



Agenda Item Details

Meeting	Dec 11, 2023 - Regular Meeting
Category	7. Consent Agenda
Subject	7.10 Budget Amendment #2 - 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	Dec 11, 2023
Absolute Date	Dec 11, 2023
Fiscal Impact	Yes
Dollar Amount	1,570,326.98
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #2 - 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 October 2023:

Fund Name	Fund No.	Amount
General Fund	1010	\$ 650,142.18
Debt Service Funds	2xxx	154.84
Capital Project Funds	3xxx	830,680.03
Other Special Revenue Funds - Federal	42xx/44xx	71,465.00
Other Special Revenue Funds - Miscellaneous (Internal Funds)	49xx	0.00
Other Special Revenue Funds - School Food Service	5020	17,884.93
Internal Service Funds (Self-Insured Medical)	7xxx	0.00

Total - All Funds		\$1,570,326.98
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Administrative Content

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

Motion & Voting

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

Motion by Tim Bryant, second by Linda Evanchyk.

Final Resolution: Motion Carries

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



School District of Okaloosa County

Fiscal Year 2023-2024

BUDGET AMENDMENT #2

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2023	INCREASE	DECREASE	BUDGET AS OF 10/31/2023	
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	4,567,723.86	343,257.63	-	4,910,981.49
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	250.00	-	1,000.00
3425	RENT/USE OF FACILITY	2,850.00	7,065.49	1,300.00	-	8,365.49
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	25,057.87	22,840.00	-	47,897.87
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	203,034.76	143,984.97	-	347,019.73
3466	PURCHASED OTHER POSITIONS - EXTERNAL	243,153.95	243,153.95	22,816.24	-	265,970.19
3467	PURCHASED - SCHOOLS - OTHER	31,378.77	75,372.58	40,825.00	-	116,197.58
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	2,640.00	1,320.00	-	3,960.00
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	17,554.97	9,266.98	-	26,821.95
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 9/30/2023	INCREASE	DECREASE	BUDGET AS OF 10/31/2023	
3485	RESTITUTION PAYMENTS - OTHER	205.77	305.77	48.08	-	353.85
3487	CERTIFICATE FEES - SUBSTITUTES	1,320.00	1,440.00	300.00	-	1,740.00
3488	FINGERPRINT PROGRAM	7,526.00	13,142.00	4,169.00	-	17,311.00
3489	CERTIFICATE FEES	40,000.00	40,000.00	-	-	40,000.00
3490	MISCELLANEOUS REVENUE	8,363.27	25,779.36	19,665.01	-	45,444.37
3491	E-RATE REFUNDS	-	-	-	-	-
3492	TRANSPORTATION - SCHOOL ACTIVITIES	350,000.00	350,000.00	-	-	350,000.00
3493	SALE OF JUNK	5,440.90	8,285.07	17,970.07	-	26,255.14
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	398.73	14,648.23	-	15,046.96
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	13,291.85	-	-	13,291.85
3741	INSURANCE LOSS RECOVERY	-	4,453.60	-	-	4,453.60
3746	HEALTH REIMBURSEMENT ARRANGEMENT	1,869.10	7,272.85	7,480.97	-	14,753.82
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	\$ 405,808,976.38	\$ 650,142.18	\$ -	\$ 406,459,118.56

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2023	INCREASE	DECREASE	BUDGET AS OF 10/31/2023
5100 BASIC EDUCATION (K-12)	\$ 194,691,069.89	\$ 192,279,721.61	\$ -	\$ 810,388.18	\$ 191,469,333.43
5101 CHARTER SCHOOL FEDERAL IMPACT	88,436.00	88,436.00	-	-	88,436.00
5200 EXCEPTIONAL CHILD	37,004,727.61	37,314,842.35	-	127,384.61	37,187,457.74
5300 VOCATIONAL AND TECHNICAL EDUCATION	4,142,425.37	6,764,486.94	1,210,224.17	-	7,974,711.11
5400 ADULT GENERAL EDUCATION	23,331.51	-	-	-	-
5500 PREKINDERGARTEN	494,941.00	494,941.00	-	1,420.00	493,521.00
5900 OTHER INSTRUCTION	4,057,929.50	4,629,752.80	-	232,213.84	4,397,538.96
6100 PUPIL PERSONNEL SERVICES	5,106,057.08	5,063,366.63	132,523.93	-	5,195,890.56
6110 ATTENDANCE AND SOCIAL WORK	591,761.00	594,461.00	-	-	594,461.00
6120 GUIDANCE SERVICES	5,439,562.73	5,497,185.84	133,973.23	-	5,631,159.07
6130 HEALTH SERVICES	1,692,533.00	1,693,097.23	-	3,436.18	1,689,661.05
6140 PSYCHOLOGICAL SERVICES	2,848,001.71	2,852,424.09	121,123.00	-	2,973,547.09
6141 TESTING	180,331.28	180,331.28	-	-	180,331.28
6150 PARENTAL INVOLVEMENT	200.00	200.00	475.00	-	675.00
6200 INSTRUCTIONAL MEDIA SERVICE	2,191,820.46	2,192,048.72	300.00	-	2,192,348.72
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	5,207,013.64	5,136,660.94	-	18,086.74	5,118,574.20
6400 INSTR STAFF TRAINING SERVICES	3,701,218.31	3,609,622.82	28,759.92	-	3,638,382.74
6500 INSTRUCTIONAL RELATED TECHNOLOGY	723,747.83	723,747.83	-	-	723,747.83
7100 SCHOOL BOARD	1,423,939.39	1,423,939.39	10,159.12	-	1,434,098.51
7200 GENERAL ADMINISTRATION (SUPT)	464,402.22	464,402.22	5,926.00	-	470,328.22
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	22,608,024.53	22,642,973.56	-	30,017.18	22,612,956.38
7400 FACILITIES ACQUISITION & CONSTRUCTION	2,370,283.69	2,370,283.69	30,310.95	-	2,400,594.64
7430 CHARTER SCHOOL LCI	-	-	-	-	-
7500 FISCAL SERVICES (FINANCE DEPT)	2,364,091.29	2,365,905.28	-	-	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	1,210.00	-	550,665.15
7730 STAFF SERVICES	5,759,729.65	5,663,958.29	-	76,333.12	5,587,625.17
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	972,518.33	972,518.33	-	-	972,518.33
7800 PUPIL TRANSP SERVICES - SCHOOL	972,240.72	958,415.17	135.02	-	958,550.19
7801 TRANSPORTATION - NORTH	7,186,524.96	7,190,692.71	60,386.22	-	7,251,078.93
7802 TRANSPORTATION - CENTRAL	3,573,522.16	3,576,688.01	34,769.12	-	3,611,457.13
7803 TRANSPORTATION - SOUTH	5,566,763.33	5,577,164.78	-	8,152.51	5,569,012.27
7900 OPERATION OF PLANT	31,316,717.13	31,493,205.67	297,543.33	-	31,790,749.00
8100 MAINTENANCE ADMINISTRATION	5,172,528.29	5,159,341.90	-	5,110.37	5,154,231.53
8120 BUILDING AND GROUND MAINTENANCE	3,297,859.70	3,308,077.48	-	-	3,308,077.48
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	3,994,373.95	4,022,760.13	-	-	4,022,760.13
9100 COMMUNITY SERVICE	3,217,102.25	3,487,280.61	7,141.06	-	3,494,421.67
9700 TRANSFER FUNDS	-	-	18,385.00	-	18,385.00
9890 RESERVES	35,670,142.04	35,466,586.93	-	130,660.16	35,335,926.77
TOTAL - GENERAL FUND	\$ 404,665,326.70	\$ 405,808,976.38	\$ 2,093,345.07	\$ 1,443,202.89	\$ 406,459,118.56

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 11, 2023

Account	Object				Increase (Decrease)			
I. Revenue - Amendments Between Revenue, Appropriations & Reserves								
3399	<u>Other Miscellaneous State Revenue</u>				\$ 343,257.63			
	0102	Salary - Other Compensation	5100	Basic Education (K-12)	\$ 118,135.86			
	0210	Florida Retirement System	5100	Basic Education (K-12)	16,031.04			
	0220	Social Security	5100	Basic Education (K-12)	9,037.39			
	0395	Other Distributions - Charter Schools	5100	Basic Education (K-12)	6,795.71			
	0510	Supplies	5900	Other Instruction	6,406.00			
	0510	Supplies	7900	Operation of Plant	180,623.00			
	0790	Miscellaneous Expense	9100	Community Service	2,409.00			
	0790	Miscellaneous Expense	9100	Community Service	3,819.63			
					<u>\$ 343,257.63</u>			
<i>Explanation: To appropriate revenue for School Mapping Data Grant (\$180,623.00) and Science of Reading Literacy & Tutoring Grant (\$150,000.00) based on award notifications, and appropriate Success for CTE Grant (\$6,406.00), Adult State Scholarships (\$2,409.00), and Bright Futures Scholarships (\$3,819.63) based on actual collections.</i>								
	4061	School Mapping Data Grant	\$	180,623.00	5085	Adult State Scholarships	2,409.00	
	4103	Science of Reading Literacy and Tutoring Program		150,000.00	9124	Bright Futures Scholarships	3,819.63	
	4124	Student Success in CTE Incentive Fund		6,406.00	Total	\$	343,257.63	
3424	<u>Continuing Workforce Education Course Fees</u>				\$ 250.00			
	0510	Supplies	5900	Other Instruction	225.00			
	0990	Fund Balance - Unappropriated	9890	Reserves	25.00			
					<u>\$ 250.00</u>			
<i>Explanation: To appropriate revenue for continuing workforce education course fees based on actual collections.</i>								
	Discretionary	\$	25.00	6110	Adult Education Tuition	225.00	
					Total	\$	250.00	
3425	<u>Rent/Use Of Facility</u>				\$ 1,300.00			
	0430	Electricity	7900	Operation of Plant	\$ 1,300.00			
<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>								
	5099	School Utilities	\$	1,300.00				
3448	<u>Donations</u>				\$ 22,840.00			
	0510	Supplies	5100	Basic Education (K-12)	\$ 14,040.00			
	0510	Supplies	6300	Instruction & Curriculum	2,800.00			
	0510	Supplies	7200	General Administration	5,000.00			
	0510	Supplies	7730	Staff Services	1,000.00			
					<u>\$ 22,840.00</u>			
<i>Explanation: To appropriate donations for Superintendent's Initiative (\$5,000.00), principal/district meetings (\$2,300.00), high school arts programs (\$14,040.00), and Education Staff Breakfast (\$1,500.00) based on actual collections and correct appropriation of donation from Teacher of Year Banquet to Curriculum - Advancing Student Achievement Initiative (\$500.00) by transferring to/(from) the following project(s):</i>								
	1018	Donations - Superintendent's Initiative	\$	5,000.00	6026	Donations - Education Staff Professionals Brunch	1,500.00	
	4008	Donations - Principal/District Meetings		2,300.00	6027	Donations/Tickets - TOY Banquet	(500.00)	
	4009	Donations - Unrestricted		14,540.00	Total	\$	22,840.00	
3465	<u>Purchased Positions - Other</u>				\$ 143,984.97			
	0102	Salary - Other Compensation	5100	Basic Education (K-12)	\$ 6,404.81			
	0103	Salary - Supplements	5100	Basic Education (K-12)	3,834.00			
	0130	Salary - Overtime	5100	Basic Education (K-12)	1,123.61			
	0132	Salary - Hourly Teachers	5100	Basic Education (K-12)	112,142.48			
	0210	Florida Retirement System	5100	Basic Education (K-12)	12,610.53			
	0220	Social Security	5100	Basic Education (K-12)	7,869.54			
					<u>\$ 143,984.97</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	\$	143,984.97				
3466	<u>Purchased Positions/Other - External</u>				\$ 22,816.24			
	0102	Salary - Other Compensation	5100	Basic Education (K-12)	\$ 247.48			
	0210	Florida Retirement System	5100	Basic Education (K-12)	33.58			
	0220	Social Security	5100	Basic Education (K-12)	18.94			

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 11, 2023

Account	Object	Increase (Decrease)
	0102 Salary - Other Compensation	
	0210 Florida Retirement System	
	0220 Social Security	
	0510 Supplies	
	6400 Instructional Staff Training Services	10,383.25
	6400 Instructional Staff Training Services	1,409.01
	6400 Instructional Staff Training Services	794.32
	6400 Instructional Staff Training Services	9,929.66
		<u>\$ 22,816.24</u>
<i>Explanation: To appropriate revenue received from outside sources to reimburse positions, substitutes, teaching stipends, workshop salaries, other compensation, and/or operating expenditures based on actual collections.</i>		
	7020 Purchased Positions/Other - External	\$ 22,816.24
3467	<u>Purchased - Schools - Other</u>	<u>\$ 40,825.00</u>
	0365 Software Subscriptions	
	0398 Field Trips	
	0398 Field Trips	
	0398 Field Trips	
	0930 Transfer to Capital Improvement Fund	
	5100 Basic Education (K-12)	\$ 1,157.00
	7801 Transportation - North	11,845.00
	7802 Transportation - Central	1,122.75
	7803 Transportation - South	8,315.25
	9700 Transfer Funds	18,385.00
		<u>\$ 40,825.00</u>
<i>Explanation: To appropriate internal funds received from schools to reimburse operating expenditures based on actual collections.</i>		
	8001 Purchased - Schools - Other	\$ 40,825.00
3474	<u>Professional Development Certification Program Fees</u>	<u>\$ 1,320.00</u>
	0510 Supplies	
	6400 Instructional Staff Training Services	<u>\$ 1,320.00</u>
<i>Explanation: To appropriate revenue for Professional Development Certification Program Fees based on actual collections.</i>		
	6088 Professional Development Certification Program	\$ 1,320.00
3482	<u>Fuel Maintenance Fee</u>	<u>\$ 9,266.98</u>
	0350 Repair and Maintenance	
	7800 Pupil Transp Services - School	<u>\$ 9,266.98</u>
<i>Explanation: To appropriate revenue received for fuel maintenance based on actual collections.</i>		
	2093 Fuel System Repairs	\$ 9,266.98
3485	<u>Restitution Payments - Other</u>	<u>\$ 48.08</u>
	0990 Fund Balance - Unappropriated	
	9890 Reserves	<u>\$ 48.08</u>
<i>Explanation: To appropriate revenue received for restitution based on actual collections.</i>		
	.... Discretionary	\$ 48.08
3487	<u>Certificate Fees - Substitutes</u>	<u>\$ 300.00</u>
	0730 Dues and Fees	
	7730 Staff Services	<u>\$ 300.00</u>
<i>Explanation: To appropriate revenue for Certificate Fees - Substitutes based on actual collections.</i>		
	2088 Certification	\$ 300.00
3488	<u>Fingerprint Program</u>	<u>\$ 4,169.00</u>
	0730 Dues and Fees	
	7730 Staff Services	<u>\$ 4,169.00</u>
<i>Explanation: To appropriate revenue for Fingerprint Program based on actual collections.</i>		
	6006 Fingerprinting - Fees	\$ 4,169.00
3490	<u>Miscellaneous Revenue</u>	<u>\$ 19,665.01</u>
	0510 Supplies	
	0460 Diesel Fuel	
	0510 Supplies	
	7730 Staff Services	\$ 1,444.00
	7800 Pupil Transp Services - School	5,229.63
	7802 Transportation - Central	287.52

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 11, 2023

Account	Object				Increase (Decrease)
	0510 Supplies		8100 Maintenance Administration		2.00
	0990 Fund Balance - Unappropriated		9890 Reserves		12,701.86
					<u>\$ 19,665.01</u>
<i>Explanation: To appropriate revenue for record requests from State of Florida (\$242.00), Scribbles Transcript System (\$1,054.91), Okaloosa UP Grant indirect costs (\$1,454.95), Board of County Commissioners Public Library Courier Service (\$9,950.00), vending commissions (\$289.52), monthly fuel maintenance fees (\$5,229.63), worthless check fees (\$14.00), and parapro testing fees (\$1,430.00) based on actual collections.</i>					
	.... Discretionary	\$ 12,701.86	3032 Vending Commission - Transportation - Central	287.52	
	1020 Maintenance - Vending Commission	2.00	4027 E.R. - Retirement Lunch	14.00	
	2093 Fuel System Repairs	5,229.63	5020 Parapro Testing Fees	1,430.00	
				<u>Total \$ 19,665.01</u>	
3493	<u>Sale of Junk</u>				<u>\$ 17,970.07</u>
	0990 Fund Balance - Unappropriated		9890 Reserves		<u>\$ 17,970.07</u>
<i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i>					
	.... Discretionary	\$ 17,970.07			
3497	<u>Refund - Prior Year Expenditures</u>				<u>\$ 14,648.23</u>
	0990 Fund Balance - Unappropriated		9890 Reserves		<u>\$ 14,648.23</u>
<i>Explanation: To appropriate refund of a prior year expenditure based on actual collections.</i>					
	.... Discretionary	\$ 14,648.23			
3746	<u>Health Reimbursement Arrangement</u>				<u>\$ 7,480.97</u>
	0310 Professional & Technical Service		7730 Staff Services		<u>\$ 7,480.97</u>
<i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.</i>					
	5006 Health Reimbursement Arrangement	\$ 7,480.97			
II. Amendments Between Appropriations & Reserves					
	.... Discretionary				
			5100 Basic Education (K-12)		\$ (1,078,262.65)
			5200 Exceptional Child		(64,639.50)
			5300 Vocational		1,138,839.50
			6130 Health Services		379.82
			6150 Parental Involvement		475.00
			6200 Instructional Media Services		300.00
			6300 Instruction & Curriculum		(18,191.19)
			6400 Instructional Staff Training Services		1,604.05
			7200 General Administration		926.00
			7300 School Admin - Principal Office		35,370.77
			7400 Facilities Acquisition and Construction		650.00
			7720 Information Services		1,210.00
			7730 Staff Services		18,038.00
			7801 Transportation - North		19,164.16
			7802 Transportation - Central		19,370.67
			7803 Transportation - South		(39,332.83)
			7900 Operation of Plant		1,034.71
			9890 Reserves		(20,204.65)
					<u>\$ 16,731.86</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, recalculation of AICE, AP, and IB appropriations based on actual fiscal year 2022-2023 scores (Projects 1004, 2154, 5053, 5055, 5056, 7054, 7055, and 9004), adjust salaries to actual (Project 2095 and 9007), appropriate unanticipated operating budget expenditures (Project 2095), and appropriate discretionary school summer jobs (Project 5028) by transferring to/(from) the following project(s):</i>					
<i>(Note: Salary adjustment between Discretionary and Project 9007 was in error and will be reversed in November.)</i>					
	1004 AICE - Set-Aside	\$ (13,368.00)	5056 IB - Academically Disadvantaged	(23,191.00)	
	2095 Salary Resynching	76,613.93	7054 AP Initiative - Set-Aside	24,203.00	
	2154 Advanced Placement	137,142.00	7055 International Baccalaureate	(79,018.00)	
	5028 Summer Jobs - Discretionary	(7,087.21)	9004 Advanced International Certificate of Education	(115,191.00)	
	5053 AICE - Bonuses & Exams	(5,126.00)	9007 Career and Professional Education	2,033.42	
	5055 IB - Bonuses & Exams	(13,743.00)			
				<u>Total \$ (16,731.86)</u>	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 11, 2023

Account	Object		Increase (Decrease)
0023	<u>Itinerant - Speech</u>		
	0102 Salary - Other Compensation	5200 Exceptional Child	\$ 245.96
	0131 Salary - Instructional	5200 Exceptional Child	(10,141.00)
	0210 Florida Retirement System	5200 Exceptional Child	(1,564.62)
	0220 Social Security	5200 Exceptional Child	(882.18)
	0231 Group Insurance - Health	5200 Exceptional Child	(150,630.00)
	0232 Group Insurance - Life	5200 Exceptional Child	(375.00)
	0233 Group Insurance - Dental	5200 Exceptional Child	(4,845.00)
	0310 Professional & Technical Service	5200 Exceptional Child	19,380.00
	0103 Salary - Supplements	5200 Exceptional Child	(1,632.00)
	0231 Group Insurance - Health	6100 Pupil Personnel Services	(4.00)
	0234 Group Insurance - Other	6100 Pupil Personnel Services	4.00
			<u>\$ (150,443.84)</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds and adjust instructional contracts in lieu of ESE Speech positions (Project 0023) by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ 150,443.84	
0132	<u>VPK - Year Long Program</u>		
	0350 Repair and Maintenance	7300 School Admin - Principal Office	\$ 1,420.00
	0231 Group Insurance - Health	5500 Prekindergarten	(0.21)
	0234 Group Insurance - Other	5500 Prekindergarten	0.21
	0510 Supplies	5500 Prekindergarten	(1,420.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
1004	<u>AICE - Set-Aside</u>		
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	\$ 0.01
	0510 Supplies	5100 Basic Education (K-12)	(1,000.01)
	0519 Technology Supplies	5100 Basic Education (K-12)	1,000.00
	0997 Reserve - Projects	9890 Reserves	(13,368.00)
			<u>\$ (13,368.00)</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and recalculate AICE appropriations based on fiscal year 2022-2023 scores by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ 13,368.00	
1121	<u>Triumph OTC Grant</u>		
	0519 Technology Supplies	5900 Other Instruction	\$ (5,000.00)
	0393 Contracts - Nonprofessional	7300 School Admin - Principal Office	5,000.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
2008	<u>Itinerant Teachers - Hearing Impaired</u>		
	0131 Salary - Instructional	5200 Exceptional Child	\$ 29,632.00
	0210 Florida Retirement System	5200 Exceptional Child	3,852.00
	0220 Social Security	5200 Exceptional Child	2,267.00
	0331 Out of County Travel	5200 Exceptional Child	450.00
	0350 Repair and Maintenance	5200 Exceptional Child	(450.00)
			<u>\$ 35,751.00</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds and appropriate Hearing Impaired position by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (35,751.00)	
2011	<u>Custodial Services</u>		
	0100 Salary - Non-Instructional	7900 Operation of Plant	\$ (123,176.63)
	0102 Salary - Other Compensation	7900 Operation of Plant	12,457.28
	0103 Salary - Supplements	7900 Operation of Plant	109,356.80
	0231 Group Insurance - Health	7900 Operation of Plant	(394.05)
	0234 Group Insurance - Other	7900 Operation of Plant	394.05
	0510 Supplies	7900 Operation of Plant	(400.00)
	0550 Repair Parts	7900 Operation of Plant	400.00
	0750 Other Personnel Services	7900 Operation of Plant	1,362.55
			<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 2
Board Meeting December 11, 2023

Account	Object		Increase (Decrease)
2027	<u>Itinerant - School Psychologists</u>		
	0510 Supplies	6140 Psychological Services	\$ (1,700.00)
	0519 Technology Supplies	6140 Psychological Services	1,700.00
	0642 Equipment (Under \$5,000)	6140 Psychological Services	50.00
	0644 Computer Hardware (Under \$1,000)	6140 Psychological Services	(50.00)
			<u>\$ -</u>

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

2045	<u>ROTC</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 11,763.60
	0131 Salary - Instructional	5100 Basic Education (K-12)	70,459.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	12,552.30
	0220 Social Security	5100 Basic Education (K-12)	6,562.54
	0231 Group Insurance - Health	5100 Basic Education (K-12)	9,700.95
	0232 Group Insurance - Life	5100 Basic Education (K-12)	25.00
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	323.00
	0234 Group Insurance - Other	5100 Basic Education (K-12)	341.05
	0997 Reserve - Projects	9890 Reserves	(111,727.44)
			<u>\$ -</u>

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

2070	<u>Leave & Workers Comp Insurance</u>		
	0231 Group Insurance - Health	7730 Staff Services	\$ (42.60)
	0234 Group Insurance - Other	7730 Staff Services	42.60
			<u>\$ -</u>

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

2080	<u>ESSER - General Fund</u>		
	0231 Group Insurance - Health	5100 Basic Education (K-12)	\$ (1,660.07)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	1,660.07
	0365 Software Subscriptions	5100 Basic Education (K-12)	(2,615.63)
	0520 Textbooks	5100 Basic Education (K-12)	(2,946,840.24)
	0521 Textbooks - Digital - Adopted	5100 Basic Education (K-12)	(15,300.00)
	0520 Textbooks	5200 Exceptional Child	(3,344.00)
	0231 Group Insurance - Health	6100 Pupil Personnel Services	(127.80)
	0234 Group Insurance - Other	6100 Pupil Personnel Services	127.80
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	(222.43)
	0117 Workshops	6400 Instructional Staff Training Services	(6,148.00)
	0132 Salary - Hourly Teachers	6400 Instructional Staff Training Services	7,835.00
	0210 Florida Retirement System	6400 Instructional Staff Training Services	1,032.82
	0220 Social Security	6400 Instructional Staff Training Services	(7,082.69)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(496,729.07)
			<u>\$ (3,469,414.24)</u>

Explanation: Reappropriate funds into individual projects to better utilize funds for intended purposes by transferring to/(from) the following project(s):

2082	ESSER - General Fund - Textbooks - Social Studies	\$ 2,965,484.24	2083	ESSER - General Fund - Professional Development	503,930.00
					<u>Total \$ 3,469,414.24</u>

2081	<u>ESSER - General Fund - Triumph AI Portion</u>		
	0231 Group Insurance - Health	5300 Vocational	\$ (127.80)
	0234 Group Insurance - Other	5300 Vocational	127.80
			<u>\$ -</u>

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

2082	<u>ESSER - General Fund - Textbooks - Social Studies</u>		
	0520 Textbooks	5100 Basic Education (K-12)	\$ 2,946,840.24
	0521 Textbooks - Digital - Adopted	5100 Basic Education (K-12)	15,300.00
	0520 Textbooks	5200 Exceptional Child	3,344.00
			<u>\$ 2,965,484.24</u>

Explanation: Reappropriate funds into individual projects to better utilize funds for intended purposes by transferring to/(from) the following project(s):

2080	ESSER - General Fund	\$ (2,965,484.24)
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Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 11, 2023

Account	Object		Increase (Decrease)	
2083 <u>ESSER - General Fund - Professional Development</u>				
0220	Social Security	6400	Instructional Staff Training Services	\$ 7,200.93
0750	Other Personnel Services	6400	Instructional Staff Training Services	496,729.07
				<u>\$ 503,930.00</u>

Explanation: Reappropriate funds into individual projects to better utilize funds for intended purposes by transferring to/(from) the following project(s):

2080 *ESSER - General Fund* \$ (503,930.00)

2095 Salary Resynching

0100	Salary - Non-Instructional	5100	Basic Education (K-12)	\$ (4,447.43)
0131	Salary - Instructional	5100	Basic Education (K-12)	74,623.68
0210	Florida Retirement System	5100	Basic Education (K-12)	10,062.58
0220	Social Security	5100	Basic Education (K-12)	5,372.01
0100	Salary - Non-Instructional	5200	Exceptional Child	(5,944.72)
0131	Salary - Instructional	5200	Exceptional Child	(22,538.66)
0210	Florida Retirement System	5200	Exceptional Child	(2,843.81)
0220	Social Security	5200	Exceptional Child	(2,179.87)
0131	Salary - Instructional	5300	Vocational	(4,960.65)
0210	Florida Retirement System	5300	Vocational	(490.53)
0220	Social Security	5300	Vocational	(384.14)
0111	Salary - Administrative Manager	6100	Pupil Personnel Services	(555.55)
0131	Salary - Instructional	6100	Pupil Personnel Services	(7,910.82)
0210	Florida Retirement System	6100	Pupil Personnel Services	(856.01)
0220	Social Security	6100	Pupil Personnel Services	(641.26)
0100	Salary - Non-Instructional	7300	School Admin - Principal Office	(8,532.40)
0111	Salary - Administrative Manager	7300	School Admin - Principal Office	(13,810.18)
0210	Florida Retirement System	7300	School Admin - Principal Office	(2,245.90)
0220	Social Security	7300	School Admin - Principal Office	(1,710.01)
0100	Salary - Non-Instructional	7800	Pupil Transp Services - School	(9,537.13)
0111	Salary - Administrative Manager	7800	Pupil Transp Services - School	(790.98)
0210	Florida Retirement System	7800	Pupil Transp Services - School	(1,026.41)
0220	Social Security	7800	Pupil Transp Services - School	(770.32)
0100	Salary - Non-Instructional	7900	Operation of Plant	(7,076.50)
0111	Salary - Administrative Manager	7900	Operation of Plant	(428.50)
0210	Florida Retirement System	7900	Operation of Plant	(749.63)
0220	Social Security	7900	Operation of Plant	(577.24)
0100	Salary - Non-Instructional	8100	Maintenance Administration	(3,827.86)
0111	Salary - Administrative Manager	8100	Maintenance Administration	(513.20)
0210	Florida Retirement System	8100	Maintenance Administration	(428.50)
0220	Social Security	8100	Maintenance Administration	(342.81)
				<u>\$ (16,062.75)</u>

Explanation: Appropriate unanticipated expenditures (Discretionary & Project 5090), adjust salaries to actual (Discretionary), appropriate instructional contracts in lieu of ESE Speech positions (Project 0023), appropriate Hearing Impaired position (Project 2008), appropriate Educational Staff Professionals Brunch (Project 4026), appropriate Administrative & Guidance Summer Hours (Project 5027), appropriate ESE non-gifted positions (Project 5075) by transferring to/(from) the following project(s):

....	<i>Discretionary</i>	\$ (76,613.93)	5027	<i>Administrative & Guidance Summer Hours</i>	6,865.93
0023	<i>Itinerant - Speech</i>	(150,443.84)	5075	<i>IDEA Supplemental Support - General Fund</i>	196,635.00
2008	<i>Itinerant Teachers - Hearing Impaired</i>	35,751.00	5090	<i>Special Stipends (Hard to Fill/Title I/Nat'l Bd)</i>	93.59
4026	<i>E.R. - Ed. Staff Professionals Brunch</i>	3,775.00			<u>Total \$ 16,062.75</u>

2113 Triumph AI Grant

0365	Software Subscriptions	5300	Vocational	\$ 2,851.25
0510	Supplies	5300	Vocational	150.00
0519	Technology Supplies	5300	Vocational	300.00
0642	Equipment (Under \$5,000)	5300	Vocational	3,418.00
0644	Computer Hardware (Under \$1,000)	5300	Vocational	1,799.00
0643	Computer (Over \$1,000) & Tech. Infrastructure	5300	Vocational	4,035.00
0102	Salary - Other Compensation	6300	Instruction & Curriculum	5,362.74
0210	Florida Retirement System	6300	Instruction & Curriculum	727.73
0220	Social Security	6300	Instruction & Curriculum	414.58
0310	Professional & Technical Service	6300	Instruction & Curriculum	(20,858.30)
0331	Out of County Travel	6300	Instruction & Curriculum	(704.00)
0750	Other Personnel Services	6300	Instruction & Curriculum	300.00
0331	Out of County Travel	6400	Instructional Staff Training Services	704.00
0393	Contracts - Nonprofessional	7900	Operation of Plant	1,500.00
				<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 2

Board Meeting December 11, 2023

Account	Object		Increase (Decrease)
2154	<u>Advanced Placement</u>		
0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ 605.44
0210	Florida Retirement System	5100 Basic Education (K-12)	82.16
0220	Social Security	5100 Basic Education (K-12)	46.32
0231	Group Insurance - Health	5100 Basic Education (K-12)	(127.80)
0234	Group Insurance - Other	5100 Basic Education (K-12)	139,268.80
0510	Supplies	5100 Basic Education (K-12)	(2,233.92)
0519	Technology Supplies	5100 Basic Education (K-12)	1,500.00
0997	Reserve - Projects	9890 Reserves	10,287.00
			<u>\$ 149,428.00</u>

Explanation: Changes by schools & departments between objects & function to better utilize funds and recalculation of Advanced Placement appropriations of actual actual fiscal year 2022-2023 scores by transferring to/(from) the following project(s):

....	Discretionary	\$ (137,142.00)	5054 AP - Bonuses & Exams	(12,286.00)
				<u>Total \$ (149,428.00)</u>

2170 Child Care - Northwood Elementary School

0130	Salary - Overtime	9100 Community Service	\$ 176.87
0210	Florida Retirement System	9100 Community Service	24.00
0220	Social Security	9100 Community Service	13.53
0510	Supplies	9100 Community Service	(356.12)
0519	Technology Supplies	9100 Community Service	141.72
			<u>\$ -</u>

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

2174 Child Care - Plew Elementary School

0331	Out of County Travel	5100 Basic Education (K-12)	\$ 269.89
0642	Equipment (Under \$5,000)	5100 Basic Education (K-12)	(604.00)
0684	Replacement Roofing & Systems	5100 Basic Education (K-12)	(27.00)
0390	Other Purchased Service	7300 School Admin - Principal Office	(100.00)
0642	Equipment (Under \$5,000)	7300 School Admin - Principal Office	(5.24)
0350	Repair and Maintenance	7900 Operation of Plant	(446.08)
0130	Salary - Overtime	9100 Community Service	169.25
0210	Florida Retirement System	9100 Community Service	22.97
0220	Social Security	9100 Community Service	56.25
0310	Professional & Technical Service	9100 Community Service	(286.00)
0360	Lease and Rental Agreements	9100 Community Service	(340.65)
0510	Supplies	9100 Community Service	(861.07)
0519	Technology Supplies	9100 Community Service	300.00
0644	Computer Hardware (Under \$1,000)	9100 Community Service	(44.68)
0750	Other Personnel Services	9100 Community Service	2,986.36
0643	Computer (Over \$1,000) & Tech. Infrastructure	9100 Community Service	(1,090.00)
			<u>\$ -</u>

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

2175 Child Care - Bluewater Elementary School

0510	Supplies	9100 Community Service	\$ (7,493.94)
0642	Equipment (Under \$5,000)	9100 Community Service	1,293.94
0730	Dues and Fees	9100 Community Service	6,200.00
			<u>\$ -</u>

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

2178 Child Care - Wright Elementary School

0231	Group Insurance - Health	9100 Community Service	\$ (142.00)
0234	Group Insurance - Other	9100 Community Service	142.00
0510	Supplies	9100 Community Service	(100.00)
0519	Technology Supplies	9100 Community Service	100.00
			<u>\$ -</u>

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

2179 Child Care - Antioch Elementary School

0100	Salary - Non-Instructional	9100 Community Service	\$ 11,144.00
0210	Florida Retirement System	9100 Community Service	1,512.00
0220	Social Security	9100 Community Service	853.00

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 11, 2023

Account	Object		Increase (Decrease)
	0510 Supplies	9100 Community Service	(14,509.00)
	0730 Dues and Fees	9100 Community Service	1,000.00
			<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	8120 Building and Ground Maintenance	\$ (59,575.05)
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	105.00
	0510 Supplies	8120 Building and Ground Maintenance	32,500.00
	0642 Equipment (Under \$5,000)	8120 Building and Ground Maintenance	2,838.64
	0676 Other Permanent Improvements	8120 Building and Ground Maintenance	850.00
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	23,281.41
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
3018	<u>Plew ES PLA Donations</u>		
	0355 Technology Repairs & Maintenance	5100 Basic Education (K-12)	\$ (3.00)
	0365 Software Subscriptions	5100 Basic Education (K-12)	3.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
3058	<u>Innovative Program - Science Fair</u>		
	0390 Other Purchased Service	5100 Basic Education (K-12)	\$ 140.00
	0510 Supplies	5100 Basic Education (K-12)	(140.00)
			<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	6141 Testing	\$ (1,694.73)
	0210 Florida Retirement System	6141 Testing	(229.97)
	0220 Social Security	6141 Testing	(100.30)
	0750 Other Personnel Services	6141 Testing	2,025.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
3105	<u>Instructional Materials - Textbooks</u>		
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 4,730.00
	0510 Supplies	5100 Basic Education (K-12)	(19,859.61)
	0520 Textbooks	5100 Basic Education (K-12)	15,129.61
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
3106	<u>Instructional Materials - Media</u>		
	0510 Supplies	6200 Instructional Media Services	\$ 555.75
	0610 Library Books	6200 Instructional Media Services	(555.75)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
3109	<u>Instructional Materials - Science</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (480.00)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	480.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
3117	<u>Pipeline Grant</u>		
	0100 Salary - Non-Instructional	5900 Other Instruction	\$ 40,195.00
	0131 Salary - Instructional	5900 Other Instruction	38,725.00
	0210 Florida Retirement System	5900 Other Instruction	10,707.00
	0220 Social Security	5900 Other Instruction	6,039.00
	0231 Group Insurance - Health	5900 Other Instruction	10,396.00
	0232 Group Insurance - Life	5900 Other Instruction	41.00
	0233 Group Insurance - Dental	5900 Other Instruction	316.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 11, 2023

Account	Object		Increase (Decrease)
	0510 Supplies	5900 Other Instruction	(109,544.00)
	0642 Equipment (Under \$5,000)	5900 Other Instruction	3,125.00
			\$ -

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

3151 SAI - ESE Extended School Year

0100 Salary - Non-Instructional	5200 Exceptional Child	\$ (84,900.65)
0102 Salary - Other Compensation	5200 Exceptional Child	2,838.05
0132 Salary - Hourly Teachers	5200 Exceptional Child	(21,182.25)
0210 Florida Retirement System	5200 Exceptional Child	(7,490.53)
0220 Social Security	5200 Exceptional Child	(8,318.88)
0510 Supplies	5200 Exceptional Child	(557.42)
0750 Other Personnel Services	5200 Exceptional Child	7,797.34
0310 Professional & Technical Service	6130 Health Services	(3,816.00)
0100 Salary - Non-Instructional	7801 Transportation - North	18,914.49
0210 Florida Retirement System	7801 Transportation - North	2,566.64
0220 Social Security	7801 Transportation - North	1,446.93
0100 Salary - Non-Instructional	7802 Transportation - Central	11,165.25
0210 Florida Retirement System	7802 Transportation - Central	1,968.82
0220 Social Security	7802 Transportation - Central	854.11
0100 Salary - Non-Instructional	7803 Transportation - South	18,037.46
0210 Florida Retirement System	7803 Transportation - South	2,447.73
0220 Social Security	7803 Transportation - South	1,379.88
0997 Reserve - Projects	9890 Reserves	56,849.03
\$ -		

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

3160 Lottery - School Recognition

0510 Supplies	5100 Basic Education (K-12)	\$ (4,207.97)
0519 Technology Supplies	5100 Basic Education (K-12)	2,110.02
0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	148.00
0649 Technology Equipment (Under \$1,000)	5100 Basic Education (K-12)	1,949.95
\$ -		

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

3161 SAI - Supplemental Academic Instruction

0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (79,240.00)
0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	47,537.00
0210 Florida Retirement System	5100 Basic Education (K-12)	(4,301.00)
0220 Social Security	5100 Basic Education (K-12)	(2,425.00)
0231 Group Insurance - Health	5100 Basic Education (K-12)	(15,109.39)
0232 Group Insurance - Life	5100 Basic Education (K-12)	(35.00)
0233 Group Insurance - Dental	5100 Basic Education (K-12)	(452.00)
0234 Group Insurance - Other	5100 Basic Education (K-12)	54,025.39
\$ -		

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

4004 Chorus Program

0510 Supplies	5100 Basic Education (K-12)	\$ (500.00)
0519 Technology Supplies	5100 Basic Education (K-12)	500.00
\$ -		

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

4005 Band Program

0510 Supplies	5100 Basic Education (K-12)	\$ (4,232.25)
0730 Dues and Fees	5100 Basic Education (K-12)	20.00
0398 Field Trips	7800 Pupil Transp Services - School	(2,236.75)
0398 Field Trips	7801 Transportation - North	6,449.00
\$ -		

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 2
Board Meeting December 11, 2023

Account	Object	Increase (Decrease)
4011 Insurance Claims - Equipment		
0742	Insurance Claims Current Year	8120 Building and Ground Maintenance
		\$ 3,021.18
<i>Explanation: Appropriate insurance claims by transferring to/(from) the following project(s):</i>		
9015	Fixed Charges	\$ (3,021.18)
4026 E.R. - Ed. Staff Professionals Brunch		
0510	Supplies	7730 Staff Services
		\$ 3,775.00
<i>Explanation: Appropriate Educational Support Professional Brunch by transferring to/(from) the following project(s):</i>		
2095	Salary Resynching	\$ (3,775.00)
4065 Instructional Materials - Textbooks - BSA		
0510	Supplies	5100 Basic Education (K-12)
0520	Textbooks	5100 Basic Education (K-12)
		\$ (3,449.00)
		3,449.00
		\$ -
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
4066 Instructional Materials - Media - BSA		
0539	Technology Periodicals	6200 Instructional Media Services
0610	Library Books	6200 Instructional Media Services
		\$ 99.00
		(99.00)
		\$ -
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
4110 SAI - ESOL		
0231	Group Insurance - Health	5100 Basic Education (K-12)
0234	Group Insurance - Other	5100 Basic Education (K-12)
		\$ (1,121.80)
		1,121.80
		\$ -
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
4125 Class Size Reduction		
0107	Salary - Extended Substitute	5100 Basic Education (K-12)
0131	Salary - Instructional	5100 Basic Education (K-12)
0231	Group Insurance - Health	5100 Basic Education (K-12)
0234	Group Insurance - Other	5100 Basic Education (K-12)
		\$ 10,252.99
		(10,252.99)
		(4,517.50)
		4,517.50
		\$ -
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
4162 SAI - Student Training Program		
0102	Salary - Other Compensation	5100 Basic Education (K-12)
0210	Florida Retirement System	5100 Basic Education (K-12)
0220	Social Security	5100 Basic Education (K-12)
0997	Reserve - Projects	9890 Reserves
		\$ 4,632.35
		636.81
		354.37
		(5,623.53)
		\$ -
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
5027 Administrative & Guidance Summer Hours		
0102	Salary - Other Compensation	6120 Guidance Services
0210	Florida Retirement System	6120 Guidance Services
0220	Social Security	6120 Guidance Services
0102	Salary - Other Compensation	7300 School Admin - Principal Office
0210	Florida Retirement System	7300 School Admin - Principal Office
0220	Social Security	7300 School Admin - Principal Office
		\$ 37,651.42
		4,990.88
		2,880.07
		(36,080.98)
		132.30
		(2,707.76)
		\$ 6,865.93
<i>Explanation: Appropriate Administrative & Guidance Summer Hours by transferring to/(from) the following project(s):</i>		
2095	Salary Resynching	\$ (6,865.93)
5028 Summer Jobs - Discretionary		
0102	Salary - Other Compensation	7300 School Admin - Principal Office
0210	Florida Retirement System	7300 School Admin - Principal Office
		\$ (4,006.08)
		(700.52)

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 2
Board Meeting December 11, 2023

Account	Object		Increase (Decrease)
	0220 Social Security	7300 School Admin - Principal Office	(454.00)
	0750 Other Personnel Services	7300 School Admin - Principal Office	(1,926.61)
			<u>\$ (7,087.21)</u>
	<i>Explanation: Adjust discretionary school summer jobs by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ 7,087.21	
5053	<u>AICE - Bonuses & Exams</u>		
	0510 Supplies	5100 Basic Education (K-12)	<u>\$ 21,667.00</u>
	<i>Explanation: Recalculation of AICE appropriations based on actual fiscal year 2022-2023 scores by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ (21,667.00)	
5054	<u>AP - Bonuses & Exams</u>		
	0510 Supplies	5100 Basic Education (K-12)	<u>\$ (12,286.00)</u>
	<i>Explanation: Recalculation of AP appropriations based on actual fiscal year 2022-2023 scores by transferring to/(from) the following project(s):</i>		
	2154 Advanced Placement	\$ 12,286.00	
5055	<u>IB - Bonuses & Exams</u>		
	0510 Supplies	5100 Basic Education (K-12)	<u>\$ (13,743.00)</u>
	<i>Explanation: Recalculation of IB appropriations based on actual fiscal year 2022-2023 scores by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ 13,743.00	
5056	<u>IB - Academically Disadvantaged</u>		
	0997 Reserve - Projects	9890 Reserves	<u>\$ (23,191.00)</u>
	<i>Explanation: Recalculation of IB appropriations based on actual fiscal year 2022-2023 scores by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ 23,191.00	
5064	<u>CAPE - Culinary</u>		
	0510 Supplies	5300 Vocational	\$ 4,000.00
	0642 Equipment (Under \$5,000)	5300 Vocational	1,000.00
	0132 Salary - Hourly Teachers	6300 Instruction & Curriculum	792.12
	0210 Florida Retirement System	6300 Instruction & Curriculum	107.49
	0220 Social Security	6300 Instruction & Curriculum	60.59
	0997 Reserve - Projects	9890 Reserves	(5,960.20)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
5065	<u>CAPE - Drafting/Engineering</u>		
	0519 Technology Supplies	5300 Vocational	\$ 5,244.00
	0132 Salary - Hourly Teachers	6300 Instruction & Curriculum	242.45
	0210 Florida Retirement System	6300 Instruction & Curriculum	32.90
	0220 Social Security	6300 Instruction & Curriculum	18.55
	0997 Reserve - Projects	9890 Reserves	(5,537.90)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
5067	<u>CAPE - Health Science</u>		
	0365 Software Subscriptions	5300 Vocational	\$ 1,375.00
	0730 Dues and Fees	5300 Vocational	588.00
	0132 Salary - Hourly Teachers	6300 Instruction & Curriculum	151.12
	0210 Florida Retirement System	6300 Instruction & Curriculum	20.51
	0220 Social Security	6300 Instruction & Curriculum	11.56
	0997 Reserve - Projects	9890 Reserves	(2,146.19)
			<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 2

Board Meeting December 11, 2023

Account	Object	Increase (Decrease)
5068 CAPE - Information Technology		
0102	Salary - Other Compensation	\$ 798.26
0210	Florida Retirement System	108.32
0220	Social Security	61.07
0102	Salary - Other Compensation	523.13
0210	Florida Retirement System	70.99
0220	Social Security	40.02
0102	Salary - Other Compensation	1,066.05
0210	Florida Retirement System	144.66
0220	Social Security	92.97
0331	Out of County Travel	974.50
0365	Software Subscriptions	1,500.00
0510	Supplies	500.00
0519	Technology Supplies	26,773.00
0750	Other Personnel Services	787.50
0132	Salary - Hourly Teachers	3,210.01
0210	Florida Retirement System	435.57
0220	Social Security	245.55
0997	Reserve - Projects	(37,331.60)
		\$ -
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
5069 CAPE - Robotics		
0365	Software Subscriptions	\$ 675.00
0519	Technology Supplies	937.50
0132	Salary - Hourly Teachers	107.94
0210	Florida Retirement System	14.65
0220	Social Security	8.26
0997	Reserve - Projects	(1,743.35)
		\$ -
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
5072 CAPE - Automotive		
0132	Salary - Hourly Teachers	\$ 202.60
0210	Florida Retirement System	27.49
0220	Social Security	15.50
0997	Reserve - Projects	(245.59)
		\$ -
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
5073 CAPE - Building Trades		
0519	Technology Supplies	\$ 5,608.00
0132	Salary - Hourly Teachers	647.66
0210	Florida Retirement System	87.88
0220	Social Security	49.55
0997	Reserve - Projects	(6,393.09)
		\$ -
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
5075 IDEA Supplemental Support - General Fund		
0100	Salary - Non-Instructional	\$ 112,180.00
0210	Florida Retirement System	19,414.00
0220	Social Security	11,011.00
0231	Group Insurance - Health	51,793.00
0232	Group Insurance - Life	131.00
0233	Group Insurance - Dental	1,680.00
0234	Group Insurance - Other	426.00
		\$ 196,635.00
<i>Explanation: Appropriate ESE non-gifted position(s) by transferring to/(from) the following project(s):</i>		
2095	Salary Resynching	\$ (196,635.00)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 11, 2023

Account	Object		Increase (Decrease)
5090	<u>Special Stipends (Hard to Fill/Title I/Nat'l Bd)</u>		
	0102 Salary - Other Compensation	6100 Pupil Personnel Services	\$ 77.20
	0210 Florida Retirement System	6100 Pupil Personnel Services	10.48
	0220 Social Security	6100 Pupil Personnel Services	5.91
			<u>\$ 93.59</u>
	<i>Explanation: Appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (93.59)	
5110	<u>Workforce Development</u>		
	0131 Salary - Instructional	5900 Other Instruction	\$ 5,363.00
	0210 Florida Retirement System	5900 Other Instruction	728.00
	0220 Social Security	5900 Other Instruction	410.00
	0231 Group Insurance - Health	5900 Other Instruction	981.73
	0232 Group Insurance - Life	5900 Other Instruction	3.00
	0233 Group Insurance - Dental	5900 Other Instruction	32.00
	0234 Group Insurance - Other	5900 Other Instruction	22.27
	0510 Supplies	5900 Other Instruction	(10,540.00)
	0382 Garbage	7900 Operation of Plant	3,000.00
			<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	\$ (5,701.50)
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	5,701.50
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
6060	<u>CAPE Digital Tools - IT</u>		
	0519 Technology Supplies	5300 Vocational	\$ 7,930.00
	0132 Salary - Hourly Teachers	6300 Instruction & Curriculum	1,379.99
	0210 Florida Retirement System	6300 Instruction & Curriculum	187.26
	0220 Social Security	6300 Instruction & Curriculum	105.56
	0997 Reserve - Projects	9890 Reserves	(9,602.81)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
6110	<u>Adult Education Tuition</u>		
	0131 Salary - Instructional	5900 Other Instruction	\$ (110,177.40)
	0210 Florida Retirement System	5900 Other Instruction	(14,951.09)
	0220 Social Security	5900 Other Instruction	(8,422.57)
	0231 Group Insurance - Health	5900 Other Instruction	(13,287.36)
	0232 Group Insurance - Life	5900 Other Instruction	(51.12)
	0233 Group Insurance - Dental	5900 Other Instruction	(799.20)
	0131 Salary - Instructional	6100 Pupil Personnel Services	37,661.40
	0210 Florida Retirement System	6100 Pupil Personnel Services	5,110.66
	0220 Social Security	6100 Pupil Personnel Services	2,881.10
	0231 Group Insurance - Health	6100 Pupil Personnel Services	13,159.56
	0232 Group Insurance - Life	6100 Pupil Personnel Services	25.56
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	399.60
	0131 Salary - Instructional	6120 Guidance Services	72,516.00
	0210 Florida Retirement System	6120 Guidance Services	9,840.43
	0220 Social Security	6120 Guidance Services	5,541.47
	0232 Group Insurance - Life	6120 Guidance Services	25.56
	0233 Group Insurance - Dental	6120 Guidance Services	399.60
	0234 Group Insurance - Other	6120 Guidance Services	127.80
	0231 Group Insurance - Health	7300 School Admin - Principal Office	(142.00)
	0234 Group Insurance - Other	7300 School Admin - Principal Office	142.00
			<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	\$ 1,279.33
	0117 Workshops	6400 Instructional Staff Training Services	5,675.00
	0210 Florida Retirement System	6400 Instructional Staff Training Services	174.28

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
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Board Meeting December 11, 2023

Account	Object		Increase (Decrease)
	0220 Social Security	6400 Instructional Staff Training Services	94.59
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(7,223.20)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
7019	<u>Drama Program</u>		
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 1,370.00
	0510 Supplies	5100 Basic Education (K-12)	(2,290.00)
	0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)	400.00
	0730 Dues and Fees	5100 Basic Education (K-12)	520.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
7054	<u>AP Initiative - Set-Aside</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (1,000.00)
	0519 Technology Supplies	5100 Basic Education (K-12)	1,000.00
	0997 Reserve - Projects	9890 Reserves	24,203.00
			<u>\$ 24,203.00</u>
	<i>Explanation: Recalculation of AP allocations based on actual fiscal year 2022-2023 scores by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ (24,203.00)	
7055	<u>International Baccalaureate</u>		
	0234 Group Insurance - Other	5100 Basic Education (K-12)	\$ (72,060.00)
	0997 Reserve - Projects	9890 Reserves	(6,958.00)
			<u>\$ (79,018.00)</u>
	<i>Explanation: Recalculation of IB allocations based on actual fiscal year 2022-2023 scores by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ 79,018.00	
7061	<u>CAPE Digital Tools - STEM</u>		
	0331 Out of County Travel	5300 Vocational	\$ 915.00
	0510 Supplies	5300 Vocational	1,002.40
	0519 Technology Supplies	5300 Vocational	300.00
	0132 Salary - Hourly Teachers	6300 Instruction & Curriculum	1,278.71
	0210 Florida Retirement System	6300 Instruction & Curriculum	173.53
	0220 Social Security	6300 Instruction & Curriculum	97.79
	0997 Reserve - Projects	9890 Reserves	(3,767.43)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
7063	<u>CAPE - Manufacturing</u>		
	0398 Field Trips	5300 Vocational	\$ 1,000.00
	0132 Salary - Hourly Teachers	6300 Instruction & Curriculum	54.80
	0210 Florida Retirement System	6300 Instruction & Curriculum	7.44
	0220 Social Security	6300 Instruction & Curriculum	4.19
	0398 Field Trips	7803 Transportation - South	1,000.00
	0997 Reserve - Projects	9890 Reserves	(2,066.43)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
8001	<u>Purchased - Schools - Other</u>		
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ 29,660.95
	0684 Replacement Roofing & Systems	7900 Operation of Plant	(29,660.95)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & function to better utilize funds.</i>		
8113	<u>Workforce Ed. Performance Incentive</u>		
	0365 Software Subscriptions	5900 Other Instruction	\$ 2,329.36
	0510 Supplies	5900 Other Instruction	(109,373.46)
	0641 Equipment (Over \$5,000)	5900 Other Instruction	23,888.00
	0131 Salary - Instructional	6100 Pupil Personnel Services	58,276.19
	0210 Florida Retirement System	6100 Pupil Personnel Services	12,313.76
	0220 Social Security	6100 Pupil Personnel Services	4,415.31

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 2

Board Meeting December 11, 2023

Account	Object		Increase (Decrease)
	0231 Group Insurance - Health	6100 Pupil Personnel Services	7,895.74
	0232 Group Insurance - Life	6100 Pupil Personnel Services	15.34
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	239.76
			<u>\$ -</u>

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

9004 Advanced International Certificate of Education

	0234 Group Insurance - Other	5100 Basic Education (K-12)	\$ (132,961.00)
	0510 Supplies	5100 Basic Education (K-12)	(1,000.00)
	0519 Technology Supplies	5100 Basic Education (K-12)	1,000.00
	0997 Reserve - Projects	9890 Reserves	(9,023.00)
			<u>\$ (141,984.00)</u>

Explanation: Recalculation of AICE appropriations based on actual fiscal year 2022-2023 scores by transferring to/(from) the following project(s):

.... Discretionary \$ 141,984.00

9007 Career and Professional Education

	0510 Supplies	5300 Vocational	\$ 223.42
	0519 Technology Supplies	5300 Vocational	150.00
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	(150.00)
	0649 Technology Equipment (Under \$1,000)	5300 Vocational	1,429.74
	0730 Dues and Fees	5300 Vocational	600.00
	0111 Salary - Administrative Manager	6300 Instruction & Curriculum	(10,352.98)
	0131 Salary - Instructional	6300 Instruction & Curriculum	8,997.40
	0132 Salary - Hourly Teachers	6300 Instruction & Curriculum	3,389.00
	0360 Lease and Rental Agreements	6300 Instruction & Curriculum	174.06
	0450 Gasoline	6300 Instruction & Curriculum	75.00
	0997 Reserve - Projects	9890 Reserves	(2,502.22)
			<u>\$ 2,033.42</u>

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):

(Note: Salary adjustment between Discretionary and Project 9007 was in error and will be reversed in November.)

.... Discretionary \$ (2,033.42)

9015 Fixed Charges

	0122 Salary - Sick Leave Payoff	5100 Basic Education (K-12)	\$ (36,097.88)
	0123 Salary - Annual Leave Payoff	5100 Basic Education (K-12)	(9,243.08)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(1,254.28)
	0220 Social Security	5100 Basic Education (K-12)	(387.74)
	0320 Insurance and Bond Premiums	7100 School Board	5,482.03
	0730 Dues and Fees	7100 School Board	4,677.09
	0123 Salary - Annual Leave Payoff	7300 School Admin - Principal Office	271.95
	0210 Florida Retirement System	7300 School Admin - Principal Office	36.90
	0220 Social Security	7300 School Admin - Principal Office	28.45
	0232 Group Insurance - Life	7300 School Admin - Principal Office	2.13
	0240 Workers Compensation	7730 Staff Services	(107,863.00)
	0730 Dues and Fees	7730 Staff Services	(4,677.09)
	0122 Salary - Sick Leave Payoff	7900 Operation of Plant	36,097.88
	0123 Salary - Annual Leave Payoff	7900 Operation of Plant	8,971.13
	0210 Florida Retirement System	7900 Operation of Plant	1,217.38
	0220 Social Security	7900 Operation of Plant	357.16
	0240 Workers Compensation	7900 Operation of Plant	107,863.00
	0320 Insurance and Bond Premiums	7900 Operation of Plant	(5,482.03)
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	(3,021.18)
			<u>\$ (3,021.18)</u>

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

4011 Insurance Claims - Equipment \$ 3,021.18

9110 Mental Health Assistance

	0394 FEFP Distributions - Charter Schools	5100 Basic Education (K-12)	\$ (114,512.00)
	0396 Distributions - Contract Schools	5100 Basic Education (K-12)	(6,611.00)
	0131 Salary - Instructional	6140 Psychological Services	88,712.00
	0210 Florida Retirement System	6140 Psychological Services	12,038.00
	0220 Social Security	6140 Psychological Services	6,787.00

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
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Account	Object		Increase (Decrease)
	0231 Group Insurance - Health	6140 Psychological Services	12,904.40
	0232 Group Insurance - Life	6140 Psychological Services	26.00
	0233 Group Insurance - Dental	6140 Psychological Services	400.00
	0234 Group Insurance - Other	6140 Psychological Services	255.60
			\$ -

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

ADOPTED BY SCHOOL BOARD:

DECEMBER 11, 2023

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2023	INCREASE	DECREASE	BUDGET AS OF 10/31/2023	
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	154.84	-	765.85
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	\$ 21,564,004.20	\$ 154.84	\$ -	\$ 21,564,159.04

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 9/30/2023	INCREASE	DECREASE	BUDGET AS OF 10/31/2023
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					
0990	FUND BALANCE UNAPPROPRIATED	1,175.00	1,175.00	-	-	1,175.00
0998	RESERVES - DEBT SERVICE	109,497.53	110,108.54	154.84	-	110,263.38
	TOTAL - DEBT SERVICE FUNDS	\$ 21,563,393.19	\$ 21,564,004.20	\$ 154.84	\$ -	\$ 21,564,159.04

Explanation of Budget Amendment as Follows:
 Part II - Debt Service Funds
 Amendment Number 2
 Board Meeting December 11, 2023

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3431	<u>Interest on Investments</u>		<u>\$ 154.84</u>
	0998 Reserve - Debt Service	9890 Reserves	<u>\$ 154.84</u>
<i>Explanation: To adjust revenue for interest on investments based on actual collections.</i>			
	.... Discretionary	\$ 154.84	

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

DECEMBER 11, 2023

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2023	INCREASE	DECREASE	BUDGET AS OF 10/31/2023
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	812,295.03	-	1,476,668.36
3448 DONATIONS	-	-	-	-	-
3490 MISCELLANEOUS REVENUE	-	-	-	-	-
3495 TRANSPORTATION - REPAIRS DEPT./OTHER	-	-	-	-	-
3497 REFUND - PRIOR YEAR EXPENDITURES	-	-	-	-	-
3610 TRANSFERS FROM GENERAL OPERATING FUND	-	-	18,385.00	-	18,385.00
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	\$ 202,285,802.18	\$ 830,680.03	\$ -	\$ 203,116,482.21

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 9/30/2023	INCREASE	DECREASE	BUDGET AS OF 10/31/2023
7400	0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -	\$ -
7400	0630	BUILDING & FIXED EQUIPMENT	-	-	-	-	-
7400	0631	ARCHITECTURAL DESIGN / ENGINEERING	54,314,564.25	55,708,498.75	-	232,231.42	55,476,267.33
7400	0632	CONTRACTOR SERVICES	-	-	-	-	-
7400	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-	-
7400	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	465,322.42	941,289.42	-	101,753.20	839,536.22
7400	0642	EQUIPMENT (UNDER \$1,000)	1,239,653.92	1,540,732.73	65,599.06	-	1,606,331.79
7400	0643	COMPUTER EQUIPMENT (OVER \$1,000)	203,170.26	226,446.26	23,960.00	-	250,406.26
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	644,613.50	8,573.86	-	653,187.36
7400	0649	TECHNOLOGY EQUIPMENT (UNDER \$1,000)	23,460.00	25,647.00	10,000.00	-	35,647.00
7400	0651	BUSES	3,563,992.00	3,563,992.00	-	-	3,563,992.00
7400	0652	OTHER MOTOR VEHICLES	546,510.27	538,541.93	-	-	538,541.93
7400	0660	LAND	2,500,000.00	2,800,000.00	-	-	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	102,989.00	-	1,722.18	101,266.82
7400	0676	OTHER PERMANENT IMPROVEMENTS	272,219.13	272,219.13	-	-	272,219.13
7400	0677	REPLACEMENT SYSTEMS	325,669.66	328,453.66	4,277.78	-	332,731.44
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	90,301,097.47	229,524.60	-	90,530,622.07
7400	0685	FLOORING/STRUCTURAL ALTERATION	748,061.04	707,626.28	12,156.50	-	719,782.78
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	2,129,486.12	812,295.03	-	2,941,781.15
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	-	-	-	-
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	\$ 202,285,802.18	\$ 1,166,386.83	\$ 335,706.80	\$ 203,116,482.21

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 2

Board Meeting December 11, 2023

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3431	<u>Interest on Investments</u>		\$ 812,295.03
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 812,295.03
	<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>		
	.... Discretionary	\$ 812,295.03	
3610	<u>Transfers from General Operating Fund</u>		\$ 18,385.00
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ 18,385.00
	<i>Explanation: To appropriate transfer for Bluewater Elementary School Sign Self Help Project based on actual collections.</i>		
	4311 Self Help - School Sign	\$ 18,385.00	
II. Amendments Between Appropriations & Reserves			
0318	<u>DW - Doors</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 2,500.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(2,500.00)
	<i>Explanation: Reallocate funds between objects within the project.</i>		
0322	<u>DW - Roofing</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (175,000.00)
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ 175,000.00	
1362	<u>BD - Furniture</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 11,223.00
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (11,223.00)	
1369	<u>BD - Athletic Equipment</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 6,507.49
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (6,507.49)	
2217	<u>DW - Sales Tax Construct - FF&E - P6TO12</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ (37,592.64)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	37,592.64
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (71,897.99)
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	1362 BD - Furniture	\$ 11,223.00	2347 BD - Flooring 12,156.50
	1369 BD - Athletic Equipment	6,507.49	2364 BD - School Equipment 42,011.00
			Total Projects transferred to/(from) \$ 71,897.99
2347	<u>BD - Flooring</u>		
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	\$ 12,156.50
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (12,156.50)	

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 2

Board Meeting December 11, 2023

Account	Object	Function	Increase (Decrease)
<u>2364 BD - School Equipment</u>			
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ 6,671.42
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	11,379.58
	0643 Computer Hardware (Over \$5,000)	7400 Facilities Acquisition and Construction	23,960.00
			<u>\$ 42,011.00</u>
<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>			
	2303 Board Projects	\$ (42,011.00)	
<u>2368 DW - Paving/Resurfacing</u>			
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 744.78
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(744.78)
			<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>			
<u>2386 DW - District Department Equipment</u>			
	0648 Technology Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ 8,573.86
<i>Explanation: Transferred to/(from) the following project(s):</i>			
	8342 Project Contingency	\$ (8,573.86)	
<u>2395 DW - Safety/ADA</u>			
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ (1,240.00)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	1,240.00
			<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>			
<u>3203 ADA Sidewalk & Parking P6TO22</u>			
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 100,000.00
<i>Explanation: Transferred to/(from) the following project(s):</i>			
	8342 Project Contingency	\$ (100,000.00)	
<u>3216 Electrical Services T&M - P6TO30</u>			
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 100,000.00
<i>Explanation: Transferred to/(from) the following project(s):</i>			
	8342 Project Contingency	\$ (100,000.00)	
<u>3355 DW - Fencing</u>			
	0675 Fence & Underground Tanks	7400 Facilities Acquisition and Construction	\$ (1,722.18)
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	3,533.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(1,810.82)
			<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>			
<u>3367 DW - Security Cameras</u>			
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ (126,809.62)
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	10,000.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	116,809.62
			<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>			
<u>3388 DW - Sales Tax Construct - P6TO12</u>			
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ (194,638.78)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	194,638.78
			<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>			

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 2

Board Meeting December 11, 2023

Account	Object	Function	Increase (Decrease)
4201	<u>DW - Security Maintenance</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 16,279.99
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(463,942.99)
			<u>\$ (447,663.00)</u>
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ 447,663.00	
4204	<u>DW - Athletic Facilities</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (1,054,605.00)
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ 1,054,605.00	
4208	<u>Maintenance Central Facility Relocation</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 1,399.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(1,399.00)
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		
4220	<u>DW - Safety/ADA - Radios</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 7,550.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(7,550.00)
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		
4225	<u>DW - Classroom Technology</u>		
	0649 Technology Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 10,000.00
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ (10,000.00)	
4228	<u>Pryor Flooring Replacement-T&M - P6TO42</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 500,000.00
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ (500,000.00)	
7342	<u>DW - Fire Alarm Upgrade</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (1,000,000.00)
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ 1,000,000.00	
8342	<u>Project Contingency</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 5,958,694.14
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	0322 DW - Roofing	\$ (175,000.00)	4201 DW - Security Maintenance (447,663.00)
	2386 DW - District Department Equipment	8,573.86	4204 DW - Athletic Facilities (1,054,605.00)
	3203 ADA Sidewalk & Parking P6TO22	100,000.00	4225 DW - Classroom Technology 10,000.00
	3216 Electrical Services T&M - P6TO30	100,000.00	4228 Pryor Flooring Replacement-T&M - P6TO42 500,000.00
	3219 DW - Interior Access Control	(4,000,000.00)	7342 DW - Fire Alarm Upgrade (1,000,000.00)
			<u>Total Projects transferred to/(from) \$ (5,958,694.14)</u>

ADOPTED BY SCHOOL BOARD:

DECEMBER 11, 2023

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 42XX & 44XX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 9/30/2023	INCREASE	DECREASE	BUDGET AS OF 10/31/2023
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	65,465.00	-	183,644.42
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	4,944,627.24	6,000.00	-	4,950,627.24
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	\$ 32,178,148.49	\$ 71,465.00	\$ -	\$ 32,249,613.49

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 42XX & 44XX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 9/30/2023	INCREASE	DECREASE	BUDGET AS OF 10/31/2023
5100	BASIC EDUCATION (K-12)	\$ 13,710,370.47	\$ 13,999,669.48	\$ 119,634.37	\$ -	\$ 14,119,303.85
5200	EXCEPTIONAL CHILD	9,313,720.26	9,303,235.26	-	88,614.43	9,214,620.83
5300	VOCATIONAL	312,735.81	312,735.81	-	17,558.60	295,177.21
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	40,602.89	-	802,162.51
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	281,795.18	-	-	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	2,345,495.34	-	50,168.78	2,295,326.56
6400	INSTRUCTIONAL STAFF TRAINING SERVICES	2,773,010.07	2,784,695.07	65,570.55	-	2,850,265.62
6500	INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-
7100	SCHOOL BOARD	-	-	-	-	-
7200	GENERAL ADMINISTRATION	813,212.71	813,212.71	1,999.00	-	815,211.71
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	28,085.71	-	-	28,085.71
7760	INTERNAL SERVICE	-	-	-	-	-
7800	PUPIL TRANSP SERVICES - SCHOOL	264,600.50	50,297.50	-	-	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	\$ 32,178,148.49	\$ 227,806.81	\$ 156,341.81	\$ 32,249,613.49

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds (Funds 42xx & 44xx)
Amendment Number 2
Board Meeting December 11, 2023

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3221	<u>Adult General Education</u>		\$ 65,465.00
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	\$ 309.00
	0210 Florida Retirement System	6300 Instruction & Curriculum	39.00
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	24.00
	0131 Salary - Instructional	6400 Instructional Staff Training Services	39,213.60
	0210 Florida Retirement System	6400 Instructional Staff Training Services	5,321.28
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	2,999.82
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	13,159.56
	0232 Group Insurance - Life	6400 Instructional Staff Training Services	25.56
	0233 Group Insurance - Dental	6400 Instructional Staff Training Services	399.60
	0234 Group Insurance - Other	6400 Instructional Staff Training Services	1,974.58
	0791 Indirect Costs	7200 General Administration	1,999.00
			<u>\$ 65,465.00</u>
	<i>Explanation: Appropriate Carl Perkins - Postsecondary Section 132 grant per project award notification.</i>		
	4407 Carl Perkins - Postsecondary Education		\$ 65,465.00
3271	<u>Education Stabilization Funds - K-12</u>		\$ 6,000.00
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 5,573.62
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	426.38
			<u>\$ 6,000.00</u>
	<i>Explanation: Appropriate revenue for ESSER II - Civics Seal of Excellence based on actual collections.</i>		
	3449 ESSER II - Civics Seal of Excellence		\$ 6,000.00
II. Amendments Between Appropriations & Reserves			
1488	<u>DODEA - ENGAGE</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (29,589.18)
	0644 Computer Hardware (Under \$5,000)	5100 Basic Education (K-12)	29,589.18
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2431	<u>ESSER II - Dual Enrollment</u>		
	0131 Salary - Instructional	5300 Vocational	\$ (2,767.16)
	0210 Florida Retirement System	5300 Vocational	(466.91)
	0220 FICA (Social Security & Medicare)	5300 Vocational	(193.86)
	0231 Group Insurance - Health	5300 Vocational	(561.45)
	0232 Group Insurance - Life	5300 Vocational	(0.88)
	0233 Group Insurance - Dental	5300 Vocational	(13.66)
	0510 Supplies	5300 Vocational	(5,253.03)
	0684 Replacement Roofing & Systems	5300 Vocational	(25,391.43)
	0131 Salary - Instructional	6100 Pupil Personnel Services	24,281.76
	0210 Florida Retirement System	6100 Pupil Personnel Services	5,130.75
	0220 FICA (Social Security & Medicare)	6100 Pupil Personnel Services	1,839.69
	0231 Group Insurance - Health	6100 Pupil Personnel Services	3,289.89
	0232 Group Insurance - Life	6100 Pupil Personnel Services	6.39
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	99.90
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2495	<u>ARP - IDEA - K-12</u>		
	0510 Supplies	5200 Exceptional Child	\$ (5,954.51)
	0131 Salary - Instructional	6100 Pupil Personnel Services	4,901.61
	0210 Florida Retirement System	6100 Pupil Personnel Services	665.15
	0220 FICA (Social Security & Medicare)	6100 Pupil Personnel Services	374.97
	0232 Group Insurance - Life	6100 Pupil Personnel Services	2.13
	0234 Group Insurance - Other	6100 Pupil Personnel Services	10.65

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds (Funds 42xx & 44xx)
Amendment Number 2
Board Meeting December 11, 2023

Account	Object	Function	Increase (Decrease)
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	222.43
	0117 Workshops	6400 Instructional Staff Training Services	(227.41)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	30.18
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(25.20)
			<u>\$ -</u>

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

3452 ARP - Summer Learning Camps

	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 48,367.76
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	212,523.70
	0210 Florida Retirement System	5100 Basic Education (K-12)	33,809.69
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	18,610.59
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(313,311.74)
			<u>\$ -</u>

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

3453 ESSER III - Supplemental Programming

	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (120,186.00)
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	(5,674.99)
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	(329,675.11)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(59,235.55)
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(34,844.29)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(193.54)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(0.38)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(13.02)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	383,550.48
	0510 Supplies	5100 Basic Education (K-12)	(3,282.46)
	0132 Salary - Hourly Teachers	5200 Exceptional Child	(121,980.94)
	0210 Florida Retirement System	5200 Exceptional Child	(15,838.97)
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	(9,322.18)
	0232 Group Insurance - Life	5200 Exceptional Child	(0.22)
			<u>\$ (316,697.17)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):

3454 ESSER III - Supplemental Programming - SIS \$ 316,697.17

3454 ESSER III - Supplemental Programming - SIS

	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 6,170.26
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	222,233.52
	0210 Florida Retirement System	5100 Basic Education (K-12)	34,304.03
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	19,074.54
	0750 Other Personnel Services	5100 Basic Education (K-12)	3,869.09
	0100 Salary - Non-Instructional	5200 Exceptional Child	932.86
	0132 Salary - Hourly Teachers	5200 Exceptional Child	24,425.44
	0210 Florida Retirement System	5200 Exceptional Child	3,747.58
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	1,939.85
			<u>\$ 316,697.17</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, and transfers to/(from) the following project(s):

3453 ESSER III - Supplemental Programming \$ (316,697.17)

3487 AFRL - RWWI - Growing STEM Awareness

	0510 Supplies	5100 Basic Education (K-12)	\$ (1,940.47)
	0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)	(647.53)
	0644 Computer Hardware (Under \$5,000)	5100 Basic Education (K-12)	2,588.00
			<u>\$ -</u>

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

3488 DoDEA ENGAGE 2.0

	0510 Supplies	5100 Basic Education (K-12)	\$ (6,546.85)
	0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)	6,070.30
	0510 Supplies	6400 Instructional Staff Training Services	476.55
			<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds (Funds 42xx & 44xx)
Amendment Number 2
Board Meeting December 11, 2023

Account	Object	Function	Increase (Decrease)
4401 <u>Title I - Part A</u>			
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (25,212.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(3,172.00)
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(1,929.00)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(12,940.00)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(26.00)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(400.00)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	142.00
	0365 Software Subscriptions	5100 Basic Education (K-12)	4,046.00
	0390 Other Purchased Service	5100 Basic Education (K-12)	394.80
	0510 Supplies	5100 Basic Education (K-12)	39,096.20
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	(174.92)
	0234 Group Insurance - Other	6400 Instructional Staff Training Services	174.92
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4405 <u>Title II - Part A</u>			
	0231 Group Insurance - Health	6400 Instructional Staff Training Services	\$ (224.96)
	0234 Group Insurance - Other	6400 Instructional Staff Training Services	224.96
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4412 <u>Title IX - Homeless Children & Youth</u>			
	0231 Group Insurance - Health	6300 Instruction & Curriculum	\$ (3.20)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	3.20
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4415 <u>Title IV - SS & AEG</u>			
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ (3,612.90)
	0510 Supplies	5100 Basic Education (K-12)	10,247.24
	0519 Technology - Supplies	5100 Basic Education (K-12)	(1,470.00)
	0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)	(4,850.00)
	0644 Computer Hardware (Under \$5,000)	5100 Basic Education (K-12)	1,600.00
	0649 Technology Equipment (Under \$5,000)	5100 Basic Education (K-12)	(3,900.00)
	0510 Supplies	5200 Exceptional Child	(14.34)
	0231 Group Insurance - Health	6140 Psychological Services	(127.80)
	0234 Group Insurance - Other	6140 Psychological Services	127.80
	0310 Professional & Technical Services	6400 Instructional Staff Training Services	2,000.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4418 <u>Title III - English Language Learners</u>			
	0365 Software Subscriptions	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 & functions to better utilize funds.</i>			
4422 <u>Carl Perkins - Secondary</u>			
	0510 Supplies	5300 Vocational	\$ 17,089.78
	0131 Salary - Instructional	6300 Instruction & Curriculum	(12,043.53)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(1,634.31)
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(921.33)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(2,412.62)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(4.73)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(73.26)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4475 <u>IDEA - Part B - K-12</u>			
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ (41,091.81)
	0130 Salary - Overtime	5200 Exceptional Child	666.81
	0210 Florida Retirement System	5200 Exceptional Child	(5,485.00)
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	(3,093.00)

Explanation of Budget Amendment as Follows:
 Part IV - Other Special Revenue Funds (Funds 42xx & 44xx)
 Amendment Number 2
 Board Meeting December 11, 2023

Account	Object	Function	Increase (Decrease)
	0231 Group Insurance - Health	5200 Exceptional Child	(15,856.00)
	0232 Group Insurance - Life	5200 Exceptional Child	(37.00)
	0233 Group Insurance - Dental	5200 Exceptional Child	(478.00)
	0234 Group Insurance - Other	5200 Exceptional Child	994.00
	0510 Supplies	5200 Exceptional Child	97,831.00
	0131 Salary - Instructional	6300 Instruction & Curriculum	(24,037.00)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(3,262.00)
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(1,839.00)
	0231 Group Insurance - Health	6300 Instruction & Curriculum	(4,635.12)
	0232 Group Insurance - Life	6300 Instruction & Curriculum	(11.00)
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	(134.00)
	0234 Group Insurance - Other	6300 Instruction & Curriculum	467.12
			\$ -

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

ADOPTED BY SCHOOL BOARD:

DECEMBER 11, 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 9/30/2023	INCREASE	DECREASE	BUDGET AS OF 10/31/2023
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 9/30/2023	INCREASE	DECREASE	BUDGET AS OF 10/31/2023
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 2
Board Meeting December 11, 2023

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
N/A			
II. <u>Amendments Between Appropriations & Reserves</u>			
N/A			

ADOPTED BY SCHOOL BOARD:

DECEMBER 11, 2023

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2023	INCREASE	DECREASE	BUDGET AS OF 10/31/2023	
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	2,676.20	-	-	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	4,311.95	1,020.29	-	5,332.24	
3459 SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-	
3460 ONLINE CREDIT CARD FEES	11,754.42	27,367.36	16,864.64	-	44,232.00	
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	\$ 25,044,541.77	\$ 17,884.93	\$ -	\$ 25,062,426.70	

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 9/30/2023	INCREASE	DECREASE	BUDGET AS OF 10/31/2023	
0100 SALARY - NON-INSTRUCTIONAL	\$ 957,955.65	\$ 954,378.54	\$ -	\$ 278,868.00	\$ 675,510.54	
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	-	150,278.00	475,711.00	
0117 WORKSHOPS	2,921.25	2,921.25	150.00	-	3,071.25	
0121 SALARY - RETIREMENT BONUS	-	-	-	-	-	
0122 SALARY - SICK LEAVE PAYOFF	-	-	-	-	-	
0123 SALARY - ANNUAL LEAVE PAYOFF	-	-	-	-	-	
0130 SALARY - OVERTIME	483.91	1,221.32	1,362.62	-	2,583.94	
0161 SALARY - PROFESSIONAL/TECHNICAL	183,683.00	193,505.41	-	11,796.00	181,709.41	
0210 FLORIDA RETIREMENT SYSTEM	81,216.74	81,316.81	97,842.91	-	179,159.72	
0220 FICA (SOCIAL SECURITY)	46,734.35	46,790.77	57,584.73	-	104,375.50	
0231 GROUP INSURANCE - HEALTH & HOSPITAL	107,510.35	107,510.35	275,273.00	-	382,783.35	
0232 GROUP INSURANCE - LIFE	246.00	246.00	702.00	-	948.00	
0233 GROUP INSURANCE - DENTAL	3,631.32	3,631.32	9,200.00	-	12,831.32	
0234 GROUP INSURANCE - OTHER	128.00	128.00	640.00	-	768.00	
0310 PROFESSIONAL & TECHNICAL SERVICES	9,168,358.23	9,168,922.64	1,020.29	-	9,169,942.93	
0330 IN COUNTY TRAVEL	4,134.14	2,134.14	-	-	2,134.14	
0331 OUT OF COUNTY TRAVEL	4,481.78	3,974.82	1,267.88	-	5,242.70	
0350 REPAIR AND MAINTENANCE	139,818.25	132,818.06	-	7,990.54	124,827.52	
0354 MAINTENANCE / VEHICLE REPAIR	6,571.30	8,399.92	-	-	8,399.92	
0355 TECHNOLOGY REPAIRS & MAINTENANCE	-	-	-	-	-	
0360 LEASE AND RENTAL AGREEMENTS	6,643.41	6,393.41	-	-	6,393.41	
0363 SEAT MANAGED - COMPUTERS	80,000.00	80,000.00	-	-	80,000.00	
0365 SOFTWARE SUBSCRIPTIONS	-	-	4,127.04	-	4,127.04	
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	3,645.00	-	-	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	12,629.25	-	-	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	12,780.51	-	-	12,780.51	
0460 DIESEL FUEL	10,175.55	10,000.00	-	-	10,000.00	
0510 SUPPLIES	48,265.48	46,160.00	1,916.13	-	48,076.13	
0519 TECHNOLOGY SUPPLIES	3,211.20	5,628.00	679.49	-	6,307.49	
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	1,115,071.88	-	56,330.04	1,058,741.84	
0642 EQUIPMENT (UNDER \$5,000)	61,722.49	69,798.77	3,981.80	-	73,780.57	
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	250,000.00	-	250,034.00	
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	27,367.36	16,864.64	-	44,232.00	
0732 MOTOR VEHICLE TAGS AND FEES	-	-	-	-	-	
0750 OTHER PERSONNEL SERVICES (TEMP)	22,232.16	17,760.17	-	-	17,760.17	
0791 INDIRECT COST	350,000.00	350,000.00	-	-	350,000.00	
0990 FUND BALANCE UNAPPROPRIATED	9,970,274.80	9,971,814.10	-	199,465.02	9,772,349.08	
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	\$ 25,044,541.77	\$ 722,612.53	\$ 704,727.60	\$ 25,062,426.70	

Explanation of Budget Amendment as Follows:

Part VI - School Food Service Fund

Amendment Number 2

Board Meeting December 11, 2023

Account	Object	Function	(Decrease)
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I. Revenue - Amendments Between Revenue, Appropriations & Reserves

3457	<u>Catering</u>		\$ 1,020.29
0310	Professional & Technical Service	7610 Food Service - Departments	\$ 1,020.29

Explanation: Appropriate revenue for Catering based on actual collections.

7502 Catering \$ 1,020.29

3460	<u>On-Line Credit Card Fees</u>		\$ 16,864.64
0731	On-Line Credit Card Fees	7610 Food Service - Departments	\$ 16,864.64

Explanation: Appropriate revenue for On-Line Credit Card Fees based on actual collections.

3510 SFS Contract Exclusions \$ 16,864.64

II. Amendments Between Appropriations & Reserves

.... Discretionary

0100	Salary - Non-Instructional	7600 Food Service (Schools)	\$ (290,664.00)
0111	Salary - Administrative Manager	7600 Food Service (Schools)	(150,278.00)
0117	Workshops	7600 Food Service (Schools)	150.00
0130	Salary - Overtime	7600 Food Service (Schools)	1,312.67
0210	Florida Retirement System	7600 Food Service (Schools)	97,836.13
0220	Social Security	7600 Food Service (Schools)	57,580.91
0231	Group Insurance - Health	7600 Food Service (Schools)	275,273.00
0232	Group Insurance - Life	7600 Food Service (Schools)	702.00
0233	Group Insurance - Dental	7600 Food Service (Schools)	9,200.00
0234	Group Insurance - Other	7600 Food Service (Schools)	640.00
0310	Professional & Technical Service	7600 Food Service (Schools)	1,189,942.83
0330	In County Travel	7600 Food Service (Schools)	319.52
0510	Supplies	7600 Food Service (Schools)	3,433.05
0130	Salary - Overtime	7610 Food Service - Departments	49.95
0210	Florida Retirement System	7610 Food Service - Departments	6.78
0220	Social Security	7610 Food Service - Departments	3.82
0310	Professional & Technical Service	7610 Food Service - Departments	(1,189,942.83)
0330	In County Travel	7610 Food Service - Departments	(319.52)
0510	Supplies	7610 Food Service - Departments	(4,112.54)
0519	Technology-Related Supplies	7610 Food Service - Departments	679.49
0791	Indirect Costs	7610 Food Service - Departments	(25,000.00)
0990	Fund Balance - Unappropriated	9890 Reserves	(199,465.02)
			\$ (222,651.76)

Explanation: Changes between objects & functions to better utilize funds, pull back temporary allocation for encumbrances (Project 1511), and transfers to/(from) the following project(s):

1511	NSLP Equipment Asst. Grant	\$ (52,348.24)	4226 DW-Food Service Upgrades-T&M-P6TO41	250,000.00
3510	SFS Contract Exclusions	25,000.00		\$ 222,651.76

1511 NSLP Equipment Asst. Grant

0641	Equipment/Fixed Assets (Over \$5,000)	7600 Food Service (Schools)	\$ (52,348.24)
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Explanation: Pull back temporary allocation for encumbrances to/(from) the following project(s):

.... Discretionary \$ 52,348.24

3510 SFS Contract Exclusions

0642	Equipment (Under \$5,000)	7600 Food Service (Schools)	\$ 3,981.80
0100	Salary - Non-Instructional	7610 Food Service - Departments	11,796.00
0161	Salary - Professional/Technical	7610 Food Service - Departments	(11,796.00)
0331	Out of County Travel	7610 Food Service - Departments	1,267.88
0350	Repair and Maintenance	7610 Food Service - Departments	(7,990.54)

Explanation of Budget Amendment as Follows:

Part VI - School Food Service Fund

Amendment Number 2

Board Meeting December 11, 2023

Account	Object	Function	(Decrease)
	0365 Software Subscriptions	7610 Food Service - Departments	4,127.04
	0510 Supplies	7610 Food Service - Departments	2,595.62
	0641 Equipment/Fixed Assets (Over \$5,000)	7610 Food Service - Departments	(3,981.80)
	0791 Indirect Costs	7610 Food Service - Departments	25,000.00
			<u>\$ 25,000.00</u>

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

.... Discretionary \$ (25,000.00)

4226 DW-Food Service Upgrades-T&M-P6TO41

	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 250,000.00</u>
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Explanation: Transfers to/(from) the following project(s):

.... Discretionary \$ (250,000.00)

ADOPTED BY SCHOOL BOARD:

DECEMBER 11, 2023

FUND NAME: INTERNAL SERVICE FUNDS

FUND NUMBER: 7XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 9/30/2023	INCREASE	DECREASE	BUDGET AS OF 10/31/2023
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 9/30/2023	INCREASE	DECREASE	BUDGET AS OF 10/31/2023
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 2

Board Meeting December 11, 2023

Account	Object	Function	Increase (Decrease)
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I. Revenue - Amendments Between Revenue, Appropriations & Reserves

N/A

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

DECEMBER 11, 2023