



Agenda Item Details

| | |
|--------------------|---|
| Meeting | Oct 23, 2023 - Regular Meeting |
| Category | 7. Consent Agenda |
| Subject | 7.8 Budget Amendment #1 - Fiscal Year 2023-2024, presented by Julie Perry, Chief Financial Officer, and recommended by the Superintendent for approval. |
| Access | Public |
| Type | Action (Consent) |
| Preferred Date | Oct 23, 2023 |
| Absolute Date | Oct 23, 2023 |
| Fiscal Impact | Yes |
| Dollar Amount | 1,926,532.16 |
| Budgeted | Yes |
| Budget Source | Various - See Attached Budget Amendment |
| Recommended Action | Motion to approve Budget Amendment #1 - Fiscal Year 2023-2024, |

Public Content

On September 11, 2023, the School Board adopted the budget for fiscal year 2023-2024. 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 September 2023:

| Fund Name | Fund No. | Amount |
|--|-----------|-----------------------|
| General Fund | 1010 | \$1,143,649.68 |
| Debt Service Funds | 2xxx | 611.01 |
| Capital Project Funds | 3xxx | 678,813.57 |
| Other Special Revenue Funds - Federal | 42xx/43xx | 84,000.00 |
| Other Special Revenue Funds - Miscellaneous (Internal Funds) | 49xx | 0.00 |
| Other Special Revenue Funds - School Food Service | 5020 | 19,457.90 |
| Internal Service Funds (Self-Insured Medical) | 7xxx | 0.00 |
| Total - All Funds | | \$1,926,532.16 |

IBA 01 - Sept 2023.pdf (1,266 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 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, Marti Gardner, Diane Kelley, Lamar White



School District of Okaloosa County

Fiscal Year 2023-2024

BUDGET AMENDMENT #1

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

| ESTIMATED REVENUE | | | | | | |
|------------------------------|---|------------------------|-----------------|------------|------------------------|-----------------|
| REVENUE OBJECT NUMBER & NAME | ORIGINAL BUDGET | BUDGET AS OF 8/31/2023 | INCREASE | DECREASE | BUDGET AS OF 9/30/2023 | |
| 3121 | PL 81-874, FEDERAL IMPACT, CURRENT OPERATIONS | \$ 2,248,000.00 | \$ 2,248,000.00 | \$ - | \$ - | \$ 2,248,000.00 |
| 3122 | PL 81-874 FEDERAL IMPACT, HANDICAP | 100,000.00 | 100,000.00 | - | - | 100,000.00 |
| 3191 | ROTC | 300,000.00 | 300,000.00 | - | - | 300,000.00 |
| 3192 | DOD SECTION 386 PL 102-484 | 750,000.00 | 750,000.00 | - | - | 750,000.00 |
| 3193 | DOD SECTION 363 PL 106-398 | - | - | - | - | - |
| 3199 | MISCELLANEOUS FEDERAL DIRECT | - | - | - | - | - |
| 3203 | MEDICAID REIMBURSEMENT | 650,000.00 | 650,000.00 | - | - | 650,000.00 |
| 3209 | FEMA CLAIMS | - | - | - | - | - |
| 3299 | MISCELLANEOUS FEDERAL THROUGH STATE | - | - | - | - | - |
| 3301 | CLASS SIZE REDUCTION | 30,945,658.00 | 30,945,658.00 | - | - | 30,945,658.00 |
| 3310 | FLORIDA EDUCATION FINANCE PROGRAM | 102,123,000.00 | 102,123,000.00 | - | - | 102,123,000.00 |
| 3311 | SAFE SCHOOLS | 2,618,176.00 | 2,618,176.00 | - | - | 2,618,176.00 |
| 3312 | SUPPLEMENTAL ACADEMIC INSTRUCTION | 9,107,062.00 | 9,107,062.00 | - | - | 9,107,062.00 |
| 3313 | ESE GUARANTEE | 14,209,118.00 | 14,209,118.00 | - | - | 14,209,118.00 |
| 3314 | READING INSTRUCTION | - | - | - | - | - |
| 3315 | WORKFORCE DEVELOPMENT | 2,538,518.00 | 2,538,518.00 | - | - | 2,538,518.00 |
| 3317 | WORKFORCE EDUCATION PERFORMANCE INCENTIVE | - | - | - | - | - |
| 3318 | DJJ SUPPLEMENTAL ALLOCATION | 109,291.00 | 109,291.00 | - | - | 109,291.00 |
| 3319 | VIRTUAL EDUCATION CONTRIBUTION | - | - | - | - | - |
| 3320 | TEACHER SALARY INCREASE ALLOCATION | - | - | - | - | - |
| 3323 | CO & DS WITHHELD FOR ADMINISTRATIVE EXPENSE | 16,000.00 | 16,000.00 | - | - | 16,000.00 |
| 3334 | DIGITAL CLASSROOMS | - | - | - | - | - |
| 3335 | TEACHER CLASSROOM SUPPLY ASSISTANCE | - | - | - | - | - |
| 3336 | INSTRUCTIONAL MATERIALS | - | - | - | - | - |
| 3343 | STATE LICENSE TAX | 40,000.00 | 40,000.00 | - | - | 40,000.00 |
| 3344 | DISCRETIONARY LOTTERY | - | - | - | - | - |
| 3349 | INTANGIBLE PROPERTY TAX | - | - | - | - | - |
| 3354 | TRANSPORTATION | 8,137,076.00 | 8,137,076.00 | - | - | 8,137,076.00 |
| 3357 | MENTAL HEALTH ASSISTANCE | 1,806,833.00 | 1,806,833.00 | - | - | 1,806,833.00 |
| 3359 | FEDERALLY CONNECTED STUDENT SUPPLEMENT | 3,101,842.00 | 3,101,842.00 | - | - | 3,101,842.00 |
| 3362 | SCHOOL RECOGNITION | - | - | - | - | - |
| 3366 | BEST & BRIGHTEST | - | - | - | - | - |
| 3370 | VOLUNTARY PREKINDERGARTEN PROGRAM - SUMMER | - | - | - | - | - |
| 3371 | VOLUNTARY PREKINDERGARTEN PROGRAM | 486,800.00 | 486,800.00 | - | - | 486,800.00 |
| 3379 | FUEL TAX REFUND (OLD OBJECT NUMBER) | - | - | - | - | - |
| 3395 | FEMA - STATE - CLAIMS MATCH | - | - | - | - | - |
| 3399 | OTHER MISCELLANEOUS STATE REVENUE | 3,846,094.37 | 3,846,094.37 | 721,629.49 | - | 4,567,723.86 |
| 3401 | PRINT SHOP POSTAGE | 10,000.00 | 10,000.00 | - | - | 10,000.00 |
| 3402 | PRINT SHOP PRINTING | 250,000.00 | 250,000.00 | - | - | 250,000.00 |
| 3407 | EDUCATIONAL BROADBAND - LEASE | 26,000.00 | 26,000.00 | - | - | 26,000.00 |
| 3411 | DISTRICT SCHOOL TAXES | 116,029,389.00 | 116,029,389.00 | - | - | 116,029,389.00 |
| 3421 | TAX REDEMPTIONS | 100,000.00 | 100,000.00 | - | - | 100,000.00 |
| 3424 | CONTINUING WORKFORCE EDUCATION COURSE FEES | - | - | 750.00 | - | 750.00 |
| 3425 | RENT/USE OF FACILITY | 2,850.00 | 2,850.00 | 4,215.49 | - | 7,065.49 |
| 3426 | COURSE FEES - ADULT EDUCATION | 700,000.00 | 700,000.00 | - | - | 700,000.00 |
| 3427 | CAPITAL IMPROVEMENT FEES - ADULT EDUCATION | - | - | 34,426.23 | - | 34,426.23 |
| 3429 | TECHNOLOGY FEES - ADULT EDUCATION | - | - | 34,426.23 | - | 34,426.23 |
| 3431 | INTEREST ON INVESTMENTS | 500,000.00 | 500,000.00 | - | - | 500,000.00 |
| 3434 | COMMUNITY EDUCATION ENRICHMENT PROGRAM | - | - | - | - | - |
| 3448 | DONATIONS | 15,940.00 | 15,940.00 | 9,117.87 | - | 25,057.87 |
| 3462 | PURCHASED CUSTODIAL SERVICE | - | - | 684.51 | - | 684.51 |
| 3463 | BOB SIKES CHILD CARE | 196,000.00 | 196,000.00 | - | - | 196,000.00 |
| 3465 | PURCHASED POSITIONS - OTHER | 41,227.02 | 41,227.02 | 161,807.74 | - | 203,034.76 |
| 3466 | PURCHASED OTHER POSITIONS - EXTERNAL | 243,153.95 | 243,153.95 | - | - | 243,153.95 |
| 3467 | PURCHASED - SCHOOLS - OTHER | 31,378.77 | 31,378.77 | 43,993.81 | - | 75,372.58 |
| 3468 | RIVERSIDE CHILD CARE | - | - | - | - | - |
| 3469 | ANTIOCH CHILD CARE | 210,000.00 | 210,000.00 | - | - | 210,000.00 |
| 3470 | NORTHWOOD CHILD CARE | 183,000.00 | 183,000.00 | - | - | 183,000.00 |
| 3474 | PROF. DEVELOP. CERTIFICATION PROGRAM FEES | 1,430.00 | 1,430.00 | 1,210.00 | - | 2,640.00 |
| 3475 | BLUEWATER CHILD CARE | 485,000.00 | 485,000.00 | - | - | 485,000.00 |
| 3477 | PLEW CHILD CARE | 388,000.00 | 388,000.00 | - | - | 388,000.00 |
| 3478 | WRIGHT CHILD CARE | 174,000.00 | 174,000.00 | - | - | 174,000.00 |
| 3480 | PUBLIC INFORMATION REQUESTS | - | - | - | - | - |
| 3482 | FUEL MAINTENANCE FEE | 1,075.13 | 1,075.13 | 16,479.84 | - | 17,554.97 |
| 3484 | FINANCIAL AID FEES | - | - | 68,852.46 | - | 68,852.46 |

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

| ESTIMATED REVENUE | | | | | | |
|------------------------------|---|--------------------------|--------------------------|------------------------|------------------------|--------------------------|
| REVENUE OBJECT NUMBER & NAME | ORIGINAL BUDGET | BUDGET AS OF 8/31/2023 | INCREASE | DECREASE | BUDGET AS OF 9/30/2023 | |
| 3485 | RESTITUTION PAYMENTS - OTHER | 205.77 | 205.77 | 100.00 | - | 305.77 |
| 3487 | CERTIFICATE FEES - SUBSTITUTES | 1,320.00 | 1,320.00 | 120.00 | - | 1,440.00 |
| 3488 | FINGERPRINT PROGRAM | 7,526.00 | 7,526.00 | 5,616.00 | - | 13,142.00 |
| 3489 | CERTIFICATE FEES | 40,000.00 | 40,000.00 | - | - | 40,000.00 |
| 3490 | MISCELLANEOUS REVENUE | 8,363.27 | 8,363.27 | 17,416.09 | - | 25,779.36 |
| 3491 | E-RATE REFUNDS | - | - | - | - | - |
| 3492 | TRANSPORTATION - SCHOOL ACTIVITIES | 350,000.00 | 350,000.00 | - | - | 350,000.00 |
| 3493 | SALE OF JUNK | 5,440.90 | 5,440.90 | 2,844.17 | - | 8,285.07 |
| 3494 | FEDERAL INDIRECT COST REIMBURSEMENT | 400,000.00 | 400,000.00 | - | - | 400,000.00 |
| 3495 | TRANSPORTATION - REPAIRS DEPT./OTHER | - | - | 4,143.70 | - | 4,143.70 |
| 3497 | REFUND - PRIOR YEAR EXPENDITURES | 204.21 | 204.21 | 194.52 | - | 398.73 |
| 3498 | FUEL TAX REFUND (NEW OBJECT NUMBER) | 40,000.00 | 40,000.00 | - | - | 40,000.00 |
| 3499 | SFS - INDIRECT COST | 200,000.00 | 200,000.00 | - | - | 200,000.00 |
| 3630 | TRANSFER FROM CAPITAL IMPROVEMENT FUNDS | 15,668,144.00 | 15,668,144.00 | - | - | 15,668,144.00 |
| 3731 | SALE OF LAND | - | - | - | - | - |
| 3740 | PRIOR YEAR INSURANCE LOSS RECOVERY | 7,527.67 | 7,527.67 | 5,764.18 | - | 13,291.85 |
| 3741 | INSURANCE LOSS RECOVERY | - | - | 4,453.60 | - | 4,453.60 |
| 3746 | HEALTH REIMBURSEMENT ARRANGEMENT | 1,869.10 | 1,869.10 | 5,403.75 | - | 7,272.85 |
| 3901 | RESERVE FOR ENCUMBRANCE | 2,741,422.79 | 2,741,422.79 | - | - | 2,741,422.79 |
| 3902 | RESERVE FOR INVENTORY | 126,235.96 | 126,235.96 | - | - | 126,235.96 |
| 3903 | RESERVE - CARRYOVER SCHOOL BUDGETS | 1,017,686.08 | 1,017,686.08 | - | - | 1,017,686.08 |
| 3904 | RESERVE - CATEGORICAL PROJECT CARRYOVER | 11,681,776.64 | 11,681,776.64 | - | - | 11,681,776.64 |
| 3905 | RESERVE - NON-CATEGORICAL PROJECT CARRYOVER | 50,563,614.94 | 50,563,614.94 | - | - | 50,563,614.94 |
| 3907 | RESERVE - RETIREMENT | 200,000.00 | 200,000.00 | - | - | 200,000.00 |
| 3910 | RESERVE - CLAIMS LIABILITY | 2,560,000.00 | 2,560,000.00 | - | - | 2,560,000.00 |
| 3911 | RESERVE - FTE | 1,863,148.99 | 1,863,148.99 | - | - | 1,863,148.99 |
| 3913 | RESERVE - CONTINGENCY | 1,511,792.00 | 1,511,792.00 | - | - | 1,511,792.00 |
| 3925 | FUND BALANCE - UNDESIGNATED | 12,947,136.14 | 12,947,136.14 | - | - | 12,947,136.14 |
| TOTAL - GENERAL FUND | | \$ 404,665,326.70 | \$ 404,665,326.70 | \$ 1,143,649.68 | \$ - | \$ 405,808,976.38 |

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

| APPROPRIATIONS | | | | | |
|--|--------------------------|--------------------------|------------------------|------------------------|--------------------------|
| EXPENDITURE FUNCTION NUMBER & NAME | ORIGINAL BUDGET | BUDGET AS OF 8/31/2023 | INCREASE | DECREASE | BUDGET AS OF 9/30/2023 |
| 5100 BASIC EDUCATION (K-12) | \$ 194,691,069.89 | \$ 194,691,069.89 | \$ - | \$ 2,411,348.28 | \$ 192,279,721.61 |
| 5101 CHARTER SCHOOL FEDERAL IMPACT | 88,436.00 | 88,436.00 | - | - | 88,436.00 |
| 5200 EXCEPTIONAL CHILD | 37,004,727.61 | 37,004,727.61 | 310,114.74 | - | 37,314,842.35 |
| 5300 VOCATIONAL AND TECHNICAL EDUCATION | 4,142,425.37 | 4,142,425.37 | 2,622,061.57 | - | 6,764,486.94 |
| 5400 ADULT GENERAL EDUCATION | 23,331.51 | 23,331.51 | - | 23,331.51 | - |
| 5500 PREKINDERGARTEN | 494,941.00 | 494,941.00 | - | - | 494,941.00 |
| 5900 OTHER INSTRUCTION | 4,057,929.50 | 4,057,929.50 | 571,823.30 | - | 4,629,752.80 |
| 6100 PUPIL PERSONNEL SERVICES | 5,106,057.08 | 5,106,057.08 | - | 42,690.45 | 5,063,366.63 |
| 6110 ATTENDANCE AND SOCIAL WORK | 591,761.00 | 591,761.00 | 2,700.00 | - | 594,461.00 |
| 6120 GUIDANCE SERVICES | 5,439,562.73 | 5,439,562.73 | 57,623.11 | - | 5,497,185.84 |
| 6130 HEALTH SERVICES | 1,692,533.00 | 1,692,533.00 | 564.23 | - | 1,693,097.23 |
| 6140 PSYCHOLOGICAL SERVICES | 2,848,001.71 | 2,848,001.71 | 4,422.38 | - | 2,852,424.09 |
| 6141 TESTING | 180,331.28 | 180,331.28 | - | - | 180,331.28 |
| 6150 PARENTAL INVOLVEMENT | 200.00 | 200.00 | - | - | 200.00 |
| 6200 INSTRUCTIONAL MEDIA SERVICE | 2,191,820.46 | 2,191,820.46 | 228.26 | - | 2,192,048.72 |
| 6300 INSTR & CURR DEVELOPMENT SVC (SUPT) | 5,207,013.64 | 5,207,013.64 | - | 70,352.70 | 5,136,660.94 |
| 6400 INSTR STAFF TRAINING SERVICES | 3,701,218.31 | 3,701,218.31 | - | 91,595.49 | 3,609,622.82 |
| 6500 INSTRUCTIONAL RELATED TECHNOLOGY | 723,747.83 | 723,747.83 | - | - | 723,747.83 |
| 7100 SCHOOL BOARD | 1,423,939.39 | 1,423,939.39 | - | - | 1,423,939.39 |
| 7200 GENERAL ADMINISTRATION (SUPT) | 464,402.22 | 464,402.22 | - | - | 464,402.22 |
| 7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE | 22,608,024.53 | 22,608,024.53 | 34,949.03 | - | 22,642,973.56 |
| 7400 FACILITIES ACQUISITION & CONSTRUCTION | 2,370,283.69 | 2,370,283.69 | - | - | 2,370,283.69 |
| 7430 CHARTER SCHOOL LCI | - | - | - | - | - |
| 7500 FISCAL SERVICES (FINANCE DEPT) | 2,364,091.29 | 2,364,091.29 | 1,813.99 | - | 2,365,905.28 |
| 7600 FOOD SERVICE (SCHOOLS) | - | - | - | - | - |
| 7610 FOOD SERVICE - DEPARTMENT | - | - | - | - | - |
| 7700 CENTRAL SERVICES | - | - | - | - | - |
| 7710 PLAN, RESEARCH, DEVELOP, & EVALUATE | - | - | - | - | - |
| 7720 INFORMATION SERVICES | 549,455.15 | 549,455.15 | - | - | 549,455.15 |
| 7730 STAFF SERVICES | 5,759,729.65 | 5,759,729.65 | - | 95,771.36 | 5,663,958.29 |
| 7760 INTERNAL SERVICE (PURCH/WAREHOUSE) | 972,518.33 | 972,518.33 | - | - | 972,518.33 |
| 7800 PUPIL TRANSP SERVICES - SCHOOL | 972,240.72 | 972,240.72 | - | 13,825.55 | 958,415.17 |
| 7801 TRANSPORTATION - NORTH | 7,186,524.96 | 7,186,524.96 | 4,167.75 | - | 7,190,692.71 |
| 7802 TRANSPORTATION - CENTRAL | 3,573,522.16 | 3,573,522.16 | 3,165.85 | - | 3,576,688.01 |
| 7803 TRANSPORTATION - SOUTH | 5,566,763.33 | 5,566,763.33 | 10,401.45 | - | 5,577,164.78 |
| 7900 OPERATION OF PLANT | 31,316,717.13 | 31,316,717.13 | 176,488.54 | - | 31,493,205.67 |
| 8100 MAINTENANCE ADMINISTRATION | 5,172,528.29 | 5,172,528.29 | - | 13,186.39 | 5,159,341.90 |
| 8120 BUILDING AND GROUND MAINTENANCE | 3,297,859.70 | 3,297,859.70 | 10,217.78 | - | 3,308,077.48 |
| 8200 ADMINISTRATIVE TECHNOLOGY SERVICES | 3,994,373.95 | 3,994,373.95 | 28,386.18 | - | 4,022,760.13 |
| 9100 COMMUNITY SERVICE | 3,217,102.25 | 3,217,102.25 | 270,178.36 | - | 3,487,280.61 |
| 9700 TRANSFER FUNDS | - | - | - | - | - |
| 9890 RESERVES | 35,670,142.04 | 35,670,142.04 | - | 203,555.11 | 35,466,586.93 |
| TOTAL - GENERAL FUND | \$ 404,665,326.70 | \$ 404,665,326.70 | \$ 4,109,306.52 | \$ 2,965,656.84 | \$ 405,808,976.38 |

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 1
Board Meeting October 23, 2023

| Account | Object | | | Increase (Decrease) |
|--|---|--------------|--|------------------------|
| I. Revenue - Amendments Between Revenue, Appropriations & Reserves | | | | |
| 3399 | <u>Other Miscellaneous State Revenue</u> | | | \$ 721,629.49 |
| 0790 | Miscellaneous Expense | 5400 | Adult General Education | \$ (23,331.51) |
| 0510 | Supplies | 5900 | Other Instruction | 536,964.00 |
| 0510 | Supplies | 5900 | Other Instruction | 6,406.00 |
| 0790 | Miscellaneous Expense | 9100 | Community Service | 122,623.00 |
| 0790 | Miscellaneous Expense | 9100 | Community Service | 70,000.00 |
| 0790 | Miscellaneous Expense | 9100 | Community Service | 8,968.00 |
| | | | | <u>\$ 721,629.49</u> |
| <i>Explanation: To appropriate revenue for Okaloosa UP Grant (\$70,000), Pipeline Grant (\$536,964.00), Florida Student Assistance Grant - Career Education (\$8,968.00), Open Doors - Career Centers Grant (\$99,291.49), and Success for CTE Grant (\$6,406.00) based on actual collections and award notifications.</i> | | | | |
| 2111 | Okaloosa UP Grant | \$ 70,000.00 | 3139 Open Door - Career Centers | 99,291.49 |
| 3117 | Pipeline Grant | 536,964.00 | 4124 Student Success in CTE Incentive Fund | 6,406.00 |
| 3124 | FSAG - CE | 8,968.00 | | |
| | | | <u>Total</u> | <u>\$ 721,629.49</u> |
| 3424 | <u>Continuing Workforce Education Course Fees</u> | | | \$ 750.00 |
| 0510 | Supplies | 5900 | Other Instruction | \$ 675.00 |
| 0990 | Fund Balance - Unappropriated | 9890 | Reserves | 75.00 |
| | | | | <u>\$ 750.00</u> |
| <i>Explanation: To appropriate revenue for continuing workforce education course fees based on actual collections.</i> | | | | |
| | Discretionary | \$ 75.00 | 6110 Adult Education Tuition | 675.00 |
| | | | <u>Total</u> | <u>\$ 750.00</u> |
| 3425 | <u>Rent/Use Of Facility</u> | | | \$ 4,215.49 |
| 0430 | Electricity | 7900 | Operation of Plant | \$ 3,049.30 |
| 0987 | Reserve Schools/Departments | 9890 | Reserves | 1,166.19 |
| | | | | <u>\$ 4,215.49</u> |
| <i>Explanation: To appropriate revenue for facility use based on actual collections.</i> | | | | |
| | Discretionary | \$ 1,166.19 | 5099 School Utilities | 3,049.30 |
| | | | <u>Total</u> | <u>\$ 4,215.49</u> |
| 3427 | <u>Capital Improvement Fees - Adult Education</u> | | | \$ 34,426.23 |
| 0641 | Equipment (Over \$5,000) | 5900 | Other Instruction | \$ 34,426.23 |
| <i>Explanation: To appropriate estimated revenue for adult education capital improvement fees.</i> | | | | |
| 6035 | Adult Capital Improvement Fees | \$ 34,426.23 | | |
| 3429 | <u>Technology Fees - Adult Education</u> | | | \$ 34,426.23 |
| 0510 | Supplies | 5900 | Other Instruction | \$ 34,426.23 |
| <i>Explanation: To appropriate estimated revenue for adult education technology fees.</i> | | | | |
| 2016 | Adult Technology Fees | \$ 34,426.23 | | |
| 3448 | <u>Donations</u> | | | \$ 9,117.87 |
| 0365 | Software Subscriptions | 5100 | Basic Education (K-12) | \$ 5,000.00 |
| 0510 | Supplies | 5100 | Basic Education (K-12) | 2,455.87 |
| 0510 | Supplies | 6300 | Instruction & Curriculum | 1,200.00 |
| 0510 | Supplies | 7730 | Staff Services | 462.00 |
| | | | | <u>\$ 9,117.87</u> |
| <i>Explanation: To appropriate donations for Plew Elementary School PLA (\$5,000.00), principal/district meetings (\$1,200.00), donations to schools (\$2,455.87), retirement luncheon (\$6.00), and Human Resources (\$456.00) based on actual collections.</i> | | | | |
| 3018 | Plew ES PLA Donations | \$ 5,000.00 | 6028 Donations - Retirement Luncheon | 6.00 |
| 4008 | Donations - Principal/District Meetings | 1,200.00 | 6030 Donations - Human Resources | 456.00 |
| 4009 | Donations - Unrestricted | 2,455.87 | | |
| | | | <u>Total</u> | <u>\$ 9,117.87</u> |

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 1
Board Meeting October 23, 2023

| Account | Object | Increase (Decrease) |
|---------|---|------------------------|
| 3462 | <u>Purchased Custodial Services</u> | <u>\$ 684.51</u> |
| | 0102 Salary - Other Compensation | \$ 564.69 |
| | 0210 Florida Retirement System | 76.62 |
| | 0220 Social Security | 43.20 |
| | | <u>\$ 684.51</u> |
| | <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 | \$ 684.51 |
| 3465 | <u>Purchased Positions - Other</u> | <u>\$ 161,807.74</u> |
| | 0100 Salary - Non-Instructional | \$ 1,814.36 |
| | 0102 Salary - Other Compensation | 6,842.20 |
| | 0130 Salary - Overtime | 189.42 |
| | 0132 Salary - Hourly Teachers | 126,607.42 |
| | 0210 Florida Retirement System | 16,701.51 |
| | 0220 Social Security | 9,652.83 |
| | | <u>\$ 161,807.74</u> |
| | <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 | \$ 161,807.74 |
| 3467 | <u>Purchased - Schools - Other</u> | <u>\$ 43,993.81</u> |
| | 0360 Lease and Rental Agreements | \$ 727.00 |
| | 0398 Field Trips | 2,087.75 |
| | 0398 Field Trips | 3,165.85 |
| | 0398 Field Trips | 8,305.75 |
| | 0460 Diesel Fuel | 46.51 |
| | 0684 Replacement Roofing & Systems | 29,660.95 |
| | | <u>\$ 43,993.81</u> |
| | <i>Explanation: To appropriate internal funds received from schools to reimburse operating expenditures based on actual collections.</i> | |
| | 8001 Purchased - Schools - Other | \$ 43,993.81 |
| 3474 | <u>Professional Development Certification Program Fees</u> | <u>\$ 1,210.00</u> |
| | 0510 Supplies | \$ 1,210.00 |
| | | <u>\$ 1,210.00</u> |
| | <i>Explanation: To appropriate estimated revenue for Professional Development Certification Program Fees based on actual collections.</i> | |
| | 6088 Professional Development Certification Program | \$ 1,210.00 |
| 3482 | <u>Fuel Maintenance Fee</u> | <u>\$ 16,479.84</u> |
| | 0350 Repair and Maintenance | \$ 16,479.84 |
| | | <u>\$ 16,479.84</u> |
| | <i>Explanation: To appropriate revenue received for fuel maintenance based on actual collections.</i> | |
| | 2093 Fuel System Repairs | \$ 16,479.84 |
| 3484 | <u>Financial Aid Fees</u> | <u>\$ 68,852.46</u> |
| | 0790 Miscellaneous Expense | \$ 68,852.46 |
| | | <u>\$ 68,852.46</u> |
| | <i>Explanation: To appropriate estimated revenue for Financial Aid Fees.</i> | |
| | 3005 Financial Aid Trust Fund | \$ 68,852.46 |
| 3485 | <u>Restitution Payments - Other</u> | <u>\$ 100.00</u> |
| | 0990 Fund Balance - Unappropriated | \$ 100.00 |
| | | <u>\$ 100.00</u> |
| | <i>Explanation: To appropriate revenue received for restitution based on actual collections.</i> | |
| | Discretionary | \$ 100.00 |

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 1
Board Meeting October 23, 2023

| Account | Object | | | Increase (Decrease) |
|---------|---|--------------|--|------------------------|
| 3487 | <u>Certificate Fees - Substitutes</u> | | | \$ 120.00 |
| | 0730 Dues and Fees | | 7730 Staff Services | \$ 120.00 |
| | <i>Explanation: To appropriate revenue for Certificate Fees - Substitutes based on actual collections.</i> | | | |
| | 2088 Certification | \$ 120.00 | | |
| 3488 | <u>Fingerprint Program</u> | | | \$ 5,616.00 |
| | 0730 Dues and Fees | | 7730 Staff Services | \$ 5,616.00 |
| | <i>Explanation: To appropriate revenue for Fingerprint Program based on actual collections.</i> | | | |
| | 6006 Fingerprinting - Fees | \$ 5,616.00 | | |
| 3490 | <u>Miscellaneous Revenue</u> | | | \$ 17,416.09 |
| | 0510 Supplies | | 7730 Staff Services | \$ 90.57 |
| | 0460 Diesel Fuel | | 7800 Pupil Transp Services - School | 1,313.27 |
| | 0510 Supplies | | 7803 Transportation - South | 32.00 |
| | 0990 Fund Balance - Unappropriated | | 9890 Reserves | 15,980.25 |
| | | | | \$ 17,416.09 |
| | <i>Explanation: To appropriate revenue for record requests from State of Florida (\$274.00), Prudential dividends (\$15,706.25), fuel reimbursements (\$1,313.27), vending commissions (\$86.57), and worthless check fees (\$36.00) based on actual collections.</i> | | | |
| | Discretionary | \$ 15,980.25 | 3033 Vending Commission - Transportation - South | 32.00 |
| | 2042 Vending - Retirement Recognition | 54.57 | 4027 E.R. - Retirement Lunch | 36.00 |
| | 2093 Fuel System Repairs | 1,313.27 | Total | 17,416.09 |
| 3493 | <u>Sale of Junk</u> | | | \$ 2,844.17 |
| | 0990 Fund Balance - Unappropriated | | 9890 Reserves | \$ 2,844.17 |
| | <i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i> | | | |
| | Discretionary | \$ 2,844.17 | | |
| 3495 | <u>Transportation - Repairs Dept./Other</u> | | | \$ 4,143.70 |
| | 0550 Repair Parts | | 7801 Transportation - North | \$ 2,080.00 |
| | 0550 Repair Parts | | 7803 Transportation - South | 2,063.70 |
| | | | | \$ 4,143.70 |
| | <i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i> | | | |
| | Discretionary | \$ 4,143.70 | | |
| 3497 | <u>Refund - Prior Year Expenditures</u> | | | \$ 194.52 |
| | 0990 Fund Balance - Unappropriated | | 9890 Reserves | \$ 194.52 |
| | <i>Explanation: To appropriate refund of a prior year expenditure based on actual collections.</i> | | | |
| | Discretionary | \$ 194.52 | | |
| 3740 | <u>Prior Year Insurance Loss Recovery</u> | | | \$ 5,764.18 |
| | 0742 Insurance Claims Current Year | | 8120 Building and Ground Maintenance | \$ 5,764.18 |
| | <i>Explanation: To appropriate revenue from prior year insurance loss recovery based on actual collections.</i> | | | |
| | 9015 Fixed Charges | \$ 5,764.18 | | |
| 3741 | <u>Insurance Loss Recovery</u> | | | \$ 4,453.60 |
| | 0742 Insurance Claims Current Year | | 8120 Building and Ground Maintenance | \$ 4,453.60 |
| | <i>Explanation: To appropriate revenue from insurance loss recovery based on actual collections.</i> | | | |
| | 9015 Fixed Charges | \$ 4,453.60 | | |

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 1
Board Meeting October 23, 2023

| Account | Object | Increase (Decrease) |
|---------|---|------------------------|
| 3746 | <u>Health Reimbursement Arrangement</u> | \$ 5,403.75 |
| 0310 | Professional & Technical Service | |
| | 7730 Staff Services | \$ 5,403.75 |

Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.

5006 Health Reimbursement Arrangement \$ 5,403.75

II. Amendments Between Appropriations & Reserves

.... Discretionary

| | | |
|------|---------------------------------------|-------------------|
| 5100 | Basic Education (K-12) | \$ (2,492,400.51) |
| 5200 | Exceptional Child | (116,878.98) |
| 5300 | Vocational | 2,499,400.00 |
| 6120 | Guidance Services | 87,100.00 |
| 6130 | Health Services | 564.23 |
| 6200 | Instructional Media Services | 228.26 |
| 6300 | Instruction & Curriculum | (17,583.00) |
| 6400 | Instructional Staff Training Services | 643.21 |
| 7300 | School Admin - Principal Office | 71,347.09 |
| 7900 | Operation of Plant | 20,955.49 |
| 8200 | Administrative Technology Services | 17,818.00 |
| 9890 | Reserves | (114,600.97) |
| | | \$ (43,407.18) |

Explanation: Changes by schools & departments between objects & function to better utilize funds, appropriate unanticipated operating budget expenditures (Project 2095), adjust salaries to actual (Project 2095), and appropriate discretionary school summer jobs (Project 5028) by transferring to/(from) the following project(s):

2095 Salary Resynching \$ 4,669.23 5028 Summer Jobs - Discretionary 38,737.95
 Total \$ 43,407.18

0023 Itinerant - Speech

| | | | | |
|------|----------------------------------|------|-------------------|---------------|
| 0102 | Salary - Other Compensation | 5200 | Exceptional Child | \$ 2,081.20 |
| 0103 | Salary - Supplements | 5200 | Exceptional Child | (134,983.00) |
| 0131 | Salary - Instructional | 5200 | Exceptional Child | (235,887.00) |
| 0210 | Florida Retirement System | 5200 | Exceptional Child | (53,760.00) |
| 0220 | Social Security | 5200 | Exceptional Child | (28,375.00) |
| 0231 | Group Insurance - Health | 5200 | Exceptional Child | 96,403.00 |
| 0232 | Group Insurance - Life | 5200 | Exceptional Child | 240.00 |
| 0233 | Group Insurance - Dental | 5200 | Exceptional Child | 3,101.00 |
| 0310 | Professional & Technical Service | 5200 | Exceptional Child | 512,637.00 |
| | | | | \$ 161,457.20 |

Explanation: Changes by schools & departments between objects & function to better utilize funds, adjust salaries to actual, and appropriate instructional contracts in lieu of ESE Speech positions (Project 0023) by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (161,457.20)

1004 AICE - Set-Aside

| | | | | |
|------|----------------------|------|---------------------------------------|---------------|
| 0510 | Supplies | 5100 | Basic Education (K-12) | \$ (4,283.49) |
| 0519 | Technology Supplies | 5100 | Basic Education (K-12) | 3,000.00 |
| 0331 | Out of County Travel | 6400 | Instructional Staff Training Services | 1,283.49 |
| | | | | \$ - |

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

1018 Donations - Superintendent's Initiative

| | | | | |
|------|---------------|------|------------------------|------------|
| 0510 | Supplies | 7200 | General Administration | \$ (40.00) |
| 0730 | Dues and Fees | 7200 | General Administration | 40.00 |
| | | | | \$ - |

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

2005 Fine Arts Curriculum

| | | | | |
|------|-----------------------------|------|------------------------|-----------|
| 0360 | Lease and Rental Agreements | 5100 | Basic Education (K-12) | \$ 210.00 |
| 0510 | Supplies | 5100 | Basic Education (K-12) | (210.00) |
| | | | | \$ - |

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 1

Board Meeting October 23, 2023

| Account | Object | | Increase (Decrease) | |
|---|---------------------------------|------|---------------------------------------|----------------|
| 2011 Custodial Services | | | | |
| 0100 | Salary - Non-Instructional | 7900 | Operation of Plant | \$ (18,123.53) |
| 0102 | Salary - Other Compensation | 7900 | Operation of Plant | 7,808.32 |
| 0750 | Other Personnel Services | 7900 | Operation of Plant | 10,315.21 |
| | | | | \$ - |
| <i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i> | | | | |
| 2027 Itinerant - School Psychologists | | | | |
| 0103 | Salary - Supplements | 6140 | Psychological Services | \$ 554.68 |
| 0210 | Florida Retirement System | 6140 | Psychological Services | 75.27 |
| 0220 | Social Security | 6140 | Psychological Services | 42.43 |
| | | | | \$ 672.38 |
| <i>Explanation: Changes by schools & departments between objects & function to better utilize funds and adjust salaries to actual by transferring to/(from) the following project(s):</i> | | | | |
| 2095 | Salary Resynching | \$ | (672.38) | |
| 2051 Purchased - Other Positions | | | | |
| 0102 | Salary - Other Compensation | 5100 | Basic Education (K-12) | \$ (1,646.04) |
| 0132 | Salary - Hourly Teachers | 5100 | Basic Education (K-12) | 1,646.04 |
| | | | | \$ - |
| <i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i> | | | | |
| 2080 ESSER - General Fund | | | | |
| 0365 | Software Subscriptions | 5100 | Basic Education (K-12) | \$ (16,830.63) |
| 0510 | Supplies | 5100 | Basic Education (K-12) | 198,000.00 |
| 0234 | Group Insurance - Other | 6100 | Pupil Personnel Services | (35,422.20) |
| 0234 | Group Insurance - Other | 6120 | Guidance Services | (33,307.00) |
| 0102 | Salary - Other Compensation | 6400 | Instructional Staff Training Services | 222.43 |
| 0117 | Workshops | 6400 | Instructional Staff Training Services | 19,666.50 |
| 0210 | Florida Retirement System | 6400 | Instructional Staff Training Services | 30.18 |
| 0220 | Social Security | 6400 | Instructional Staff Training Services | 1,517.81 |
| 0234 | Group Insurance - Other | 6400 | Instructional Staff Training Services | (136,090.40) |
| 0117 | Workshops | 7730 | Staff Services | 2,062.50 |
| 0220 | Social Security | 7730 | Staff Services | 150.81 |
| | | | | \$ - |
| <i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i> | | | | |
| 2088 Certification | | | | |
| 0510 | Supplies | 7730 | Staff Services | \$ (54.99) |
| 0519 | Technology Supplies | 7730 | Staff Services | 54.99 |
| | | | | \$ - |
| <i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i> | | | | |
| 2095 Salary Resynching | | | | |
| 0100 | Salary - Non-Instructional | 5100 | Basic Education (K-12) | \$ (11,599.07) |
| 0131 | Salary - Instructional | 5100 | Basic Education (K-12) | (237,056.31) |
| 0210 | Florida Retirement System | 5100 | Basic Education (K-12) | (24,815.35) |
| 0220 | Social Security | 5100 | Basic Education (K-12) | (19,015.81) |
| 0100 | Salary - Non-Instructional | 5200 | Exceptional Child | (15,502.62) |
| 0131 | Salary - Instructional | 5200 | Exceptional Child | (58,776.14) |
| 0210 | Florida Retirement System | 5200 | Exceptional Child | (7,416.72) |
| 0220 | Social Security | 5200 | Exceptional Child | (5,688.01) |
| 0131 | Salary - Instructional | 5300 | Vocational | (12,937.44) |
| 0210 | Florida Retirement System | 5300 | Vocational | (1,282.59) |
| 0220 | Social Security | 5300 | Vocational | (1,003.77) |
| 0111 | Salary - Administrative Manager | 6100 | Pupil Personnel Services | (1,449.89) |
| 0131 | Salary - Instructional | 6100 | Pupil Personnel Services | (20,632.99) |
| 0210 | Florida Retirement System | 6100 | Pupil Personnel Services | (2,230.59) |
| 0220 | Social Security | 6100 | Pupil Personnel Services | (1,672.95) |
| 0100 | Salary - Non-Instructional | 7300 | School Admin - Principal Office | (22,250.17) |
| 0111 | Salary - Administrative Manager | 7300 | School Admin - Principal Office | (36,024.08) |
| 0210 | Florida Retirement System | 7300 | School Admin - Principal Office | (5,855.31) |
| 0220 | Social Security | 7300 | School Admin - Principal Office | (4,461.19) |
| 0100 | Salary - Non-Instructional | 7800 | Pupil Transp Services - School | (24,871.12) |
| 0111 | Salary - Administrative Manager | 7800 | Pupil Transp Services - School | (2,063.30) |
| 0210 | Florida Retirement System | 7800 | Pupil Transp Services - School | (2,676.71) |

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 23, 2023

| Account | Object | | Increase (Decrease) |
|---------|---------------------------------|-------------------------------------|------------------------|
| 0220 | Social Security | 7800 Pupil Transp Services - School | (2,007.53) |
| 0100 | Salary - Non-Instructional | 7900 Operation of Plant | (18,458.16) |
| 0111 | Salary - Administrative Manager | 7900 Operation of Plant | (1,115.30) |
| 0210 | Florida Retirement System | 7900 Operation of Plant | (1,951.77) |
| 0220 | Social Security | 7900 Operation of Plant | (1,505.65) |
| 0100 | Salary - Non-Instructional | 8100 Maintenance Administration | (9,981.91) |
| 0111 | Salary - Administrative Manager | 8100 Maintenance Administration | (1,338.36) |
| 0210 | Florida Retirement System | 8100 Maintenance Administration | (1,115.30) |
| 0220 | Social Security | 8100 Maintenance Administration | (892.24) |
| | | | <u>\$ (557,648.35)</u> |

Explanation: Changes by schools & departments between objects & function to better utilize funds, appropriate unanticipated operating expenditures (Discretionary and Project 5060), adjust salaries to actual (Projects 0023 & 2027), appropriate instructional contracts in lieu of ESE Speech positions (Project 0023), adjust Teacher Salary Increase Allocation-BSA (Project 4090), appropriate additional ESE non-gifted positions (Project 5075), and appropriate Board-approved materials and supplies stipends (Project 5080) by transferring to/(from) the following project(s):

| | | | | | |
|------|--|---------------|---|------------|---------------------|
| | Discretionary | \$ (4,669.23) | 5060 Best Chance - General Fund | 15,800.00 | |
| 0023 | Itinerant - Speech | 161,457.20 | 5075 IDEA Supplemental Support - General Fund | 344,520.00 | |
| 2027 | Itinerant - School Psychologists | 672.38 | 5080 Materials & Supplies Stipend | 40,050.00 | |
| 4090 | Teacher Salary Increase Allocation - BSA | (182.00) | | | Total \$ 557,648.35 |

2113 Triumph AI Grant

| | | | |
|------|--------------------------------------|-------------------------------|-------------|
| 0102 | Salary - Other Compensation | 5300 Vocational | \$ 8,839.18 |
| 0210 | Florida Retirement System | 5300 Vocational | 1,199.47 |
| 0220 | Social Security | 5300 Vocational | 676.19 |
| 0365 | Software Subscriptions | 5300 Vocational | 36,300.00 |
| 0390 | Other Purchased Service | 5300 Vocational | 559.50 |
| 0399 | Other Technology Purchased Services | 5300 Vocational | 402.14 |
| 0510 | Supplies | 5300 Vocational | (8,893.71) |
| 0519 | Technology Supplies | 5300 Vocational | 28,107.00 |
| 0642 | Equipment (Under \$5,000) | 5300 Vocational | 1,933.09 |
| 0649 | Technology Equipment (Under \$1,000) | 5300 Vocational | 5,091.98 |
| 0102 | Salary - Other Compensation | 6300 Instruction & Curriculum | 18,583.33 |
| 0210 | Florida Retirement System | 6300 Instruction & Curriculum | 2,521.76 |
| 0220 | Social Security | 6300 Instruction & Curriculum | 1,421.58 |
| 0310 | Professional & Technical Service | 6300 Instruction & Curriculum | (43,141.51) |
| 0331 | Out of County Travel | 6300 Instruction & Curriculum | (53,600.00) |
| | | | <u>\$ -</u> |

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

2154 Advanced Placement

| | | | |
|------|---------------------------|--|---------------|
| 0510 | Supplies | 5100 Basic Education (K-12) | \$ (3,284.98) |
| 0519 | Technology Supplies | 5100 Basic Education (K-12) | 159.98 |
| 0642 | Equipment (Under \$5,000) | 5100 Basic Education (K-12) | 2,550.00 |
| 0730 | Dues and Fees | 5100 Basic Education (K-12) | 400.00 |
| 0730 | Dues and Fees | 6400 Instructional Staff Training Services | 175.00 |
| | | | <u>\$ -</u> |

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

2170 Child Care - Northwood Elementary School

| | | | |
|------|-----------------------------|------------------------|-------------|
| 0102 | Salary - Other Compensation | 9100 Community Service | \$ 2,089.76 |
| 0130 | Salary - Overtime | 9100 Community Service | 5,414.45 |
| 0210 | Florida Retirement System | 9100 Community Service | 1,018.32 |
| 0220 | Social Security | 9100 Community Service | 582.88 |
| 0363 | Seat Managed - Computers | 9100 Community Service | 402.14 |
| 0375 | Cellular Telephone | 9100 Community Service | 150.00 |
| 0510 | Supplies | 9100 Community Service | (10,264.35) |
| 0750 | Other Personnel Services | 9100 Community Service | 606.80 |
| | | | <u>\$ -</u> |

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

2174 Child Care - Plew Elementary School

| | | | |
|------|---------------------|------------------------|-------------|
| 0510 | Supplies | 9100 Community Service | \$ (128.00) |
| 0519 | Technology Supplies | 9100 Community Service | 128.00 |
| | | | <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 1

Board Meeting October 23, 2023

| Account | Object | Increase (Decrease) |
|--|-------------------------------|------------------------|
| 2175 <u>Child Care - Bluewater Elementary School</u> | | |
| 0231 | Group Insurance - Health | \$ (15,940.00) |
| 0232 | Group Insurance - Life | (26.00) |
| 0231 | Group Insurance - Health | 15,940.00 |
| 0232 | Group Insurance - Life | 26.00 |
| 0130 | Salary - Overtime | 10,000.00 |
| 0210 | Florida Retirement System | 1,357.00 |
| 0220 | Social Security | 1,925.00 |
| 0510 | Supplies | (95,782.00) |
| 0519 | Technology Supplies | 2,500.00 |
| 0750 | Other Personnel Services | 80,000.00 |
| | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i> | | |
| 2178 <u>Child Care - Wright Elementary School</u> | | |
| 0371 | Telephone | \$ 52.60 |
| 0130 | Salary - Overtime | 1,922.81 |
| 0210 | Florida Retirement System | 260.93 |
| 0220 | Social Security | 270.00 |
| 0393 | Contracts - Nonprofessional | 0.01 |
| 0510 | Supplies | (10,983.36) |
| 0750 | Other Personnel Services | 8,477.01 |
| | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i> | | |
| 2179 <u>Child Care - Antioch Elementary School</u> | | |
| 0750 | Other Personnel Services | \$ 112.50 |
| 0750 | Other Personnel Services | (112.50) |
| | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i> | | |
| 2181 <u>Child Care - Bob Sikes Elementary School</u> | | |
| 0371 | Telephone | \$ 100.00 |
| 0393 | Contracts - Nonprofessional | 350.00 |
| 0510 | Supplies | (450.00) |
| | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i> | | |
| 2909 <u>School Maintenance</u> | | |
| 0350 | Repair and Maintenance | \$ (85,260.24) |
| 0360 | Lease and Rental Agreements | 2,866.60 |
| 0420 | Bottled Gas | 41.66 |
| 0510 | Supplies | 60,046.84 |
| 0642 | Equipment (Under \$5,000) | 2,366.00 |
| 0684 | Replacement Roofing & Systems | 19,739.14 |
| 0730 | Dues and Fees | 200.00 |
| | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i> | | |
| 3058 <u>Innovative Program - Science Fair</u> | | |
| 0360 | Lease and Rental Agreements | \$ 280.00 |
| 0510 | Supplies | (280.00) |
| | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i> | | |
| 3102 <u>SAI - Student Assessment</u> | | |
| 0102 | Salary - Other Compensation | \$ (1,837.57) |
| 0210 | Florida Retirement System | (249.36) |
| 0220 | Social Security | (140.57) |
| 0750 | Other Personnel Services | 2,227.50 |
| | | <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 1
Board Meeting October 23, 2023

| Account | Object | | Increase (Decrease) |
|---------|--|--------------------------------------|------------------------|
| 3105 | <u>Instructional Materials - Textbooks</u> | | |
| | 0510 Supplies | 5100 Basic Education (K-12) | \$ (170.41) |
| | 0520 Textbooks | 5100 Basic Education (K-12) | 170.41 |
| | | | <u>\$ -</u> |
| | <i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i> | | |
| 3106 | <u>Instructional Materials - Media</u> | | |
| | 0519 Technology Supplies | 6200 Instructional Media Services | \$ 436.57 |
| | 0610 Library Books | 6200 Instructional Media Services | (475.55) |
| | 0642 Equipment (Under \$5,000) | 6200 Instructional Media Services | 38.98 |
| | | | <u>\$ -</u> |
| | <i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i> | | |
| 3109 | <u>Instructional Materials - Science</u> | | |
| | 0365 Software Subscriptions | 5100 Basic Education (K-12) | \$ 22.99 |
| | 0510 Supplies | 5100 Basic Education (K-12) | (22.99) |
| | | | <u>\$ -</u> |
| | <i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i> | | |
| 3117 | <u>Pipeline Grant</u> | | |
| | 0131 Salary - Instructional | 5900 Other Instruction | \$ 197,191.00 |
| | 0210 Florida Retirement System | 5900 Other Instruction | 29,835.00 |
| | 0220 Social Security | 5900 Other Instruction | 15,088.00 |
| | 0231 Group Insurance - Health | 5900 Other Instruction | 25,958.00 |
| | 0232 Group Insurance - Life | 5900 Other Instruction | 88.00 |
| | 0233 Group Insurance - Dental | 5900 Other Instruction | 1,200.00 |
| | 0234 Group Insurance - Other | 5900 Other Instruction | 256.00 |
| | 0310 Professional & Technical Service | 5900 Other Instruction | 53,283.63 |
| | 0510 Supplies | 5900 Other Instruction | (385,967.63) |
| | 0100 Salary - Non-Instructional | 7300 School Admin - Principal Office | 40,820.00 |
| | 0210 Florida Retirement System | 7300 School Admin - Principal Office | 5,538.00 |
| | 0220 Social Security | 7300 School Admin - Principal Office | 3,124.00 |
| | 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 |
| | | | <u>\$ -</u> |
| | <i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i> | | |
| 3160 | <u>Lottery - School Recognition</u> | | |
| | 0510 Supplies | 5100 Basic Education (K-12) | \$ (200.00) |
| | 0519 Technology Supplies | 5100 Basic Education (K-12) | 200.00 |
| | | | <u>\$ -</u> |
| | <i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i> | | |
| 3161 | <u>SAI - Supplemental Academic Instruction</u> | | |
| | 0997 Reserve - Projects | 9890 Reserves | \$ (320.00) |
| | <i>Explanation: Appropriate Grasses in Classes by transferring to/(from) the following project(s):</i> | | |
| | 4109 SAI - Mentoring Services | \$ 320.00 | |
| 3162 | <u>SAI - Attendance Officers</u> | | |
| | 0102 Salary - Other Compensation | 6110 Attendance and Social Work | \$ 3,276.16 |
| | 0132 Salary - Hourly Teachers | 6110 Attendance and Social Work | (3,276.16) |
| | | | <u>\$ -</u> |
| | <i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i> | | |
| 3390 | <u>School Computers</u> | | |
| | 0355 Technology Repairs & Maintenance | 5100 Basic Education (K-12) | \$ (500.00) |
| | 0510 Supplies | 5100 Basic Education (K-12) | 500.00 |
| | | | <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 1
Board Meeting October 23, 2023

| Account | Object | Increase (Decrease) |
|---|---|------------------------|
| 4004 <u>Chorus Program</u> | | |
| 0330 | In County Travel | \$ 250.00 |
| 0350 | Repair and Maintenance | 155.00 |
| 0365 | Software Subscriptions | 410.00 |
| 0510 | Supplies | (2,271.98) |
| 0644 | Computer Hardware (Under \$1,000) | 617.49 |
| 0649 | Technology Equipment (Under \$1,000) | 617.49 |
| 0730 | Dues and Fees | 222.00 |
| | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i> | | |
| 4005 <u>Band Program</u> | | |
| 0310 | Professional & Technical Service | \$ 5,500.00 |
| 0510 | Supplies | (12,605.00) |
| 0642 | Equipment (Under \$5,000) | 6,970.00 |
| 0730 | Dues and Fees | 135.00 |
| | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i> | | |
| 4012 <u>Insurance Claims - Building & Fixed Equipment</u> | | |
| 0742 | Insurance Claims Current Year | \$ 4,495.61 |
| | | <u>\$ 4,495.61</u> |
| <i>Explanation: Appropriate insurance claims by transferring to/(from) the following project(s):</i> | | |
| 9015 | Fixed Charges | \$ (4,495.61) |
| 4065 <u>Instructional Materials - Textbooks - BSA</u> | | |
| 0510 | Supplies | \$ (4,524.32) |
| 0520 | Textbooks | 4,524.32 |
| | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i> | | |
| 4090 <u>Teacher Salary Increase Allocation - BSA</u> | | |
| 0997 | Reserve - Projects | \$ (182.00) |
| | | <u>\$ (182.00)</u> |
| <i>Explanation: Adjust Teacher Salary Increase Allocation by transferring to/(from) the following project(s):</i> | | |
| 2095 | Salary Resynching | \$ 182.00 |
| 4109 <u>SAI - Mentoring Services</u> | | |
| 0310 | Professional & Technical Service | \$ 320.00 |
| | | <u>\$ 320.00</u> |
| <i>Explanation: Appropriate Grasses in Classes by transferring to/(from) the following project(s):</i> | | |
| 3161 | SAI - Supplemental Academic Instruction | \$ (320.00) |
| 4125 <u>Class Size Reduction</u> | | |
| 0131 | Salary - Instructional | \$ (45,280.00) |
| 0132 | Salary - Hourly Teachers | 27,164.00 |
| 0210 | Florida Retirement System | (2,458.00) |
| 0220 | Social Security | (1,386.00) |
| 0231 | Group Insurance - Health | 12,050.00 |
| 0232 | Group Insurance - Life | 30.00 |
| 0233 | Group Insurance - Dental | 388.00 |
| 0234 | Group Insurance - Other | 30,272.00 |
| 0997 | Reserve - Projects | (20,780.00) |
| | | <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 1

Board Meeting October 23, 2023

| Account | Object | Increase (Decrease) |
|--|-----------------------------|--|
| 4162 <u>SAI - Student Training Program</u> | | |
| 0102 | Salary - Other Compensation | 5100 Basic Education (K-12) \$ 2,877.31 |
| 0210 | Florida Retirement System | 5100 Basic Education (K-12) 401.02 |
| 0220 | Social Security | 5100 Basic Education (K-12) 220.17 |
| 0997 | Reserve - Projects | 9890 Reserves (3,498.50) |
| | | \$ - |
| <i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i> | | |
| 5027 <u>Administrative & Guidance Summer Hours</u> | | |
| 0102 | Salary - Other Compensation | 6120 Guidance Services \$ 605.44 |
| 0210 | Florida Retirement System | 6120 Guidance Services 82.16 |
| 0220 | Social Security | 6120 Guidance Services 46.32 |
| 0102 | Salary - Other Compensation | 7300 School Admin - Principal Office (733.92) |
| | | \$ - |
| <i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i> | | |
| 5028 <u>Summer Jobs - Discretionary</u> | | |
| 0102 | Salary - Other Compensation | 5100 Basic Education (K-12) \$ 1,360.83 |
| 0132 | Salary - Hourly Teachers | 5100 Basic Education (K-12) 8,293.86 |
| 0210 | Florida Retirement System | 5100 Basic Education (K-12) 1,272.94 |
| 0220 | Social Security | 5100 Basic Education (K-12) 721.60 |
| 0102 | Salary - Other Compensation | 6100 Pupil Personnel Services 2,270.40 |
| 0210 | Florida Retirement System | 6100 Pupil Personnel Services 308.09 |
| 0220 | Social Security | 6100 Pupil Personnel Services 173.68 |
| 0102 | Salary - Other Compensation | 6120 Guidance Services 2,554.20 |
| 0210 | Florida Retirement System | 6120 Guidance Services 346.60 |
| 0220 | Social Security | 6120 Guidance Services 195.39 |
| 0102 | Salary - Other Compensation | 7300 School Admin - Principal Office 15,367.98 |
| 0210 | Florida Retirement System | 7300 School Admin - Principal Office 2,346.88 |
| 0220 | Social Security | 7300 School Admin - Principal Office 1,323.05 |
| 0750 | Other Personnel Services | 7300 School Admin - Principal Office 1,926.61 |
| 0100 | Salary - Non-Instructional | 7900 Operation of Plant 227.55 |
| 0210 | Florida Retirement System | 7900 Operation of Plant 30.88 |
| 0220 | Social Security | 7900 Operation of Plant 17.41 |
| | | \$ 38,737.95 |
| <i>Explanation: Appropriate discretionary school summer jobs by transferring to/(from) the following project(s):</i> | | |
| | Discretionary | \$ (38,737.95) |
| 5060 <u>Best Chance - General Fund</u> | | |
| 0132 | Salary - Hourly Teachers | 5100 Basic Education (K-12) \$ 6,791.00 |
| 0210 | Florida Retirement System | 5100 Basic Education (K-12) 921.00 |
| 0220 | Social Security | 5100 Basic Education (K-12) 520.00 |
| 0234 | Group Insurance - Other | 5100 Basic Education (K-12) 7,568.00 |
| | | \$ 15,800.00 |
| <i>Explanation: Changes by schools & departments between objects & function to better utilize funds and appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):</i> | | |
| 2095 | Salary Resynching | \$ (15,800.00) |
| 5064 <u>CAPE - Culinary</u> | | |
| 0519 | Technology Supplies | 5300 Vocational \$ 5,700.00 |
| 0997 | Reserve - Projects | 9890 Reserves (5,700.00) |
| | | \$ - |
| <i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i> | | |
| 5065 <u>CAPE - Drafting/Engineering</u> | | |
| 0102 | Salary - Other Compensation | 5300 Vocational \$ 1,329.20 |
| 0210 | Florida Retirement System | 5300 Vocational 180.37 |
| 0220 | Social Security | 5300 Vocational 101.68 |
| 0641 | Equipment (Over \$5,000) | 5300 Vocational 12,505.10 |
| 0997 | Reserve - Projects | 9890 Reserves (14,116.35) |
| | | \$ - |
| <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 1

Board Meeting October 23, 2023

| Account | Object | | Increase (Decrease) |
|---------|--|--|------------------------|
| 5068 | <u>CAPE - Information Technology</u> | | |
| | 0102 Salary - Other Compensation | 5300 Vocational | \$ 7,794.69 |
| | 0210 Florida Retirement System | 5300 Vocational | 1,057.74 |
| | 0220 Social Security | 5300 Vocational | 596.30 |
| | 0331 Out of County Travel | 5300 Vocational | 577.88 |
| | 0365 Software Subscriptions | 5300 Vocational | 1,275.00 |
| | 0510 Supplies | 5300 Vocational | 706.00 |
| | 0519 Technology Supplies | 5300 Vocational | 585.00 |
| | 0642 Equipment (Under \$5,000) | 5300 Vocational | 150.00 |
| | 0644 Computer Hardware (Under \$1,000) | 5300 Vocational | 2,879.00 |
| | 0730 Dues and Fees | 5300 Vocational | 900.00 |
| | 0750 Other Personnel Services | 5300 Vocational | 112.50 |
| | 0331 Out of County Travel | 6400 Instructional Staff Training Services | 1,517.10 |
| | 0997 Reserve - Projects | 9890 Reserves | (18,151.21) |
| | | | <u>\$ -</u> |

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

5072 CAPE - Automotive

| | | | |
|--|----------------------------------|-----------------|-------------|
| | 0102 Salary - Other Compensation | 5300 Vocational | \$ 1,329.20 |
| | 0210 Florida Retirement System | 5300 Vocational | 180.37 |
| | 0220 Social Security | 5300 Vocational | 101.69 |
| | 0519 Technology Supplies | 5300 Vocational | 1,400.00 |
| | 0641 Equipment (Over \$5,000) | 5300 Vocational | 8,081.50 |
| | 0642 Equipment (Under \$5,000) | 5300 Vocational | 15,000.00 |
| | 0997 Reserve - Projects | 9890 Reserves | (26,092.76) |
| | | | <u>\$ -</u> |

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

5075 IDEA Supplemental Support - General Fund

| | | | |
|--|---------------------------------|------------------------|----------------------|
| | 0100 Salary - Non-Instructional | 5200 Exceptional Child | \$ 216,327.00 |
| | 0210 Florida Retirement System | 5200 Exceptional Child | 29,352.00 |
| | 0220 Social Security | 5200 Exceptional Child | 16,552.00 |
| | 0231 Group Insurance - Health | 5200 Exceptional Child | 79,533.00 |
| | 0232 Group Insurance - Life | 5200 Exceptional Child | 198.00 |
| | 0233 Group Insurance - Dental | 5200 Exceptional Child | 2,558.00 |
| | | | <u>\$ 344,520.00</u> |

Explanation: Changes by schools & departments between objects & function to better utilize funds and appropriate additional ESE non-gifted positions by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (344,520.00)

5080 Materials & Supplies Stipend

| | | | |
|--|---------------|--|---------------------|
| | 0510 Supplies | 5200 Exceptional Child | \$ 8,400.00 |
| | 0510 Supplies | 6110 Attendance and Social Work | 2,700.00 |
| | 0510 Supplies | 6140 Psychological Services | 9,750.00 |
| | 0510 Supplies | 6300 Instruction & Curriculum | 8,100.00 |
| | 0510 Supplies | 6400 Instructional Staff Training Services | 11,100.00 |
| | | | <u>\$ 40,050.00</u> |

Explanation: Appropriate Board-approved materials and supplies stipends by transferring to/(from) the following project(s):

2095 Salary Resynching \$ (40,050.00)

5110 Workforce Development

| | | | |
|--|---------------------------------|--------------------------------------|-----------------|
| | 0131 Salary - Instructional | 5900 Other Instruction | \$ (215,279.00) |
| | 0210 Florida Retirement System | 5900 Other Instruction | (28,292.00) |
| | 0220 Social Security | 5900 Other Instruction | (16,469.00) |
| | 0231 Group Insurance - Health | 5900 Other Instruction | (40,168.00) |
| | 0232 Group Insurance - Life | 5900 Other Instruction | (100.00) |
| | 0233 Group Insurance - Dental | 5900 Other Instruction | (1,292.00) |
| | 0510 Supplies | 5900 Other Instruction | 361,100.00 |
| | 0100 Salary - Non-Instructional | 7300 School Admin - Principal Office | (34,574.00) |
| | 0210 Florida Retirement System | 7300 School Admin - Principal Office | (4,691.00) |
| | 0220 Social Security | 7300 School Admin - Principal Office | (2,645.00) |

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 1
Board Meeting October 23, 2023

| Account | Object | | Increase (Decrease) |
|--|---|--|------------------------|
| | 0231 Group Insurance - Health | 7300 School Admin - Principal Office | (10,042.00) |
| | 0232 Group Insurance - Life | 7300 School Admin - Principal Office | (25.00) |
| | 0233 Group Insurance - Dental | 7300 School Admin - Principal Office | (323.00) |
| | 0997 Reserve - Projects | 9890 Reserves | (7,200.00) |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i> | | | |
| 5909 | <u>School Maintenance - School Control</u> | | |
| | 0350 Repair and Maintenance | 8120 Building and Ground Maintenance | \$ (0.01) |
| | 0684 Replacement Roofing & Systems | 8120 Building and Ground Maintenance | 0.01 |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i> | | | |
| 6023 | <u>Reading Instruction - BSA</u> | | |
| | 0102 Salary - Other Compensation | 6300 Instruction & Curriculum | \$ 4,884.30 |
| | 0117 Workshops | 6300 Instruction & Curriculum | (5,500.00) |
| | 0210 Florida Retirement System | 6300 Instruction & Curriculum | 662.80 |
| | 0220 Social Security | 6300 Instruction & Curriculum | (47.10) |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i> | | | |
| 6035 | <u>Adult Capital Improvement Fees</u> | | |
| | 0641 Equipment (Over \$5,000) | 5900 Other Instruction | \$ (1,870.00) |
| | 0676 Other Permanent Improvements | 7900 Operation of Plant | 1,870.00 |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i> | | | |
| 6088 | <u>Professional Development Certification Program</u> | | |
| | 0510 Supplies | 6400 Instructional Staff Training Services | \$ (7,000.00) |
| | 0730 Dues and Fees | 6400 Instructional Staff Training Services | 7,000.00 |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i> | | | |
| 6110 | <u>Adult Education Tuition</u> | | |
| | 0102 Salary - Other Compensation | 5900 Other Instruction | \$ 397.19 |
| | 0210 Florida Retirement System | 5900 Other Instruction | 53.90 |
| | 0220 Social Security | 5900 Other Instruction | 30.39 |
| | 0310 Professional & Technical Service | 5900 Other Instruction | (30,000.00) |
| | 0510 Supplies | 5900 Other Instruction | (6,276.41) |
| | 0519 Technology Supplies | 5900 Other Instruction | 1,000.00 |
| | 0220 Social Security | 7300 School Admin - Principal Office | 5.02 |
| | 0750 Other Personnel Services | 7300 School Admin - Principal Office | 346.39 |
| | 0220 Social Security | 7900 Operation of Plant | 63.51 |
| | 0310 Professional & Technical Service | 7900 Operation of Plant | 30,000.00 |
| | 0750 Other Personnel Services | 7900 Operation of Plant | 4,380.01 |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i> | | | |
| 7016 | <u>Professional Development Training - GF</u> | | |
| | 0102 Salary - Other Compensation | 6400 Instructional Staff Training Services | \$ 275.37 |
| | 0210 Florida Retirement System | 6400 Instructional Staff Training Services | 37.38 |
| | 0220 Social Security | 6400 Instructional Staff Training Services | 21.06 |
| | 0750 Other Personnel Services | 6400 Instructional Staff Training Services | (333.81) |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i> | | | |
| 7019 | <u>Drama Program</u> | | |
| | 0510 Supplies | 5100 Basic Education (K-12) | \$ (727.55) |
| | 0730 Dues and Fees | 5100 Basic Education (K-12) | 727.55 |
| | | | <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 1
Board Meeting October 23, 2023

| Account | Object | | Increase (Decrease) |
|--|---|--|------------------------|
| 7054 AP Initiative - Set-Aside | | | |
| | 0510 Supplies | 5100 Basic Education (K-12) | \$ (4,933.79) |
| | 0519 Technology Supplies | 5100 Basic Education (K-12) | 3,000.00 |
| | 0642 Equipment (Under \$5,000) | 5100 Basic Education (K-12) | 805.60 |
| | 0331 Out of County Travel | 6400 Instructional Staff Training Services | 1,128.19 |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i> | | | |
| 7055 International Baccalaureate | | | |
| | 0331 Out of County Travel | 6400 Instructional Staff Training Services | \$ 1.00 |
| | 0997 Reserve - Projects | 9890 Reserves | (1.00) |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i> | | | |
| 7063 CAPE - Manufacturing | | | |
| | 0730 Dues and Fees | 5300 Vocational | \$ 500.00 |
| | 0997 Reserve - Projects | 9890 Reserves | (500.00) |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i> | | | |
| 8084 Student Safety | | | |
| | 0390 Other Purchased Service | 7900 Operation of Plant | \$ 1,300.00 |
| | 0510 Supplies | 7900 Operation of Plant | (3,674.40) |
| | 0730 Dues and Fees | 7900 Operation of Plant | 2,374.40 |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i> | | | |
| 8107 CSR - Math Initiatives | | | |
| | 0510 Supplies | 6300 Instruction & Curriculum | \$ (99.99) |
| | 0519 Technology Supplies | 6300 Instruction & Curriculum | 99.99 |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i> | | | |
| 8113 Workforce Ed. Performance Incentive | | | |
| | 0220 Social Security | 5900 Other Instruction | \$ 15.19 |
| | 0510 Supplies | 5900 Other Instruction | (6,903.70) |
| | 0519 Technology Supplies | 5900 Other Instruction | 5,000.00 |
| | 0750 Other Personnel Services | 5900 Other Instruction | 1,047.28 |
| | 0220 Social Security | 7300 School Admin - Principal Office | 12.02 |
| | 0750 Other Personnel Services | 7300 School Admin - Principal Office | 829.21 |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i> | | | |
| 9004 Advanced International Certificate of Education | | | |
| | 0331 Out of County Travel | 5100 Basic Education (K-12) | \$ 509.04 |
| | 0510 Supplies | 5100 Basic Education (K-12) | (1,546.06) |
| | 0519 Technology Supplies | 5100 Basic Education (K-12) | 141.00 |
| | 0649 Technology Equipment (Under \$1,000) | 5100 Basic Education (K-12) | 596.02 |
| | 0730 Dues and Fees | 5100 Basic Education (K-12) | 300.00 |
| | | | <u>\$ -</u> |
| <i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i> | | | |
| 9007 Career and Professional Education | | | |
| | 0102 Salary - Other Compensation | 5300 Vocational | \$ 261.77 |
| | 0210 Florida Retirement System | 5300 Vocational | 35.52 |
| | 0220 Social Security | 5300 Vocational | 20.02 |
| | 0519 Technology Supplies | 5300 Vocational | 310.00 |
| | 0102 Salary - Other Compensation | 6300 Instruction & Curriculum | 3,323.00 |
| | 0210 Florida Retirement System | 6300 Instruction & Curriculum | 450.93 |
| | 0220 Social Security | 6300 Instruction & Curriculum | 254.21 |

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 1

Board Meeting October 23, 2023

| Account | Object | | Increase (Decrease) | |
|---------|-----------------------------------|------|--------------------------|-------------|
| 0642 | Equipment (Under \$5,000) | 6300 | Instruction & Curriculum | 1,000.00 |
| 0644 | Computer Hardware (Under \$1,000) | 6300 | Instruction & Curriculum | 5,617.00 |
| 0730 | Dues and Fees | 6300 | Instruction & Curriculum | 1,500.00 |
| 0997 | Reserve - Projects | 9890 | Reserves | (12,772.45) |
| | | | | \$ - |

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

9015 Fixed Charges

| | | | | |
|------|-------------------------------|------|------------------------------------|---------------|
| 0123 | Salary - Annual Leave Payoff | 5100 | Basic Education (K-12) | \$ (9,536.05) |
| 0210 | Florida Retirement System | 5100 | Basic Education (K-12) | (1,294.04) |
| 0220 | Social Security | 5100 | Basic Education (K-12) | (398.66) |
| 0220 | Social Security | 7300 | School Admin - Principal Office | 1.45 |
| 0730 | Dues and Fees | 7500 | Fiscal Services | 1,813.99 |
| 0240 | Workers Compensation | 7730 | Staff Services | (107,863.00) |
| 0730 | Dues and Fees | 7730 | Staff Services | (1,813.99) |
| 0123 | Salary - Annual Leave Payoff | 7900 | Operation of Plant | 427.07 |
| 0210 | Florida Retirement System | 7900 | Operation of Plant | 57.96 |
| 0220 | Social Security | 7900 | Operation of Plant | 32.67 |
| 0240 | Workers Compensation | 7900 | Operation of Plant | 107,863.00 |
| 0123 | Salary - Annual Leave Payoff | 8100 | Maintenance Administration | 124.52 |
| 0210 | Florida Retirement System | 8100 | Maintenance Administration | 16.90 |
| 0742 | Insurance Claims Current Year | 8120 | Building and Ground Maintenance | (4,495.61) |
| 0123 | Salary - Annual Leave Payoff | 8200 | Administrative Technology Services | 8,984.46 |
| 0210 | Florida Retirement System | 8200 | Administrative Technology Services | 1,219.18 |
| 0220 | Social Security | 8200 | Administrative Technology Services | 364.54 |
| | | | | \$ (4,495.61) |

Explanation: Changes between objects & functions to better utilize funds and appropriate insurance claims by transferring to/(from) the following project(s):

4012 Insurance Claims - Building & Fixed Equipment \$ 4,495.61

9110 Mental Health Assistance

| | | | | |
|------|----------------------------------|------|---------------------------------------|---------------|
| 0310 | Professional & Technical Service | 6140 | Psychological Services | \$ (8,000.00) |
| 0510 | Supplies | 6140 | Psychological Services | 2,000.00 |
| 0730 | Dues and Fees | 6400 | Instructional Staff Training Services | 11,500.00 |
| 0750 | Other Personnel Services | 6400 | Instructional Staff Training Services | (5,500.00) |
| | | | | \$ - |

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

ADOPTED BY SCHOOL BOARD:

OCTOBER 23, 2023

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

| <i>ESTIMATED REVENUE</i> | | | | | | |
|------------------------------|-----------------------------------|-------------------------|-------------------------|------------------|------------------------|-------------------------|
| REVENUE OBJECT NUMBER & NAME | ORIGINAL BUDGET | BUDGET AS OF 8/31/2023 | INCREASE | DECREASE | BUDGET AS OF 9/30/2023 | |
| 3322 | CO & DS WITHHELD FOR SBE/COBI | \$ 84,570.00 | \$ 84,570.00 | \$ - | \$ - | \$ 84,570.00 |
| 3326 | SBE/COBI BOND INTEREST | - | - | - | - | - |
| 3341 | RACING COMMISSION FUNDS | 190,750.00 | 190,750.00 | - | - | 190,750.00 |
| 3431 | INTEREST ON INVESTMENTS | - | - | 611.01 | - | 611.01 |
| 3630 | TRANSFERS FROM CAPITAL IMP FUNDS | 21,174,500.00 | 21,174,500.00 | - | - | 21,174,500.00 |
| 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) | - | - | - | - | - |
| 3901 | RESERVE FOR ENCUMBRANCE | 3,000.00 | 3,000.00 | - | - | 3,000.00 |
| 3920 | RESERVE FOR DEBT SERVICE | 110,573.19 | 110,573.19 | - | - | 110,573.19 |
| | TOTAL - DEBT SERVICE FUNDS | \$ 21,563,393.19 | \$ 21,563,393.19 | \$ 611.01 | \$ - | \$ 21,564,004.20 |

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

| <i>APPROPRIATIONS</i> | | | | | | |
|---|-----------------------------------|-------------------------|-------------------------|------------------|-------------|-------------------------|
| EXPENDITURE FUNCTION/OBJECT NUMBER & NAME | | ORIGINAL BUDGET | BUDGET AS OF 8/31/2023 | INCREASE | DECREASE | BUDGET AS OF 9/30/2023 |
| 9200 | DEBT SERVICE | | | | | |
| 0710 | REDEMPTION OF PRINCIPAL | \$ 16,866,000.00 | \$ 16,866,000.00 | \$ - | \$ - | \$ 16,866,000.00 |
| 0720 | INTEREST | 4,578,995.00 | 4,578,995.00 | - | - | 4,578,995.00 |
| 0730 | DUES & FEES | 6,650.00 | 6,650.00 | - | - | 6,650.00 |
| 0733 | COST OF ISSUANCE | 1,075.66 | 1,075.66 | - | - | 1,075.66 |
| 0734 | DISCOUNT EXPENSE | - | - | - | - | - |
| 0762 | PAYMENT TO REFUND BOND ESCROW | - | - | - | - | - |
| 0790 | MISCELLANEOUS EXPENSE | - | - | - | - | - |
| 0930 | TRANSFERS TO CAPITAL | - | - | - | - | - |
| 0960 | TRANSFERS TO INTERBUDGETARY | - | - | - | - | - |
| 9890 | RESERVES | | 0.00 | | | |
| 0990 | FUND BALANCE UNAPPROPRIATED | 1,175.00 | 1,175.00 | - | - | 1,175.00 |
| 0998 | RESERVES - DEBT SERVICE | 109,497.53 | 109,497.53 | 611.01 | - | 110,108.54 |
| | TOTAL - DEBT SERVICE FUNDS | \$ 21,563,393.19 | \$ 21,563,393.19 | \$ 611.01 | \$ - | \$ 21,564,004.20 |

Explanation of Budget Amendment as Follows:
 Part II - Debt Service Funds
 Amendment Number 1
 Board Meeting October 23, 2023

| Account | Object | Function | Increase (Decrease) |
|--|--------------------------------|---------------|------------------------|
| I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u> | | | |
| 3431 | <u>Interest on Investments</u> | | <u>\$ 611.01</u> |
| | 0998 Reserve - Debt Service | 9890 Reserves | <u>\$ 611.01</u> |
| <i>Explanation: To adjust revenue for interest on investments based on actual collections.</i> | | | |
| | Discretionary | \$ 611.01 | |

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

OCTOBER 23, 2023

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

| ESTIMATED REVENUE | | | | | |
|---|--------------------------|--------------------------|----------------------|-------------|--------------------------|
| REVENUE OBJECT NUMBER & NAME | ORIGINAL BUDGET | BUDGET AS OF 8/31/2023 | INCREASE | DECREASE | BUDGET AS OF 9/30/2023 |
| 3199 MISCELLANEOUS FEDERAL DIRECT | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3209 FEMA - CLAIMS | - | - | - | - | - |
| 3210 FEMA - ADMINISTRATIVE | - | - | - | - | - |
| 3321 CO & DS DISTRIBUTED | 1,131,016.00 | 1,131,016.00 | - | - | 1,131,016.00 |
| 3325 INTEREST ON UNDIST CO & DS | 7,463.00 | 7,463.00 | - | - | 7,463.00 |
| 3341 RACING COMMISSION FUNDS | - | - | - | - | - |
| 3379 FUEL TAX REFUND | - | - | - | - | - |
| 3391 PUBLIC EDUCATION CAPITAL OUTLAY (PECO) | - | - | - | - | - |
| 3394 CAPITAL OUTLAY CHARTER SCHOOLS | 1,168,541.00 | 1,168,541.00 | - | - | 1,168,541.00 |
| 3395 FEMA - STATE - CLAIMS MATCH | - | - | - | - | - |
| 3396 CLASS SIZE REDUCTION/CAPITAL | - | - | - | - | - |
| 3399 OTHER MISC. STATE REVENUE | - | - | - | - | - |
| 3413 DISTRICT LOCAL CAPITAL IMPROVEMENT TAX | 43,762,656.00 | 43,762,656.00 | - | - | 43,762,656.00 |
| 3419 DISTRICT LOCAL SALES TAX | 29,000,000.00 | 29,000,000.00 | - | - | 29,000,000.00 |
| 3421 TAX REDEMPTIONS | - | - | 14,440.24 | - | 14,440.24 |
| 3431 INTEREST ON INVESTMENT | - | - | 664,373.33 | - | 664,373.33 |
| 3448 DONATIONS | - | - | - | - | - |
| 3490 MISCELLANEOUS REVENUE | - | - | - | - | - |
| 3495 TRANSPORTATION - REPAIRS DEPT./OTHER | - | - | - | - | - |
| 3497 REFUND - PRIOR YEAR EXPENDITURES | - | - | - | - | - |
| 3610 TRANSFERS FROM GENERAL OPERATING FUND | - | - | - | - | - |
| 3620 TRANSFERS FROM DEBT SERVICE FUND | - | - | - | - | - |
| 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 | - | - | - | - | - |
| 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 | 9,943,297.09 | 9,943,297.09 | - | - | 9,943,297.09 |
| 3909 RESERVES - CAPITAL PROJECTS | 114,548,604.53 | 114,548,604.53 | - | - | 114,548,604.53 |
| 3925 FUND BALANCE - UNDESIGNATED | 2,045,410.99 | 2,045,410.99 | - | - | 2,045,410.99 |
| TOTAL - CAPITAL PROJECT FUNDS | \$ 201,606,988.61 | \$ 201,606,988.61 | \$ 678,813.57 | \$ - | \$ 202,285,802.18 |

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

| APPROPRIATIONS | | | | | | | |
|---|------|---|--------------------------|--------------------------|------------------------|------------------------|--------------------------|
| EXPENDITURE FUNCTION/OBJECT NUMBER & NAME | | | ORIGINAL BUDGET | BUDGET AS OF 8/31/2023 | INCREASE | DECREASE | BUDGET AS OF 9/30/2023 |
| 7400 | 0622 | A-V MATERIALS (UNDER \$1,000) | \$ - | \$ - | \$ - | \$ - | \$ - |
| 7400 | 0630 | BUILDING & FIXED EQUIPMENT | - | - | - | - | - |
| 7400 | 0631 | ARCHITECTURAL DESIGN / ENGINEERING | 54,314,564.25 | 54,314,564.25 | 1,393,934.50 | - | 55,708,498.75 |
| 7400 | 0632 | CONTRACTOR SERVICES | - | - | - | - | - |
| 7400 | 0633 | CONSTRUCTION DIRECT MATERIALS | - | - | - | - | - |
| 7400 | 0641 | EQUIPMENT / FIXED ASSETS (OVER \$1,000) | 465,322.42 | 465,322.42 | 475,967.00 | - | 941,289.42 |
| 7400 | 0642 | EQUIPMENT (UNDER \$1,000) | 1,239,653.92 | 1,239,653.92 | 301,078.81 | - | 1,540,732.73 |
| 7400 | 0643 | COMPUTER EQUIPMENT (OVER \$1,000) | 203,170.26 | 203,170.26 | 23,276.00 | - | 226,446.26 |
| 7400 | 0644 | COMPUTER HARDWARE (UNDER \$1,000) | 29,533.25 | 29,533.25 | - | - | 29,533.25 |
| 7400 | 0648 | TECHNOLOGY EQUIPMENT (OVER \$1,000) | 609,613.50 | 609,613.50 | 35,000.00 | - | 644,613.50 |
| 7400 | 0649 | TECHNOLOGY EQUIPMENT (UNDER \$1,000) | 23,460.00 | 23,460.00 | 2,187.00 | - | 25,647.00 |
| 7400 | 0651 | BUSES | 3,563,992.00 | 3,563,992.00 | - | - | 3,563,992.00 |
| 7400 | 0652 | OTHER MOTOR VEHICLES | 546,510.27 | 546,510.27 | - | 7,968.34 | 538,541.93 |
| 7400 | 0660 | LAND | 2,500,000.00 | 2,500,000.00 | 300,000.00 | - | 2,800,000.00 |
| 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 | 94,790.00 | 94,790.00 | 8,199.00 | - | 102,989.00 |
| 7400 | 0676 | OTHER PERMANENT IMPROVEMENTS | 272,219.13 | 272,219.13 | - | - | 272,219.13 |
| 7400 | 0677 | REPLACEMENT SYSTEMS | 325,669.66 | 325,669.66 | 2,784.00 | - | 328,453.66 |
| 7400 | 0681 | FIRE/SPRINKLER/ELECT/WATER SYSTEMS | 500,000.00 | 500,000.00 | - | - | 500,000.00 |
| 7400 | 0682 | HEATING/COOLING/AIR CONDITIONING | 3,548.30 | 3,548.30 | - | - | 3,548.30 |
| 7400 | 0683 | ROOFING | - | - | - | - | - |
| 7400 | 0684 | REPLACEMENT ROOFING & SYSTEMS | 91,253,080.79 | 91,253,080.79 | - | 951,983.32 | 90,301,097.47 |
| 7400 | 0685 | FLOORING/STRUCTURAL ALTERATION | 748,061.04 | 748,061.04 | - | 40,434.76 | 707,626.28 |
| 7400 | 0691 | SOFTWARE (OVER \$1,000) | 554,014.27 | 554,014.27 | - | - | 554,014.27 |
| 7400 | 0692 | SOFTWARE (UNDER \$1,000) | 29,963.44 | 29,963.44 | - | - | 29,963.44 |
| 7400 | 0693 | SOFTWARE SUBSCRIPTIONS | - | - | - | - | - |
| 7400 | 0710 | REDEMPTION OF PRINCIPAL | 391,124.71 | 391,124.71 | - | - | 391,124.71 |
| 7400 | 0720 | INTEREST | 717.96 | 717.96 | - | - | 717.96 |
| 7400 | 0796 | CHARTER STATE CAPITAL OUTLAY | 1,168,541.00 | 1,168,541.00 | - | - | 1,168,541.00 |
| 7400 | 0986 | RESERVES - FUND B GAIN/LOSS | - | - | - | - | - |
| 7400 | 0990 | FUND BALANCE UNAPPROPRIATED | 2,992,712.44 | 2,992,712.44 | - | 863,226.32 | 2,129,486.12 |
| 7400 | 0997 | RESERVES - PROJECTS | - | - | - | - | - |
| 7430 | 0794 | CHARTER SCHOOL LCI | - | - | 374,932.00 | - | 374,932.00 |
| 7440 | 0676 | OTHER PERMANENT IMPROVEMENTS | - | - | - | - | - |
| 7440 | 0684 | REPLACEMENT ROOFING & SYSTEMS | - | - | - | - | - |
| 7440 | 0794 | CHARTER SCHOOL LCI | 374,932.00 | 374,932.00 | - | 374,932.00 | - |
| 7440 | 0797 | CHARTER SCHOOL COUNTY SALES TAX | 2,559,150.00 | 2,559,150.00 | - | - | 2,559,150.00 |
| 9200 | 0730 | DUES & FEES | - | - | - | - | - |
| 9700 | 0910 | TRANSFERS TO GENERAL OPERATING FUND | 15,668,144.00 | 15,668,144.00 | - | - | 15,668,144.00 |
| 9700 | 0920 | TRANSFERS TO DEBT SERVICE FUND | 21,174,500.00 | 21,174,500.00 | - | - | 21,174,500.00 |
| 9700 | 0930 | TRANSFERS TO CAPITAL IMPROVEMENT FUND | - | - | - | - | - |
| 9700 | 0960 | TRANSFERS TO INTERBUDGETARY FUND | - | - | - | - | - |
| TOTAL - CAPITAL PROJECT FUNDS | | | \$ 201,606,988.61 | \$ 201,606,988.61 | \$ 2,917,358.31 | \$ 2,238,544.74 | \$ 202,285,802.18 |

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 1

Board Meeting October 23, 2023

| Account | Object | Function | Increase (Decrease) |
|---|--|--|------------------------|
| I. Revenue - Amendments Between Revenue, Appropriations & Reserves | | | |
| 3421 | <u>Tax Redemptions</u> | | \$ 14,440.24 |
| | 0990 Fund Balance - Unappropriated | 7400 Facilities Acquisition and Construction | \$ 14,440.24 |
| | <i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i> | | |
| | Discretionary | \$ 14,440.24 | |
| 3431 | <u>Interest on Investments</u> | | \$ 664,373.33 |
| | 0990 Fund Balance - Unappropriated | 7400 Facilities Acquisition and Construction | \$ 664,373.33 |
| | <i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i> | | |
| | Discretionary | \$ 664,373.33 | |
| II. Amendments Between Appropriations & Reserves | | | |
| | Discretionary | | |
| | 0990 Fund Balance - Unappropriated | 7400 Facilities Acquisition and Construction | \$ (1,542,039.89) |
| | <i>Explanation: Transferred COPs 2022A interest to the following project in order to fund Task Order 12 modification:</i> | | |
| | 8342 Project Contingency | \$ 1,542,039.89 | |
| 0320 | <u>DW - Lighting Replacement</u> | | |
| | 0684 Replacement Roofing & Systems | 7400 Facilities Acquisition and Construction | \$ 333.74 |
| | <i>Explanation: Transferred to/(from) the following project(s):</i> | | |
| | 8342 Project Contingency | \$ (333.74) | |
| 0321 | <u>DW - Painting</u> | | |
| | 0684 Replacement Roofing & Systems | 7400 Facilities Acquisition and Construction | \$ 51,838.47 |
| | <i>Explanation: Transferred to/(from) the following project(s):</i> | | |
| | 3336 DW - Flooring | \$ (51,838.45) | |
| | | 8342 Project Contingency | (0.02) |
| | | Total Projects transferred to/(from) | \$ (51,838.47) |
| 0322 | <u>DW - Roofing</u> | | |
| | 0684 Replacement Roofing & Systems | 7400 Facilities Acquisition and Construction | \$ (659,185.73) |
| | <i>Explanation: Transferred to/(from) the following project(s):</i> | | |
| | 8342 Project Contingency | \$ 659,185.73 | |
| 0369 | <u>DW - Vehicles</u> | | |
| | 0642 Equipment (Under \$5,000) | 7400 Facilities Acquisition and Construction | \$ 1,713.69 |
| | 0652 Other Motor Vehicles | 7400 Facilities Acquisition and Construction | (7,968.34) |
| | | | \$ (6,254.65) |
| | <i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i> | | |
| | 8342 Project Contingency | \$ 6,254.65 | |
| 0375 | <u>DW - Hallway Renovations</u> | | |
| | 0685 Flooring/Structural Alteration | 7400 Facilities Acquisition and Construction | \$ 4.91 |
| | <i>Explanation: Transferred to/(from) the following project(s):</i> | | |
| | 8342 Project Contingency | \$ (4.91) | |
| 1322 | <u>BD - Playground Renovations</u> | | |
| | 0641 Equipment (Over \$5,000) | 7400 Facilities Acquisition and Construction | \$ 10,000.00 |
| | <i>Explanation: Transferred to/(from) the following project(s):</i> | | |
| | 2303 Board Projects | \$ (10,000.00) | |

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 1

Board Meeting October 23, 2023

| Account | Object | Function | Increase (Decrease) |
|---------|--|--|------------------------|
| 1338 | <u>DW - Land</u> | | |
| | 0660 Land | 7400 Facilities Acquisition and Construction | \$ 300,000.00 |
| | <i>Explanation: Transferred to/(from) the following project(s):</i> | | |
| | 8342 Project Contingency | | \$ (300,000.00) |
| 2207 | <u>Roof & Canopy Projects P6TO16</u> | | |
| | 0684 Replacement Roofing & Systems | 7400 Facilities Acquisition and Construction | \$ 76,955.00 |
| | <i>Explanation: Transferred to/(from) the following project(s):</i> | | |
| | 8342 Project Contingency | | \$ (76,955.00) |
| 2217 | <u>DWST Constr - FF&E - P6TO12</u> | | |
| | 0631 Architectural Design/Engineering | 7400 Facilities Acquisition and Construction | \$ (606,968.32) |
| | 0684 Replacement Roofing & Systems | 7400 Facilities Acquisition and Construction | 636,968.32 |
| | | | <u>\$ 30,000.00</u> |
| | <i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i> | | |
| | 8342 Project Contingency | | \$ (30,000.00) |
| 2220 | <u>Richbourg Bldg 12 Reno - P6TO19</u> | | |
| | 0684 Replacement Roofing & Systems | 7400 Facilities Acquisition and Construction | \$ 99,058.00 |
| | <i>Explanation: Transferred to/(from) the following project(s):</i> | | |
| | 8342 Project Contingency | | \$ (99,058.00) |
| 2303 | <u>Board Projects</u> | | |
| | 0684 Replacement Roofing & Systems | 7400 Facilities Acquisition and Construction | \$ (53,813.02) |
| | <i>Explanation: Transferred to/(from) the following project(s):</i> | | |
| | 1322 BD - Playground Renovations | 2364 BD - School Equipment | 6,671.42 |
| | 2347 BD - Flooring | 5302 BD - School Sign | 25,733.00 |
| | | <i>Total Projects transferred to/(from)</i> | <u>\$ 53,813.02</u> |
| 2329 | <u>DW - EMS Controls/Water Treatment</u> | | |
| | 0684 Replacement Roofing & Systems | 7400 Facilities Acquisition and Construction | \$ (115,070.47) |
| | <i>Explanation: Transferred to/(from) the following project(s):</i> | | |
| | 8342 Project Contingency | | \$ 115,070.47 |
| 2333 | <u>DW - Chiller/Boiler Service</u> | | |
| | 0684 Replacement Roofing & Systems | 7400 Facilities Acquisition and Construction | \$ (16,773.71) |
| | <i>Explanation: Transferred to/(from) the following project(s):</i> | | |
| | 8342 Project Contingency | | \$ 16,773.71 |
| 2347 | <u>BD - Flooring</u> | | |
| | 0685 Flooring/Structural Alteration | 7400 Facilities Acquisition and Construction | \$ 11,408.60 |
| | <i>Explanation: Transferred to/(from) the following project(s):</i> | | |
| | 2303 Board Projects | | \$ (11,408.60) |
| 2364 | <u>BD - School Equipment</u> | | |
| | 0642 Equipment (Under \$5,000) | 7400 Facilities Acquisition and Construction | \$ (16,604.58) |
| | 0643 Computer Hardware (Over \$5,000) | 7400 Facilities Acquisition and Construction | 23,276.00 |
| | | | <u>\$ 6,671.42</u> |
| | <i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i> | | |
| | 2303 Board Projects | | \$ (6,671.42) |

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 1

Board Meeting October 23, 2023

| Account | Object | Function | Increase (Decrease) |
|--|---|--|--------------------------|
| 2368 DW - Paving/Resurfacing | | | |
| | 0677 Replacement Systems - Other than Bldg. | 7400 Facilities Acquisition and Construction | \$ 2,784.00 |
| | 0684 Replacement Roofing & Systems | 7400 Facilities Acquisition and Construction | (2,809.00) |
| | | | <u>\$ (25.00)</u> |
| <i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i> | | | |
| | 8342 Project Contingency | | \$ 25.00 |
| 2386 DW - District Department Equipment | | | |
| | 0641 Equipment (Over \$5,000) | 7400 Facilities Acquisition and Construction | \$ (1,126.25) |
| | 0642 Equipment (Under \$5,000) | 7400 Facilities Acquisition and Construction | 4,263.12 |
| | | | <u>\$ 3,136.87</u> |
| <i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i> | | | |
| | 8342 Project Contingency | | \$ (3,136.87) |
| 2393 DW - Band Instrument Replacement | | | |
| | 0642 Equipment (Under \$5,000) | 7400 Facilities Acquisition and Construction | <u>\$ 250,000.00</u> |
| <i>Explanation: Transferred to/(from) the following project(s):</i> | | | |
| | 8342 Project Contingency | | \$ (250,000.00) |
| 2395 DW - Safety/ADA | | | |
| | 0642 Equipment (Under \$5,000) | 7400 Facilities Acquisition and Construction | \$ 63,807.04 |
| | 0684 Replacement Roofing & Systems | 7400 Facilities Acquisition and Construction | (1,610,848.68) |
| | | | <u>\$ (1,547,041.64)</u> |
| <i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i> | | | |
| | 3367 DW - Security Cameras | 5341 DW - Playgrounds | 300,000.00 |
| | 4220 DW - Safety/ADA - Radios | 8342 Project Contingency | (2,958.36) |
| | 4221 DW - Safety/ADA - Cellular Enhancement | Total Projects transferred to/(from) | <u>\$ 1,547,041.64</u> |
| 3336 DW - Flooring | | | |
| | 0685 Flooring/Structural Alteration | 7400 Facilities Acquisition and Construction | <u>\$ (51,838.45)</u> |
| <i>Explanation: Transferred to/(from) the following project(s):</i> | | | |
| | 0321 DW - Painting | | \$ 51,838.45 |
| 3355 DW - Fencing | | | |
| | 0675 Fence & Underground Tanks | 7400 Facilities Acquisition and Construction | \$ 8,199.00 |
| | 0684 Replacement Roofing & Systems | 7400 Facilities Acquisition and Construction | (4,666.00) |
| | | | <u>\$ 3,533.00</u> |
| <i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i> | | | |
| | 8342 Project Contingency | | \$ (3,533.00) |
| 3367 DW - Security Cameras | | | |
| | 0641 Equipment (Over \$5,000) | 7400 Facilities Acquisition and Construction | \$ 343,000.00 |
| | 0642 Equipment (Under \$5,000) | 7400 Facilities Acquisition and Construction | 7,000.00 |
| | 0684 Replacement Roofing & Systems | 7400 Facilities Acquisition and Construction | 4,923.15 |
| | | | <u>\$ 354,923.15</u> |
| <i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i> | | | |
| | 2395 DW - Safety/ADA | 8342 Project Contingency | (4,923.15) |
| | | Total Projects transferred to/(from) | <u>\$ (354,923.15)</u> |
| 3388 DW - Sales Tax Construct P6TO12 | | | |
| | 0631 Architectural Design/Engineering | 7400 Facilities Acquisition and Construction | \$ 2,000,902.82 |
| | 0684 Replacement Roofing & Systems | 7400 Facilities Acquisition and Construction | 48,215.18 |
| | | | <u>\$ 2,049,118.00</u> |
| <i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i> | | | |
| | 8342 Project Contingency | | \$ (2,049,118.00) |

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 1

Board Meeting October 23, 2023

| Account | Object | Function | Increase (Decrease) |
|---------|--|--|------------------------|
| 4203 | <u>DW - Furniture, Fixtures, & Equipment</u> | | |
| | 0641 Equipment (Over \$5,000) | 7400 Facilities Acquisition and Construction | \$ 90,000.00 |
| | 0684 Replacement Roofing & Systems | 7400 Facilities Acquisition and Construction | (90,000.00) |
| | | | <u>\$ -</u> |
| | <i>Explanation: Reallocate funds between objects within the project.</i> | | |
| 4209 | <u>DW - Data Drops & Wiring</u> | | |
| | 0648 Technology Equipment (Over \$5,000) | 7400 Facilities Acquisition and Construction | \$ 35,000.00 |
| | 0684 Replacement Roofing & Systems | 7400 Facilities Acquisition and Construction | 8,223.95 |
| | | | <u>\$ 43,223.95</u> |
| | <i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i> | | |
| | 8342 Project Contingency | \$ (43,223.95) | |
| 4216 | <u>Sales tax HVAC Projects - P6TO37</u> | | |
| | 0684 Replacement Roofing & Systems | 7400 Facilities Acquisition and Construction | <u>\$ 207,770.00</u> |
| | <i>Explanation: Transferred to/(from) the following project(s):</i> | | |
| | 8342 Project Contingency | \$ (207,770.00) | |
| 4218 | <u>School Security & Fencing Schop Mod 7 - P6TO2</u> | | |
| | 0684 Replacement Roofing & Systems | 7400 Facilities Acquisition and Construction | <u>\$ 447,663.00</u> |
| | <i>Explanation: Transferred to/(from) the following project(s):</i> | | |
| | 8342 Project Contingency | \$ (447,663.00) | |
| 4220 | <u>DW - Safety/ADA - Radios</u> | | |
| | 0642 Equipment (Under \$5,000) | 7400 Facilities Acquisition and Construction | \$ 13,788.54 |
| | 0684 Replacement Roofing & Systems | 7400 Facilities Acquisition and Construction | 136,211.46 |
| | | | <u>\$ 150,000.00</u> |
| | <i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i> | | |
| | 2395 DW - Safety/ADA | \$ (150,000.00) | |
| 4221 | <u>DW - Safety/ADA - Cellular Enhancement</u> | | |
| | 0684 Replacement Roofing & Systems | 7400 Facilities Acquisition and Construction | <u>\$ 750,000.00</u> |
| | <i>Explanation: Transferred to/(from) the following project(s):</i> | | |
| | 2395 DW - Safety/ADA | \$ (750,000.00) | |
| 4222 | <u>Roof Replacement Meigs & Pryor - P6TO40</u> | | |
| | 0684 Replacement Roofing & Systems | 7400 Facilities Acquisition and Construction | <u>\$ 350,000.00</u> |
| | <i>Explanation: Transferred to/(from) the following project(s):</i> | | |
| | 8342 Project Contingency | \$ (350,000.00) | |
| 4329 | <u>DW - Technology Upgrades</u> | | |
| | 0649 Technology Equipment (Under \$5,000) | 7400 Facilities Acquisition and Construction | <u>\$ 2,187.00</u> |
| | <i>Explanation: Transferred to/(from) the following project(s):</i> | | |
| | 8342 Project Contingency | \$ (2,187.00) | |
| 5302 | <u>BD - School Sign</u> | | |
| | 0641 Equipment (Over \$5,000) | 7400 Facilities Acquisition and Construction | <u>\$ 25,733.00</u> |
| | <i>Explanation: Transferred to/(from) the following project(s):</i> | | |
| | 2303 Board Projects | \$ (25,733.00) | |

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 1

Board Meeting October 23, 2023

| Account | Object | Function | Increase (Decrease) |
|---------|--|--|---|
| 5341 | <u>DW - Playgrounds</u> | | |
| | 0641 Equipment (Over \$5,000) | 7400 Facilities Acquisition and Construction | \$ 8,360.25 |
| | 0684 Replacement Roofing & Systems | 7400 Facilities Acquisition and Construction | 291,639.75 |
| | | | <u>\$ 300,000.00</u> |
| | <i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i> | | |
| | 2395 DW - Safety/ADA | \$ (300,000.00) | |
| 5397 | <u>Transportation - Repl Buses</u> | | |
| | 0642 Equipment (Under \$5,000) | 7400 Facilities Acquisition and Construction | \$ 820.00 |
| | <i>Explanation: Transferred to/(from) the following project(s):</i> | | |
| | 8342 Project Contingency | \$ (820.00) | |
| 5399 | <u>Bus Video Management System</u> | | |
| | 0642 Equipment (Under \$5,000) | 7400 Facilities Acquisition and Construction | \$ (23,709.00) |
| | <i>Explanation: Transferred to/(from) the following project(s):</i> | | |
| | 8342 Project Contingency | \$ 23,709.00 | |
| 7343 | <u>DW - Intercom Upg</u> | | |
| | 0684 Replacement Roofing & Systems | 7400 Facilities Acquisition and Construction | \$ (103,796.09) |
| | <i>Explanation: Transferred to/(from) the following project(s):</i> | | |
| | 8342 Project Contingency | \$ 103,796.09 | |
| 8052 | <u>Capital 1.5 Mill Charter Schls</u> | | |
| | 0794 Charter School LCI | 7430 Charter School LCI | \$ 374,932.00 |
| | 0794 Charter School LCI | 7440 Charter School County Sales Tax | (374,932.00) |
| | | | <u>\$ -</u> |
| | <i>Explanation: Reallocate funds between functions within the project.</i> | | |
| 8342 | <u>Project Contingency</u> | | |
| | 0684 Replacement Roofing & Systems | 7400 Facilities Acquisition and Construction | \$ (1,404,820.64) |
| | <i>Explanation: Transferred to/(from) the following project(s):</i> | | |
| | Discretionary | \$ (1,542,039.89) | 2393 DW - Band Instrument Replacement 250,000.00 |
| | 0320 DW - Lighting Replacement | 333.74 | 2395 DW - Safety/ADA 2,958.36 |
| | 0321 DW - Painting | 0.02 | 3355 DW - Fencing 3,533.00 |
| | 0322 DW - Roofing | (659,185.73) | 3367 DW - Security Cameras 4,923.15 |
| | 0369 DW - Vehicles | (6,254.65) | 3388 DW - Sales Tax Construct P6TO12 2,049,118.00 |
| | 0375 DW - Hallway Renovations | (4.91) | 4209 DW - Data Drops & Wiring 43,223.95 |
| | 1338 DW - Land | 300,000.00 | 4216 Sales tax HVAC Projects - P6TO37 207,770.00 |
| | 2207 Roof & Canopy Projects P6TO16 | 76,955.00 | 4218 School Security & Fencing Schop Mod 7 - P6TO2 447,663.00 |
| | 2217 DWST Constr - FF&E - P6TO12 | 30,000.00 | 4222 Roof Replacement Meigs & Pryor - P6TO40 350,000.00 |
| | 2220 Richbourg Bldg 12 Reno - P6TO19 | 99,058.00 | 4329 DW - Technology Upgrades 2,187.00 |
| | 2329 DW - EMS Controls/Water Treatment | (115,070.47) | 5397 Transportation - Repl Buses 820.00 |
| | 2333 DW - Chiller/Boiler Service | (16,773.71) | 5399 Bus Video Management System (23,709.00) |
| | 2368 DW - Paving/Resurfacing | (25.00) | 7343 DW - Intercom Upg (103,796.09) |
| | 2386 DW - District Department Equipment | 3,136.87 | Total Projects transferred to/(from) \$ 1,404,820.64 |

ADOPTED BY SCHOOL BOARD:

OCTOBER 23, 2023

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

| <i>ESTIMATED REVENUE</i> | | | | | | |
|--|--------------------------------------|-------------------------|-------------------------|---------------------|-------------|-------------------------|
| REVENUE OBJECT NUMBER & NAME | | ORIGINAL BUDGET | BUDGET AS OF 8/31/2023 | INCREASE | DECREASE | BUDGET AS OF 9/30/2023 |
| 3199 | MISCELLANEOUS FEDERAL DIRECT | \$ 2,578,944.86 | \$ 2,578,944.86 | \$ - | \$ - | \$ 2,578,944.86 |
| 3201 | VOCATIONAL EDUCATIONAL ARTS | 317,303.54 | 317,303.54 | - | - | 317,303.54 |
| 3219 | CARES ACT | - | - | - | - | - |
| 3221 | ADULT GENERAL EDUCATION | 118,179.42 | 118,179.42 | - | - | 118,179.42 |
| 3231 | IDEA | 11,807,184.91 | 11,807,184.91 | - | - | 11,807,184.91 |
| 3241 | TITLE I | 9,362,723.38 | 9,362,723.38 | - | - | 9,362,723.38 |
| 3242 | TITLE IV | 718,000.75 | 718,000.75 | - | - | 718,000.75 |
| 3251 | ADULT BASIC EDUCATION | - | - | - | - | - |
| 3271 | EDUCATION STABILIZATION FUNDS - K-12 | 4,860,627.24 | 4,860,627.24 | 84,000.00 | - | 4,944,627.24 |
| 3272 | ED. STABILIZATION FUNDS - WORKFORCE | 75,342.26 | 75,342.26 | - | - | 75,342.26 |
| 3273 | EDUCATION STABILIZATION FUNDS - VPK | - | - | - | - | - |
| 3274 | TITLE III | 517,363.37 | 517,363.37 | - | - | 517,363.37 |
| 3275 | TITLE V | - | - | - | - | - |
| 3277 | TITLE II | 1,521,071.54 | 1,521,071.54 | - | - | 1,521,071.54 |
| 3280 | DRUG FREE SCHOOLS PROGRAM | - | - | - | - | - |
| 3299 | MISCELLANEOUS FEDERAL THROUGH STATE | 217,407.22 | 217,407.22 | - | - | 217,407.22 |
| 3490 | MISCELLANEOUS REVENUE | - | - | - | - | - |
| TOTAL - OTHER SPECIAL REVENUE FUNDS | | \$ 32,094,148.49 | \$ 32,094,148.49 | \$ 84,000.00 | \$ - | \$ 32,178,148.49 |

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 4XXX

| APPROPRIATIONS | | | | | | |
|--|-------------------------|-------------------------|----------------------|----------------------|-------------------------|--|
| EXPENDITURE FUNCTION NUMBER & NAME | ORIGINAL BUDGET | BUDGET AS OF 8/31/2023 | INCREASE | DECREASE | BUDGET AS OF 9/30/2023 | |
| 5100 BASIC EDUCATION (K-12) | \$ 13,710,370.47 | \$ 13,710,370.47 | \$ 289,299.01 | \$ - | \$ 13,999,669.48 | |
| 5200 EXCEPTIONAL CHILD | 9,313,720.26 | 9,313,720.26 | - | 10,485.00 | 9,303,235.26 | |
| 5300 VOCATIONAL | 312,735.81 | 312,735.81 | - | - | 312,735.81 | |
| 5400 ADULT GENERAL EDUCATION | 102,772.15 | 102,772.15 | - | - | 102,772.15 | |
| 5500 PREKINDERGARTEN | 432,221.14 | 432,221.14 | - | - | 432,221.14 | |
| 5900 OTHER INSTRUCTION | - | - | - | - | - | |
| 6100 PUPIL PERSONNEL SERVICES | 761,559.62 | 761,559.62 | - | - | 761,559.62 | |
| 6110 ATTENDANCE AND SOCIAL WORK | 292,747.00 | 292,747.00 | - | - | 292,747.00 | |
| 6120 GUIDANCE SERVICES | 115,062.88 | 115,062.88 | - | - | 115,062.88 | |
| 6130 HEALTH SERVICES | 765.00 | 765.00 | - | - | 765.00 | |
| 6140 PSYCHOLOGICAL SERVICES | 272,791.19 | 272,791.19 | 9,003.99 | - | 281,795.18 | |
| 6141 TESTING | - | - | - | - | - | |
| 6150 PARENTAL INVOLVEMENT | 148,789.62 | 148,789.62 | - | - | 148,789.62 | |
| 6200 INSTRUCTIONAL MEDIA SERVICES | 983.85 | 983.85 | - | - | 983.85 | |
| 6300 INSTRUCTION & CURRICULUM | 2,347,295.34 | 2,347,295.34 | - | 1,800.00 | 2,345,495.34 | |
| 6400 INSTRUCTIONAL STAFF TRAINING SERVICES | 2,773,010.07 | 2,773,010.07 | 11,685.00 | - | 2,784,695.07 | |
| 6500 INSTRUCTION RELATED TECHNOLOGY | - | - | - | - | - | |
| 7100 SCHOOL BOARD | - | - | - | - | - | |
| 7200 GENERAL ADMINISTRATION | 813,212.71 | 813,212.71 | - | - | 813,212.71 | |
| 7300 SCHOOL ADMIN - PRINCIPAL OFFICE | 1,666.67 | 1,666.67 | - | - | 1,666.67 | |
| 7400 FACILITIES ACQUISITION AND CONSTRUCTION | 358,909.00 | 358,909.00 | - | - | 358,909.00 | |
| 7500 FISCAL SERVICES | - | - | - | - | - | |
| 7600 FOOD SERVICE (SCHOOLS) | - | - | - | - | - | |
| 7610 FOOD SERVICE - DEPARTMENTS | - | - | - | - | - | |
| 7700 CENTRAL SERVICES (PURCH/WAREHOUSE) | - | - | - | - | - | |
| 7720 INFORMATION SERVICES | - | - | - | - | - | |
| 7730 STAFF SERVICES | 27,485.71 | 27,485.71 | 600.00 | - | 28,085.71 | |
| 7760 INTERNAL SERVICE | - | - | - | - | - | |
| 7800 PUPIL TRANSP SERVICES - SCHOOL | 264,600.50 | 264,600.50 | - | 214,303.00 | 50,297.50 | |
| 7801 TRANSPORTATION - NORTH | - | - | - | - | - | |
| 7802 TRANSPORTATION - CENTRAL | - | - | - | - | - | |
| 7803 TRANSPORTATION - SOUTH | 790.00 | 790.00 | - | - | 790.00 | |
| 7900 OPERATION OF PLANT | 33,059.25 | 33,059.25 | - | - | 33,059.25 | |
| 8100 MAINTENANCE ADMINISTRATION | - | - | - | - | - | |
| 8120 BUILDING AND GROUND MAINTENANCE | - | - | - | - | - | |
| 8200 ADMINISTRATIVE TECHNOLOGY SERVICES | - | - | - | - | - | |
| 9100 COMMUNITY SERVICE | 9,600.25 | 9,600.25 | - | - | 9,600.25 | |
| TOTAL - OTHER SPECIAL REVENUE FUNDS | \$ 32,094,148.49 | \$ 32,094,148.49 | \$ 310,588.00 | \$ 226,588.00 | \$ 32,178,148.49 | |

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 1

Board Meeting October 23, 2023

| Account | Object | Function | Increase (Decrease) |
|--|--|--|------------------------|
| I. Revenue - Amendments Between Revenue, Appropriations & Reserves | | | |
| 3271 | <u>Education Stabilization Funds - K-12</u> | | \$ 84,000.00 |
| | 0105 Salary - Bonus | 5100 Basic Education (K-12) | \$ 78,030.65 |
| | 0220 FICA (Social Security & Medicare) | 5100 Basic Education (K-12) | 5,969.35 |
| | | | \$ 84,000.00 |
| <i>Explanation: Appropriate revenue for ESSER II - Civics Seal of Excellence (Project 3449) based on actual collections.</i> | | | |
| | 3449 ESSER II - Civics Seal of Excellence | \$ 84,000.00 | |
| II. Amendments Between Appropriations & Reserves | | | |
| 1488 | <u>DODEA - ENGAGE</u> | | |
| | 0510 Supplies | 5100 Basic Education (K-12) | \$ (441,000.00) |
| | 0519 Technology - Supplies | 5100 Basic Education (K-12) | 29,400.00 |
| | 0644 Computer Hardware (Under \$5,000) | 5100 Basic Education (K-12) | 411,600.00 |
| | | | \$ - |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 3415 | <u>Title IV - SS & AEG</u> | | |
| | 0510 Supplies | 5100 Basic Education (K-12) | \$ (9,003.99) |
| | 0131 Salary - Instructional | 6140 Psychological Services | 6,343.08 |
| | 0210 Florida Retirement System | 6140 Psychological Services | 860.76 |
| | 0220 FICA (Social Security & Medicare) | 6140 Psychological Services | 436.36 |
| | 0231 Group Insurance - Health | 6140 Psychological Services | 1,328.36 |
| | 0232 Group Insurance - Life | 6140 Psychological Services | 2.13 |
| | 0233 Group Insurance - Dental | 6140 Psychological Services | 33.30 |
| | | | \$ - |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 3453 | <u>ARP - ESSER III - Supplemental Programming</u> | | |
| | 0102 Salary - Other Compensation | 5100 Basic Education (K-12) | \$ 277,178.00 |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | 37,616.00 |
| | 0220 FICA (Social Security & Medicare) | 5100 Basic Education (K-12) | 21,206.00 |
| | 0510 Supplies | 5100 Basic Education (K-12) | (336,000.00) |
| | | | \$ - |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 3456 | <u>ARP - Intensive Afterschool and Weekend Academies</u> | | |
| | 0102 Salary - Other Compensation | 5100 Basic Education (K-12) | \$ 174,941.83 |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | 25,975.44 |
| | 0220 FICA (Social Security & Medicare) | 5100 Basic Education (K-12) | 13,385.73 |
| | 0100 Salary - Non-Instructional | 7800 Pupil Transp Services - School | (179,243.00) |
| | 0210 Florida Retirement System | 7800 Pupil Transp Services - School | (21,348.00) |
| | 0220 FICA (Social Security & Medicare) | 7800 Pupil Transp Services - School | (13,712.00) |
| | | | \$ - |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 3487 | <u>AFRL - RWWI - Growing STEM Awareness</u> | | |
| | 0510 Supplies | 5100 Basic Education (K-12) | \$ (5,624.06) |
| | 0519 Technology - Supplies | 5100 Basic Education (K-12) | 259.53 |
| | 0642 Equipment (Under \$5,000) | 5100 Basic Education (K-12) | 5,364.53 |
| | | | \$ - |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |
| 3488 | <u>DoDEA ENGAGE 2.0</u> | | |
| | 0331 Out of County Travel | 6300 Instruction & Curriculum | \$ (1,800.00) |
| | 0331 Out of County Travel | 6400 Instructional Staff Training Services | 1,200.00 |
| | 0331 Out of County Travel | 7730 Staff Services | 600.00 |
| | | | \$ - |
| <i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i> | | | |

Explanation of Budget Amendment as Follows:

Part IV - Other Special Revenue Funds

Amendment Number 1

Board Meeting October 23, 2023

| Account | Object | Function | Increase (Decrease) |
|------------------------------|---|-----------------------------|------------------------|
| 4401 <u>Title I - Part A</u> | | | |
| | 0100 Salary - Non-Instructional | 5100 Basic Education (K-12) | \$ (51,318.00) |
| | 0131 Salary - Instructional | 5100 Basic Education (K-12) | (30,445.00) |
| | 0210 Florida Retirement System | 5100 Basic Education (K-12) | (10,073.00) |
| | 0220 FICA (Social Security & Medicare) | 5100 Basic Education (K-12) | (6,255.00) |
| | 0231 Group Insurance - Health | 5100 Basic Education (K-12) | (28,762.00) |
| | 0232 Group Insurance - Life | 5100 Basic Education (K-12) | (73.00) |
| | 0233 Group Insurance - Dental | 5100 Basic Education (K-12) | (775.00) |
| | 0234 Group Insurance - Other | 5100 Basic Education (K-12) | (128.00) |
| | 0365 Software Subscriptions | 5100 Basic Education (K-12) | 6,888.50 |
| | 0510 Supplies | 5100 Basic Education (K-12) | 126,832.50 |
| | 0643 Computer Hardware (Over \$5,000)/Technology/Infrastructure | 5100 Basic Education (K-12) | (5,000.00) |
| | 0644 Computer Hardware (Under \$5,000) | 5100 Basic Education (K-12) | 554.00 |
| | 0649 Technology Equipment (Under \$5,000) | 5100 Basic Education (K-12) | (1,446.00) |
| | 0510 Supplies | 5200 Exceptional Child | (174.00) |
| | 0643 Computer Hardware (Over \$5,000)/Technology/Infrastructure | 5200 Exceptional Child | 174.00 |
| | | | <u>\$ -</u> |

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

4405 Title II - Part A

| | | | |
|--|-----------------------------|--|-------------|
| | 0365 Software Subscriptions | 6400 Instructional Staff Training Services | \$ 0.02 |
| | 0510 Supplies | 6400 Instructional Staff Training Services | (0.02) |
| | | | <u>\$ -</u> |

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

4475 IDEA - Part B - K-12

| | | | |
|--|--|------------------------|--------------|
| | 0100 Salary - Non-Instructional | 5200 Exceptional Child | \$ 81,942.00 |
| | 0210 Florida Retirement System | 5200 Exceptional Child | 11,118.00 |
| | 0220 FICA (Social Security & Medicare) | 5200 Exceptional Child | 6,270.00 |
| | 0231 Group Insurance - Health | 5200 Exceptional Child | 30,126.00 |
| | 0232 Group Insurance - Life | 5200 Exceptional Child | 75.00 |
| | 0233 Group Insurance - Dental | 5200 Exceptional Child | 969.00 |
| | 0310 Professional & Technical Services | 5200 Exceptional Child | (4,377.25) |
| | 0510 Supplies | 5200 Exceptional Child | (144,631.75) |
| | 0519 Technology - Supplies | 5200 Exceptional Child | 1,000.00 |
| | 0730 Dues and Fees | 5200 Exceptional Child | 17,509.00 |
| | | | <u>\$ -</u> |

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

4476 IDEA - Part B - Pre-K

| | | | |
|--|--|--|-------------|
| | 0310 Professional & Technical Services | 5200 Exceptional Child | \$ (600.00) |
| | 0510 Supplies | 5200 Exceptional Child | (10,485.00) |
| | 0730 Dues and Fees | 5200 Exceptional Child | 600.00 |
| | 0310 Professional & Technical Services | 6400 Instructional Staff Training Services | 10,485.00 |
| | | | <u>\$ -</u> |

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

ADOPTED BY SCHOOL BOARD:

OCTOBER 23, 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 8/31/2023 | INCREASE | DECREASE | BUDGET AS OF 9/30/2023 |
| 3490 | MISCELLANEOUS LOCAL REVENUE | \$ 12,000,000.00 | \$ 12,000,000.00 | \$ - | \$ - | \$ 12,000,000.00 |
| 3905 | RESERVES - NON-CATEGORICAL PROJECT CARRYOVER | 6,606,064.73 | 6,606,064.73 | - | - | 6,606,064.73 |
| TOTAL - INTERNAL SERVICE FUNDS | | \$ 18,606,064.73 | \$ 18,606,064.73 | \$ - | \$ - | \$ 18,606,064.73 |

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

FUND NUMBER: 49XX

| <i>APPROPRIATIONS</i> | | | | | | | |
|---|------|-----------------------|-------------------------|-------------------------|-------------|-------------|-------------------------|
| EXPENDITURE FUNCTION/OBJECT NUMBER & NAME | | | ORIGINAL BUDGET | BUDGET AS OF 8/31/2023 | INCREASE | DECREASE | BUDGET AS OF 9/30/2023 |
| 9100 | | COMMUNITY SERVICES | | | | | |
| | 0790 | MISCELLANEOUS EXPENSE | \$ 18,606,064.73 | \$ 18,606,064.73 | \$ - | \$ - | \$ 18,606,064.73 |
| TOTAL - INTERNAL SERVICE FUNDS | | | \$ 18,606,064.73 | \$ 18,606,064.73 | \$ - | \$ - | \$ 18,606,064.73 |

Explanation of Budget Amendment as Follows:
Part V - Special Revenue Funds - Miscellaneous (Internal Funds)
Amendment Number 11
Board Meeting September 11, 2023

| Account | Object | Function | Increase (Decrease) |
|---------|--------|----------|------------------------|
|---------|--------|----------|------------------------|

I. Revenue - Amendments Between Revenue, Appropriations & Reserves

N/A

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

OCTOBER 23, 2023

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

| ESTIMATED REVENUE | | | | | | |
|--|-------------------------|-------------------------|---------------------|-------------|-------------------------|--|
| REVENUE OBJECT NUMBER & NAME | ORIGINAL BUDGET | BUDGET AS OF 8/31/2023 | INCREASE | DECREASE | BUDGET AS OF 9/30/2023 | |
| 3199 MISCELLANEOUS FEDERAL DIRECT | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 3261 SCHOOL LUNCH REIMBURSEMENT | 6,578,300.00 | 6,578,300.00 | - | - | 6,578,300.00 | |
| 3262 SCHOOL BREAKFAST REIMBURSEMENT | 1,579,100.00 | 1,579,100.00 | - | - | 1,579,100.00 | |
| 3263 FOOD SERVICE AFTER SCHOOL SNACK REIMBURSEMENT | 117,600.00 | 117,600.00 | - | - | 117,600.00 | |
| 3265 USDA DONATED COMMODITIES | 1,287,300.00 | 1,287,300.00 | - | - | 1,287,300.00 | |
| 3267 SUMMER FOOD SERVICE PROGRAM | 61,657.40 | 61,657.40 | - | - | 61,657.40 | |
| 3268 NUTRITION EDUC & TRNG PROGRAM | - | - | - | - | - | |
| 3269 OTHER FOOD SERVICES | - | - | - | - | - | |
| 3287 COVID19 SFS SCHL YR REIMB PRGM | - | - | - | - | - | |
| 3299 MISCELLANEOUS FEDERAL THROUGH STATE | 52,348.24 | 52,348.24 | - | - | 52,348.24 | |
| 3338 STATE LUNCH SUPPLEMENT - FS | 62,400.00 | 62,400.00 | - | - | 62,400.00 | |
| 3339 STATE BREAKFAST SUPPLEMENT - FS | 40,500.00 | 40,500.00 | - | - | 40,500.00 | |
| 3399 OTHER MISCELLANEOUS REVENUE | - | - | - | - | - | |
| 3431 INTEREST ON INVESTMENT | - | - | - | - | - | |
| 3448 DONATIONS | 243.00 | 243.00 | 2,433.20 | - | 2,676.20 | |
| 3451 STUDENT MEALS | 4,069,700.00 | 4,069,700.00 | - | - | 4,069,700.00 | |
| 3456 OTHER FOOD SALES | - | - | - | - | - | |
| 3457 CATERING | 2,900.19 | 2,900.19 | 1,411.76 | - | 4,311.95 | |
| 3459 SUMMER FEEDING - EXTERNAL SERVICE | - | - | - | - | - | |
| 3460 ONLINE CREDIT CARD FEES | 11,754.42 | 11,754.42 | 15,612.94 | - | 27,367.36 | |
| 3465 PURCHASED - OTHER POSITIONS | - | - | - | - | - | |
| 3466 PURCHASED OTHER POS - EXTERNAL | - | - | - | - | - | |
| 3485 RESTITUTION PAYMENTS - OTHER | - | - | - | - | - | |
| 3490 MISCELLANEOUS REVENUE | - | - | - | - | - | |
| 3496 SOFT DRINK COMMISSIONS | 8,266.00 | 8,266.00 | - | - | 8,266.00 | |
| 3497 REFUND-PRIOR YEAR EXPENDITURES | - | - | - | - | - | |
| 3610 TRANSFERS FROM GENERAL OPERATING FUNDS | - | - | - | - | - | |
| 3901 RESERVE FOR ENCUMBRANCE | 660,270.91 | 660,270.91 | - | - | 660,270.91 | |
| 3902 RESERVE FOR INVENTORY | 439,540.19 | 439,540.19 | - | - | 439,540.19 | |
| 3905 RESERVES - NON-CATEGORICAL PROJECT CARRYOVER | 124,301.96 | 124,301.96 | - | - | 124,301.96 | |
| 3925 FUND BALANCE - UNDESIGNATED | 9,928,901.56 | 9,928,901.56 | - | - | 9,928,901.56 | |
| TOTAL - FOOD SERVICE FUND | \$ 25,025,083.87 | \$ 25,025,083.87 | \$ 19,457.90 | \$ - | \$ 25,044,541.77 | |

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

| APPROPRIATIONS | | | | | | |
|---|-------------------------|-------------------------|---------------------|---------------------|-------------------------|--|
| EXPENDITURE FUNCTION/OBJECT NUMBER & NAME | ORIGINAL BUDGET | BUDGET AS OF 8/31/2023 | INCREASE | DECREASE | BUDGET AS OF 9/30/2023 | |
| 0100 SALARY - NON-INSTRUCTIONAL | \$ 957,955.65 | \$ 957,955.65 | \$ - | \$ 3,577.11 | \$ 954,378.54 | |
| 0102 SALARY - OTHER COMPENSATION | 1,038.93 | 1,038.93 | - | - | 1,038.93 | |
| 0103 SALARY - SUPPLEMENTS | - | - | - | - | - | |
| 0111 SALARY - ADMINISTRATIVE/MANAGERIAL | 625,989.00 | 625,989.00 | - | - | 625,989.00 | |
| 0117 WORKSHOPS | 2,921.25 | 2,921.25 | - | - | 2,921.25 | |
| 0121 SALARY - RETIREMENT BONUS | - | - | - | - | - | |
| 0122 SALARY - SICK LEAVE PAYOFF | - | - | - | - | - | |
| 0123 SALARY - ANNUAL LEAVE PAYOFF | - | - | - | - | - | |
| 0130 SALARY - OVERTIME | 483.91 | 483.91 | 737.41 | - | 1,221.32 | |
| 0161 SALARY - PROFESSIONAL/TECHNICAL | 183,683.00 | 183,683.00 | 9,822.41 | - | 193,505.41 | |
| 0210 FLORIDA RETIREMENT SYSTEM | 81,216.74 | 81,216.74 | 100.07 | - | 81,316.81 | |
| 0220 FICA (SOCIAL SECURITY) | 46,734.35 | 46,734.35 | 56.42 | - | 46,790.77 | |
| 0231 GROUP INSURANCE - HEALTH & HOSPITAL | 107,510.35 | 107,510.35 | - | - | 107,510.35 | |
| 0232 GROUP INSURANCE - LIFE | 246.00 | 246.00 | - | - | 246.00 | |
| 0233 GROUP INSURANCE - DENTAL | 3,631.32 | 3,631.32 | - | - | 3,631.32 | |
| 0234 GROUP INSURANCE - OTHER | 128.00 | 128.00 | - | - | 128.00 | |
| 0310 PROFESSIONAL & TECHNICAL SERVICES | 9,168,358.23 | 9,168,358.23 | 564.41 | - | 9,168,922.64 | |
| 0330 IN COUNTY TRAVEL | 4,134.14 | 4,134.14 | - | 2,000.00 | 2,134.14 | |
| 0331 OUT OF COUNTY TRAVEL | 4,481.78 | 4,481.78 | - | 506.96 | 3,974.82 | |
| 0350 REPAIR AND MAINTENANCE | 139,818.25 | 139,818.25 | - | 7,000.19 | 132,818.06 | |
| 0354 MAINTENANCE / VEHICLE REPAIR | 6,571.30 | 6,571.30 | 1,828.62 | - | 8,399.92 | |
| 0355 TECHNOLOGY REPAIRS & MAINTENANCE | - | - | - | - | - | |
| 0360 LEASE AND RENTAL AGREEMENTS | 6,643.41 | 6,643.41 | - | 250.00 | 6,393.41 | |
| 0363 SEAT MANAGED - COMPUTERS | 80,000.00 | 80,000.00 | - | - | 80,000.00 | |
| 0365 SOFTWARE SUBSCRIPTIONS | - | - | - | - | - | |
| 0370 POSTAGE | 2,000.00 | 2,000.00 | - | - | 2,000.00 | |
| 0371 TELEPHONE | 5,000.00 | 5,000.00 | - | - | 5,000.00 | |
| 0372 TELEPHONE MAINTENANCE | - | - | - | - | - | |
| 0373 TELEPHONE LONG DISTANCE | 250.00 | 250.00 | - | - | 250.00 | |
| 0375 CELLULAR TELEPHONE | 3,138.04 | 3,138.04 | 506.96 | - | 3,645.00 | |
| 0381 WATER AND SEWAGE | 1,500.00 | 1,500.00 | - | - | 1,500.00 | |
| 0382 GARBAGE | 10,700.00 | 10,700.00 | - | - | 10,700.00 | |
| 0390 OTHER PURCHASED SERVICE | 9,731.20 | 9,731.20 | 2,898.05 | - | 12,629.25 | |
| 0393 CONTRACTS - NONPROFESSIONAL SERVICE | 27,111.20 | 27,111.20 | - | - | 27,111.20 | |
| 0399 OTHER TECHNOLOGY PURCHASE SERVICE | - | - | - | - | - | |
| 0410 NATURAL GAS | 3,000.00 | 3,000.00 | - | - | 3,000.00 | |
| 0430 ELECTRICITY | 72,000.00 | 72,000.00 | - | - | 72,000.00 | |
| 0450 GASOLINE | 13,087.32 | 13,087.32 | - | 306.81 | 12,780.51 | |
| 0460 DIESEL FUEL | 10,175.55 | 10,175.55 | - | 175.55 | 10,000.00 | |
| 0510 SUPPLIES | 48,265.48 | 48,265.48 | - | 2,105.48 | 46,160.00 | |
| 0519 TECHNOLOGY SUPPLIES | 3,211.20 | 3,211.20 | 2,416.80 | - | 5,628.00 | |
| 0550 REPAIR PARTS | 435.00 | 435.00 | - | - | 435.00 | |
| 0560 TIRES AND TUBES | - | - | - | - | - | |
| 0580 COMMODITIES | 1,287,333.00 | 1,287,333.00 | - | - | 1,287,333.00 | |
| 0641 EQUIPMENT/FIXED ASSET (OVER \$5,000) | 1,119,379.56 | 1,119,379.56 | - | 4,307.68 | 1,115,071.88 | |
| 0642 EQUIPMENT (UNDER \$5,000) | 61,722.49 | 61,722.49 | 8,076.28 | - | 69,798.77 | |
| 0643 COMPUTER HARDWARE (OVER \$5,000) | - | - | - | - | - | |
| 0644 COMPUTER HARDWARE (UNDER \$5,000) | 1,085.14 | 1,085.14 | - | - | 1,085.14 | |
| 0652 OTHER MOTOR VEHICLES | - | - | - | - | - | |
| 0676 OTHER PERMANENT IMPROVEMENTS | - | - | - | - | - | |
| 0681 FIRE/SPRINKLER/ELECT/WATER SYSTEMS | - | - | - | - | - | |
| 0682 HEATING/COOLING/AIR CONDITION | - | - | - | - | - | |
| 0684 REPLACEMENT ROOFING & SYSTEMS | 34.00 | 34.00 | - | - | 34.00 | |
| 0685 FLOORING/STRUCTURAL ALTERATION | - | - | - | - | - | |
| 0691 SOFTWARE (OVER \$5,000) | - | - | - | - | - | |
| 0692 SOFTWARE (UNDER \$5,000) | - | - | - | - | - | |
| 0730 DUES AND FEES | 18,000.00 | 18,000.00 | - | - | 18,000.00 | |
| 0731 ONLINE CREDIT CARD FEES | 11,754.42 | 11,754.42 | 15,612.94 | - | 27,367.36 | |
| 0732 MOTOR VEHICLE TAGS AND FEES | - | - | - | - | - | |
| 0750 OTHER PERSONNEL SERVICES (TEMP) | 22,232.16 | 22,232.16 | - | 4,471.99 | 17,760.17 | |
| 0791 INDIRECT COST | 350,000.00 | 350,000.00 | - | - | 350,000.00 | |
| 0990 FUND BALANCE UNAPPROPRIATED | 9,970,274.80 | 9,970,274.80 | 1,539.30 | - | 9,971,814.10 | |
| 0991 RESERVES - INVENTORY | 439,540.19 | 439,540.19 | - | - | 439,540.19 | |
| 0997 RESERVES - PROJECTS | 112,577.51 | 112,577.51 | - | - | 112,577.51 | |
| TOTAL - FOOD SERVICE FUND | \$ 25,025,083.87 | \$ 25,025,083.87 | \$ 44,159.67 | \$ 24,701.77 | \$ 25,044,541.77 | |

Explanation of Budget Amendment as Follows:

Part VI - School Food Service Fund

Amendment Number 1

Board Meeting October 23, 2023

| Account | Object | Function | (Decrease) |
|---|----------------------------------|---------------------------------|---------------|
| I. Revenue - Amendments Between Revenue, Appropriations & Reserves | | | |
| 3448 | <u>Donations</u> | | \$ 2,433.20 |
| 0990 | Fund Balance - Unappropriated | 9890 Reserves | \$ 2,433.20 |
| <i>Explanation: Appropriate donations for unpaid Student Meals based on actual collections.</i> | | | |
| | Discretionary | \$ 2,433.20 | |
| 3457 | <u>Catering</u> | | \$ 1,411.76 |
| 0310 | Professional & Technical Service | 7610 Food Service - Departments | \$ 1,411.76 |
| <i>Explanation: Appropriate revenue for Catering based on actual collections.</i> | | | |
| 7502 | Catering | \$ 1,411.76 | |
| 3460 | <u>On-Line Credit Card Fees</u> | | \$ 15,612.94 |
| 0731 | On-Line Credit Card Fees | 7610 Food Service - Departments | \$ 15,612.94 |
| <i>Explanation: Appropriate revenue for On-Line Credit Card Fees based on actual collections.</i> | | | |
| 3510 | SFS Contract Exclusions | \$ 15,612.94 | |
| II. Amendments Between Appropriations & Reserves | | | |
| | Discretionary | | |
| 0130 | Salary - Overtime | 7600 Food Service (Schools) | \$ 731.17 |
| 0210 | Florida Retirement System | 7600 Food Service (Schools) | 99.22 |
| 0220 | Social Security | 7600 Food Service (Schools) | 55.94 |
| 0310 | Professional & Technical Service | 7600 Food Service (Schools) | 955,430.54 |
| 0330 | In County Travel | 7600 Food Service (Schools) | 357.91 |
| 0510 | Supplies | 7600 Food Service (Schools) | 412.13 |
| 0130 | Salary - Overtime | 7610 Food Service - Departments | 6.24 |
| 0210 | Florida Retirement System | 7610 Food Service - Departments | 0.85 |
| 0220 | Social Security | 7610 Food Service - Departments | 0.48 |
| 0310 | Professional & Technical Service | 7610 Food Service - Departments | (955,430.54) |
| 0330 | In County Travel | 7610 Food Service - Departments | (2,357.91) |
| 0331 | Out of County Travel | 7610 Food Service - Departments | (506.96) |
| 0375 | Cellular Telephone | 7610 Food Service - Departments | 506.96 |
| 0390 | Other Purchased Service | 7610 Food Service - Departments | 3,129.25 |
| 0510 | Supplies | 7610 Food Service - Departments | (2,828.93) |
| 0519 | Technology-Related Supplies | 7610 Food Service - Departments | 2,416.80 |
| 0750 | Other Personnel Services | 7610 Food Service - Departments | (1,129.25) |
| 0990 | Fund Balance - Unappropriated | 9890 Reserves | (893.90) |
| | | | \$ - |
| <i>Explanation: Changes between objects & functions to better utilize funds.</i> | | | |
| 3501 | <u>Summer Feeding</u> | | \$ (3,577.11) |
| 0100 | Salary - Non-Instructional | 7610 Food Service - Departments | 9,822.41 |
| 0161 | Salary - Professional/Technical | 7610 Food Service - Departments | (847.35) |
| 0310 | Professional & Technical Service | 7610 Food Service - Departments | (250.00) |
| 0360 | Lease and Rental Agreements | 7610 Food Service - Departments | (231.20) |
| 0390 | Other Purchased Service | 7610 Food Service - Departments | (306.81) |
| 0450 | Gasoline | 7610 Food Service - Departments | (175.55) |
| 0460 | Diesel Fuel | 7610 Food Service - Departments | (1,091.65) |
| 0510 | Supplies | 7610 Food Service - Departments | (3,342.74) |
| 0750 | Other Personnel Services | 7610 Food Service - Departments | \$ - |
| <i>Explanation: Changes between objects & functions to better utilize funds.</i> | | | |
| 3510 | <u>SFS Contract Exclusions</u> | | \$ 276.54 |
| 0510 | Supplies | 7600 Food Service (Schools) | 4,499.97 |
| 0642 | Equipment (Under \$5,000) | 7600 Food Service (Schools) | (7,000.19) |
| 0350 | Repair and Maintenance | 7610 Food Service - Departments | 1,828.62 |
| 0354 | Maintenance Vehicle Repair | 7610 Food Service - Departments | |

Explanation of Budget Amendment as Follows:

Part VI - School Food Service Fund

Amendment Number 1

Board Meeting October 23, 2023

| Account | Object | Function | (Decrease) |
|----------------|---------------------------------------|---------------------------------|-------------------|
| 0510 | Supplies | 7610 Food Service - Departments | 1,126.43 |
| 0641 | Equipment/Fixed Assets (Over \$5,000) | 7610 Food Service - Departments | (4,307.68) |
| 0642 | Equipment (Under \$5,000) | 7610 Food Service - Departments | 3,576.31 |
| | | | <u>\$ -</u> |

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

ADOPTED BY SCHOOL BOARD:

OCTOBER 23, 2023

FUND NAME: INTERNAL SERVICE FUNDS

FUND NUMBER: 7XXX

| <i>ESTIMATED REVENUE</i> | | | | | | |
|---------------------------------------|------------------------------------|-------------------------|-------------------------|-------------|-------------|-------------------------|
| REVENUE OBJECT NUMBER & NAME | | ORIGINAL BUDGET | BUDGET AS OF 8/31/2023 | INCREASE | DECREASE | BUDGET AS OF 9/30/2023 |
| 3431 | INTEREST ON INVESTMENT | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3481 | PREMIUM REVENUE - HEALTH INSURANCE | 36,931,943.00 | 36,931,943.00 | - | - | 36,931,943.00 |
| 3930 | RESERVE - SELF-FUNDED INSURANCE | 6,958,766.97 | 6,958,766.97 | - | - | 6,958,766.97 |
| TOTAL - INTERNAL SERVICE FUNDS | | \$ 43,890,709.97 | \$ 43,890,709.97 | \$ - | \$ - | \$ 43,890,709.97 |

FUND NAME: INTERNAL SERVICE FUNDS

FUND NUMBER: 7XXX

| APPROPRIATIONS | | | | | | | |
|---|------|---------------------------------------|-------------------------|-------------------------|-------------|-------------|-------------------------|
| EXPENDITURE FUNCTION/OBJECT NUMBER & NAME | | | ORIGINAL BUDGET | BUDGET AS OF 8/31/2023 | INCREASE | DECREASE | BUDGET AS OF 9/30/2023 |
| 9900 | | PROPRIETARY FUNDS | | | | | |
| | 0310 | PROFESSIONAL & TECHNICAL SERV | \$ 350,000.00 | \$ 350,000.00 | \$ - | \$ - | \$ 350,000.00 |
| | 0320 | INSURANCE AND BOND PREMIUMS | 773,760.00 | 773,760.00 | - | - | 773,760.00 |
| | 0365 | SOFTWARE SUBSCRIPTIONS | 11,880.00 | 11,880.00 | - | - | 11,880.00 |
| | 0730 | DUES AND FEES | 40.02 | 40.02 | - | - | 40.02 |
| | 0770 | CLAIMS EXPENSE - HEALTH INSURANCE | 35,327,766.68 | 35,327,766.68 | - | - | 35,327,766.68 |
| | 0771 | CLAIMS STOP/LOSS REIMBURSEMENTS | - | - | - | - | - |
| | 0772 | PHARMACY REBATES | 504,176.27 | 504,176.27 | - | - | 504,176.27 |
| 9890 | | RESERVES | | | | | |
| | 0992 | RESERVES - INSURANCE | 6,923,087.00 | 6,923,087.00 | - | - | 6,923,087.00 |
| | | TOTAL - INTERNAL SERVICE FUNDS | \$ 43,890,709.97 | \$ 43,890,709.97 | \$ - | \$ - | \$ 43,890,709.97 |

Explanation of Budget Amendment as Follows:

Part VII - Internal Service Funds

Amendment Number 1

Board Meeting October 23, 2023

| Account | Object | Function | Increase (Decrease) |
|---------|--------|----------|------------------------|
|---------|--------|----------|------------------------|

I. Revenue - Amendments Between Revenue, Appropriations & Reserves

N/A

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

OCTOBER 23, 2023