation of Plant	(410.00)
0231	Group Insurance - Health	7900 Operation of Plant	(2,108.75)
0232	Group Insurance - Life	7900 Operation of Plant	(4.58)
0233	Group Insurance - Dental	7900 Operation of Plant	(65.82)
0371	Telephone	7900 Operation of Plant	400.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 14, 2023

Account	Object		Increase (Decrease)	
0381	Water and Sewage	7900	Operation of Plant	10,095.35
0382	Garbage	7900	Operation of Plant	1,192.40
0410	Natural Gas	7900	Operation of Plant	1,000.00
0430	Electricity	7900	Operation of Plant	17,697.93
0997	Reserve - Projects	9890	Reserves	29,376.08
				\$ -

Explanation: Changes by schools & departments between objects & function to better utilize funds.

5909 School Maintenance - School Control

0350	Repair and Maintenance	8120	Building and Ground Maintenance	\$ (104,692.17)
0360	Lease and Rental Agreements	8120	Building and Ground Maintenance	662.00
0393	Contracts - Nonprofessional	8120	Building and Ground Maintenance	(6,409.10)
0399	Other Technology Purchased Services	8120	Building and Ground Maintenance	572.14
0510	Supplies	8120	Building and Ground Maintenance	(234.62)
0684	Replacement Roofing & Systems	8120	Building and Ground Maintenance	71,156.50
0685	Flooring/Structural Alteration	8120	Building and Ground Maintenance	38,945.25
				\$ -

Explanation: Changes by schools & departments between objects & function to better utilize funds.

6006 Fingerprinting - Fees

0730	Dues and Fees	7730	Staff Services	\$ (6,539.46)
------	---------------	------	----------------	---------------

Explanation: Appropriate employee fingerprinting fees by transferring to/(from) the following project(s):

6007	Fingerprinting - Employees	\$	6,539.46
------	----------------------------	----	----------

6007 Fingerprinting - Employees

0730	Dues and Fees	7730	Staff Services	\$ 6,539.46
------	---------------	------	----------------	-------------

Explanation: Appropriate employee fingerprinting fees by transferring to/(from) the following project(s):

6006	Fingerprinting - Fees	\$	6,539.46
------	-----------------------	----	----------

6010 Educational Broadband Lease

0365	Software Subscriptions	6500	Instruction Related Technology	\$ 200.00
0510	Supplies	6500	Instruction Related Technology	(200.00)
				\$ -

Explanation: Changes by schools & departments between objects & function to better utilize funds.

6013 County Honors Banquet - Other

0220	Social Security	5100	Basic Education (K-12)	\$ (0.02)
0370	Postage	5100	Basic Education (K-12)	(81.22)
0390	Other Purchased Service	5100	Basic Education (K-12)	(524.30)
0393	Contracts - Nonprofessional	5100	Basic Education (K-12)	(1,160.00)
0510	Supplies	5100	Basic Education (K-12)	(2,404.94)
0519	Technology Supplies	5100	Basic Education (K-12)	(124.88)
0398	Field Trips	7800	Pupil Transp Services - School	(400.00)
				\$ (4,695.36)

Explanation: Changes by schools & departments between objects & function to better utilize funds and close project at year end by transferring to/(from) the following project(s):

2095	Salary Resynching	\$	4,695.36
------	-------------------	----	----------

6014 Innovative Program - District Art Show

0102	Salary - Other Compensation	5100	Basic Education (K-12)	\$ (2,000.00)
0210	Florida Retirement System	5100	Basic Education (K-12)	(238.00)
0220	Social Security	5100	Basic Education (K-12)	(148.32)
0360	Lease and Rental Agreements	5100	Basic Education (K-12)	(10.00)
0370	Postage	5100	Basic Education (K-12)	(50.00)
0390	Other Purchased Service	5100	Basic Education (K-12)	(72.50)
0510	Supplies	5100	Basic Education (K-12)	(357.66)
0750	Other Personnel Services	5100	Basic Education (K-12)	337.50

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 14, 2023

Account	Object		Increase (Decrease)
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	2,000.00
	0210 Florida Retirement System	6300 Instruction & Curriculum	372.00
	0220 Social Security	6300 Instruction & Curriculum	136.68
			<u>\$ (30.30)</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds and close project at year end by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ 30.30	
6035	<u>Adult Capital Improvement Fees</u>		
	0641 Equipment (Over \$5,000)	5900 Other Instruction	\$ (10,921.32)
	0642 Equipment (Under \$5,000)	5900 Other Instruction	10,921.32
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
6060	<u>CAPE Digital Tools - IT</u>		
	0519 Technology Supplies	5300 Vocational	\$ 100.88
	0997 Reserve - Projects	9890 Reserves	(100.88)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
6075	<u>EBD Initiative</u>		
	0103 Salary - Supplements	6100 Pupil Personnel Services	\$ (5,315.25)
	0131 Salary - Instructional	6100 Pupil Personnel Services	(34,891.87)
	0210 Florida Retirement System	6100 Pupil Personnel Services	(4,251.91)
	0220 Social Security	6100 Pupil Personnel Services	(2,731.85)
	0231 Group Insurance - Health	6100 Pupil Personnel Services	(6,550.02)
	0232 Group Insurance - Life	6100 Pupil Personnel Services	(16.68)
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	(220.02)
	0103 Salary - Supplements	6110 Attendance and Social Work	3,075.00
	0210 Florida Retirement System	6110 Attendance and Social Work	381.28
	0220 Social Security	6110 Attendance and Social Work	235.29
	0117 Workshops	6400 Instructional Staff Training Services	(3,279.23)
	0220 Social Security	6400 Instructional Staff Training Services	(250.86)
	0730 Dues and Fees	6400 Instructional Staff Training Services	(50.42)
	0117 Workshops	7730 Staff Services	(100.00)
	0220 Social Security	7730 Staff Services	(7.65)
			<u>\$ (53,974.19)</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds, adjust average salaries to actual, and close project at year end by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ 53,974.19	
6110	<u>Adult Education Tuition</u>		
	0100 Salary - Non-Instructional	5900 Other Instruction	\$ (9,619.68)
	0102 Salary - Other Compensation	5900 Other Instruction	248.00
	0103 Salary - Supplements	5900 Other Instruction	8,478.00
	0131 Salary - Instructional	5900 Other Instruction	(27,838.02)
	0210 Florida Retirement System	5900 Other Instruction	(3,415.35)
	0220 Social Security	5900 Other Instruction	(2,024.13)
	0231 Group Insurance - Health	5900 Other Instruction	(4,058.02)
	0232 Group Insurance - Life	5900 Other Instruction	(23.69)
	0233 Group Insurance - Dental	5900 Other Instruction	(90.58)
	0510 Supplies	5900 Other Instruction	(8,846.40)
	0642 Equipment (Under \$5,000)	5900 Other Instruction	12,000.00
	0750 Other Personnel Services	5900 Other Instruction	506.25
	0220 Social Security	6100 Pupil Personnel Services	(0.02)
	0210 Florida Retirement System	6120 Guidance Services	0.01
	0220 Social Security	6120 Guidance Services	0.19
	0100 Salary - Non-Instructional	7300 School Admin - Principal Office	(0.09)
	0103 Salary - Supplements	7300 School Admin - Principal Office	838.50
	0210 Florida Retirement System	7300 School Admin - Principal Office	97.39
	0220 Social Security	7300 School Admin - Principal Office	70.61
	0231 Group Insurance - Health	7300 School Admin - Principal Office	(2,924.29)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 14, 2023

Account	Object		Increase (Decrease)
	0232 Group Insurance - Life	7300 School Admin - Principal Office	(8.51)
	0233 Group Insurance - Dental	7300 School Admin - Principal Office	(133.23)
	0234 Group Insurance - Other	7300 School Admin - Principal Office	(14.20)
	0310 Professional & Technical Service	7900 Operation of Plant	500.00
	0997 Reserve - Projects	9890 Reserves	36,257.26
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & function to better utilize funds.

6123 Reading Instruction

0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (9,300.00)
0210 Florida Retirement System	5100 Basic Education (K-12)	(1,107.63)
0220 Social Security	5100 Basic Education (K-12)	(711.45)
0102 Salary - Other Compensation	6300 Instruction & Curriculum	(1,096.53)
0117 Workshops	6300 Instruction & Curriculum	(42,956.25)
0210 Florida Retirement System	6300 Instruction & Curriculum	(124.50)
0220 Social Security	6300 Instruction & Curriculum	(7,545.93)
0310 Professional & Technical Service	6300 Instruction & Curriculum	(3,500.00)
0331 Out of County Travel	6300 Instruction & Curriculum	327.93
0375 Cellular Telephone	6300 Instruction & Curriculum	(360.00)
0390 Other Purchased Service	6300 Instruction & Curriculum	(10,227.70)
0510 Supplies	6300 Instruction & Curriculum	(70,657.35)
0519 Technology Supplies	6300 Instruction & Curriculum	(1,446.01)
0730 Dues and Fees	6300 Instruction & Curriculum	(21,850.00)
0750 Other Personnel Services	6300 Instruction & Curriculum	(282,515.00)
0131 Salary - Instructional	6400 Instructional Staff Training Services	(10,918.06)
0210 Florida Retirement System	6400 Instructional Staff Training Services	(1,300.35)
0220 Social Security	6400 Instructional Staff Training Services	(824.93)
0231 Group Insurance - Health	6400 Instructional Staff Training Services	(2,694.14)
0232 Group Insurance - Life	6400 Instructional Staff Training Services	(5.09)
0233 Group Insurance - Dental	6400 Instructional Staff Training Services	(81.76)
0997 Reserve - Projects	9890 Reserves	468,894.75
		<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and adjust average salaries to actual.

7014 New Teacher Induction Program

0102 Salary - Other Compensation	6400 Instructional Staff Training Services	\$ 10,476.04
0210 Florida Retirement System	6400 Instructional Staff Training Services	1,538.86
0220 Social Security	6400 Instructional Staff Training Services	(364.96)
0390 Other Purchased Service	6400 Instructional Staff Training Services	(138.39)
0750 Other Personnel Services	6400 Instructional Staff Training Services	(64,496.25)
		<u>\$ (52,984.70)</u>

Explanation: Changes by schools & departments between objects & function to better utilize funds and close project at year end by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 52,984.70

7016 Professional Development Training - GF

0102 Salary - Other Compensation	6300 Instruction & Curriculum	\$ (669.12)
0220 Social Security	6300 Instruction & Curriculum	(94.07)
0750 Other Personnel Services	6300 Instruction & Curriculum	(2,957.12)
0102 Salary - Other Compensation	6400 Instructional Staff Training Services	(5,007.22)
0117 Workshops	6400 Instructional Staff Training Services	(13,286.36)
0210 Florida Retirement System	6400 Instructional Staff Training Services	(692.38)
0220 Social Security	6400 Instructional Staff Training Services	(4,203.95)
0310 Professional & Technical Service	6400 Instructional Staff Training Services	(6,521.73)
0331 Out of County Travel	6400 Instructional Staff Training Services	(244.00)
0360 Lease and Rental Agreements	6400 Instructional Staff Training Services	(2,003.00)
0390 Other Purchased Service	6400 Instructional Staff Training Services	(593.86)
0510 Supplies	6400 Instructional Staff Training Services	(2,241.32)
0519 Technology Supplies	6400 Instructional Staff Training Services	(268.34)
0644 Computer Hardware (Under \$1,000)	6400 Instructional Staff Training Services	(700.00)
0730 Dues and Fees	6400 Instructional Staff Training Services	(350.00)
0750 Other Personnel Services	6400 Instructional Staff Training Services	(102,160.24)
		<u>\$ (141,992.71)</u>

Explanation: Changes by schools & departments between objects & function to better utilize funds and close project at year end by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 141,992.71

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 10
Board Meeting August 14, 2023

Account	Object		Increase (Decrease)
7019	<u>Drama Program</u>		
	0390 Other Purchased Service	5100 Basic Education (K-12)	\$ 60.00
	0510 Supplies	5100 Basic Education (K-12)	(60.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
7020	<u>Purchased Positions/Other - External</u>		
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 1,000.00
	0510 Supplies	5100 Basic Education (K-12)	(1,000.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
7054	<u>AP Initiative - Set-Aside</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 734.71
	0210 Florida Retirement System	5100 Basic Education (K-12)	116.40
	0220 Social Security	5100 Basic Education (K-12)	56.21
	0365 Software Subscriptions	5100 Basic Education (K-12)	3,560.25
	0370 Postage	5100 Basic Education (K-12)	863.23
	0510 Supplies	5100 Basic Education (K-12)	(2,045.35)
	0510 Supplies	5200 Exceptional Child	(221.96)
	0331 Out of County Travel	6400 Instructional Staff Training Services	800.00
	0730 Dues and Fees	6400 Instructional Staff Training Services	(800.00)
	0997 Reserve - Projects	9890 Reserves	(3,063.49)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
7055	<u>International Baccalaureate</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 22,592.94
	0210 Florida Retirement System	5100 Basic Education (K-12)	2,824.39
	0220 Social Security	5100 Basic Education (K-12)	1,701.54
	0231 Group Insurance - Health	5100 Basic Education (K-12)	4,828.24
	0232 Group Insurance - Life	5100 Basic Education (K-12)	12.68
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	139.08
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(24,646.60)
			<u>\$ 7,452.27</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds, adjust average salaries to actual, and transfers to/(from) the following project(s):</i>		
	5055 IB - Bonuses & Exams	\$ (7,452.27)	
7059	<u>Innovative Program - Odyssey of the Mind</u>		
	0220 Social Security	5100 Basic Education (K-12)	\$ (7.00)
	0331 Out of County Travel	5100 Basic Education (K-12)	(500.00)
	0510 Supplies	5100 Basic Education (K-12)	(978.00)
	0750 Other Personnel Services	5100 Basic Education (K-12)	(500.00)
			<u>\$ (1,985.00)</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds and close project at year end by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ 1,985.00	
7105	<u>Instructional Materials - Dual Enrollment</u>		
	0520 Textbooks	5100 Basic Education (K-12)	<u>\$ (68,029.11)</u>
	<i>Explanation: Close project at year end by transferring to/(from) the following project(s):</i>		
	3105 Instructional Materials - Textbooks	\$ 68,029.11	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 14, 2023

Account	Object		Increase (Decrease)
7119	<u>SAI - Closing The Gap</u>		
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	\$ (2,184.51)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(260.39)
	0220 Social Security	6300 Instruction & Curriculum	(166.74)
			<u>\$ (2,611.64)</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds and close project at year end by transferring to/(from) the following project(s):</i>		
	3161 SAI - Supplemental Academic Instruction	\$ 2,611.64	
7162	<u>SAI - Twilight School</u>		
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	\$ (10,177.05)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(1,212.55)
	0220 Social Security	5100 Basic Education (K-12)	(779.10)
	0510 Supplies	5100 Basic Education (K-12)	(357.52)
			<u>\$ (12,526.22)</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds and close project at year end by transferring to/(from) the following project(s):</i>		
	3161 SAI - Supplemental Academic Instruction	\$ 12,526.22	
8001	<u>Purchased - Schools - Other</u>		
	0641 Equipment (Over \$5,000)	5100 Basic Education (K-12)	\$ (9,712.68)
	0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)	9,712.68
	0641 Equipment (Over \$5,000)	7300 School Admin - Principal Office	(1,630.38)
	0642 Equipment (Under \$5,000)	7300 School Admin - Principal Office	1,630.38
	0398 Field Trips	7801 Transportation - North	(53,637.00)
	0398 Field Trips	7802 Transportation - Central	(36,350.00)
	0398 Field Trips	7803 Transportation - South	(84,867.25)
			<u>\$ (174,854.25)</u>
	<i>Explanation: Changes by schools & departments between objects and function to better utilize funds and appropriate temporarily advanced field trip funds to schools by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ 174,854.25	
8084	<u>Student Safety</u>		
	0310 Professional & Technical Service	6130 Health Services	\$ (3,481.50)
	0365 Software Subscriptions	6130 Health Services	(25.00)
	0390 Other Purchased Service	6130 Health Services	(23.00)
	0510 Supplies	6130 Health Services	(904.97)
	0730 Dues and Fees	6130 Health Services	164.00
	0730 Dues and Fees	7900 Operation of Plant	(14,277.77)
			<u>\$ (18,548.24)</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds and close project at year end by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ 18,548.24	
8105	<u>CSR - Science Initiatives</u>		
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	\$ (3,848.79)
	0111 Salary - Administrative Manager	6300 Instruction & Curriculum	(11,232.52)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(1,845.58)
	0220 Social Security	6300 Instruction & Curriculum	(1,143.01)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(1,550.01)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(2.85)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(44.90)
	0330 In County Travel	6300 Instruction & Curriculum	(437.01)
	0510 Supplies	6300 Instruction & Curriculum	(973.15)
	0730 Dues and Fees	6300 Instruction & Curriculum	(152.01)
			<u>\$ (21,229.83)</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds, adjust average salaries to actual, and close project at year end by transferring to/(from) the following project(s):</i>		
	4125 Class Size Reduction	\$ 21,229.83	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 14, 2023

Account	Object		Increase (Decrease)
8107 <u>CSR - Math Initiatives</u>			
0210	Florida Retirement System	6300 Instruction & Curriculum	\$ (17.83)
0220	Social Security	6300 Instruction & Curriculum	0.01
0330	In County Travel	6300 Instruction & Curriculum	(185.34)
0331	Out of County Travel	6300 Instruction & Curriculum	117.27
0365	Software Subscriptions	6300 Instruction & Curriculum	(2.01)
0519	Technology Supplies	6300 Instruction & Curriculum	(15.98)
0642	Equipment (Under \$5,000)	6300 Instruction & Curriculum	(126.01)
0730	Dues and Fees	6300 Instruction & Curriculum	(65.00)
			<u>\$ (294.89)</u>
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds, adjust average salaries to actual, and close project at year end by transferring to/(from) the following project(s):</i>			
4125	Class Size Reduction	\$ 294.89	
8109 <u>CSR - AP Initiatives & Vertical Alignment</u>			
0102	Salary - Other Compensation	6300 Instruction & Curriculum	\$ (1,298.26)
0210	Florida Retirement System	6300 Instruction & Curriculum	(154.76)
0220	Social Security	6300 Instruction & Curriculum	(99.71)
0390	Other Purchased Service	6300 Instruction & Curriculum	(500.00)
0510	Supplies	6300 Instruction & Curriculum	(2,319.00)
0730	Dues and Fees	6300 Instruction & Curriculum	(50.00)
			<u>\$ (4,421.73)</u>
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds, adjust average salaries to actual, and close project at year end by transferring to/(from) the following project(s):</i>			
4125	Class Size Reduction	\$ 4,421.73	
8111 <u>SAI - Best Chance</u>			
0131	Salary - Instructional	5100 Basic Education (K-12)	\$ (28,000.00)
0210	Florida Retirement System	5100 Basic Education (K-12)	(3,232.78)
0220	Social Security	5100 Basic Education (K-12)	(1,988.83)
0231	Group Insurance - Health	5100 Basic Education (K-12)	(6,550.02)
0232	Group Insurance - Life	5100 Basic Education (K-12)	(16.68)
0233	Group Insurance - Dental	5100 Basic Education (K-12)	(220.02)
0510	Supplies	5100 Basic Education (K-12)	(3.44)
0750	Other Personnel Services	5100 Basic Education (K-12)	6,178.37
0102	Salary - Other Compensation	5200 Exceptional Child	311.94
0210	Florida Retirement System	5200 Exceptional Child	37.16
0220	Social Security	5200 Exceptional Child	244.19
0231	Group Insurance - Health	5200 Exceptional Child	(1,462.17)
0232	Group Insurance - Life	5200 Exceptional Child	(2.84)
0233	Group Insurance - Dental	5200 Exceptional Child	(44.40)
			<u>\$ (34,749.52)</u>
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds, adjust average salaries to actual, and close project at year end by transferring to/(from) the following project(s):</i>			
3161	SAI - Supplemental Academic Instruction	\$ 34,749.52	
8113 <u>Workforce Ed. Performance Incentive</u>			
0510	Supplies	5900 Other Instruction	\$ (2,000.00)
0519	Technology Supplies	5900 Other Instruction	2,000.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>			
8150 <u>Digital Classrooms</u>			
0210	Florida Retirement System	6500 Instruction Related Technology	\$ 0.02
0220	Social Security	6500 Instruction Related Technology	(0.03)
0997	Reserve - Projects	9890 Reserves	0.01
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 10
Board Meeting August 14, 2023

Account	Object		Increase (Decrease)
8190	<u>Adoption Benefit - State Employee</u>		
	0102 Salary - Other Compensation	9100 Community Service	\$ (0.01)
	0220 Social Security	9100 Community Service	0.01
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
9002	<u>Lottery - School Advisory Council</u>		
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ (137.86)
	0510 Supplies	5100 Basic Education (K-12)	137.86
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
9004	<u>Advanced International Certificate of Education</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ 43,751.47
	0210 Florida Retirement System	5100 Basic Education (K-12)	6,154.07
	0220 Social Security	5100 Basic Education (K-12)	3,689.64
	0231 Group Insurance - Health	5100 Basic Education (K-12)	2,061.48
	0232 Group Insurance - Life	5100 Basic Education (K-12)	9.41
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	61.95
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(6,538.07)
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	3,760.00
	0370 Postage	5100 Basic Education (K-12)	2,000.00
	0510 Supplies	5100 Basic Education (K-12)	(6,246.65)
	0750 Other Personnel Services	5100 Basic Education (K-12)	486.65
			<u>\$ 49,189.95</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds, adjust average salaries to actual, and transfers to/(from) the following project(s):</i>		
	5053 AICE - Bonuses & Exams	\$ (49,189.95)	
9007	<u>Career and Professional Education</u>		
	0220 Social Security	5300 Vocational	\$ (6.54)
	0131 Salary - Instructional	6100 Pupil Personnel Services	(781.12)
	0231 Group Insurance - Health	6100 Pupil Personnel Services	(3,334.56)
	0232 Group Insurance - Life	6100 Pupil Personnel Services	(0.56)
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	(69.60)
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	(92.90)
	0111 Salary - Administrative Manager	6300 Instruction & Curriculum	0.01
	0131 Salary - Instructional	6300 Instruction & Curriculum	(0.02)
	0132 Salary - Hourly Teachers	6300 Instruction & Curriculum	96.04
	0210 Florida Retirement System	6300 Instruction & Curriculum	(49.97)
	0220 Social Security	6300 Instruction & Curriculum	(233.43)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(0.41)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(0.47)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(0.42)
	0102 Salary - Other Compensation	7900 Operation of Plant	(33.84)
	0210 Florida Retirement System	7900 Operation of Plant	(3.66)
	0220 Social Security	7900 Operation of Plant	(2.59)
	0994 Reserve - FTE/Schools	9890 Reserves	7,950.00
	0997 Reserve - Projects	9890 Reserves	4,514.04
			<u>\$ 7,950.00</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds and adjust additional WFTF earned per 3rd FEFP by transferring to/(from) the following project(s):</i>		
	5068 CAPE - Information Technology	\$ (7,950.00)	
9015	<u>Fixed Charges</u>		
	0121 Salary Retirement Bonus	5100 Basic Education (K-12)	\$ 13,617.15
	0122 Salary - Sick Leave Payoff	5100 Basic Education (K-12)	(325,009.39)
	0123 Salary - Annual Leave Payoff	5100 Basic Education (K-12)	(69,738.15)
	0210 Florida Retirement System	5100 Basic Education (K-12)	19,862.64
	0220 Social Security	5100 Basic Education (K-12)	(7,834.65)
	0739 Health Care Reform Fees	5100 Basic Education (K-12)	(2,679.04)
	0121 Salary Retirement Bonus	5200 Exceptional Child	(10,374.66)
	0122 Salary - Sick Leave Payoff	5200 Exceptional Child	(62,688.07)
	0123 Salary - Annual Leave Payoff	5200 Exceptional Child	(45,000.00)
	0210 Florida Retirement System	5200 Exceptional Child	(2,700.00)
	0220 Social Security	5200 Exceptional Child	(2,671.81)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 14, 2023

Account	Object		Increase (Decrease)
0121	Salary Retirement Bonus	5300 Vocational	6,327.16
0122	Salary - Sick Leave Payoff	5300 Vocational	(17,405.03)
0220	Social Security	5300 Vocational	15.30
0122	Salary - Sick Leave Payoff	5900 Other Instruction	85.90
0122	Salary - Sick Leave Payoff	6100 Pupil Personnel Services	(17,879.79)
0122	Salary - Sick Leave Payoff	6110 Attendance and Social Work	(8,922.47)
0121	Salary Retirement Bonus	6120 Guidance Services	10,644.60
0122	Salary - Sick Leave Payoff	6120 Guidance Services	99,752.37
0123	Salary - Annual Leave Payoff	6120 Guidance Services	7,633.10
0210	Florida Retirement System	6120 Guidance Services	2,679.74
0220	Social Security	6120 Guidance Services	972.27
0122	Salary - Sick Leave Payoff	6140 Psychological Services	(22,000.00)
0123	Salary - Annual Leave Payoff	6140 Psychological Services	(5,000.00)
0210	Florida Retirement System	6140 Psychological Services	(300.00)
0121	Salary Retirement Bonus	6200 Instructional Media Services	606.58
0122	Salary - Sick Leave Payoff	6200 Instructional Media Services	(9,117.08)
0123	Salary - Annual Leave Payoff	6200 Instructional Media Services	(5,000.00)
0210	Florida Retirement System	6200 Instructional Media Services	(300.00)
0220	Social Security	6200 Instructional Media Services	(375.03)
0121	Salary Retirement Bonus	6300 Instruction & Curriculum	663.90
0122	Salary - Sick Leave Payoff	6300 Instruction & Curriculum	44,000.00
0123	Salary - Annual Leave Payoff	6300 Instruction & Curriculum	(8,325.02)
0210	Florida Retirement System	6300 Instruction & Curriculum	(288.45)
0220	Social Security	6300 Instruction & Curriculum	699.40
0122	Salary - Sick Leave Payoff	6400 Instructional Staff Training Services	70,782.11
0123	Salary - Annual Leave Payoff	6400 Instructional Staff Training Services	26,716.50
0210	Florida Retirement System	6400 Instructional Staff Training Services	3,181.92
0220	Social Security	6400 Instructional Staff Training Services	156.69
0250	Unemployment Compensation	7100 School Board	14,443.47
0310	Professional & Technical Service	7100 School Board	111,930.00
0313	Attorney Fees	7100 School Board	(65,736.57)
0320	Insurance and Bond Premiums	7100 School Board	8,258.29
0730	Dues and Fees	7100 School Board	3,041.73
0310	Professional & Technical Service	7200 General Administration	(1,750.00)
0121	Salary Retirement Bonus	7300 School Admin - Principal Office	29,834.95
0122	Salary - Sick Leave Payoff	7300 School Admin - Principal Office	134,049.11
0123	Salary - Annual Leave Payoff	7300 School Admin - Principal Office	93,627.24
0210	Florida Retirement System	7300 School Admin - Principal Office	11,391.53
0220	Social Security	7300 School Admin - Principal Office	4,880.51
0233	Group Insurance - Dental	7300 School Admin - Principal Office	(36.47)
0365	Software Subscriptions	7300 School Admin - Principal Office	36,070.35
0121	Salary Retirement Bonus	7500 Fiscal Services	(2,500.00)
0122	Salary - Sick Leave Payoff	7500 Fiscal Services	22,000.00
0123	Salary - Annual Leave Payoff	7500 Fiscal Services	5,000.00
0210	Florida Retirement System	7500 Fiscal Services	700.00
0220	Social Security	7500 Fiscal Services	(275.74)
0310	Professional & Technical Service	7500 Fiscal Services	10,000.00
0730	Dues and Fees	7500 Fiscal Services	(61,297.36)
0122	Salary - Sick Leave Payoff	7720 Information Services	(22,000.00)
0123	Salary - Annual Leave Payoff	7720 Information Services	(5,000.00)
0210	Florida Retirement System	7720 Information Services	(300.00)
0220	Social Security	7720 Information Services	(400.00)
0121	Salary Retirement Bonus	7730 Staff Services	(2,500.00)
0122	Salary - Sick Leave Payoff	7730 Staff Services	(20,782.88)
0123	Salary - Annual Leave Payoff	7730 Staff Services	19,725.63
0210	Florida Retirement System	7730 Staff Services	2,644.81
0220	Social Security	7730 Staff Services	330.15
0231	Group Insurance - Health	7730 Staff Services	368,870.02
0240	Workers Compensation	7730 Staff Services	(188,851.35)
0310	Professional & Technical Service	7730 Staff Services	(13,920.00)
0730	Dues and Fees	7730 Staff Services	86,445.45
0123	Salary - Annual Leave Payoff	7760 Internal Service	(4,773.23)
0210	Florida Retirement System	7760 Internal Service	(272.99)
0220	Social Security	7760 Internal Service	(335.21)
0121	Salary Retirement Bonus	7801 Transportation - North	(3,071.99)
0122	Salary - Sick Leave Payoff	7801 Transportation - North	(20,525.84)
0123	Salary - Annual Leave Payoff	7801 Transportation - North	(5,000.00)
0210	Florida Retirement System	7801 Transportation - North	(600.00)
0220	Social Security	7801 Transportation - North	(768.03)
0121	Salary Retirement Bonus	7802 Transportation - Central	(2,500.00)
0122	Salary - Sick Leave Payoff	7802 Transportation - Central	11,445.28
0123	Salary - Annual Leave Payoff	7802 Transportation - Central	(5,000.00)
0210	Florida Retirement System	7802 Transportation - Central	(300.00)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 14, 2023

Account	Object		Increase (Decrease)	
0220	Social Security	7802	Transportation - Central	(345.51)
0121	Salary Retirement Bonus	7803	Transportation - South	(5,000.00)
0122	Salary - Sick Leave Payoff	7803	Transportation - South	(34,438.61)
0123	Salary - Annual Leave Payoff	7803	Transportation - South	(4,384.72)
0210	Florida Retirement System	7803	Transportation - South	(526.74)
0220	Social Security	7803	Transportation - South	(488.64)
0121	Salary Retirement Bonus	7900	Operation of Plant	(2,500.00)
0122	Salary - Sick Leave Payoff	7900	Operation of Plant	22,000.00
0123	Salary - Annual Leave Payoff	7900	Operation of Plant	5,000.00
0210	Florida Retirement System	7900	Operation of Plant	700.00
0220	Social Security	7900	Operation of Plant	400.00
0240	Workers Compensation	7900	Operation of Plant	16,939.00
0320	Insurance and Bond Premiums	7900	Operation of Plant	1,528,809.94
0121	Salary Retirement Bonus	8100	Maintenance Administration	142.75
0122	Salary - Sick Leave Payoff	8100	Maintenance Administration	22,000.00
0123	Salary - Annual Leave Payoff	8100	Maintenance Administration	5,000.00
0210	Florida Retirement System	8100	Maintenance Administration	700.00
0220	Social Security	8100	Maintenance Administration	224.66
0742	Insurance Claims Current Year	8120	Building and Ground Maintenance	(149,776.84)
0121	Salary Retirement Bonus	8200	Administrative Technology Services	(5,000.00)
0122	Salary - Sick Leave Payoff	8200	Administrative Technology Services	18,647.72
0123	Salary - Annual Leave Payoff	8200	Administrative Technology Services	(5,000.00)
0210	Florida Retirement System	8200	Administrative Technology Services	(300.00)
0220	Social Security	8200	Administrative Technology Services	(383.25)
0121	Salary Retirement Bonus	9100	Community Service	(303.35)
0122	Salary - Sick Leave Payoff	9100	Community Service	(15,672.39)
0123	Salary - Annual Leave Payoff	9100	Community Service	2,775.71
0210	Florida Retirement System	9100	Community Service	625.08
0220	Social Security	9100	Community Service	(74.62)
				<u>\$ 1,630,749.74</u>

Explanation: Changes by schools & departments between objects & function to better utilize funds, appropriate Fixed Charges (Project 2095), reimburse temporary appropriation of a portion of the Central Complex Renovation GMP from April 2023, and appropriate insurance claims (Projects 4012 & 4013) by transferring to/(from) the following project(s):

2095	Salary Resynching	\$ (1,282,529.48)	4012	Insurance Claims - Building & Fixed Equipment	7,377.12
3205	Central Complex Renovation	(368,870.02)	4013	Insurance Claims - Other	13,272.64
					<u>Total (1,630,749.74)</u>

9110 Mental Health Assistance

0394	FEFP Distributions - Charter Schools	5100	Basic Education (K-12)	\$ (83,716.35)
0396	Distributions - Contract Schools	5100	Basic Education (K-12)	(6,780.00)
0102	Salary - Other Compensation	6140	Psychological Services	(7,000.00)
0103	Salary - Supplements	6140	Psychological Services	12,150.91
0131	Salary - Instructional	6140	Psychological Services	(30,156.59)
0210	Florida Retirement System	6140	Psychological Services	(2,401.70)
0220	Social Security	6140	Psychological Services	(1,549.19)
0231	Group Insurance - Health	6140	Psychological Services	(5,483.54)
0232	Group Insurance - Life	6140	Psychological Services	(12.42)
0233	Group Insurance - Dental	6140	Psychological Services	(186.72)
0330	In County Travel	6140	Psychological Services	(218.06)
0331	Out of County Travel	6140	Psychological Services	(1,589.48)
0390	Other Purchased Service	6140	Psychological Services	(0.84)
0510	Supplies	6140	Psychological Services	(4,850.13)
0519	Technology Supplies	6140	Psychological Services	(3,273.36)
0644	Computer Hardware (Under \$1,000)	6140	Psychological Services	(19.89)
0692	Software (Under \$1,000)	6140	Psychological Services	(1,000.00)
0102	Salary - Other Compensation	6400	Instructional Staff Training Services	15,205.96
0117	Workshops	6400	Instructional Staff Training Services	6,035.26
0210	Florida Retirement System	6400	Instructional Staff Training Services	1,726.20
0220	Social Security	6400	Instructional Staff Training Services	1,864.31
0310	Professional & Technical Service	6400	Instructional Staff Training Services	(8,850.00)
0510	Supplies	6400	Instructional Staff Training Services	(663.80)
0730	Dues and Fees	6400	Instructional Staff Training Services	1,700.00
0750	Other Personnel Services	6400	Instructional Staff Training Services	20,088.75
0102	Salary - Other Compensation	7730	Staff Services	(3,150.00)
0117	Workshops	7730	Staff Services	4,425.00
0210	Florida Retirement System	7730	Staff Services	(390.60)
0220	Social Security	7730	Staff Services	97.50
0997	Reserve - Projects	9890	Reserves	97,998.78
				<u>\$ -</u>

Explanation: Changes by schools & departments between objects & function to better utilize funds.

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 10

Board Meeting August 14, 2023

Account	Object		Increase (Decrease)
9121	<u>Print Shop</u>		
0111	Salary - Administrative Manager	7760 Internal Service	\$ 0.02
0210	Florida Retirement System	7760 Internal Service	(4.30)
0220	Social Security	7760 Internal Service	(0.07)
0231	Group Insurance - Health	7760 Internal Service	0.02
0232	Group Insurance - Life	7760 Internal Service	(0.03)
0510	Supplies	7760 Internal Service	4.36
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & function to better utilize funds.

ADOPTED BY SCHOOL BOARD:

AUGUST 14, 2023

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 5/31/2023	INCREASE	DECREASE	BUDGET AS OF 6/30/2023	
3322	CO & DS WITHHELD FOR SBE/COBI	\$ 81,360.00	\$ 81,360.00	\$ -	\$ -	\$ 81,360.00
3326	SBE/COBI BOND INTEREST	-	-	-	-	-
3341	RACING COMMISSION FUNDS	190,750.00	190,750.00	-	-	190,750.00
3431	INTEREST ON INVESTMENTS	111.26	38,097.83	63.65	-	38,161.48
3630	TRANSFERS FROM CAPITAL IMP FUNDS	21,173,625.00	21,173,625.00	-	-	21,173,625.00
3660	TRANSFERS FROM INTERBUDGETARY ED	-	-	-	-	-
3715	PROCEEDS OF REFUNDING BONDS	-	-	-	-	-
3716	SALES SURTAX BONDS	-	-	-	-	-
3750	PROCEEDS/CERT OF PARTICIPATION	-	-	-	-	-
3791	BOND PROCEEDS - PREMIUM	-	-	-	-	-
3792	PREMIUM ON REFUNDING BONDS	-	-	-	-	-
3793	PREMIUM ON CERT OF PART (COP)	-	-	-	-	-
3920	RESERVE FOR DEBT SERVICE	86,012.65	86,012.65	-	-	86,012.65
TOTAL - DEBT SERVICE FUNDS		\$ 21,531,858.91	\$ 21,569,845.48	\$ 63.65	\$ -	\$ 21,569,909.13

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 5/31/2023	INCREASE	DECREASE	BUDGET AS OF 6/30/2023
9200	DEBT SERVICE					
0710	REDEMPTION OF PRINCIPAL	\$ 16,040,000.00	\$ 16,040,000.00	\$ -	\$ -	\$ 16,040,000.00
0720	INTEREST	5,400,972.50	5,400,972.50	-	-	5,400,972.50
0730	DUES & FEES	2,046.00	6,287.11	-	-	6,287.11
0733	COST OF ISSUANCE	11,981.52	11,990.38	-	7,058.46	4,931.92
0734	DISCOUNT EXPENSE	-	-	-	-	-
0762	PAYMENT TO REFUND BOND ESCROW	-	-	-	-	-
0790	MISCELLANEOUS EXPENSE	-	-	-	-	-
0930	TRANSFERS TO CAPITAL	-	-	7,058.46	-	7,058.46
0960	TRANSFERS TO INTERBUDGETARY	-	-	-	-	-
9890	RESERVES					
0990	FUND BALANCE UNAPPROPRIATED	2,816.50	-	-	-	-
0998	RESERVES - DEBT SERVICE	74,042.39	110,595.49	63.65	-	110,659.14
	TOTAL - DEBT SERVICE FUNDS	\$ 21,531,858.91	\$ 21,569,845.48	\$ 7,122.11	\$ 7,058.46	\$ 21,569,909.13

Explanation of Budget Amendment as Follows:
 Part II - Debt Service Funds
 Amendment Number 10
 Board Meeting August 14, 2023

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3431	<u>Interest on Investments</u>		<u>\$ 63.65</u>
	0998 Reserve - Debt Service	9890 Reserves	<u>\$ 63.65</u>

Explanation: To appropriate revenue for interest on investments based on actual collections.

.... *Discretionary* \$ 63.65

II. Amendments Between Appropriations & Reserves

.... Discretionary

0733	Cost of Issuance	9200 Debt Services	\$ (7,058.46)
0930	Transfer to Capital Improvement Fund	9200 Debt Services	<u>7,058.46</u>
			<u>\$ -</u>

Explanation: Reallocate funds between objects within the project.

ADOPTED BY SCHOOL BOARD:

AUGUST 14, 2023

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 5/31/2023	INCREASE	DECREASE	BUDGET AS OF 6/30/2023	
3199 MISCELLANEOUS FEDERAL DIRECT	\$ -	\$ 891,846.00	\$ -	\$ -	\$ 891,846.00	
3209 FEMA - CLAIMS	-	-	-	-	-	
3210 FEMA - ADMINISTRATIVE	-	-	-	-	-	
3321 CO & DS DISTRIBUTED	1,021,148.00	1,021,148.00	39,102.98	-	1,060,250.98	
3325 INTEREST ON UNDIST CO & DS	20,840.00	20,840.00	-	2,528.99	18,311.01	
3341 RACING COMMISSION FUNDS	-	-	-	-	-	
3379 FUEL TAX REFUND	-	-	-	-	-	
3391 PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	-	-	-	-	-	
3394 CAPITAL OUTLAY CHARTER SCHOOLS	-	795,550.00	41,261.00	-	836,811.00	
3395 FEMA - STATE - CLAIMS MATCH	-	-	-	-	-	
3396 CLASS SIZE REDUCTION/CAPITAL	-	-	-	-	-	
3399 OTHER MISC. STATE REVENUE	-	-	458,677.56	-	458,677.56	
3413 DISTRICT LOCAL CAPITAL IMPROVEMENT TAX	38,845,397.00	38,845,397.00	185,545.88	-	39,030,942.88	
3419 DISTRICT LOCAL SALES TAX	27,000,000.00	29,150,000.00	-	-	29,150,000.00	
3421 TAX REDEMPTIONS	-	17,037.63	383.79	-	17,421.42	
3431 INTEREST ON INVESTMENT	81,963.77	4,026,745.86	994,081.26	-	5,020,827.12	
3448 DONATIONS	-	-	27,541.69	-	27,541.69	
3490 MISCELLANEOUS REVENUE	-	-	-	-	-	
3495 TRANSPORTATION - REPAIRS DEPT./OTHER	-	-	-	-	-	
3497 REFUND - PRIOR YEAR EXPENDITURES	-	-	-	-	-	
3610 TRANSFERS FROM GENERAL OPERATING FUND	-	28,873.00	-	-	28,873.00	
3620 TRANSFERS FROM DEBT SERVICE FUND	-	-	7,058.46	-	7,058.46	
3630 TRANSFERS FROM CAPITAL IMPROVEMENT FUNDS	-	-	-	-	-	
3660 TRANSFERS FROM INTERBUDGETARY	-	-	-	-	-	
3711 SALE - BONDS-SBE/COBI BONDS	-	-	-	-	-	
3715 PROCEEDS OF REFUNDING BONDS	-	-	-	-	-	
3720 LOAN PROCEEDS - APPLE IPAD LEASE	-	-	-	-	-	
3731 SALE OF LAND	-	2,769,229.50	-	-	2,769,229.50	
3732 SALE OF BUILDINGS	-	-	-	-	-	
3740 PRIOR YR INSUR LOSS RECOVERY	-	-	-	-	-	
3741 INSURANCE LOSS RECOVERY	-	-	-	-	-	
3750 PROCEEDS OF LEASE-PURCHASE AGR	-	-	-	-	-	
3791 BOND PROCEEDS - PREMIUM	-	-	-	-	-	
3793 PREMIUM ON CERT OF PART (COP)	-	-	-	-	-	
3901 RESERVE FOR ENCUMBRANCE	6,125,053.43	6,125,053.43	-	-	6,125,053.43	
3909 RESERVES - CAPITAL PROJECTS	151,290,768.47	151,290,768.47	-	-	151,290,768.47	
3925 FUND BALANCE - UNDESIGNATED	1,129,119.70	1,129,119.70	-	-	1,129,119.70	
TOTAL - CAPITAL PROJECT FUNDS	\$ 225,514,290.37	\$ 236,111,608.59	\$ 1,753,652.62	\$ 2,528.99	\$ 237,862,732.22	

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 5/31/2023	INCREASE	DECREASE	BUDGET AS OF 6/30/2023
7400	0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -	\$ -
7400	0630	BUILDING & FIXED EQUIPMENT	-	-	-	-	-
7400	0631	ARCHITECTURAL DESIGN / ENGINEERING	121,562,167.38	100,199,403.19	-	86,364.01	100,113,039.18
7400	0632	CONTRACTOR SERVICES	-	-	-	-	-
7400	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-	-
7400	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	2,026,427.67	897,832.43	-	75,418.63	822,413.80
7400	0642	EQUIPMENT (UNDER \$1,000)	829,166.34	2,337,036.60	156,619.14	-	2,493,655.74
7400	0643	COMPUTER EQUIPMENT (OVER \$1,000)	211,897.55	411,498.43	-	14.96	411,483.47
7400	0644	COMPUTER HARDWARE (UNDER \$1,000)	1,033,917.33	1,752,929.10	4,830.00	-	1,757,759.10
7400	0648	TECHNOLOGY EQUIPMENT (OVER \$1,000)	518,265.79	1,001,762.99	-	-	1,001,762.99
7400	0649	TECHNOLOGY EQUIPMENT (UNDER \$1,000)	598,313.34	638,006.47	-	-	638,006.47
7400	0651	BUSES	2,200,000.00	2,100,000.00	-	84,266.00	2,015,734.00
7400	0652	OTHER MOTOR VEHICLES	704,659.60	870,056.35	-	-	870,056.35
7400	0660	LAND	-	2,022,362.91	699,867.31	-	2,722,230.22
7400	0671	LAND IMPROVEMENTS	-	-	-	-	-
7400	0672	NEW SIDEWALKS & RETAINING WALL	-	-	-	-	-
7400	0673	PARKING LOTS AND DRIVEWAYS - NEW	-	-	-	-	-
7400	0674	SEWAGE TREATMENT PLANT	-	-	-	-	-
7400	0675	FENCE & UNDERGROUND TANKS	658,965.82	411,238.73	36,177.84	-	447,416.57
7400	0676	OTHER PERMANENT IMPROVEMENTS	355,562.63	582,345.24	1,700.00	-	584,045.24
7400	0677	REPLACEMENT SYSTEMS	142,315.87	404,687.12	27,760.60	-	432,447.72
7400	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	669,040.95	647,535.11	-	-	647,535.11
7400	0682	HEATING/COOLING/AIR CONDITIONING	3,548.30	3,548.30	-	-	3,548.30
7400	0683	ROOFING	-	-	-	-	-
7400	0684	REPLACEMENT ROOFING & SYSTEMS	52,686,963.43	77,083,090.29	2,002,923.11	-	79,086,013.40
7400	0685	FLOORING/STRUCTURAL ALTERATION	746,499.57	983,579.17	107,395.30	-	1,090,974.47
7400	0691	SOFTWARE (OVER \$1,000)	1,196,451.54	1,057,615.98	-	24,405.89	1,033,210.09
7400	0692	SOFTWARE (UNDER \$1,000)	601.28	271,136.84	-	-	271,136.84
7400	0693	SOFTWARE SUBSCRIPTIONS	-	-	-	-	-
7400	0710	REDEMPTION OF PRINCIPAL	791,266.46	791,266.46	-	17,470.29	773,796.17
7400	0720	INTEREST	1,065.35	1,065.35	17,470.29	-	18,535.64
7400	0986	RESERVES - FUND B GAIN/LOSS	-	-	-	-	-
7400	0990	FUND BALANCE UNAPPROPRIATED	1,211,083.47	3,348,720.83	-	371,222.78	2,977,498.05
7400	0997	RESERVES - PROJECTS	-	-	-	-	-
7430	0794	CHARTER SCHOOL LCI	-	-	-	-	-
7440	0676	OTHER PERMANENT IMPROVEMENTS	-	-	-	-	-
7440	0684	REPLACEMENT ROOFING & SYSTEMS	-	-	-	-	-
7440	0797	CHARTER SCHOOL COUNTY SALES TAX	2,111,815.70	2,245,045.70	-	-	2,245,045.70
9200	0730	DUES & FEES	-	-	-	-	-
9700	0910	TRANSFERS TO GENERAL OPERATING FUND	14,080,670.00	14,876,220.00	-	644,457.40	14,231,762.60
9700	0920	TRANSFERS TO DEBT SERVICE FUND	21,173,625.00	21,173,625.00	-	-	21,173,625.00
9700	0930	TRANSFERS TO CAPITAL IMPROVEMENT FUND	-	-	-	-	-
9700	0960	TRANSFERS TO INTERBUDGETARY FUND	-	-	-	-	-
TOTAL - CAPITAL PROJECT FUNDS			\$ 225,514,290.37	\$ 236,111,608.59	\$ 3,054,743.59	\$ 1,303,619.96	\$ 237,862,732.22

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 10

Board Meeting August 14, 2023

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3321	<u>CO & DS Distributed</u>		<u>\$ 39,102.98</u>
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>\$ 39,102.98</u>
	<i>Explanation: To appropriate revenue for CO & DS Distributed based on actual collections.</i>		
	.... Discretionary	\$ 39,102.98	
3325	<u>Interest on Undistributed CO & DS</u>		<u>\$ (2,528.99)</u>
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>\$ (2,528.99)</u>
	<i>Explanation: To adjust interest on Undistributed CO & DS based on actual collections.</i>		
	.... Discretionary	\$ (2,528.99)	
3394	<u>Charter Schools - Capital Outlay</u>		<u>\$ 41,261.00</u>
	0910 Transfer to General Operating Fund	9700 Transfer Funds	<u>\$ 41,261.00</u>
	<i>Explanation: To appropriate revenue for Charter Schools - Capital Outlay per DOE notification.</i>		
	.... Discretionary	\$ 41,261.00	
3399	<u>Other Miscellaneous State Revenue</u>		<u>\$ 458,677.56</u>
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 458,677.56</u>
	<i>Explanation: To appropriate Safety and Security Grant 22A097 based on DOE notification.</i>		
	3226 Safety & Security Grant 22A097	\$ 458,677.56	
3413	<u>District Local Capital Improvement Tax</u>		<u>\$ 185,545.88</u>
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>\$ 185,545.88</u>
	<i>Explanation: To appropriate revenue for district local capital improvement tax based on actual collections.</i>		
	.... Discretionary	\$ 185,545.88	
3421	<u>Tax Redemptions</u>		<u>\$ 383.79</u>
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>\$ 383.79</u>
	<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>		
	.... Discretionary	\$ 383.79	
3431	<u>Interest on Investments</u>		<u>\$ 994,081.26</u>
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>\$ 994,081.26</u>
	<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>		
	.... Discretionary	\$ 994,081.26	
3448	<u>Donations</u>		<u>\$ 27,541.69</u>
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	<u>\$ 27,541.69</u>
	<i>Explanation: To appropriate Capital Outlay donation to Fort Walton Beach High School for turf replacement.</i>		
	2354 FWBHS - Stadium Turf Replace	\$ 27,541.69	
3620	<u>Transfers from Debt Service Fund</u>		<u>\$ 7,058.46</u>
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 7,058.46</u>
	<i>Explanation: To appropriate revenue for refund of Cost of Issuance from COPS 2022A proceeds.</i>		
	8342 Project Contingency	\$ 7,058.46	

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 10

Board Meeting August 14, 2023

Account	Object	Function			Increase (Decrease)	
II. Amendments Between Appropriations & Reserves						
.... <u>Discretionary</u>						
	0990	Fund Balance - Unappropriated		7400	Facilities Acquisition and Construction	\$ (2,535,109.15)
	0910	Transfer to General Operating Fund		9700	Transfer Funds	(685,718.40)
						<u>\$ (3,220,827.55)</u>
<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s)</i>						
	3205	Central Complex Reno P6TO24	\$ 368,870.02	4315	Technology & Seat Mgt Lease	710,124.29
	3223	COP Rebate Liability	947,301.45	8342	Project Contingency	1,218,937.68
	3398	DW - Enterprise Software	(24,405.89)			
					Total Projects transferred to/(from)	<u>\$ 3,220,827.55</u>
0301 <u>BD - Security Lighting</u>						
	0641	Equipment (Over \$5,000)		7400	Facilities Acquisition and Construction	\$ 1,499.01
	0642	Equipment (Under \$5,000)		7400	Facilities Acquisition and Construction	(1,499.01)
						<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>						
0318 <u>DW - Doors</u>						
	0684	Replacement Roofing & Systems		7400	Facilities Acquisition and Construction	\$ (1.38)
<i>Explanation: Transferred to/(from) the following project(s)</i>						
	8342	Project Contingency	\$ 1.38			
0319 <u>DW - HVAC Replacement</u>						
	0684	Replacement Roofing & Systems		7400	Facilities Acquisition and Construction	\$ 61,698.81
<i>Explanation: Transferred to/(from) the following project(s)</i>						
	8342	Project Contingency	\$ (61,698.81)			
0320 <u>DW - Lighting Replacement</u>						
	0684	Replacement Roofing & Systems		7400	Facilities Acquisition and Construction	\$ (14,461.49)
<i>Explanation: Transferred to/(from) the following project(s)</i>						
	8342	Project Contingency	\$ 14,461.49			
0321 <u>DW - Painting</u>						
	0684	Replacement Roofing & Systems		7400	Facilities Acquisition and Construction	\$ (42,379.61)
<i>Explanation: Transferred to/(from) the following project(s)</i>						
	3336	DW - Flooring	\$ 41,573.01	8342	Project Contingency	806.60
						<u>\$ 42,379.61</u>
0374 <u>DW - Irrigation</u>						
	0684	Replacement Roofing & Systems		7400	Facilities Acquisition and Construction	\$ (279.32)
<i>Explanation: Transferred to/(from) the following project(s)</i>						
	8342	Project Contingency	\$ 279.32			
1362 <u>BD - Furniture</u>						
	0642	Equipment (Under \$5,000)		7400	Facilities Acquisition and Construction	\$ 57,773.43
<i>Explanation: Transferred to/(from) the following project(s)</i>						
	2303	Board Projects	\$ (57,773.43)			
2303 <u>Board Projects</u>						
	0684	Replacement Roofing & Systems		7400	Facilities Acquisition and Construction	\$ (126,965.75)
<i>Explanation: Transferred to/(from) the following project(s)</i>						
	1362	BD - Furniture	\$ 57,773.43	3222	BD - Renovations	4,960.00
	2347	BD - Flooring	40,897.32	7370	BD - Painting	1,920.00
	2364	BD - School Equipment	21,415.00			
					Total Projects transferred to/(from)	<u>\$ 126,965.75</u>

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 10

Board Meeting August 14, 2023

Account	Object	Function	Increase (Decrease)
2310	<u>DW - Minor Repair & Maint.</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (18,858.38)
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	8342 Project Contingency	\$ 18,858.38	
2313	<u>DW - Environmental/IAQ/T&B</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 20,139.55
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	(9,139.55)
			\$ 11,000.00
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s)</i>		
	8342 Project Contingency	\$ (11,000.00)	
2316	<u>DW - Drainage</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 6,421.02
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	8342 Project Contingency	\$ (6,421.02)	
2336	<u>DW - Emergency Maintenance</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (376.21)
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	8342 Project Contingency	\$ 376.21	
2347	<u>BD - Flooring</u>		
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	\$ 40,897.32
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	2303 Board Projects	\$ (40,897.32)	
2360	<u>DW - Portable Canopies</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (409.32)
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	8342 Project Contingency	\$ 409.32	
2364	<u>BD - School Equipment</u>		
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ 16,585.00
	0644 Computer Hardware (Under \$5,000)	7400 Facilities Acquisition and Construction	4,830.00
			\$ 21,415.00
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s)</i>		
	2303 Board Projects	\$ (21,415.00)	
2368	<u>DW - Paving/Resurfacing</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 250.97
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(29,691.84)
			\$ (29,440.87)
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s)</i>		
	8342 Project Contingency	\$ 29,440.87	
2393	<u>DW - Band Instrument Replacement</u>		
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ (90,950.86)
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	90,950.86
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 10

Board Meeting August 14, 2023

Account	Object	Function	Increase (Decrease)
2395	<u>DW - Safety/ADA</u>		
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ (2,551.78)
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	9,393.86
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	243.76
			<u>\$ 7,085.84</u>
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s)</i>		
	8342 Project Contingency	\$ (7,085.84)	
3202	<u>DW - Landscaping</u>		
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	<u>\$ 1,700.00</u>
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	8342 Project Contingency	\$ (1,700.00)	
3205	<u>Central Complex Reno P6TO24</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 368,870.02</u>
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	.... Discretionary	\$ (368,870.02)	
3222	<u>BD - Renovations</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 4,960.00</u>
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	2303 Board Projects	\$ (4,960.00)	
3223	<u>COP Rebate Liability</u>		
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	<u>\$ 947,301.45</u>
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	.... Discretionary	\$ (947,301.45)	
3224	<u>Contrete Repair at Ramp Schools-T&M-P6TO36</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 75,000.00</u>
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	8342 Project Contingency	\$ (75,000.00)	
3225	<u>Sales tax HVAC Projects - P6TO37</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 400,000.00</u>
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	8342 Project Contingency	\$ (400,000.00)	
3336	<u>DW - Flooring</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (7,082.56)
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	75,637.53
			<u>\$ 68,554.97</u>
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s)</i>		
	0321 DW - Painting	\$ (41,573.01)	8342 Project Contingency <u>(26,981.96)</u>
			<u>\$ (68,554.97)</u>
3355	<u>DW - Fencing</u>		
	0675 Fence & Underground Tanks	7400 Facilities Acquisition and Construction	<u>\$ 36,177.84</u>
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	8342 Project Contingency	\$ (36,177.84)	

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 10

Board Meeting August 14, 2023

Account	Object	Function	Increase (Decrease)
3356	<u>School Security Upgrade P6TO2 Phase 2</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (458,677.56)
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	8342 Project Contingency	\$ 458,677.56	
3367	<u>DW - Security Cameras</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (1,662.87)
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	8342 Project Contingency	\$ 1,662.87	
3388	<u>DW - Sales Tax Construct P6TO12</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ (86,364.01)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	86,364.01
	<i>Explanation: Reallocate funds between objects within the project.</i>		
			\$ -
3395	<u>Apple iPad Lease</u>		
	0710 Redemption of Principal	7400 Facilities Acquisition and Construction	\$ (17,470.29)
	0720 Interest	7400 Facilities Acquisition and Construction	17,470.29
	<i>Explanation: Reallocate funds between objects within the project.</i>		
			\$ -
3398	<u>DW - Enterprise Software</u>		
	0691 Software (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ (24,405.89)
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	.... Discretionary	\$ 24,405.89	
4315	<u>Technology & Seat Mgt Lease</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 710,124.29
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	.... Discretionary	\$ (710,124.29)	
5342	<u>DW - Pressbox/Bleachers/Score</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (191.50)
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	8342 Project Contingency	\$ 191.50	
5397	<u>Transportation - Repl Buses</u>		
	0651 Buses	7400 Facilities Acquisition and Construction	\$ (84,266.00)
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	8342 Project Contingency	\$ 84,266.00	
7370	<u>BD - Painting</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 1,920.00
	<i>Explanation: Transferred to/(from) the following project(s)</i>		
	2303 Board Projects	\$ (1,920.00)	

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 10

Board Meeting August 14, 2023

Account	Object	Function	Increase (Decrease)
8342	<u>Project Contingency</u>		
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ <u>1,202,433.55</u>
<i>Explanation: Transferred to/(from) the following project(s).</i>			
....	Discretionary	\$ (1,218,937.68)	2395 DW - Safety/ADA 7,085.84
0318	DW - Doors	(1.38)	3202 DW - Landscaping 1,700.00
0319	DW - HVAC Replacement	61,698.81	3224 Concrete Repair at Ramp Schools-T&M-P6TO36 75,000.00
0320	DW - Lighting Replacement	(14,461.49)	3225 Sales tax HVAC Projects - P6TO37 400,000.00
0321	DW - Painting	(806.60)	3336 DW - Flooring 26,981.96
0374	DW - Irrigation	(279.32)	3355 DW - Fencing 36,177.84
2310	DW - Minor Repair & Maint.	(18,858.38)	3356 School Security Upgrade P6TO2 Phase 2 (458,677.56)
2313	DW - Environmental/IAQ/T&B	11,000.00	3367 DW - Security Cameras (1,662.87)
2316	DW - Drainage	6,421.02	5342 DW - Pressbox/Bleachers/Score (191.50)
2336	DW - Emergency Maintenance	(376.21)	5397 Transportation - Repl Buses (84,266.00)
2360	DW - Portable Canopies	(409.32)	8373 DW - PE/Restroom/Storage (129.84)
2368	DW - Paving/Resurfacing	(29,440.87)	Total Projects transferred to/(from) \$ <u>(1,202,433.55)</u>

8373 DW - PE/Restroom/Storage

0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ <u>(129.84)</u>
------	-------------------------------	--	--------------------

Explanation: Transferred to/(from) the following project(s)

8342	Project Contingency	\$ 129.84
------	---------------------	-----------

ADOPTED BY SCHOOL BOARD:

AUGUST 14, 2023

FUND NAME: OTHER SPECIAL REVENUE FUNDS - FEDERAL

FUND NUMBER: 42XX & 44XX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 5/31/2023	INCREASE	DECREASE	BUDGET AS OF 6/30/2023
3199	MISCELLANEOUS FEDERAL DIRECT	\$ 1,594,895.06	\$ 4,338,165.06	\$ -	\$ 336.07	\$ 4,337,828.99
3201	VOCATIONAL EDUCATIONAL ARTS	326,672.78	306,579.33	-	-	306,579.33
3219	CARES ACT	-	-	-	-	-
3221	ADULT GENERAL EDUCATION	558,103.40	666,993.49	-	144,955.47	522,038.02
3231	IDEA	13,277,449.97	11,633,624.97	-	-	11,633,624.97
3241	TITLE I	9,947,959.62	8,693,007.46	-	-	8,693,007.46
3242	TITLE IV	621,894.81	608,799.81	-	-	608,799.81
3251	ADULT BASIC EDUCATION	-	-	-	-	-
3271	EDUCATION STABILIZATION FUNDS - K-12	34,752,365.17	39,269,233.57	24,000.00	-	39,293,233.57
3272	ED. STABILIZATION FUNDS - WORKFORCE	333,430.00	333,430.00	-	-	333,430.00
3273	EDUCATION STABILIZATION FUNDS - VPK	10,094.47	10,094.47	-	-	10,094.47
3274	TITLE III	543,985.89	661,344.91	-	-	661,344.91
3275	TITLE V	-	-	-	-	-
3277	TITLE II	990,870.77	1,103,289.77	-	-	1,103,289.77
3280	DRUG FREE SCHOOLS PROGRAM	-	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	443,865.04	439,798.92	-	-	439,798.92
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
TOTAL - OTHER SPECIAL REVENUE FUNDS - FEDERAL		\$ 63,401,586.98	\$ 68,064,361.76	\$ 24,000.00	\$ 145,291.54	\$ 67,943,070.22

FUND NAME: OTHER SPECIAL REVENUE FUNDS - FEDERAL

FUND NUMBER: 42XX & 44XX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 5/31/2023	INCREASE	DECREASE	BUDGET AS OF 6/30/2023
5100	BASIC EDUCATION (K-12)	\$ 35,444,713.36	\$ 39,723,151.74	\$ -	\$ 340,042.90	\$ 39,383,108.84
5200	EXCEPTIONAL CHILD	9,510,778.99	8,336,951.15	104,550.81	-	8,441,501.96
5300	VOCATIONAL	1,368,890.81	1,355,185.02	-	97,699.95	1,257,485.07
5400	ADULT GENERAL EDUCATION	456,902.41	529,358.41	-	138,570.75	390,787.66
5500	PREKINDERGARTEN	536,660.03	383,033.54	-	16,735.60	366,297.94
5900	OTHER INSTRUCTION	390,225.34	176,032.16	132.56	-	176,164.72
6100	PUPIL PERSONNEL SERVICES	3,430,483.65	3,751,127.35	-	1,222,547.27	2,528,580.08
6110	ATTENDANCE AND SOCIAL WORK	379,025.00	335,142.77	11,832.82	-	346,975.59
6120	GUIDANCE SERVICES	326,523.45	384,657.84	3,004,388.05	-	3,389,045.89
6130	HEALTH SERVICES	860.00	525.00	2,222.52	-	2,747.52
6140	PSYCHOLOGICAL SERVICES	447,751.00	334,877.14	6,794.07	-	341,671.21
6141	TESTING	-	-	-	-	-
6150	PARENTAL INVOLVEMENT	199,731.09	128,708.69	159.15	-	128,867.84
6200	INSTRUCTIONAL MEDIA SERVICES	14,410.73	14,166.25	523.89	-	14,690.14
6300	INSTRUCTION & CURRICULUM	3,219,149.51	3,114,521.67	-	549,891.81	2,564,629.86
6400	INSTRUCTIONAL STAFF TRAINING SERVICES	4,412,542.42	5,088,811.24	-	558,043.27	4,530,767.97
6500	INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-
7100	SCHOOL BOARD	47,052.96	11,652.96	-	-	11,652.96
7200	GENERAL ADMINISTRATION	1,791,486.37	1,852,113.47	189,561.63	-	2,041,675.10
7300	SCHOOL ADMIN - PRINCIPAL OFFICE	119,239.26	38,778.40	14,532.75	-	53,311.15
7400	FACILITIES ACQUISITION AND CONSTRUCTION	338,909.00	358,909.00	-	-	358,909.00
7500	FISCAL SERVICES	-	-	-	-	-
7600	FOOD SERVICE (SCHOOLS)	-	-	3,230.50	-	3,230.50
7610	FOOD SERVICE - DEPARTMENTS	-	-	-	-	-
7700	CENTRAL SERVICES (PURCH/WAREHOUSE)	-	-	-	-	-
7720	INFORMATION SERVICES	-	-	-	-	-
7730	STAFF SERVICES	15,553.49	11,646.88	5,539.64	-	17,186.52
7760	INTERNAL SERVICE	-	-	-	-	-
7800	PUPIL TRANSP SERVICES - SCHOOL	665,514.00	845,399.00	-	540,759.75	304,639.25
7801	TRANSPORTATION - NORTH	4,184.00	30,132.69	-	-	30,132.69
7802	TRANSPORTATION - CENTRAL	200.00	31,619.88	-	-	31,619.88
7803	TRANSPORTATION - SOUTH	200.00	23,034.40	-	-	23,034.40
7900	OPERATION OF PLANT	63,907.33	92,015.21	-	-	92,015.21
8100	MAINTENANCE ADMINISTRATION	9,750.00	-	-	-	-
8120	BUILDING AND GROUND MAINTENANCE	200,462.28	243,071.62	-	-	243,071.62
8200	ADMINISTRATIVE TECHNOLOGY SERVICES	-	-	-	-	-
9100	COMMUNITY SERVICE	6,480.50	869,738.28	-	468.63	869,269.65
TOTAL - OTHER SPECIAL REVENUE FUNDS - FEDERAL		\$ 63,401,586.98	\$ 68,064,361.76	\$ 3,343,468.39	\$ 3,464,759.93	\$ 67,943,070.22

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds - Federal
Amendment Number 10
Board Meeting August 14, 2023

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3199	<u>Miscellaneous Federal Direct</u>		\$ (336.07)
	0510 Supplies	5900 Other Instruction	\$ (27.99)
	0790 Miscellaneous Expense	9100 Community Service	(308.08)
			\$ (336.07)
	<i>Explanation: Close CARES Act - HEERF - Institutional Portion grant per project award notification.</i>		
	1484 CARES Act - HEERF - Institutional Portion	\$ (336.07)	
3221	<u>Adult General Education</u>		\$ (144,955.47)
	0365 Software Subscriptions	5400 Adult General Education	\$ (25.00)
	0510 Supplies	5400 Adult General Education	(133,658.07)
	0642 Equipment (Under \$5,000)	5400 Adult General Education	(825.68)
	0730 Dues and Fees	5400 Adult General Education	(4,062.00)
	0791 Indirect Costs	7200 General Administration	(6,384.72)
			\$ (144,955.47)
	<i>Explanation: Close Adult General Education grant per project award notification.</i>		
	2426 Adult General Education	\$ (144,955.47)	
3271	<u>Education Stabilization Funds - K-12</u>		\$ 24,000.00
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 22,294.48
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	1,705.52
			\$ 24,000.00
	<i>Explanation: Appropriate revenue for ESSER II - Civics Seal of Excellence based on actual collections.</i>		
	3449 ESSER II - Civics Seal of Excellence	\$ 24,000.00	
II. Amendments Between Appropriations & Reserves			
1484	<u>CARES Act - HEERF - Institutional Portion</u>		
	0102 Salary - Other Compensation	5900 Other Instruction	\$ 134.29
	0210 Florida Retirement System	5900 Other Instruction	15.99
	0220 FICA (Social Security & Medicare)	5900 Other Instruction	10.27
	0790 Miscellaneous Expense	9100 Community Service	(160.55)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
1488	<u>DODEA - ENGAGE</u>		
	0210 Florida Retirement System	5100 Basic Education (K-12)	\$ 711.13
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(15.92)
	0510 Supplies	5100 Basic Education (K-12)	(73.67)
	0111 Salary - Administrative/Managerial	6300 Instruction & Curriculum	0.01
	0210 Florida Retirement System	6300 Instruction & Curriculum	(0.15)
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(0.16)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	0.02
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(0.03)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(0.03)
	0510 Supplies	6300 Instruction & Curriculum	(0.07)
	0519 Technology - Supplies	6300 Instruction & Curriculum	(621.06)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	(0.02)
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(0.05)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.</i>		
2431	<u>ESSER II - Dual Enrollment</u>		
	0131 Salary - Instructional	5300 Vocational	\$ 22,687.21
	0210 Florida Retirement System	5300 Vocational	4,065.96
	0220 FICA (Social Security & Medicare)	5300 Vocational	1,612.48
	0231 Group Insurance - Health	5300 Vocational	4,474.57
	0232 Group Insurance - Life	5300 Vocational	7.26

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds - Federal
Amendment Number 10
Board Meeting August 14, 2023

Account	Object	Function	Increase (Decrease)
	0233 Group Insurance - Dental	5300 Vocational	113.24
	0510 Supplies	5300 Vocational	(22,086.88)
	0684 Replacement Roofing & Systems	5300 Vocational	(11,968.59)
	0210 Florida Retirement System	6100 Pupil Personnel Services	1,542.78
	0220 FICA (Social Security & Medicare)	6100 Pupil Personnel Services	(448.03)
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.

2434 CRRSA - Phase VI - VPK

	0100 Salary - Non-Instructional	5500 Prekindergarten	\$ 8,324.91
	0210 Florida Retirement System	5500 Prekindergarten	990.97
	0220 FICA (Social Security & Medicare)	5500 Prekindergarten	619.70
	0232 Group Insurance - Life	5500 Prekindergarten	7.17
	0233 Group Insurance - Dental	5500 Prekindergarten	112.65
	0234 Group Insurance - Other	5500 Prekindergarten	(10,055.40)
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.

2453 ESSER II - Technology Assistance

	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (500.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(61.56)
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(119.31)
	0365 Software Subscriptions	5100 Basic Education (K-12)	9,932.47
	0519 Technology - Supplies	5100 Basic Education (K-12)	(9,251.60)
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds.

2454 ESSER II - Other Lump Sum

	0510 Supplies	5100 Basic Education (K-12)	\$ 316,505.73
	0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)	(815.00)
	0131 Salary - Instructional	5300 Vocational	(6,215.50)
	0132 Salary - Hourly Teachers	5300 Vocational	(362.59)
	0210 Florida Retirement System	5300 Vocational	(1,166.04)
	0220 FICA (Social Security & Medicare)	5300 Vocational	(1,598.64)
	0231 Group Insurance - Health	5300 Vocational	(5,486.57)
	0232 Group Insurance - Life	5300 Vocational	(8.03)
	0233 Group Insurance - Dental	5300 Vocational	(196.49)
	0234 Group Insurance - Other	5300 Vocational	(80,384.81)
	0365 Software Subscriptions	5300 Vocational	(350.00)
	0390 Other Purchased Service	5300 Vocational	(922.00)
	0750 Other Personnel Services	5300 Vocational	112.50
	0131 Salary - Instructional	6100 Pupil Personnel Services	(23,333.32)
	0210 Florida Retirement System	6100 Pupil Personnel Services	(2,779.01)
	0220 FICA (Social Security & Medicare)	6100 Pupil Personnel Services	(1,784.76)
	0231 Group Insurance - Health	6100 Pupil Personnel Services	(5,458.35)
	0232 Group Insurance - Life	6100 Pupil Personnel Services	(13.91)
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	(183.35)
	0111 Salary - Administrative/Managerial	6300 Instruction & Curriculum	(0.02)
	0210 Florida Retirement System	6300 Instruction & Curriculum	0.02
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(0.06)
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	9,740.22
	0117 Workshops	6400 Instructional Staff Training Services	(302.72)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	1,206.65
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(3,279.82)
	0310 Professional & Technical Services	6400 Instructional Staff Training Services	87,000.00
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(279,924.13)
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.

2458 ESSER II - Reading Tutoring

	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (68,844.36)
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	2,014.69
	0210 Florida Retirement System	5100 Basic Education (K-12)	(8,357.03)
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(3,969.02)
	0750 Other Personnel Services	5100 Basic Education (K-12)	111,011.25
	0131 Salary - Instructional	6400 Instructional Staff Training Services	0.04
	0210 Florida Retirement System	6400 Instructional Staff Training Services	(0.03)

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds - Federal
Amendment Number 10
Board Meeting August 14, 2023

Account	Object	Function	Increase (Decrease)
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	0.48
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	0.03
	0232 Group Insurance - Life	6400 Instructional Staff Training Services	0.05
	0233 Group Insurance - Dental	6400 Instructional Staff Training Services	0.05
	0234 Group Insurance - Other	6400 Instructional Staff Training Services	(0.03)
	0330 In County Travel	6400 Instructional Staff Training Services	(1,742.35)
	0390 Other Purchased Service	6400 Instructional Staff Training Services	(21,180.50)
	0510 Supplies	6400 Instructional Staff Training Services	(8,933.27)
			\$ -

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.

2461 ESSER III

0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (20,199.23)
0102	Salary - Other Compensation	5100 Basic Education (K-12)	(131,994.00)
0107	Salary - Extended Substitute	5100 Basic Education (K-12)	4,725.00
0131	Salary - Instructional	5100 Basic Education (K-12)	5,732,170.33
0210	Florida Retirement System	5100 Basic Education (K-12)	707,485.22
0220	FICA (Social Security & Medicare)	5100 Basic Education (K-12)	418,497.99
0231	Group Insurance - Health	5100 Basic Education (K-12)	1,061,175.79
0232	Group Insurance - Life	5100 Basic Education (K-12)	2,459.22
0233	Group Insurance - Dental	5100 Basic Education (K-12)	34,263.31
0234	Group Insurance - Other	5100 Basic Education (K-12)	1,740.25
0395	Distributions to Charter Schools (Non-FEFP)	5100 Basic Education (K-12)	(23,146.75)
0510	Supplies	5100 Basic Education (K-12)	(3,758,345.39)
0519	Technology - Supplies	5100 Basic Education (K-12)	(170,000.00)
0520	Textbooks	5100 Basic Education (K-12)	(2,861,986.11)
0750	Other Personnel Services	5100 Basic Education (K-12)	13,243.13
0210	Florida Retirement System	5200 Exceptional Child	(0.03)
0220	FICA (Social Security & Medicare)	5200 Exceptional Child	2.65
0100	Salary - Non-Instructional	6100 Pupil Personnel Services	(333,468.00)
0131	Salary - Instructional	6100 Pupil Personnel Services	(27,853.09)
0210	Florida Retirement System	6100 Pupil Personnel Services	(27,423.49)
0220	FICA (Social Security & Medicare)	6100 Pupil Personnel Services	(16,233.57)
0232	Group Insurance - Life	6100 Pupil Personnel Services	(7.91)
0233	Group Insurance - Dental	6100 Pupil Personnel Services	(210.43)
0105	Salary - Bonus	6130 Health Services	58.15
0210	Florida Retirement System	6130 Health Services	6.93
0220	FICA (Social Security & Medicare)	6130 Health Services	4.44
0395	Distributions to Charter Schools (Non-FEFP)	6130 Health Services	2,153.00
0395	Distributions to Charter Schools (Non-FEFP)	6200 Instructional Media Services	538.25
0100	Salary - Non-Instructional	6300 Instruction & Curriculum	(12,432.56)
0111	Salary - Administrative/Managerial	6300 Instruction & Curriculum	(366,936.06)
0131	Salary - Instructional	6300 Instruction & Curriculum	(8,781.00)
0210	Florida Retirement System	6300 Instruction & Curriculum	(43,586.72)
0220	FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(29,691.62)
0231	Group Insurance - Health	6300 Instruction & Curriculum	(6,272.75)
0232	Group Insurance - Life	6300 Instruction & Curriculum	(12.22)
0233	Group Insurance - Dental	6300 Instruction & Curriculum	(190.48)
0234	Group Insurance - Other	6300 Instruction & Curriculum	(37,988.01)
0117	Workshops	6400 Instructional Staff Training Services	405.00
0220	FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	30.10
0791	Indirect Costs	7200 General Administration	220,797.16
0395	Distributions to Charter Schools (Non-FEFP)	7300 School Admin - Principal Office	14,532.75
0395	Distributions to Charter Schools (Non-FEFP)	7600 Food Service (Schools)	3,230.50
0100	Salary - Non-Instructional	7800 Pupil Transp Services - School	(288,979.00)
0210	Florida Retirement System	7800 Pupil Transp Services - School	(32,366.00)
0220	FICA (Social Security & Medicare)	7800 Pupil Transp Services - School	(22,107.00)
0395	Distributions to Charter Schools (Non-FEFP)	7800 Pupil Transp Services - School	2,692.25
			\$ -

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.

2462 ESSER III - Learning Loss

0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 743,529.47
0102	Salary - Other Compensation	5100 Basic Education (K-12)	(623,791.91)
0132	Salary - Hourly Teachers	5100 Basic Education (K-12)	(646,336.82)
0210	Florida Retirement System	5100 Basic Education (K-12)	(51,499.49)
0220	FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(44,456.91)
0231	Group Insurance - Health	5100 Basic Education (K-12)	215,466.93
0232	Group Insurance - Life	5100 Basic Education (K-12)	756.33

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds - Federal
Amendment Number 10
Board Meeting August 14, 2023

Account	Object	Function	Increase (Decrease)
0233	Group Insurance - Dental	5100 Basic Education (K-12)	8,631.27
0234	Group Insurance - Other	5100 Basic Education (K-12)	1,287.21
0365	Software Subscriptions	5100 Basic Education (K-12)	(192,000.00)
0510	Supplies	5100 Basic Education (K-12)	337,117.04
0519	Technology - Supplies	5100 Basic Education (K-12)	(103.83)
0520	Textbooks	5100 Basic Education (K-12)	(1,409,408.20)
0750	Other Personnel Services	5100 Basic Education (K-12)	(75,486.00)
0131	Salary - Instructional	6100 Pupil Personnel Services	(535,820.73)
0210	Florida Retirement System	6100 Pupil Personnel Services	(57,375.52)
0220	FICA (Social Security & Medicare)	6100 Pupil Personnel Services	(41,952.88)
0231	Group Insurance - Health	6100 Pupil Personnel Services	(5,759.69)
0232	Group Insurance - Life	6100 Pupil Personnel Services	(16.68)
0233	Group Insurance - Dental	6100 Pupil Personnel Services	(253.32)
0234	Group Insurance - Other	6100 Pupil Personnel Services	(73,000.74)
0131	Salary - Instructional	6120 Guidance Services	2,255,362.08
0210	Florida Retirement System	6120 Guidance Services	279,414.75
0220	FICA (Social Security & Medicare)	6120 Guidance Services	169,843.81
0231	Group Insurance - Health	6120 Guidance Services	285,518.57
0232	Group Insurance - Life	6120 Guidance Services	899.17
0233	Group Insurance - Dental	6120 Guidance Services	11,849.63
0234	Group Insurance - Other	6120 Guidance Services	1,500.04
0102	Salary - Other Compensation	6400 Instructional Staff Training Services	174.39
0117	Workshops	6400 Instructional Staff Training Services	(55,676.00)
0131	Salary - Instructional	6400 Instructional Staff Training Services	205,123.80
0132	Salary - Hourly Teachers	6400 Instructional Staff Training Services	5,283.57
0210	Florida Retirement System	6400 Instructional Staff Training Services	36,961.06
0220	FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(2,281.68)
0231	Group Insurance - Health	6400 Instructional Staff Training Services	129,243.01
0232	Group Insurance - Life	6400 Instructional Staff Training Services	332.20
0233	Group Insurance - Dental	6400 Instructional Staff Training Services	4,109.83
0234	Group Insurance - Other	6400 Instructional Staff Training Services	(99,802.22)
0310	Professional & Technical Services	6400 Instructional Staff Training Services	(10,000.00)
0750	Other Personnel Services	6400 Instructional Staff Training Services	(542,464.75)
0791	Indirect Costs	7200 General Administration	(24,916.79)
0100	Salary - Non-Instructional	7800 Pupil Transp Services - School	(168,280.00)
0210	Florida Retirement System	7800 Pupil Transp Services - School	(18,846.00)
0220	FICA (Social Security & Medicare)	7800 Pupil Transp Services - School	(12,874.00)
			\$ -

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.

2492 ARP - Homeless Children & Youth

0234	Group Insurance - Other	6100 Pupil Personnel Services	\$ (4,544.70)
0103	Salary - Supplements	6140 Psychological Services	3,785.68
0210	Florida Retirement System	6140 Psychological Services	469.40
0220	FICA (Social Security & Medicare)	6140 Psychological Services	289.62
			\$ -

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.

2495 ARP - IDEA - K-12

0210	Florida Retirement System	5200 Exceptional Child	\$ 880.78
0220	FICA (Social Security & Medicare)	5200 Exceptional Child	2.37
0365	Software Subscriptions	5200 Exceptional Child	(6,524.80)
0395	Distributions to Charter Schools (Non-FEFP)	5200 Exceptional Child	30,008.56
0510	Supplies	5200 Exceptional Child	28,112.37
0519	Technology - Supplies	5200 Exceptional Child	(0.20)
0103	Salary - Supplements	6100 Pupil Personnel Services	(52.14)
0131	Salary - Instructional	6100 Pupil Personnel Services	(31,275.91)
0210	Florida Retirement System	6100 Pupil Personnel Services	(3,731.09)
0220	FICA (Social Security & Medicare)	6100 Pupil Personnel Services	(2,396.49)
0231	Group Insurance - Health	6100 Pupil Personnel Services	(4,366.68)
0232	Group Insurance - Life	6100 Pupil Personnel Services	(11.12)
0233	Group Insurance - Dental	6100 Pupil Personnel Services	(146.68)
0210	Florida Retirement System	6110 Attendance and Social Work	(0.02)
0220	FICA (Social Security & Medicare)	6300 Instruction & Curriculum	1.45
0730	Dues and Fees	6400 Instructional Staff Training Services	(10,500.40)
			\$ -

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds - Federal
Amendment Number 10
Board Meeting August 14, 2023

Account	Object	Function	Increase (Decrease)
3401 <u>Title I - Part A</u>			
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 2,021.44
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	3,350.27
	0131 Salary - Instructional	5100 Basic Education (K-12)	(16,237.97)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(868.64)
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	50.45
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(26,869.26)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(64.81)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(1,017.80)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(133.88)
	0365 Software Subscriptions	5100 Basic Education (K-12)	(1,239.59)
	0510 Supplies	5100 Basic Education (K-12)	61,831.81
	0519 Technology - Supplies	5100 Basic Education (K-12)	(1,260.07)
	0644 Computer Hardware (Under \$5,000)	5100 Basic Education (K-12)	(1,262.64)
	0750 Other Personnel Services	5100 Basic Education (K-12)	4.25
	0100 Salary - Non-Instructional	5200 Exceptional Child	358.53
	0210 Florida Retirement System	5200 Exceptional Child	42.91
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	28.77
	0231 Group Insurance - Health	5200 Exceptional Child	(657.89)
	0232 Group Insurance - Life	5200 Exceptional Child	(2.98)
	0233 Group Insurance - Dental	5200 Exceptional Child	(19.90)
	0510 Supplies	5200 Exceptional Child	260.24
	0519 Technology - Supplies	5200 Exceptional Child	(9.68)
	0100 Salary - Non-Instructional	5500 Prekindergarten	(6,926.50)
	0210 Florida Retirement System	5500 Prekindergarten	(786.88)
	0220 FICA (Social Security & Medicare)	5500 Prekindergarten	(438.78)
	0231 Group Insurance - Health	5500 Prekindergarten	(8,275.47)
	0232 Group Insurance - Life	5500 Prekindergarten	(20.26)
	0233 Group Insurance - Dental	5500 Prekindergarten	(273.51)
	0234 Group Insurance - Other	5500 Prekindergarten	(14.20)
	0102 Salary - Other Compensation	6150 Parental Involvement	85.18
	0210 Florida Retirement System	6150 Parental Involvement	9.73
	0220 FICA (Social Security & Medicare)	6150 Parental Involvement	4.02
	0390 Other Purchased Service	6150 Parental Involvement	93.50
	0510 Supplies	6150 Parental Involvement	(67.75)
	0610 Library Books	6200 Instructional Media Services	(14.36)
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	(1,385.87)
	0111 Salary - Administrative/Managerial	6300 Instruction & Curriculum	0.04
	0210 Florida Retirement System	6300 Instruction & Curriculum	(176.15)
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(106.02)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(0.01)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	0.02
	0234 Group Insurance - Other	6300 Instruction & Curriculum	(0.04)
	0310 Professional & Technical Services	6300 Instruction & Curriculum	527.44
	0510 Supplies	6300 Instruction & Curriculum	(527.44)
	0131 Salary - Instructional	6400 Instructional Staff Training Services	(0.44)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	(0.55)
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	9.26
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	(0.14)
	0232 Group Insurance - Life	6400 Instructional Staff Training Services	(0.09)
	0233 Group Insurance - Dental	6400 Instructional Staff Training Services	(0.20)
	0234 Group Insurance - Other	6400 Instructional Staff Training Services	(0.02)
	0510 Supplies	6400 Instructional Staff Training Services	(18.07)
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.

3405 Title II - Part A

	0111 Salary - Administrative/Managerial	6300 Instruction & Curriculum	\$ (0.02)
	0210 Florida Retirement System	6300 Instruction & Curriculum	0.03
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(0.02)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	0.02
	0100 Salary - Non-Instructional	6400 Instructional Staff Training Services	2,474.52
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	108,000.00
	0131 Salary - Instructional	6400 Instructional Staff Training Services	(3,177.74)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	13,238.48
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	8,167.33
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	(16,871.68)
	0232 Group Insurance - Life	6400 Instructional Staff Training Services	(50.87)
	0233 Group Insurance - Dental	6400 Instructional Staff Training Services	(675.57)

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds - Federal
Amendment Number 10
Board Meeting August 14, 2023

Account	Object	Function	Increase (Decrease)
	0234 Group Insurance - Other	6400 Instructional Staff Training Services	(31.94)
	0310 Professional & Technical Services	6400 Instructional Staff Training Services	3,000.00
	0331 Out of County Travel	6400 Instructional Staff Training Services	7,500.00
	0510 Supplies	6400 Instructional Staff Training Services	(119,072.54)
	0730 Dues and Fees	6400 Instructional Staff Training Services	(6,500.00)
	0331 Out of County Travel	7730 Staff Services	4,000.00
			\$ -

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.

3407 Carl Perkins - Postsecondary Education

	0510 Supplies	5300 Vocational	\$ (27.02)
	0210 Florida Retirement System	6300 Instruction & Curriculum	27.04
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(0.01)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	(0.01)
			\$ -

Explanation: Changes by schools & departments between objects & functions to better utilize funds.

3409 Title I - Part D

	0111 Salary - Administrative/Managerial	6300 Instruction & Curriculum	\$ 0.01
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(0.02)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	0.01
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(0.03)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	0.01
	0510 Supplies	6400 Instructional Staff Training Services	(65.96)
	0791 Indirect Costs	7200 General Administration	65.98
			\$ -

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.

3412 Title IX - Homeless Children & Youth

	0210 Florida Retirement System	5100 Basic Education (K-12)	\$ (6.50)
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	0.01
	0510 Supplies	5100 Basic Education (K-12)	61.48
	0730 Dues and Fees	5100 Basic Education (K-12)	(55.00)
	0111 Salary - Administrative/Managerial	6300 Instruction & Curriculum	(0.02)
	0210 Florida Retirement System	6300 Instruction & Curriculum	0.03
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(0.02)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	0.02
			\$ -

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.

3415 Title IV - SS & AEG

	0510 Supplies	5100 Basic Education (K-12)	\$ (2,249.37)
	0103 Salary - Supplements	6140 Psychological Services	1,885.55
	0131 Salary - Instructional	6140 Psychological Services	(0.02)
	0210 Florida Retirement System	6140 Psychological Services	211.34
	0220 FICA (Social Security & Medicare)	6140 Psychological Services	152.49
	0231 Group Insurance - Health	6140 Psychological Services	0.02
	0232 Group Insurance - Life	6140 Psychological Services	(0.01)
			\$ -

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.

3418 Title III - English Language Acquisition

	0510 Supplies	5100 Basic Education (K-12)	\$ (34.47)
	0210 Florida Retirement System	6150 Parental Involvement	34.47
			\$ -

Explanation: Changes by schools & departments between objects & functions to better utilize funds.

3422 Carl Perkins - Secondary

	0220 FICA (Social Security & Medicare)	5300 Vocational	\$ 1.87
	0510 Supplies	5300 Vocational	(114.38)
	0750 Other Personnel Services	5300 Vocational	112.50
	0131 Salary - Instructional	6300 Instruction & Curriculum	0.02
	0210 Florida Retirement System	6300 Instruction & Curriculum	(0.03)

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds - Federal
Amendment Number 10
Board Meeting August 14, 2023

Account	Object	Function	Increase (Decrease)
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(0.02)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	0.02
	0232 Group Insurance - Life	6300 Instruction & Curriculum	0.02
			\$ -

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.

3426 Adult General Education

	0131 Salary - Instructional	5400 Adult General Education	\$ 3,313.85
	0510 Supplies	5400 Adult General Education	(3,313.85)
	0791 Indirect Costs	7200 General Administration	2,544.00
	0792 State Sales Tax	7200 General Administration	(2,544.00)
			\$ -

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.

3453 ARP - ESSER III - Supplemental Programming

	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 46,480.53
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	72,153.22
	0210 Florida Retirement System	5100 Basic Education (K-12)	11,759.07
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	8,552.80
	0231 Group Insurance - Health	5100 Basic Education (K-12)	193.54
	0232 Group Insurance - Life	5100 Basic Education (K-12)	0.38
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	13.02
	0510 Supplies	5100 Basic Education (K-12)	(197,855.42)
	0750 Other Personnel Services	5100 Basic Education (K-12)	56,042.55
	0132 Salary - Hourly Teachers	5200 Exceptional Child	2,224.94
	0210 Florida Retirement System	5200 Exceptional Child	264.97
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	170.18
	0232 Group Insurance - Life	5200 Exceptional Child	0.22
			\$ -

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.

3456 ARP - IAWA

	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (9,688.63)
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	947.92
	0210 Florida Retirement System	5100 Basic Education (K-12)	(1,497.16)
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(887.96)
	0510 Supplies	5100 Basic Education (K-12)	340.83
	0750 Other Personnel Services	5100 Basic Education (K-12)	10,785.00
			\$ -

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.

3457 ARP - Targeted Math and STEM Activities

	0510 Supplies	5100 Basic Education (K-12)	\$ (5,022.13)
	0117 Workshops	6400 Instructional Staff Training Services	5,020.00
	0232 Group Insurance - Life	6400 Instructional Staff Training Services	2.13
			\$ -

Explanation: Changes by schools & departments between objects & functions to better utilize funds.

3458 ARP - HIRITS

	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 20,741.77
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	(16,623.64)
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	521.50
	0210 Florida Retirement System	5100 Basic Education (K-12)	4,767.25
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	3,154.14
	0231 Group Insurance - Health	5100 Basic Education (K-12)	11,424.07
	0232 Group Insurance - Life	5100 Basic Education (K-12)	25.50
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	350.63
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(38,182.02)
	0510 Supplies	5100 Basic Education (K-12)	1,592.07
	0750 Other Personnel Services	5100 Basic Education (K-12)	12,228.75
	0131 Salary - Instructional	6400 Instructional Staff Training Services	52,153.31
	0210 Florida Retirement System	6400 Instructional Staff Training Services	6,211.47
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	3,795.60

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds - Federal
Amendment Number 10
Board Meeting August 14, 2023

Account	Object	Function	Increase (Decrease)	
	0231	Group Insurance - Health	6400 Instructional Staff Training Services	14,549.92
	0232	Group Insurance - Life	6400 Instructional Staff Training Services	25.56
	0233	Group Insurance - Dental	6400 Instructional Staff Training Services	399.60
	0234	Group Insurance - Other	6400 Instructional Staff Training Services	(77,135.48)
				\$ -

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.

3475 IDEA - Part B - K-12

0100	Salary - Non-Instructional	5200	Exceptional Child	\$ 412,953.94
0130	Salary - Overtime	5200	Exceptional Child	703.01
0210	Florida Retirement System	5200	Exceptional Child	49,066.81
0220	FICA (Social Security & Medicare)	5200	Exceptional Child	30,854.83
0231	Group Insurance - Health	5200	Exceptional Child	23,906.48
0232	Group Insurance - Life	5200	Exceptional Child	135.51
0233	Group Insurance - Dental	5200	Exceptional Child	507.54
0234	Group Insurance - Other	5200	Exceptional Child	(78.23)
0395	Distributions to Charter Schools (Non-FEFP)	5200	Exceptional Child	(24,471.81)
0510	Supplies	5200	Exceptional Child	(444,552.06)
0750	Other Personnel Services	5200	Exceptional Child	1,282.50
0131	Salary - Instructional	6100	Pupil Personnel Services	(14,559.45)
0210	Florida Retirement System	6100	Pupil Personnel Services	(1,734.05)
0220	FICA (Social Security & Medicare)	6100	Pupil Personnel Services	(1,113.80)
0231	Group Insurance - Health	6100	Pupil Personnel Services	(6,550.02)
0232	Group Insurance - Life	6100	Pupil Personnel Services	(11.12)
0233	Group Insurance - Dental	6100	Pupil Personnel Services	(220.02)
0103	Salary - Supplements	6110	Attendance and Social Work	8,316.45
0131	Salary - Instructional	6110	Attendance and Social Work	(0.12)
0210	Florida Retirement System	6110	Attendance and Social Work	1,031.24
0220	FICA (Social Security & Medicare)	6110	Attendance and Social Work	639.61
0231	Group Insurance - Health	6110	Attendance and Social Work	(0.06)
0232	Group Insurance - Life	6110	Attendance and Social Work	(0.03)
0233	Group Insurance - Dental	6110	Attendance and Social Work	0.02
0131	Salary - Instructional	6300	Instruction & Curriculum	(27,640.09)
0210	Florida Retirement System	6300	Instruction & Curriculum	(3,292.10)
0220	FICA (Social Security & Medicare)	6300	Instruction & Curriculum	(2,046.01)
0231	Group Insurance - Health	6300	Instruction & Curriculum	(2,961.44)
0232	Group Insurance - Life	6300	Instruction & Curriculum	(13.14)
0233	Group Insurance - Dental	6300	Instruction & Curriculum	(89.92)
0234	Group Insurance - Other	6300	Instruction & Curriculum	(38.46)
0102	Salary - Other Compensation	6400	Instructional Staff Training Services	(1,282.50)
0210	Florida Retirement System	6400	Instructional Staff Training Services	(148.79)
0220	FICA (Social Security & Medicare)	6400	Instructional Staff Training Services	(134.36)
0102	Salary - Other Compensation	7730	Staff Services	1,282.50
0210	Florida Retirement System	7730	Staff Services	159.03
0220	FICA (Social Security & Medicare)	7730	Staff Services	98.11
				\$ -

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.

3476 IDEA - Part B - Pre-K

0210	Florida Retirement System	5200	Exceptional Child	\$ 3.17
0220	FICA (Social Security & Medicare)	5200	Exceptional Child	(60.74)
0510	Supplies	5200	Exceptional Child	(842.15)
0210	Florida Retirement System	6100	Pupil Personnel Services	0.01
0220	FICA (Social Security & Medicare)	6100	Pupil Personnel Services	(0.01)
0103	Salary - Supplements	6110	Attendance and Social Work	1,537.48
0131	Salary - Instructional	6110	Attendance and Social Work	(0.03)
0210	Florida Retirement System	6110	Attendance and Social Work	190.65
0220	FICA (Social Security & Medicare)	6110	Attendance and Social Work	117.61
0232	Group Insurance - Life	6110	Attendance and Social Work	0.02
0220	FICA (Social Security & Medicare)	6400	Instructional Staff Training Services	(13.51)
0750	Other Personnel Services	6400	Instructional Staff Training Services	(932.50)
				\$ -

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.

Explanation of Budget Amendment as Follows:
 Part IV - Other Special Revenue Funds - Federal
 Amendment Number 10
 Board Meeting August 14, 2023

Account	Object	Function	Increase (Decrease)
3487	<u>AFRL - RWWI - Growing STEM Awareness</u>		
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	\$ 3,000.00
	0510 Supplies	5100 Basic Education (K-12)	(3,000.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3488	<u>DoDEA ENGAGE 2.0</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (732.64)
	0519 Technology - Supplies	5100 Basic Education (K-12)	1,917.80
	0649 Technology Equipment (Under \$5,000)	5100 Basic Education (K-12)	4,473.00
	0111 Salary - Administrative/Managerial	6300 Instruction & Curriculum	(4,006.49)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(477.22)
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(317.25)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(841.01)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(1.12)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(15.07)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.</i>		

ADOPTED BY SCHOOL BOARD:

AUGUST 14, 2023

FUND NAME: SPECIAL REVENUE FUNDS - MISCELLANEOUS (INTERNAL FUNDS)

FUND NUMBER: 49XX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 5/31/2023	INCREASE	DECREASE	BUDGET AS OF 6/30/2023
3490	MISCELLANEOUS LOCAL REVENUE	\$ 10,000,000.00	\$ 10,000,000.00	\$ 4,195,818.99	\$ -	\$ 14,195,818.99
3905	RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	5,993,183.31	5,993,183.31	-	-	5,993,183.31
TOTAL - INTERNAL SERVICE FUNDS		\$ 15,993,183.31	\$ 15,993,183.31	\$ 4,195,818.99	\$ -	\$ 20,189,002.30

FUND NAME: SPECIAL REVENUE FUNDS - MISCELLANEOUS (INTERNAL FUNDS)

FUND NUMBER: 49XX

<i>APPROPRIATIONS</i>							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 5/31/2023	INCREASE	DECREASE	BUDGET AS OF 6/30/2023
9100		COMMUNITY SERVICES					
	0790	MISCELLANEOUS EXPENSE	\$ 15,993,183.31	\$ 15,993,183.31	\$ 4,195,818.99	\$ -	\$ 20,189,002.30
TOTAL - INTERNAL SERVICE FUNDS			\$ 15,993,183.31	\$ 15,993,183.31	\$ 4,195,818.99	\$ -	\$ 20,189,002.30

Explanation of Budget Amendment as Follows:
 Part II - Special Revenue Funds - Miscellaneous (Internal Funds)
 Amendment Number 10
 Board Meeting August 14, 2023

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3490	Miscellaneous Revenue		<u>\$ 4,195,818.99</u>
	0790 Miscellaneous Expense	9100 Community Service	<u>\$ 4,195,818.99</u>

Explanation: To appropriate revenue for various Internal Funds activities based on actual collections.

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

AUGUST 14, 2023

FUND NAME: OTHER SPECIAL REVENUE FUNDS - FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 5/31/2023	INCREASE	DECREASE	BUDGET AS OF 6/30/2023	
3199 MISCELLANEOUS FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	
3261 SCHOOL LUNCH REIMBURSEMENT	6,397,600.00	6,397,600.00	1,222,147.32	-	7,619,747.32	
3262 SCHOOL BREAKFAST REIMBURSEMENT	1,487,700.00	1,487,700.00	213,826.45	-	1,701,526.45	
3263 FOOD SERVICE AFTER SCHOOL SNACK REIMBURSEMENT	106,900.00	106,900.00	10,466.84	-	117,366.84	
3265 USDA DONATED COMMODITIES	1,009,700.00	1,009,700.00	7,099.08	-	1,016,799.08	
3267 SUMMER FOOD SERVICE PROGRAM	58,062.61	315,194.61	-	-	315,194.61	
3268 NUTRITION EDUC & TRNG PROGRAM	-	-	-	-	-	
3269 OTHER FOOD SERVICES	-	-	-	-	-	
3287 COVID19 SFS SCHL YR REIMB PRGM	-	-	-	-	-	
3299 MISCELLANEOUS FEDERAL THROUGH STATE	77,706.33	1,066,606.06	-	52,348.24	1,014,257.82	
3338 STATE LUNCH SUPPLEMENT - FS	59,700.00	59,700.00	2,768.00	-	62,468.00	
3339 STATE BREAKFAST SUPPLEMENT - FS	40,500.00	40,500.00	28.00	-	40,528.00	
3399 OTHER MISCELLANEOUS REVENUE	-	-	-	-	-	
3431 INTEREST ON INVESTMENT	-	-	304,167.74	-	304,167.74	
3448 DONATIONS	-	11,228.00	-	-	11,228.00	
3451 STUDENT MEALS	3,207,700.00	3,207,700.00	753,707.00	-	3,961,407.00	
3456 OTHER FOOD SALES	-	-	-	-	-	
3457 CATERING	-	5,802.43	672.27	-	6,474.70	
3459 SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-	
3460 ONLINE CREDIT CARD FEES	-	124,564.73	66.70	-	124,631.43	
3465 PURCHASED - OTHER POSITIONS	-	-	-	-	-	
3466 PURCHASED OTHER POS - EXTERNAL	-	-	-	-	-	
3485 RESTITUTION PAYMENTS - OTHER	-	5,677.98	-	-	5,677.98	
3490 MISCELLANEOUS REVENUE	-	5,399.09	-	-	5,399.09	
3496 SOFT DRINK COMMISSIONS	5,000.00	5,000.00	5,744.47	-	10,744.47	
3497 REFUND-PRIOR YEAR EXPENDITURES	-	-	-	-	-	
3610 TRANSFERS FROM GENERAL OPERATING FUNDS	-	-	-	-	-	
3901 RESERVE FOR ENCUMBRANCE	253,841.34	253,841.34	-	-	253,841.34	
3902 RESERVE FOR INVENTORY	372,868.78	372,868.78	-	-	372,868.78	
3905 RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	1,916,418.21	1,916,418.21	-	-	1,916,418.21	
3925 FUND BALANCE - UNDESIGNATED	8,763,484.79	8,763,484.79	-	-	8,763,484.79	
TOTAL - FOOD SERVICE FUND	\$ 23,757,182.06	\$ 25,155,886.02	\$ 2,520,693.87	\$ 52,348.24	\$ 27,624,231.65	

FUND NAME: OTHER SPECIAL REVENUE FUNDS - FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 5/31/2023	INCREASE	DECREASE	BUDGET AS OF 6/30/2023	
0100 SALARY - NON-INSTRUCTIONAL	\$ 761,310.00	\$ 685,976.60	\$ 15,482.96	\$ -	\$ 701,459.56	
0102 SALARY - OTHER COMPENSATION	624.73	2,184.40	-	-	2,184.40	
0103 SALARY - SUPPLEMENTS	5,160.82	5,160.82	-	5,108.00	52.82	
0111 SALARY - ADMINISTRATIVE/MANAGERIAL	502,178.00	470,713.63	-	8,214.58	462,499.05	
0117 WORKSHOPS	2,932.25	6,085.00	198.75	-	6,283.75	
0121 SALARY - RETIREMENT BONUS	-	-	-	-	-	
0122 SALARY - SICK LEAVE PAYOFF	15,902.87	20,354.15	13,082.87	-	33,437.02	
0123 SALARY - ANNUAL LEAVE PAYOFF	-	-	-	-	-	
0130 SALARY - OVERTIME	-	12,689.06	1,396.32	-	14,085.38	
0161 SALARY - PROFESSIONAL/TECHNICAL	104,318.82	110,448.00	-	52.85	110,395.15	
0210 FLORIDA RETIREMENT SYSTEM	162,079.34	168,691.52	293.13	-	168,984.65	
0220 FICA (SOCIAL SECURITY)	107,186.95	100,708.34	-	208.65	100,499.69	
0231 GROUP INSURANCE - HEALTH & HOSPITAL	434,975.94	408,180.44	-	30,585.06	377,595.38	
0232 GROUP INSURANCE - LIFE	1,102.43	1,009.60	-	70.28	939.32	
0233 GROUP INSURANCE - DENTAL	14,698.74	13,941.60	-	1,021.20	12,920.40	
0234 GROUP INSURANCE - OTHER	800.00	851.10	-	71.00	780.10	
0310 PROFESSIONAL & TECHNICAL SERVICES	7,697,911.06	10,226,126.04	45,337.14	-	10,271,463.18	
0330 IN COUNTY TRAVEL	4,000.00	4,350.86	-	1,501.84	2,849.02	
0331 OUT OF COUNTY TRAVEL	4,050.00	8,223.50	-	1,238.10	6,985.40	
0350 REPAIR AND MAINTENANCE	148,370.86	99,211.70	-	-	99,211.70	
0354 MAINTENANCE / VEHICLE REPAIR	5,300.00	6,044.91	-	-	6,044.91	
0355 TECHNOLOGY REPAIRS & MAINTENANCE	-	402.14	-	-	402.14	
0360 LEASE AND RENTAL AGREEMENTS	4,581.45	5,081.45	-	1,934.16	3,147.29	
0363 SEAT MANAGED - COMPUTERS	80,000.00	80,000.00	-	1,373.24	78,626.76	
0365 SOFTWARE SUBSCRIPTIONS	-	6,717.04	-	-	6,717.04	
0370 POSTAGE	4,000.00	2,103.84	-	1,023.84	1,080.00	
0371 TELEPHONE	13,500.00	4,074.97	437.18	-	4,512.15	
0372 TELEPHONE MAINTENANCE	-	-	-	-	-	
0373 TELEPHONE LONG DISTANCE	250.00	39.20	-	38.63	0.57	
0375 CELLULAR TELEPHONE	3,050.00	3,487.50	-	450.00	3,037.50	
0381 WATER AND SEWAGE	1,500.00	1,500.00	-	142.71	1,357.29	
0382 GARBAGE	10,700.00	10,700.00	418.31	-	11,118.31	
0390 OTHER PURCHASED SERVICE	7,000.00	10,179.49	-	-	10,179.49	
0393 CONTRACTS - NONPROFESSIONAL SERVICE	27,382.77	50,309.96	6,401.50	-	56,711.46	
0399 OTHER TECHNOLOGY PURCHASE SERVICE	-	889.28	-	-	889.28	
0410 NATURAL GAS	3,000.00	3,951.60	17.24	-	3,968.84	
0430 ELECTRICITY	72,000.00	72,000.00	-	3,965.87	68,034.13	
0450 GASOLINE	6,733.24	13,294.24	741.40	-	14,035.64	
0460 DIESEL FUEL	6,000.00	9,898.00	-	1,555.01	8,342.99	
0510 SUPPLIES	29,862.20	53,352.46	6,918.15	-	60,270.61	
0519 TECHNOLOGY SUPPLIES	350.11	15,853.06	2,384.51	-	18,237.57	
0550 REPAIR PARTS	1,368.09	3,008.40	-	-	3,008.40	
0560 TIRES AND TUBES	-	-	-	-	-	
0580 COMMODITIES	1,040,355.00	1,040,355.00	-	90,227.33	950,127.67	
0641 EQUIPMENT/FIXED ASSET (OVER \$5,000)	1,080,763.57	1,287,135.21	4,413.40	-	1,291,548.61	
0642 EQUIPMENT (UNDER \$5,000)	8,408.55	156,917.84	25,182.28	-	182,100.12	
0643 COMPUTER HARDWARE (OVER \$5,000)	-	-	-	-	-	
0644 COMPUTER HARDWARE (UNDER \$5,000)	4,935.00	28,726.34	812.28	-	29,538.62	
0652 OTHER MOTOR VEHICLES	-	-	-	-	-	
0676 OTHER PERMANENT IMPROVEMENTS	-	-	-	-	-	
0681 FIRE/SPRINKLER/ELECT/WATER SYSTEMS	-	-	-	-	-	
0682 HEATING/COOLING/AIR CONDITION	-	-	-	-	-	
0684 REPLACEMENT ROOFING & SYSTEMS	1,502,101.13	1,502,101.74	85.00	-	1,502,186.74	
0685 FLOORING/STRUCTURAL ALTERATION	-	-	-	-	-	
0691 SOFTWARE (OVER \$5,000)	-	-	-	-	-	
0692 SOFTWARE (UNDER \$5,000)	-	-	-	-	-	
0730 DUES AND FEES	18,000.00	17,658.13	-	7,455.73	10,202.40	
0731 ONLINE CREDIT CARD FEES	-	124,564.73	49.70	-	124,614.43	
0732 MOTOR VEHICLE TAGS AND FEES	-	-	-	-	-	
0750 OTHER PERSONNEL SERVICES (TEMP)	47,566.64	56,481.04	-	23,889.40	32,591.64	
0790 MISCELLANEOUS EXPENSE	-	-	14.75	-	14.75	
0791 INDIRECT COST	271,400.00	271,400.00	24,419.70	-	295,819.70	
0990 FUND BALANCE UNAPPROPRIATED	9,067,974.83	7,501,375.42	2,427,970.66	-	9,929,346.08	
0991 RESERVES - INVENTORY	372,868.78	372,868.78	66,671.41	-	439,540.19	
0997 RESERVES - PROJECTS	98,627.89	98,507.89	5,744.47	-	104,252.36	
TOTAL - FOOD SERVICE FUND	\$ 23,757,182.06	\$ 25,155,886.02	\$ 2,648,473.11	\$ 180,127.48	\$ 27,624,231.65	

Explanation of Budget Amendment as Follows:
Part V - Other Special Revenue Funds - Food Service
Amendment Number 10
Board Meeting August 14, 2023

Account	Object	Function	(Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3261	<u>School Lunch Reimbursement</u>		\$ 1,222,147.32
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 1,222,147.32
	<i>Explanation: Appropriate revenue for School Lunch Reimbursement based on actual collections.</i>		
	.... Discretionary	\$ 1,222,147.32	
3262	<u>School Breakfast Reimbursement</u>		\$ 213,826.45
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 213,826.45
	<i>Explanation: Appropriate revenue for School Breakfast Reimbursement based on actual collections.</i>		
	.... Discretionary	\$ 213,826.45	
3263	<u>Food Service After School Snack Reimbursement</u>		\$ 10,466.84
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 10,466.84
	<i>Explanation: Appropriate revenue for Food Service After School Snack Reimbursement based on actual collections.</i>		
	.... Discretionary	\$ 10,466.84	
3265	<u>USDA Donated Commodities</u>		\$ 7,099.08
	0580 Commodities	7610 Food Service - Departments	\$ (59,572.33)
	0991 Reserves - Inventory	7610 Food Service - Departments	66,671.41
			\$ 7,099.08
	<i>Explanation: Appropriate revenue for USDA Donated Commodities and to record inventory.</i>		
	.... Discretionary	\$ 7,099.08	
3299	<u>Miscellaneous Federal Through State</u>		\$ (52,348.24)
	0641 Equipment/Fixed Assets (Over \$5,000)	7600 Food Service (Schools)	\$ (52,348.24)
	<i>Explanation: Adjust revenue for National School Lunch Program Equipment Assistance Grant to actual.</i>		
	1511 NSLP Equipment Asst. Grant	\$ (52,348.24)	
3338	<u>State Lunch Supplement - FS</u>		\$ 2,768.00
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 2,768.00
	<i>Explanation: Appropriate revenue for State Lunch Supplement based on actual collections.</i>		
	.... Discretionary	\$ 2,768.00	
3339	<u>State Breakfast Supplement - FS</u>		\$ 28.00
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 28.00
	<i>Explanation: Appropriate revenue for State Breakfast Supplement based on actual collections.</i>		
	.... Discretionary	\$ 28.00	
3431	<u>Interest on Investments</u>		\$ 304,167.74
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 304,167.74
	<i>Explanation: Appropriate revenue for Interest on Investments based on actual collections.</i>		
	.... Discretionary	\$ 304,167.74	

Explanation of Budget Amendment as Follows:
Part V - Other Special Revenue Funds - Food Service
Amendment Number 10
Board Meeting August 14, 2023

Account	Object	Function	(Decrease)
3451	<u>Student Meals</u>		\$ 753,707.00
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 753,707.00
	<i>Explanation: Appropriate revenue for Student Meals based on actual collections.</i>		
	.... Discretionary		\$ 753,707.00
3457	<u>Catering</u>		\$ 672.27
	0310 Professional & Technical Service	7610 Food Service - Departments	\$ 672.27
	<i>Explanation: Appropriate revenue for Catering based on actual collections.</i>		
	7502 Catering		\$ 672.27
3460	<u>On-Line Credit Card Fees</u>		\$ 66.70
	0731 On-Line Credit Card Fees	7610 Food Service - Departments	\$ 66.70
	<i>Explanation: Appropriate revenue for On-Line Credit Card Fees based on actual collections.</i>		
	3510 SFS Contract Exclusions		\$ 66.70
3496	<u>Soft Drink Commissions</u>		\$ 5,744.47
	0997 Reserve - Projects	9890 Reserves	\$ 5,744.47
	<i>Explanation: Appropriate revenue for Soft Drink Commissions based on actual collections.</i>		
	5044 Vending Commissions		\$ 5,744.47

II. Amendments Between Appropriations & Reserves

.... Discretionary

0100	Salary - Non-Instructional	7600 Food Service (Schools)	\$ 22,020.65
0111	Salary - Administrative Manager	7600 Food Service (Schools)	(0.02)
0117	Workshops	7600 Food Service (Schools)	198.75
0130	Salary - Overtime	7600 Food Service (Schools)	1,378.04
0210	Florida Retirement System	7600 Food Service (Schools)	3,334.65
0220	Social Security	7600 Food Service (Schools)	1,893.85
0231	Group Insurance - Health	7600 Food Service (Schools)	(30,585.06)
0232	Group Insurance - Life	7600 Food Service (Schools)	(76.68)
0233	Group Insurance - Dental	7600 Food Service (Schools)	(1,021.20)
0234	Group Insurance - Other	7600 Food Service (Schools)	(71.00)
0310	Professional & Technical Service	7600 Food Service (Schools)	(37,080.10)
0330	In County Travel	7600 Food Service (Schools)	(0.07)
0393	Contracts - Nonprofessional	7600 Food Service (Schools)	(119.00)
0100	Salary - Non-Instructional	7610 Food Service - Departments	(5,644.35)
0103	Salary - Supplements	7610 Food Service - Departments	(5,108.00)
0111	Salary - Administrative Manager	7610 Food Service - Departments	(3,214.55)
0122	Salary - Sick Leave Payoff	7610 Food Service - Departments	13,082.87
0130	Salary - Overtime	7610 Food Service - Departments	18.28
0161	Salary - Professional/Technical	7610 Food Service - Departments	(9,600.35)
0210	Florida Retirement System	7610 Food Service - Departments	(3,001.34)
0220	Social Security	7610 Food Service - Departments	(2,075.47)
0231	Group Insurance - Health	7610 Food Service - Departments	(4,330.50)
0232	Group Insurance - Life	7610 Food Service - Departments	(2.21)
0233	Group Insurance - Dental	7610 Food Service - Departments	(135.89)
0234	Group Insurance - Other	7610 Food Service - Departments	(2.42)
0310	Professional & Technical Service	7610 Food Service - Departments	85,000.00
0330	In County Travel	7610 Food Service - Departments	(1,501.77)
0331	Out of County Travel	7610 Food Service - Departments	(1,238.10)
0360	Lease and Rental Agreements	7610 Food Service - Departments	(1,934.16)
0363	Seat Managed - Computers	7610 Food Service - Departments	(1,373.24)
0370	Postage	7610 Food Service - Departments	(1,023.84)
0371	Telephone	7610 Food Service - Departments	437.18
0373	Telephone Long Distance	7610 Food Service - Departments	(38.63)
0375	Cellular Telephone	7610 Food Service - Departments	(123.45)
0381	Water and Sewage	7610 Food Service - Departments	(142.71)

Explanation of Budget Amendment as Follows:
Part V - Other Special Revenue Funds - Food Service
Amendment Number 10
Board Meeting August 14, 2023

Account	Object	Function	(Decrease)
	0382 Garbage	7610 Food Service - Departments	418.31
	0410 Natural Gas	7610 Food Service - Departments	17.24
	0430 Electricity	7610 Food Service - Departments	(3,965.87)
	0450 Gasoline	7610 Food Service - Departments	741.40
	0460 Diesel Fuel	7610 Food Service - Departments	(1,555.01)
	0510 Supplies	7610 Food Service - Departments	(2,356.02)
	0580 Commodities	7610 Food Service - Departments	(30,655.00)
	0730 Dues and Fees	7610 Food Service - Departments	(7,455.73)
	0750 Other Personnel Services	7610 Food Service - Departments	(18,889.40)
	0790 Miscellaneous Expense	7610 Food Service - Departments	14.75
	0791 Indirect Costs	7610 Food Service - Departments	19,688.82
	0990 Fund Balance - Unappropriated	9890 Reserves	(79,140.69)
			<u>\$ (105,217.04)</u>

Explanation: Changes between objects & functions to better utilize funds, adjust average salaries to actual, and transfers to/(from) the following project(s):

1511 NSLP Equipment Asst. Grant	\$ 52,348.24	3510 SFS Contract Exclusions	52,868.80
			<u>\$ 105,217.04</u>

1511 NSLP Equipment Asst. Grant

0641 Equipment/Fixed Assets (Over \$5,000)	7600 Food Service (Schools)	\$ 52,348.24
--	-----------------------------	--------------

Explanation: Transfers to/(from) the following project(s):

.... Discretionary	\$ (52,348.24)
--------------------	----------------

3501 Summer Feeding

0100 Salary - Non-Instructional	7610 Food Service - Departments	\$ (893.34)
0111 Salary - Administrative Manager	7610 Food Service - Departments	(5,000.00)
0161 Salary - Professional/Technical	7610 Food Service - Departments	9,547.50
0231 Group Insurance - Health	7610 Food Service - Departments	4,330.50
0232 Group Insurance - Life	7610 Food Service - Departments	8.61
0233 Group Insurance - Dental	7610 Food Service - Departments	135.89
0234 Group Insurance - Other	7610 Food Service - Departments	2.42
0310 Professional & Technical Service	7610 Food Service - Departments	(3,255.03)
0375 Cellular Telephone	7610 Food Service - Departments	123.45
0510 Supplies	7610 Food Service - Departments	(450.53)
0519 Technology-Related Supplies	7610 Food Service - Departments	450.53
0750 Other Personnel Services	7610 Food Service - Departments	(5,000.00)
		<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust average salaries to actual.

3510 SFS Contract Exclusions

0393 Contracts - Nonprofessional	7600 Food Service (Schools)	\$ 6,520.50
0641 Equipment/Fixed Assets (Over \$5,000)	7600 Food Service (Schools)	4,413.40
0642 Equipment (Under \$5,000)	7600 Food Service (Schools)	14,865.00
0684 Replacement Roofing & Systems	7600 Food Service (Schools)	85.00
0111 Salary - Administrative Manager	7610 Food Service - Departments	(0.01)
0210 Florida Retirement System	7610 Food Service - Departments	(40.18)
0220 Social Security	7610 Food Service - Departments	(27.03)
0375 Cellular Telephone	7610 Food Service - Departments	(450.00)
0510 Supplies	7610 Food Service - Departments	9,724.70
0519 Technology-Related Supplies	7610 Food Service - Departments	1,933.98
0642 Equipment (Under \$5,000)	7610 Food Service - Departments	10,317.28
0644 Computer Hardware (Under \$5,000)	7610 Food Service - Departments	812.28
0731 On-Line Credit Card Fees	7610 Food Service - Departments	(17.00)
0791 Indirect Costs	7610 Food Service - Departments	4,730.88
		<u>\$ 52,868.80</u>

Explanation: Changes between objects & functions to better utilize funds, adjust average salaries to actual, and transfers to/(from) the following project(s):

.... Discretionary	\$ (52,868.80)
--------------------	----------------

3522 Supply Chain Assistance Funds

0310 Professional & Technical Service	7600 Food Service (Schools)	\$ 988,899.73
0310 Professional & Technical Service	7610 Food Service - Departments	(988,899.73)
		<u>\$ -</u>

Explanation: Changes between objects & functions to better utilize funds.

FUND NAME: INTERNAL SERVICE FUNDS (SELF-INSURED MEDICAL)

FUND NUMBER: 7XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 5/31/2023	INCREASE	DECREASE	BUDGET AS OF 6/30/2023
3431	INTEREST ON INVESTMENT	\$ -	\$ -	\$ 58,367.92	\$ -	\$ 58,367.92
3481	PREMIUM REVENUE - HEALTH INSURANCE	-	24,000,405.00	-	2,932,165.03	21,068,239.97
TOTAL - INTERNAL SERVICE FUNDS		\$ -	\$ 24,000,405.00	\$ 58,367.92	\$ 2,932,165.03	\$ 21,126,607.89

FUND NAME: INTERNAL SERVICE FUNDS (SELF-INSURED MEDICAL)

FUND NUMBER: 7XXX

<i>APPROPRIATIONS</i>							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 5/31/2023	INCREASE	DECREASE	BUDGET AS OF 6/30/2023
9900		PROPRIETARY FUNDS					
	0310	PROFESSIONAL & TECHNICAL SERV	\$ -	\$ 305,638.00	\$ 23,555.99	\$ -	\$ 329,193.99
	0320	INSURANCE AND BOND PREMIUMS	-	631,095.00	63,817.67	-	694,912.67
	0365	SOFTWARE SUBSCRIPTIONS	-	-	23,760.00	-	23,760.00
	0730	DUES AND FEES	-	9,000.00	-	-	9,000.00
	0770	CLAIMS EXPENSE - HEALTH INSURANCE	-	23,054,672.00	-	2,984,930.77	20,069,741.23
	0771	CLAIMS STOP/LOSS REIMBURSEMENTS	-	-	-	-	-
9890		RESERVES					
	0990	FUND BALANCE UNAPPROPRIATED	-	-	-	-	-
		TOTAL - INTERNAL SERVICE FUNDS	\$ -	\$ 24,000,405.00	\$ 111,133.66	\$ 2,984,930.77	\$ 21,126,607.89

Explanation of Budget Amendment as Follows:
 Part II - Internal Service Funds (Self-Insured Medical)
 Amendment Number 10
 Board Meeting August 14, 2023

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3431	<u>Interest on Investments</u>		<u>\$ 58,367.92</u>
	0770 Claims Expense - Health Insurance	9900 Proprietary Funds	<u>\$ 58,367.92</u>
	<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>		
	.... Discretionary	\$ 58,367.92	
3481	<u>Premium Revenue - Health Insurance</u>		<u>\$ (2,932,165.03)</u>
	0770 Claims Expense - Health Insurance	9900 Proprietary Funds	<u>\$ (2,932,165.03)</u>
	<i>Explanation: To adjust revenue based on actual collections.</i>		
	.... Discretionary	\$ (2,932,165.03)	
II. Amendments Between Appropriations & Reserves			
	.... <u>Discretionary</u>		
	0310 Professional & Technical Service	9900 Proprietary Funds	\$ 23,555.99
	0320 Insurance and Bond Premiums	9900 Proprietary Funds	63,817.67
	0365 Software Subscriptions	9900 Proprietary Funds	23,760.00
	0770 Claims Expense - Health Insurance	9900 Proprietary Funds	(111,133.66)
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects.</i>		

ADOPTED BY SCHOOL BOARD:

AUGUST 14, 2023