



Agenda Item Details

Meeting	Jan 08, 2024 - Regular Meeting
Category	7. Consent Agenda
Subject	7.4 Budget Amendment #3 - 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	Jan 08, 2024
Absolute Date	Jan 08, 2024
Fiscal Impact	Yes
Dollar Amount	-2,073,443.97
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #3 - 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 November 2023:

Fund Name	Fund No.	Amount
General Fund	1010	\$ 294,577.44
Debt Service Funds	2xxx	27,528.48
Capital Project Funds	3xxx	1,145,291.90
Other Special Revenue Funds - Federal	42xx/44xx	(3,561,359.95)
Other Special Revenue Funds - Miscellaneous (Internal Funds)	49xx	0.00
Other Special Revenue Funds - School Food Service	5020	20,518.16
Internal Service Funds (Self-Insured Medical)	7xxx	0.00

Total - All Funds		\$(2,073,443.97)
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This Budget Amendment contains large decreases in Federal revenue. This happens every year due to the way the District is required to budget entitlements such as Title I and IDEA. We must budget carryover funds in the old projects and again in the new projects for use in the new year, effectively double-budgeting the carryover funds even though they are only available for expenditure in the new projects. Once DOE sends documentation to close out the old projects, usually in November or December, the old projects are reduced to \$0.00.

IBA 03 - Nov 2023.pdf (1,818 KB)

Administrative Content

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

Motion & Voting

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

Motion by Tim Bryant, second by Linda Evanchyk.

Final Resolution: Motion Carries

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



School District of Okaloosa County

Fiscal Year 2023-2024

BUDGET AMENDMENT #3

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2023	INCREASE	DECREASE	BUDGET AS OF 11/30/2023	
3121	PL 81-874, FEDERAL IMPACT, CURRENT OPERATIONS	\$ 2,248,000.00	\$ 2,248,000.00	\$ -	\$ -	\$ 2,248,000.00
3122	PL 81-874 FEDERAL IMPACT, HANDICAP	100,000.00	100,000.00	-	-	100,000.00
3191	ROTC	300,000.00	300,000.00	-	-	300,000.00
3192	DOD SECTION 386 PL 102-484	750,000.00	750,000.00	-	-	750,000.00
3193	DOD SECTION 363 PL 106-398	-	-	-	-	-
3199	MISCELLANEOUS FEDERAL DIRECT	-	-	230.00	-	230.00
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	4,910,981.49	-	-	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	-	1,000.00	-	-	1,000.00
3425	RENT/USE OF FACILITY	2,850.00	8,365.49	1,300.00	-	9,665.49
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	47,897.87	6,001.00	-	53,898.87
3462	PURCHASED CUSTODIAL SERVICE	-	684.51	-	-	684.51
3463	BOB SIKES CHILD CARE	196,000.00	196,000.00	-	29,000.00	167,000.00
3465	PURCHASED POSITIONS - OTHER	41,227.02	347,019.73	2,341.70	-	349,361.43
3466	PURCHASED OTHER POSITIONS - EXTERNAL	243,153.95	265,970.19	5,841.02	-	271,811.21
3467	PURCHASED - SCHOOLS - OTHER	31,378.77	116,197.58	30,289.17	-	146,486.75
3468	RIVERSIDE CHILD CARE	-	-	-	-	-
3469	ANTIOCH CHILD CARE	210,000.00	210,000.00	-	55,000.00	155,000.00
3470	NORTHWOOD CHILD CARE	183,000.00	183,000.00	17,500.00	-	200,500.00
3474	PROF. DEVELOP. CERTIFICATION PROGRAM FEES	1,430.00	3,960.00	29,040.00	-	33,000.00
3475	BLUEWATER CHILD CARE	485,000.00	485,000.00	48,500.00	-	533,500.00
3477	PLEW CHILD CARE	388,000.00	388,000.00	14,500.00	-	402,500.00
3478	WRIGHT CHILD CARE	174,000.00	174,000.00	24,500.00	-	198,500.00
3480	PUBLIC INFORMATION REQUESTS	-	-	-	-	-
3482	FUEL MAINTENANCE FEE	1,075.13	26,821.95	7,349.99	-	34,171.94
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 10/31/2023	INCREASE	DECREASE	BUDGET AS OF 11/30/2023	
3485	RESTITUTION PAYMENTS - OTHER	205.77	353.85	-	-	353.85
3487	CERTIFICATE FEES - SUBSTITUTES	1,320.00	1,740.00	245.00	-	1,985.00
3488	FINGERPRINT PROGRAM	7,526.00	17,311.00	11,636.00	-	28,947.00
3489	CERTIFICATE FEES	40,000.00	40,000.00	-	-	40,000.00
3490	MISCELLANEOUS REVENUE	8,363.27	45,444.37	17,896.75	-	63,341.12
3491	E-RATE REFUNDS	-	-	-	-	-
3492	TRANSPORTATION - SCHOOL ACTIVITIES	350,000.00	350,000.00	-	-	350,000.00
3493	SALE OF JUNK	5,440.90	26,255.14	142,381.76	-	168,636.90
3494	FEDERAL INDIRECT COST REIMBURSEMENT	400,000.00	400,000.00	-	-	400,000.00
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	-	4,143.70	3,916.20	-	8,059.90
3497	REFUND - PRIOR YEAR EXPENDITURES	204.21	15,046.96	-	-	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	14,753.82	15,108.85	-	29,862.67
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	\$ 406,459,118.56	\$ 378,577.44	\$ 84,000.00	\$ 406,753,696.00

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2023	INCREASE	DECREASE	BUDGET AS OF 11/30/2023
5100 BASIC EDUCATION (K-12)	\$ 194,691,069.89	\$ 191,469,333.43	\$ -	\$ 323,642.79	\$ 191,145,690.64
5101 CHARTER SCHOOL FEDERAL IMPACT	88,436.00	88,436.00	13,610.00	-	102,046.00
5200 EXCEPTIONAL CHILD	37,004,727.61	37,187,457.74	537,850.85	-	37,725,308.59
5300 VOCATIONAL AND TECHNICAL EDUCATION	4,142,425.37	7,974,711.11	133,339.33	-	8,108,050.44
5400 ADULT GENERAL EDUCATION	23,331.51	-	-	-	-
5500 PREKINDERGARTEN	494,941.00	493,521.00	-	-	493,521.00
5900 OTHER INSTRUCTION	4,057,929.50	4,397,538.96	-	9,581.71	4,387,957.25
6100 PUPIL PERSONNEL SERVICES	5,106,057.08	5,195,890.56	-	341,646.00	4,854,244.56
6110 ATTENDANCE AND SOCIAL WORK	591,761.00	594,461.00	-	-	594,461.00
6120 GUIDANCE SERVICES	5,439,562.73	5,631,159.07	-	-	5,631,159.07
6130 HEALTH SERVICES	1,692,533.00	1,689,661.05	200.02	-	1,689,861.07
6140 PSYCHOLOGICAL SERVICES	2,848,001.71	2,973,547.09	-	-	2,973,547.09
6141 TESTING	180,331.28	180,331.28	-	-	180,331.28
6150 PARENTAL INVOLVEMENT	200.00	675.00	-	-	675.00
6200 INSTRUCTIONAL MEDIA SERVICE	2,191,820.46	2,192,348.72	812.50	-	2,193,161.22
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	5,207,013.64	5,118,574.20	-	4,109.14	5,114,465.06
6400 INSTR STAFF TRAINING SERVICES	3,701,218.31	3,638,382.74	36,030.76	-	3,674,413.50
6500 INSTRUCTIONAL RELATED TECHNOLOGY	723,747.83	723,747.83	1,312.92	-	725,060.75
7100 SCHOOL BOARD	1,423,939.39	1,434,098.51	586.07	-	1,434,684.58
7200 GENERAL ADMINISTRATION (SUPT)	464,402.22	470,328.22	7,500.00	-	477,828.22
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	22,608,024.53	22,612,956.38	13,898.34	-	22,626,854.72
7400 FACILITIES ACQUISITION & CONSTRUCTION	2,370,283.69	2,400,594.64	3,578.46	-	2,404,173.10
7430 CHARTER SCHOOL LCI	-	-	-	-	-
7500 FISCAL SERVICES (FINANCE DEPT)	2,364,091.29	2,365,905.28	2,256.78	-	2,368,162.06
7600 FOOD SERVICE (SCHOOLS)	-	-	-	-	-
7610 FOOD SERVICE - DEPARTMENT	-	-	-	-	-
7700 CENTRAL SERVICES	-	-	-	-	-
7710 PLAN, RESEARCH, DEVELOP, & EVALUATE	-	-	-	-	-
7720 INFORMATION SERVICES	549,455.15	550,665.15	-	-	550,665.15
7730 STAFF SERVICES	5,759,729.65	5,587,625.17	-	80,768.33	5,506,856.84
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	972,518.33	972,518.33	4,500.00	-	977,018.33
7800 PUPIL TRANSP SERVICES - SCHOOL	972,240.72	958,550.19	8,175.48	-	966,725.67
7801 TRANSPORTATION - NORTH	7,186,524.96	7,251,078.93	7,920.69	-	7,258,999.62
7802 TRANSPORTATION - CENTRAL	3,573,522.16	3,611,457.13	10,468.00	-	3,621,925.13
7803 TRANSPORTATION - SOUTH	5,566,763.33	5,569,012.27	9,113.39	-	5,578,125.66
7900 OPERATION OF PLANT	31,316,717.13	31,790,749.00	120,958.65	-	31,911,707.65
8100 MAINTENANCE ADMINISTRATION	5,172,528.29	5,154,231.53	12,468.09	-	5,166,699.62
8120 BUILDING AND GROUND MAINTENANCE	3,297,859.70	3,308,077.48	-	135.18	3,307,942.30
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	3,994,373.95	4,022,760.13	87,088.56	-	4,109,848.69
9100 COMMUNITY SERVICE	3,217,102.25	3,494,421.67	23,369.51	-	3,517,791.18
9700 TRANSFER FUNDS	-	18,385.00	-	-	18,385.00
9890 RESERVES	35,670,142.04	35,335,926.77	19,422.19	-	35,355,348.96
TOTAL - GENERAL FUND	\$ 404,665,326.70	\$ 406,459,118.56	\$ 1,054,460.59	\$ 759,883.15	\$ 406,753,696.00

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 3
Board Meeting January 8, 2024

Account	Object				Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves					
3199	Miscellaneous Federal Direct				\$ 230.00
	0790 Miscellaneous Expense		9100 Community Service		\$ 230.00
<i>Explanation: To appropriate estimated revenue for Pell administrative fees based on actual collections.</i>					
	8001 Purchased - Schools - Other	\$ 230.00			
3425	Rent/Use Of Facility				\$ 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	Donations				\$ 6,001.00
	0510 Supplies		5100 Basic Education (K-12)		\$ 800.00
	0510 Supplies		6300 Instruction & Curriculum		200.00
	0510 Supplies		7200 General Administration		5,000.00
	0510 Supplies		7730 Staff Services		1.00
<i>Explanation: To appropriate donations for Superintendent's Initiative (\$5,000.00), principal/district meetings (\$1,000.00), and Human Resources (\$1.00), and correct appropriation of donation from Curriculum to Donation-Advancing Student Achievement/Closing the Gap (\$800.00) based on actual collections.</i>					
	1018 Donations - Superintendent's Initiative	\$ 5,000.00	4009 Donations - Unrestricted	(800.00)	
	2066 Donations - Adv. Student Achiev./Closing the Gap	800.00	6030 Donations - Human Resources	1.00	
	4008 Donations - Principal/District Meetings	1,000.00			
			Total	6,001.00	
3463	Bob Sikes Child Care				\$ (29,000.00)
	0510 Supplies		9100 Community Service		\$ (29,000.00)
<i>Explanation: To adjust estimated revenue for Bob Sikes Child Care based on actual collections.</i>					
	2181 Child Care - Bob Sikes Elementary School	\$ (29,000.00)			
3465	Purchased Positions - Other				\$ 2,341.70
	0102 Salary - Other Compensation		5100 Basic Education (K-12)		\$ 451.87
	0130 Salary - Overtime		5100 Basic Education (K-12)		495.48
	0210 Florida Retirement System		5100 Basic Education (K-12)		166.02
	0220 Social Security		5100 Basic Education (K-12)		85.51
	0231 Group Insurance - Health		5100 Basic Education (K-12)		236.55
	0232 Group Insurance - Life		5100 Basic Education (K-12)		0.36
	0233 Group Insurance - Dental		5100 Basic Education (K-12)		5.91
	0750 Other Personnel Services		5100 Basic Education (K-12)		900.00
<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	\$ 2,341.70			
3466	Purchased Positions/Other - External				\$ 5,841.02
	0220 Social Security		5100 Basic Education (K-12)		\$ 47.27
	0750 Other Personnel Services		5100 Basic Education (K-12)		3,262.50
	0102 Salary - Other Compensation		6300 Instruction & Curriculum		2,062.37
	0210 Florida Retirement System		6300 Instruction & Curriculum		279.86
	0220 Social Security		6300 Instruction & Curriculum		157.77
	0398 Field Trips		7803 Transportation - South		31.25
<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	\$ 5,841.02			

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 3
Board Meeting January 8, 2024

Account	Object	Increase (Decrease)
3467	<u>Purchased - Schools - Other</u>	<u>\$ 30,289.17</u>
	0510 Supplies	\$ 127.49
	0398 Field Trips	3,858.00
	0398 Field Trips	5,716.25
	0398 Field Trips	6,014.50
	0642 Equipment (Under \$5,000)	14,572.93
		<u>\$ 30,289.17</u>
	<i>Explanation: To appropriate internal funds received from schools to reimburse operating expenditures based on actual collections.</i>	
	8001 Purchased - Schools - Other	\$ 30,289.17
3469	<u>Antioch Child Care</u>	<u>\$ (55,000.00)</u>
	0510 Supplies	\$ (55,000.00)
		9100 Community Service
	<i>Explanation: To adjust estimated revenue for Bob Sikes Child Care based on actual collections.</i>	
	2179 Child Care - Antioch Elementary School	\$ (55,000.00)
3470	<u>Northwood Child Care</u>	<u>\$ 17,500.00</u>
	0510 Supplies	\$ 17,500.00
		9100 Community Service
	<i>Explanation: To appropriate estimated revenue for Northwood Child Care based on actual collections.</i>	
	2170 Child Care - Northwood Elementary School	\$ 17,500.00
3474	<u>Professional Development Certification Program Fees</u>	<u>\$ 29,040.00</u>
	0510 Supplies	\$ 29,040.00
		6400 Instructional Staff Training Services
	<i>Explanation: To appropriate estimated revenue for Professional Development Certification Program Fees based on program enrollment.</i>	
	6088 Professional Development Certification Program	\$ 29,040.00
3475	<u>Bluewater Child Care</u>	<u>\$ 48,500.00</u>
	0510 Supplies	\$ 48,500.00
		9100 Community Service
	<i>Explanation: To appropriate estimated revenue for Bluewater Child Care based on actual collections.</i>	
	2175 Child Care - Bluewater Elementary School	\$ 48,500.00
3477	<u>Plew Child Care</u>	<u>\$ 14,500.00</u>
	0510 Supplies	\$ 14,500.00
		9100 Community Service
	<i>Explanation: To appropriate estimated revenue for Plew Child Care based on actual collections.</i>	
	2174 Child Care - Plew Elementary School	\$ 14,500.00
3478	<u>Wright Child Care</u>	<u>\$ 24,500.00</u>
	0510 Supplies	\$ 24,500.00
		9100 Community Service
	<i>Explanation: To appropriate estimated revenue for Wright Child Care based on actual collections.</i>	
	2178 Child Care - Wright Elementary School	\$ 24,500.00
3482	<u>Fuel Maintenance Fee</u>	<u>\$ 7,349.99</u>
	0350 Repair and Maintenance	\$ 7,349.99
		7800 Pupil Transp Services - School
	<i>Explanation: To appropriate revenue received for fuel maintenance based on actual collections.</i>	
	2093 Fuel System Repairs	\$ 7,349.99

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 3
Board Meeting January 8, 2024

Account	Object				Increase (Decrease)
3487	<u>Certificate Fees - Substitutes</u>				\$ 245.00
	0730 Dues and Fees		7730 Staff Services		\$ 245.00
	<i>Explanation: To appropriate revenue for Certificate Fees - Substitutes based on actual collections.</i>				
	2088 Certification	\$ 245.00			
3488	<u>Fingerprint Program</u>				\$ 11,636.00
	0730 Dues and Fees		7730 Staff Services		\$ 11,636.00
	<i>Explanation: To appropriate estimated revenue for Fingerprint Program based on actual collections.</i>				
	6006 Fingerprinting - Fees	\$ 11,636.00			
3490	<u>Miscellaneous Revenue</u>				\$ 17,896.75
	0510 Supplies		6400 Instructional Staff Training Services	\$ 105.00	
	0510 Supplies		7730 Staff Services	220.00	
	0460 Diesel Fuel		7800 Pupil Transp Services - School	11,660.49	
	0510 Supplies		7801 Transportation - North	132.29	
	0510 Supplies		7803 Transportation - South	120.19	
	0990 Fund Balance - Unappropriated		9890 Reserves	5,658.78	
				\$ 17,896.75	
	<i>Explanation: To appropriate revenue for dealer's tax credit allowance (\$5,068.95), record requests from State of Florida (\$100.00), Scribbles Transcript System (\$489.33), fuel reimbursements (\$11,660.49), vending commissions (\$252.48), concessions proceeds (\$105.00), and parapro testing fees (\$220.00) based on actual collections.</i>				
	.... Discretionary	\$ 5,658.78	3033 Vending Commission - Transportation - South	120.19	
	2093 Fuel System Repairs	11,660.49	4009 Donations - Unrestricted	105.00	
	3031 Vending Commission - Transportation - North	132.29	5020 Parapro Testing Fees	220.00	
			Total	17,896.75	
3493	<u>Sale of Junk</u>				\$ 142,381.76
	0355 Technology Repairs & Maintenance		5100 Basic Education (K-12)	\$ 79,461.00	
	0990 Fund Balance - Unappropriated		9890 Reserves	62,920.76	
				\$ 142,381.76	
	<i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i>				
	.... Discretionary	\$ 62,920.76	3390 School Computers	79,461.00	
			Total	142,381.76	
3495	<u>Transportation - Repairs Dept./Other</u>				\$ 3,916.20
	0550 Repair Parts		7801 Transportation - North	\$ 2,300.00	
	0550 Repair Parts		7803 Transportation - South	1,616.20	
				\$ 3,916.20	
	<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>				
	.... Discretionary	\$ 3,916.20			
3746	<u>Health Reimbursement Arrangement</u>				\$ 15,108.85
	0310 Professional & Technical Service		7730 Staff Services	\$ 15,108.85	
	<i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.</i>				
	5006 Health Reimbursement Arrangement	\$ 15,108.85			

II. Amendments Between Appropriations & Reserves

.... Discretionary

5100 Basic Education (K-12)	\$ (255,724.47)
5101 Charter School - Federal Impact	13,610.00
5200 Exceptional Child	21,193.10
5300 Vocational	103,354.60
6130 Health Services	200.02
6200 Instructional Media Services	812.50
6300 Instruction & Curriculum	2,033.42

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 3
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Account	Object	Increase (Decrease)
	6400 Instructional Staff Training Services	1,278.49
	7200 General Administration	2,500.00
	7300 School Admin - Principal Office	14,785.88
	7400 Facilities Acquisition and Construction	3,578.46
	7760 Internal Service	4,500.00
	7803 Transportation - South	1,331.25
	7900 Operation of Plant	998.26
	8120 Building and Ground Maintenance	(248.56)
	8200 Administrative Technology Services	87,088.56
	9890 Reserves	(22,277.53)
		<u>\$ (20,986.02)</u>

Explanation: Changes by schools & departments between objects & function to better utilize funds, adjust average salaries to actual (Project 2095), appropriate unanticipated operating expenditures (Project 2095), and correct salary adjustment made in error in October between Discretionary and Project 9007 by transferring to/(from) the following project(s):

2095 Salary Resynching	\$ 23,019.44	9007 Career and Professional Education	(2,033.42)
			<u>Total \$ 20,986.02</u>

0023 Itinerant - Speech

0103 Salary - Supplements	5200 Exceptional Child	\$ (17,954.00)
0131 Salary - Instructional	5200 Exceptional Child	(111,553.00)
0210 Florida Retirement System	5200 Exceptional Child	(17,575.00)
0220 Social Security	5200 Exceptional Child	(9,908.00)
0231 Group Insurance - Health	5200 Exceptional Child	(10,042.00)
0232 Group Insurance - Life	5200 Exceptional Child	(25.00)
0233 Group Insurance - Dental	5200 Exceptional Child	(323.00)
0310 Professional & Technical Service	5200 Exceptional Child	212,283.75
		<u>\$ 44,903.75</u>

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

2095 Salary Resynching	\$ (44,903.75)
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1004 AICE - Set-Aside

0510 Supplies	5100 Basic Education (K-12)	\$ (5,500.00)
0519 Technology Supplies	5100 Basic Education (K-12)	2,000.00
0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)	1,500.00
0649 Technology Equipment (Under \$1,000)	5100 Basic Education (K-12)	2,000.00
		<u>\$ -</u>

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

1121 Triumph OTC Grant

0519 Technology Supplies	5900 Other Instruction	\$ (5,000.00)
0393 Contracts - Nonprofessional	7300 School Admin - Principal Office	5,000.00
		<u>\$ -</u>

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

2011 Custodial Services

0100 Salary - Non-Instructional	7900 Operation of Plant	\$ (22,304.61)
0102 Salary - Other Compensation	7900 Operation of Plant	18,006.24
0350 Repair and Maintenance	7900 Operation of Plant	500.00
0510 Supplies	7900 Operation of Plant	(500.00)
0750 Other Personnel Services	7900 Operation of Plant	4,298.37
		<u>\$ -</u>

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

2018 Itinerant Teachers - Autistic

0103 Salary - Supplements	5200 Exceptional Child	\$ 16,322.00
0131 Salary - Instructional	5200 Exceptional Child	113,076.00
0210 Florida Retirement System	5200 Exceptional Child	16,822.00
0220 Social Security	5200 Exceptional Child	9,899.00
0232 Group Insurance - Life	5200 Exceptional Child	52.00
0234 Group Insurance - Other	5200 Exceptional Child	128.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 3

Board Meeting January 8, 2024

Account	Object		Increase (Decrease)
	0103 Salary - Supplements	6100 Pupil Personnel Services	(16,322.00)
	0131 Salary - Instructional	6100 Pupil Personnel Services	(113,076.00)
	0210 Florida Retirement System	6100 Pupil Personnel Services	(16,822.00)
	0220 Social Security	6100 Pupil Personnel Services	(9,899.00)
	0232 Group Insurance - Life	6100 Pupil Personnel Services	(52.00)
	0234 Group Insurance - Other	6100 Pupil Personnel Services	(128.00)
			<u>\$ -</u>

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

2083 ESSER - General Fund - Professional Development

	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	\$ 308.13
	0210 Florida Retirement System	6400 Instructional Staff Training Services	41.82
	0220 Social Security	6400 Instructional Staff Training Services	19.13
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(369.08)
			<u>\$ -</u>

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

2095 Salary Resynching

	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (3,975.00)
	0131 Salary - Instructional	5100 Basic Education (K-12)	(81,238.23)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(8,504.00)
	0220 Social Security	5100 Basic Education (K-12)	(6,517.00)
	0100 Salary - Non-Instructional	5200 Exceptional Child	(5,313.00)
	0131 Salary - Instructional	5200 Exceptional Child	(20,143.00)
	0210 Florida Retirement System	5200 Exceptional Child	(2,542.00)
	0220 Social Security	5200 Exceptional Child	(1,949.00)
	0131 Salary - Instructional	5300 Vocational	(4,434.00)
	0210 Florida Retirement System	5300 Vocational	(440.00)
	0220 Social Security	5300 Vocational	(344.00)
	0111 Salary - Administrative Manager	6100 Pupil Personnel Services	(497.00)
	0131 Salary - Instructional	6100 Pupil Personnel Services	(7,071.00)
	0210 Florida Retirement System	6100 Pupil Personnel Services	(764.00)
	0220 Social Security	6100 Pupil Personnel Services	(573.00)
	0100 Salary - Non-Instructional	7300 School Admin - Principal Office	(7,625.00)
	0111 Salary - Administrative Manager	7300 School Admin - Principal Office	(12,346.00)
	0210 Florida Retirement System	7300 School Admin - Principal Office	(2,007.00)
	0220 Social Security	7300 School Admin - Principal Office	(1,529.00)
	0100 Salary - Non-Instructional	7800 Pupil Transp Services - School	(8,523.00)
	0111 Salary - Administrative Manager	7800 Pupil Transp Services - School	(707.00)
	0210 Florida Retirement System	7800 Pupil Transp Services - School	(917.00)
	0220 Social Security	7800 Pupil Transp Services - School	(688.00)
	0100 Salary - Non-Instructional	7900 Operation of Plant	(6,326.00)
	0111 Salary - Administrative Manager	7900 Operation of Plant	(382.00)
	0210 Florida Retirement System	7900 Operation of Plant	(669.00)
	0220 Social Security	7900 Operation of Plant	(516.00)
	0100 Salary - Non-Instructional	8100 Maintenance Administration	(3,421.00)
	0111 Salary - Administrative Manager	8100 Maintenance Administration	(459.00)
	0210 Florida Retirement System	8100 Maintenance Administration	(382.00)
	0220 Social Security	8100 Maintenance Administration	(306.00)
			<u>\$ (191,107.23)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, appropriate unanticipated operating expenditures (Discretionary & Project 3009), appropriate ESE Speech position(s) (Project 0023), and appropriate ESE non-gifted position(s) (Project 5075) by transferring to/(from) the following project(s):

....	Discretionary	\$ (23,019.44)	3009 Instructional Technology Software	1,312.92
0023	Itinerant - Speech	44,903.75	5075 IDEA Supplemental Support - General Fund	167,910.00
			Total	<u>\$ 191,107.23</u>

2113 Triumph AI Grant

	0510 Supplies	5300 Vocational	\$ 1,000.00
	0643 Computer (Over \$1,000) & Tech. Infrastructure	5300 Vocational	6,245.00
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	5,422.40
	0210 Florida Retirement System	6300 Instruction & Curriculum	735.83
	0220 Social Security	6300 Instruction & Curriculum	412.08
	0310 Professional & Technical Service	6300 Instruction & Curriculum	(13,929.45)
	0220 Social Security	6400 Instructional Staff Training Services	1.64
	0750 Other Personnel Services	6400 Instructional Staff Training Services	112.50
			<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
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Account	Object		Increase (Decrease)
2154	<u>Advanced Placement</u>		
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	\$ 3,287.40
	0210 Florida Retirement System	5100 Basic Education (K-12)	446.40
	0220 Social Security	5100 Basic Education (K-12)	251.40
	0510 Supplies	5100 Basic Education (K-12)	(4,070.09)
	0519 Technology Supplies	5100 Basic Education (K-12)	79.89
	0997 Reserve - Projects	9890 Reserves	5.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2170	<u>Child Care - Northwood Elementary School</u>		
	0130 Salary - Overtime	9100 Community Service	\$ 461.40
	0210 Florida Retirement System	9100 Community Service	62.61
	0220 Social Security	9100 Community Service	35.29
	0399 Other Technology Purchased Services	9100 Community Service	402.14
	0510 Supplies	9100 Community Service	(961.44)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2174	<u>Child Care - Plew Elementary School</u>		
	0220 Social Security	9100 Community Service	\$ 76.44
	0510 Supplies	9100 Community Service	(6,168.17)
	0730 Dues and Fees	9100 Community Service	819.87
	0750 Other Personnel Services	9100 Community Service	5,271.86
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2178	<u>Child Care - Wright Elementary School</u>		
	0371 Telephone	7900 Operation of Plant	\$ 130.00
	0220 Social Security	9100 Community Service	8.74
	0510 Supplies	9100 Community Service	(970.48)
	0730 Dues and Fees	9100 Community Service	228.72
	0750 Other Personnel Services	9100 Community Service	603.02
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2179	<u>Child Care - Antioch Elementary School</u>		
	0510 Supplies	9100 Community Service	\$ (150.00)
	0519 Technology Supplies	9100 Community Service	150.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2909	<u>School Maintenance</u>		
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (29,781.55)
	0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	3,000.00
	0510 Supplies	8120 Building and Ground Maintenance	436.91
	0642 Equipment (Under \$5,000)	8120 Building and Ground Maintenance	3,922.01
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	22,422.63
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3009	<u>Instructional Technology Software</u>		
	0365 Software Subscriptions	6500 Instruction Related Technology	\$ 1,312.92
	<i>Explanation: Appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (1,312.92)	
3080	<u>Teachers Classroom Supply Assistance Pgm.-BSA</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (7,200.00)
	0510 Supplies	5200 Exceptional Child	1,050.00
	0997 Reserve - Projects	9890 Reserves	6,150.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 3
Board Meeting January 8, 2024

Account	Object		Increase (Decrease)
3102 SAI - Student Assessment			
0102	Salary - Other Compensation	6141 Testing	\$ (94.15)
0210	Florida Retirement System	6141 Testing	(12.78)
0220	Social Security	6141 Testing	(5.57)
0750	Other Personnel Services	6141 Testing	112.50
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3105 Instructional Materials - Textbooks			
0510	Supplies	5100 Basic Education (K-12)	\$ (5,000.00)
0520	Textbooks	5100 Basic Education (K-12)	5,000.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3106 Instructional Materials - Media			
0510	Supplies	6200 Instructional Media Services	\$ 304.97
0519	Technology Supplies	6200 Instructional Media Services	31.11
0610	Library Books	6200 Instructional Media Services	(336.08)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3117 Pipeline Grant			
0100	Salary - Non-Instructional	5900 Other Instruction	\$ (40,195.00)
0131	Salary - Instructional	5900 Other Instruction	40,195.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3118 Triumph Healthcare Academy Grant			
0365	Software Subscriptions	5300 Vocational	\$ (7,960.00)
0510	Supplies	5300 Vocational	1,000.00
0519	Technology Supplies	5300 Vocational	6,960.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3160 Lottery - School Recognition			
0510	Supplies	5100 Basic Education (K-12)	\$ (1,855.91)
0519	Technology Supplies	5100 Basic Education (K-12)	1,700.00
0642	Equipment (Under \$5,000)	5100 Basic Education (K-12)	155.91
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3162 SAI - Attendance Officers			
0330	In County Travel	6110 Attendance and Social Work	\$ (113.50)
0730	Dues and Fees	6110 Attendance and Social Work	113.50
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3390 School Computers			
0355	Technology Repairs & Maintenance	5100 Basic Education (K-12)	\$ (750.00)
0510	Supplies	5100 Basic Education (K-12)	750.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4004 Chorus Program			
0310	Professional & Technical Service	5100 Basic Education (K-12)	\$ 2,000.00
0390	Other Purchased Service	5100 Basic Education (K-12)	250.00
0510	Supplies	5100 Basic Education (K-12)	(2,556.00)
0730	Dues and Fees	5100 Basic Education (K-12)	146.00
0398	Field Trips	7801 Transportation - North	160.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
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Account	Object		Increase (Decrease)
4005	<u>Band Program</u>		
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ 4,800.00
	0350 Repair and Maintenance	5100 Basic Education (K-12)	5,033.76
	0370 Postage	5100 Basic Education (K-12)	132.00
	0390 Other Purchased Service	5100 Basic Education (K-12)	125.00
	0510 Supplies	5100 Basic Education (K-12)	(14,842.51)
	0398 Field Trips	7802 Transportation - Central	4,751.75
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4066	<u>Instructional Materials - Media - BSA</u>		
	0510 Supplies	6200 Instructional Media Services	\$ 37.05
	0610 Library Books	6200 Instructional Media Services	(37.05)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4162	<u>SAI - Student Training Program</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 3,738.34
	0210 Florida Retirement System	5100 Basic Education (K-12)	515.97
	0220 Social Security	5100 Basic Education (K-12)	285.78
	0997 Reserve - Projects	9890 Reserves	(4,540.09)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5054	<u>AP - Bonuses & Exams</u>		
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 15,650.00
	0220 Social Security	5100 Basic Education (K-12)	1,025.10
	0510 Supplies	5100 Basic Education (K-12)	(16,675.10)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5055	<u>IB - Bonuses & Exams</u>		
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 5,100.00
	0220 Social Security	5100 Basic Education (K-12)	279.21
	0510 Supplies	5100 Basic Education (K-12)	(5,379.21)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5064	<u>CAPE - Culinary</u>		
	0519 Technology Supplies	5300 Vocational	\$ 2,279.40
	0997 Reserve - Projects	9890 Reserves	(2,279.40)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5068	<u>CAPE - Information Technology</u>		
	0220 Social Security	5300 Vocational	\$ 1.63
	0365 Software Subscriptions	5300 Vocational	4,766.42
	0510 Supplies	5300 Vocational	1,000.00
	0519 Technology Supplies	5300 Vocational	11,099.94
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	395.99
	0730 Dues and Fees	5300 Vocational	285.00
	0750 Other Personnel Services	5300 Vocational	112.50
	0997 Reserve - Projects	9890 Reserves	(17,661.48)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5072	<u>CAPE - Automotive</u>		
	0350 Repair and Maintenance	5300 Vocational	\$ 1,813.70
	0997 Reserve - Projects	9890 Reserves	(1,813.70)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 3
Board Meeting January 8, 2024

Account	Object		Increase (Decrease)
5073 CAPE - Building Trades			
0519	Technology Supplies	5300 Vocational	\$ 1,884.00
0997	Reserve - Projects	9890 Reserves	(1,884.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5075 IDEA Supplemental Support - General Fund			
0100	Salary - Non-Instructional	5200 Exceptional Child	\$ 50,804.00
0131	Salary - Instructional	5200 Exceptional Child	54,628.00
0210	Florida Retirement System	5200 Exceptional Child	14,305.00
0220	Social Security	5200 Exceptional Child	8,067.00
0231	Group Insurance - Health	5200 Exceptional Child	38,762.00
0232	Group Insurance - Life	5200 Exceptional Child	97.00
0233	Group Insurance - Dental	5200 Exceptional Child	1,247.00
			<u>\$ 167,910.00</u>
<i>Explanation: Appropriate ESE non-gifted position(s) by transferring to/(from) the following project(s):</i>			
2095	Salary Resynching	\$ (167,910.00)	
5110 Workforce Development			
0130	Salary - Overtime	5900 Other Instruction	\$ 1,150.70
0131	Salary - Instructional	5900 Other Instruction	53,818.00
0210	Florida Retirement System	5900 Other Instruction	7,287.15
0220	Social Security	5900 Other Instruction	4,205.03
0231	Group Insurance - Health	5900 Other Instruction	9,983.00
0232	Group Insurance - Life	5900 Other Instruction	125.00
0233	Group Insurance - Dental	5900 Other Instruction	226.00
0510	Supplies	5900 Other Instruction	(80,376.59)
0130	Salary - Overtime	7300 School Admin - Principal Office	2,129.77
0210	Florida Retirement System	7300 School Admin - Principal Office	289.01
0220	Social Security	7300 School Admin - Principal Office	162.93
0371	Telephone	7900 Operation of Plant	1,000.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5909 School Maintenance - School Control			
0350	Repair and Maintenance	8120 Building and Ground Maintenance	\$ (22,230.48)
0510	Supplies	8120 Building and Ground Maintenance	547.01
0684	Replacement Roofing & Systems	8120 Building and Ground Maintenance	19,140.86
0685	Flooring/Structural Alteration	8120 Building and Ground Maintenance	2,542.61
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
6060 CAPE Digital Tools - IT			
0103	Salary - Supplements	5300 Vocational	\$ 1,441.00
0210	Florida Retirement System	5300 Vocational	195.54
0220	Social Security	5300 Vocational	110.24
0365	Software Subscriptions	5300 Vocational	1,700.00
0997	Reserve - Projects	9890 Reserves	(3,446.78)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
6075 EBD Initiative			
0103	Salary - Supplements	5200 Exceptional Child	\$ 16,322.00
0131	Salary - Instructional	5200 Exceptional Child	107,400.00
0210	Florida Retirement System	5200 Exceptional Child	16,084.00
0220	Social Security	5200 Exceptional Child	9,464.00
0231	Group Insurance - Health	5200 Exceptional Child	26,320.00
0232	Group Insurance - Life	5200 Exceptional Child	52.00
0233	Group Insurance - Dental	5200 Exceptional Child	800.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 3

Board Meeting January 8, 2024

Account	Object		Increase (Decrease)
0103	Salary - Supplements	6100 Pupil Personnel Services	(16,322.00)
0131	Salary - Instructional	6100 Pupil Personnel Services	(107,400.00)
0210	Florida Retirement System	6100 Pupil Personnel Services	(16,084.00)
0220	Social Security	6100 Pupil Personnel Services	(9,464.00)
0231	Group Insurance - Health	6100 Pupil Personnel Services	(26,320.00)
0232	Group Insurance - Life	6100 Pupil Personnel Services	(52.00)
0233	Group Insurance - Dental	6100 Pupil Personnel Services	(800.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
6110 Adult Education Tuition			
0102	Salary - Other Compensation	5900 Other Instruction	\$ 1,000.00
0131	Salary - Instructional	5900 Other Instruction	89,025.00
0132	Salary - Hourly Teachers	5900 Other Instruction	1,112.50
0210	Florida Retirement System	5900 Other Instruction	12,365.67
0220	Social Security	5900 Other Instruction	6,972.61
0231	Group Insurance - Health	5900 Other Instruction	16,669.00
0232	Group Insurance - Life	5900 Other Instruction	41.00
0233	Group Insurance - Dental	5900 Other Instruction	537.00
0390	Other Purchased Service	5900 Other Instruction	1,000.00
0510	Supplies	5900 Other Instruction	(129,722.78)
0399	Other Technology Purchased Services	7900 Operation of Plant	1,000.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7016 Professional Development Training - GF			
0210	Florida Retirement System	6400 Instructional Staff Training Services	\$ 1.81
0220	Social Security	6400 Instructional Staff Training Services	(1.81)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7019 Drama Program			
0390	Other Purchased Service	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>			
7020 Purchased Positions/Other - External			
0102	Salary - Other Compensation	6400 Instructional Staff Training Services	\$ (4,016.67)
0210	Florida Retirement System	6400 Instructional Staff Training Services	(545.06)
0220	Social Security	6400 Instructional Staff Training Services	(307.28)
0310	Professional & Technical Service	6400 Instructional Staff Training Services	6,250.00
0510	Supplies	6400 Instructional Staff Training Services	(1,380.99)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7054 AP Initiative - Set-Aside			
0510	Supplies	5100 Basic Education (K-12)	\$ (4,313.00)
0644	Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	2,500.00
0649	Technology Equipment (Under \$1,000)	5100 Basic Education (K-12)	1,800.00
0997	Reserve - Projects	9890 Reserves	13.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7059 Innovative Program - Odyssey of the Mind			
0510	Supplies	5100 Basic Education (K-12)	\$ (580.00)
0730	Dues and Fees	5100 Basic Education (K-12)	580.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7063 CAPE - Manufacturing			
0730	Dues and Fees	5300 Vocational	\$ 600.00
0997	Reserve - Projects	9890 Reserves	(600.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 3

Board Meeting January 8, 2024

Account	Object		Increase (Decrease)
8084	<u>Student Safety</u>		
	0519 Technology Supplies	7900 Operation of Plant	\$ (999.60)
	0730 Dues and Fees	7900 Operation of Plant	999.60
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
8105	<u>CSR - Science Initiatives</u>		
	0365 Software Subscriptions	6300 Instruction & Curriculum	\$ 25.00
	0390 Other Purchased Service	6300 Instruction & Curriculum	(25.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
8113	<u>Workforce Ed. Performance Incentive</u>		
	0132 Salary - Hourly Teachers	5900 Other Instruction	\$ 1,395.67
	0210 Florida Retirement System	5900 Other Instruction	189.39
	0220 Social Security	5900 Other Instruction	106.77
	0510 Supplies	5900 Other Instruction	(9,691.83)
	0519 Technology Supplies	5900 Other Instruction	8,000.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
9004	<u>Advanced International Certificate of Education</u>		
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	\$ 1,643.70
	0210 Florida Retirement System	5100 Basic Education (K-12)	223.20
	0220 Social Security	5100 Basic Education (K-12)	125.70
	0510 Supplies	5100 Basic Education (K-12)	(3,992.60)
	0519 Technology Supplies	5100 Basic Education (K-12)	2,000.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
9007	<u>Career and Professional Education</u>		
	0102 Salary - Other Compensation	5300 Vocational	\$ 31.00
	0210 Florida Retirement System	5300 Vocational	4.20
	0220 Social Security	5300 Vocational	5.63
	0350 Repair and Maintenance	5300 Vocational	231.54
	0111 Salary - Administrative Manager	6300 Instruction & Curriculum	(2,033.42)
	0365 Software Subscriptions	6300 Instruction & Curriculum	550.00
	0997 Reserve - Projects	9890 Reserves	(822.37)
			<u>\$ (2,033.42)</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and correct salary adjustment in error from October between Discretionary and Project 9007 by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ 2,033.42	
9015	<u>Fixed Charges</u>		
	0121 Salary Retirement Bonus	5100 Basic Education (K-12)	\$ (430.80)
	0122 Salary - Sick Leave Payoff	5100 Basic Education (K-12)	(8,643.18)
	0123 Salary - Annual Leave Payoff	5100 Basic Education (K-12)	(29,144.51)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(6,185.56)
	0220 Social Security	5100 Basic Education (K-12)	(1,730.34)
	0122 Salary - Sick Leave Payoff	6400 Instructional Staff Training Services	5,485.48
	0220 Social Security	6400 Instructional Staff Training Services	7.65
	0320 Insurance and Bond Premiums	7100 School Board	446.07
	0730 Dues and Fees	7100 School Board	140.00
	0123 Salary - Annual Leave Payoff	7300 School Admin - Principal Office	13,176.21
	0210 Florida Retirement System	7300 School Admin - Principal Office	1,788.02
	0220 Social Security	7300 School Admin - Principal Office	73.52
	0730 Dues and Fees	7500 Fiscal Services	2,256.78
	0210 Florida Retirement System	7730 Staff Services	2,267.52
	0220 Social Security	7730 Staff Services	1,141.14
	0231 Group Insurance - Health	7730 Staff Services	(1,175.38)
	0232 Group Insurance - Life	7730 Staff Services	2.84
	0233 Group Insurance - Dental	7730 Staff Services	44.48
	0240 Workers Compensation	7730 Staff Services	(107,863.00)
	0730 Dues and Fees	7730 Staff Services	(2,396.78)
	0122 Salary - Sick Leave Payoff	7801 Transportation - North	1,470.40

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 3

Board Meeting January 8, 2024

Account	Object	Increase (Decrease)
0123	Salary - Annual Leave Payoff	2,007.53
0210	Florida Retirement System	272.42
0220	Social Security	153.58
0240	Workers Compensation	107,863.00
0320	Insurance and Bond Premiums	(446.07)
0121	Salary Retirement Bonus	430.80
0122	Salary - Sick Leave Payoff	1,687.30
0123	Salary - Annual Leave Payoff	13,135.50
0210	Florida Retirement System	1,782.49
0123	Salary - Annual Leave Payoff	113.38
0123	Salary - Annual Leave Payoff	711.89
0210	Florida Retirement System	75.11
0220	Social Security	354.45
0231	Group Insurance - Health	1,093.99
0232	Group Insurance - Life	0.85
0233	Group Insurance - Dental	33.22
		\$ -

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

ADOPTED BY SCHOOL BOARD:

JANUARY 8, 2024

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2023	INCREASE	DECREASE	BUDGET AS OF 11/30/2023	
3322	CO & DS WITHHELD FOR SBE/COBI	\$ 84,570.00	\$ 84,570.00	\$ -	\$ -	\$ 84,570.00
3326	SBE/COBI BOND INTEREST	-	-	-	-	-
3341	RACING COMMISSION FUNDS	190,750.00	190,750.00	-	-	190,750.00
3431	INTEREST ON INVESTMENTS	-	765.85	27,528.48	-	28,294.33
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	\$ 21,564,159.04	\$ 27,528.48	\$ -	\$ 21,591,687.52

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 10/31/2023	INCREASE	DECREASE	BUDGET AS OF 11/30/2023
9200	DEBT SERVICE					
0710	REDEMPTION OF PRINCIPAL	\$ 16,866,000.00	\$ 16,866,000.00	\$ -	\$ -	\$ 16,866,000.00
0720	INTEREST	4,578,995.00	4,578,995.00	-	-	4,578,995.00
0730	DUES & FEES	6,650.00	6,650.00	-	-	6,650.00
0733	COST OF ISSUANCE	1,075.66	1,075.66	-	-	1,075.66
0734	DISCOUNT EXPENSE	-	-	-	-	-
0762	PAYMENT TO REFUND BOND ESCROW	-	-	-	-	-
0790	MISCELLANEOUS EXPENSE	-	-	-	-	-
0930	TRANSFERS TO CAPITAL	-	-	-	-	-
0960	TRANSFERS TO INTERBUDGETARY	-	-	-	-	-
9890	RESERVES					
0990	FUND BALANCE UNAPPROPRIATED	1,175.00	1,175.00	-	-	1,175.00
0998	RESERVES - DEBT SERVICE	109,497.53	110,263.38	27,528.48	-	137,791.86
	TOTAL - DEBT SERVICE FUNDS	\$ 21,563,393.19	\$ 21,564,159.04	\$ 27,528.48	\$ -	\$ 21,591,687.52

Explanation of Budget Amendment as Follows:
 Part II - Debt Service Funds
 Amendment Number 3
 Board Meeting January 8, 2024

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3431	<u>Interest on Investments</u>		<u>\$ 27,528.48</u>
	0998 Reserve - Debt Service	9890 Reserves	<u>\$ 27,528.48</u>
<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>			
	.... Discretionary	\$ 27,528.48	

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

JANUARY 8, 2024

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2023	INCREASE	DECREASE	BUDGET AS OF 11/30/2023
3199 MISCELLANEOUS FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -
3209 FEMA - CLAIMS	-	-	-	-	-
3210 FEMA - ADMINISTRATIVE	-	-	-	-	-
3321 CO & DS DISTRIBUTED	1,131,016.00	1,131,016.00	-	-	1,131,016.00
3325 INTEREST ON UNDIST CO & DS	7,463.00	7,463.00	-	-	7,463.00
3341 RACING COMMISSION FUNDS	-	-	-	-	-
3379 FUEL TAX REFUND	-	-	-	-	-
3391 PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	-	-	-	-	-
3394 CAPITAL OUTLAY CHARTER SCHOOLS	1,168,541.00	1,168,541.00	-	-	1,168,541.00
3395 FEMA - STATE - CLAIMS MATCH	-	-	-	-	-
3396 CLASS SIZE REDUCTION/CAPITAL	-	-	-	-	-
3399 OTHER MISC. STATE REVENUE	-	-	219,191.00	-	219,191.00
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	2,412.87	-	16,853.11
3431 INTEREST ON INVESTMENT	-	1,476,668.36	923,688.03	-	2,400,356.39
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	\$ 203,116,482.21	\$ 1,145,291.90	\$ -	\$ 204,261,774.11

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 10/31/2023	INCREASE	DECREASE	BUDGET AS OF 11/30/2023
7400	0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -	\$ -
7400	0630	BUILDING & FIXED EQUIPMENT	-	-	-	-	-
7400	0631	ARCHITECTURAL DESIGN / ENGINEERING	54,314,564.25	55,476,267.33	-	1,563,734.82	53,912,532.51
7400	0632	CONTRACTOR SERVICES	-	-	-	-	-
7400	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-	-
7400	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	465,322.42	839,536.22	-	25,000.00	814,536.22
7400	0642	EQUIPMENT (UNDER \$1,000)	1,239,653.92	1,606,331.79	22,210.02	-	1,628,541.81
7400	0643	COMPUTER EQUIPMENT (OVER \$1,000)	203,170.26	250,406.26	32,808.00	-	283,214.26
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	653,187.36	-	-	653,187.36
7400	0649	TECHNOLOGY EQUIPMENT (UNDER \$1,000)	23,460.00	35,647.00	4,990.59	-	40,637.59
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	-	79.98	538,461.95
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	101,266.82	205,609.41	-	306,876.23
7400	0676	OTHER PERMANENT IMPROVEMENTS	272,219.13	272,219.13	3,157.17	-	275,376.30
7400	0677	REPLACEMENT SYSTEMS	325,669.66	332,731.44	321.11	-	333,052.55
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	90,530,622.07	1,980,478.70	-	92,511,100.77
7400	0685	FLOORING/STRUCTURAL ALTERATION	748,061.04	719,782.78	8,430.80	-	728,213.58
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	2,941,781.15	476,100.90	-	3,417,882.05
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	\$ 203,116,482.21	\$ 2,734,106.70	\$ 1,588,814.80	\$ 204,261,774.11

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 3
Board Meeting January 8, 2024

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3399	<u>Other Miscellaneous State Revenue</u>		\$ 219,191.00
	0649 Technology Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 13,581.59
	0675 Fence & Underground Tanks	7400 Facilities Acquisition and Construction	205,609.41
			<u>\$ 219,191.00</u>
	<i>Explanation: To appropriate Safety and Security Grant 23A097 based on DOE notification.</i>		
	3227 Safety & Security Grant 23A097	\$ 219,191.00	
3421	<u>Tax Redemptions</u>		\$ 2,412.87
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 2,412.87
	<i>Explanation: To appropriate revenue for tax redemptions based on actual collections.</i>		
	.... Discretionary	\$ 2,412.87	
3431	<u>Interest on Investments</u>		\$ 923,688.03
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 923,688.03
	<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>		
	.... Discretionary	\$ 923,688.03	
II. Amendments Between Appropriations & Reserves			
	.... Discretionary		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (450,000.00)
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	3205 Central Complex Reno P6TO24	\$ 450,000.00	
0369	<u>DW - Vehicles</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 79.98
	0652 Other Motor Vehicles	7400 Facilities Acquisition and Construction	(79.98)
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2210	<u>Roof Replacement P6TO17</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (450,000.00)
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ 450,000.00	
2217	<u>DW - Sales Tax Construct - FF&E - P6TO12</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ (33,069.31)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	33,069.31
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2218	<u>DW - Sales Tax Construct - ODP - P6TO12</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ (28,600.00)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	28,600.00
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2223	<u>Roofing Projects - P6TO20</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (1,200,000.00)
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ 1,200,000.00	
2226	<u>Longwood Classroom Reno - P6TO21</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (450,000.00)
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ 450,000.00	

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 3
Board Meeting January 8, 2024

Account	Object	Function	Increase (Decrease)
<u>2243 Sales Tax Projects Meigs MS & Destin MS-ODP - P6TO34</u>			
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 317,683.98
<i>Explanation: Transferred to/(from) the following project(s):</i>			
8342	Project Contingency		\$ (317,683.98)
<u>2303 Board Projects</u>			
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (28,775.00)
<i>Explanation: Transferred to/(from) the following project(s):</i>			
2364	BD - School Equipment		\$ 28,775.00
<u>2336 DW - Emergency Maintenance</u>			
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (8,430.80)
0685	Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	8,430.80
			\$ -
<i>Explanation: Reallocate funds between objects within the project.</i>			
<u>2364 BD - School Equipment</u>			
0642	Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 4,490.00
0643	Computer Hardware (Over \$5,000)	7400 Facilities Acquisition and Construction	24,285.00
			\$ 28,775.00
<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>			
2303	Board Projects		\$ (28,775.00)
<u>2368 DW - Paving/Resurfacing</u>			
0677	Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 321.11
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(321.11)
			\$ -
<i>Explanation: Reallocate funds between objects within the project.</i>			
<u>2395 DW - Safety/ADA</u>			
0642	Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ (7,877.96)
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	7,877.96
			\$ -
<i>Explanation: Reallocate funds between objects within the project.</i>			
<u>3205 Central Complex Reno P6TO24</u>			
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 450,000.00
<i>Explanation: Transferred to/(from) the following project(s):</i>			
....	Discretionary		\$ (450,000.00)
<u>3367 DW - Security Cameras</u>			
0641	Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ (25,000.00)
0642	Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	25,000.00
			\$ -
<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	\$ (1,502,065.51)
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	2,065.51
			\$ (1,500,000.00)
<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>			
8342	Project Contingency		\$ 1,500,000.00
<u>4219 School Security & Fencing Scope Mod #7-CMI - P6TO2</u>			
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 4,843.00
<i>Explanation: Transferred to/(from) the following project(s):</i>			
8342	Project Contingency		\$ (4,843.00)
<u>4220 DW - Safety/ADA - Radios</u>			
0642	Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 450.00
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(450.00)

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 3
Board Meeting January 8, 2024

Account	Object	Function	Increase (Decrease)
			\$ -
<i>Explanation: Reallocate funds between objects within the project.</i>			
4225 <u>DW - Classroom Technology</u>			
0643	Computer Hardware (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ 8,523.00
0649	Technology Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	(8,523.00)
			\$ -
<i>Explanation: Reallocate funds between objects within the project.</i>			
4229 <u>Triumph Health Academy Grant F&G - P6TO29</u>			
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 11,008.00
<i>Explanation: Transferred to/(from) the following project(s):</i>			
8342	Project Contingency		\$ (11,008.00)
4329 <u>DW - Technology Upgrades</u>			
0642	Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 68.00
0649	Technology Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	(68.00)
			\$ -
<i>Explanation: Reallocate funds between objects within the project.</i>			
5341 <u>DW - Playgrounds</u>			
0676	Other Permanent Improvements	7400 Facilities Acquisition and Construction	\$ 3,157.17
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(3,157.17)
			\$ -
<i>Explanation: Reallocate funds between objects within the project.</i>			
8342 <u>Project Contingency</u>			
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 3,266,465.02
<i>Explanation: Transferred to/(from) the following project(s):</i>			
0322	DW - Roofing	3388 DW - Sales Tax Construct - P6TO12	1,500,000.00
2223	Roofing Projects - P6TO20	4219 School Security & Fencing Scope Mod #7-CMI - P6TO2	(4,843.00)
2226	Longwood Classroom Reno - P6TO21	4229 Triumph Health Academy Grant F&G - P6TO29	(11,008.00)
2243	Sales Tax Projects Meigs MS & Destin MS-ODP - P6TO34	Total Projects transferred to/(from)	\$ 3,266,465.02

ADOPTED BY SCHOOL BOARD:

JANUARY 8, 2024

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 42XX & 44XX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 10/31/2023	INCREASE	DECREASE	BUDGET AS OF 11/30/2023
3199	MISCELLANEOUS FEDERAL DIRECT	\$ 2,578,944.86	\$ 2,578,944.86	\$ 420,551.00	\$ -	\$ 2,999,495.86
3201	VOCATIONAL EDUCATIONAL ARTS	317,303.54	317,303.54	-	16,947.54	300,356.00
3219	CARES ACT	-	-	-	-	-
3221	ADULT GENERAL EDUCATION	118,179.42	183,644.42	129,821.58	-	313,466.00
3231	IDEA	11,807,184.91	11,807,184.91	-	2,103,321.23	9,703,863.68
3241	TITLE I	9,362,723.38	9,362,723.38	-	1,305,218.35	8,057,505.03
3242	TITLE IV	718,000.75	718,000.75	-	108,816.68	609,184.07
3251	ADULT BASIC EDUCATION	-	-	-	-	-
3271	EDUCATION STABILIZATION FUNDS - K-12	4,860,627.24	4,950,627.24	-	39,387.82	4,911,239.42
3272	ED. STABILIZATION FUNDS - WORKFORCE	75,342.26	75,342.26	-	39,602.46	35,739.80
3273	EDUCATION STABILIZATION FUNDS - VPK	-	-	-	-	-
3274	TITLE III	517,363.37	517,363.37	-	137,075.37	380,288.00
3275	TITLE V	-	-	-	-	-
3277	TITLE II	1,521,071.54	1,521,071.54	-	316,947.43	1,204,124.11
3280	DRUG FREE SCHOOLS PROGRAM	-	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	217,407.22	217,407.22	-	44,415.65	172,991.57
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
TOTAL - OTHER SPECIAL REVENUE FUNDS		\$ 32,094,148.49	\$ 32,249,613.49	\$ 550,372.58	\$ 4,111,732.53	\$ 28,688,253.54

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 42XX & 44XX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 10/31/2023	INCREASE	DECREASE	BUDGET AS OF 11/30/2023
5100	BASIC EDUCATION (K-12)	\$ 13,710,370.47	\$ 14,119,303.85	\$ -	\$ 1,401,849.50	\$ 12,717,454.35
5200	EXCEPTIONAL CHILD	9,313,720.26	9,214,620.83	-	1,931,617.47	7,283,003.36
5300	VOCATIONAL	312,735.81	295,177.21	-	37,035.82	258,141.39
5400	ADULT GENERAL EDUCATION	102,772.15	102,772.15	137,855.85	-	240,628.00
5500	PREKINDERGARTEN	432,221.14	432,221.14	-	9,221.14	423,000.00
5900	OTHER INSTRUCTION	-	-	-	-	-
6100	PUPIL PERSONNEL SERVICES	761,559.62	802,162.51	-	118,949.28	683,213.23
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	-	165.00	600.00
6140	PSYCHOLOGICAL SERVICES	272,791.19	281,795.18	-	-	281,795.18
6141	TESTING	-	-	-	-	-
6150	PARENTAL INVOLVEMENT	148,789.62	148,789.62	-	23,358.63	125,430.99
6200	INSTRUCTIONAL MEDIA SERVICES	983.85	983.85	-	983.85	-
6300	INSTRUCTION & CURRICULUM	2,347,295.34	2,295,326.56	-	56,085.22	2,239,241.34
6400	INSTRUCTIONAL STAFF TRAINING SERVICES	2,773,010.07	2,850,265.62	-	369,978.11	2,480,287.51
6500	INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-
7100	SCHOOL BOARD	-	-	-	-	-
7200	GENERAL ADMINISTRATION	813,212.71	815,211.71	-	132,178.07	683,033.64
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	-	20,000.00	338,909.00
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	-	11,810.71	16,275.00
7760	INTERNAL SERVICE	-	-	-	-	-
7800	PUPIL TRANSP SERVICES - SCHOOL	264,600.50	50,297.50	-	6,144.00	44,153.50
7801	TRANSPORTATION - NORTH	-	-	-	-	-
7802	TRANSPORTATION - CENTRAL	-	-	-	-	-
7803	TRANSPORTATION - SOUTH	790.00	790.00	-	390.00	400.00
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	420,551.00	-	430,151.25
TOTAL - OTHER SPECIAL REVENUE FUNDS		\$ 32,094,148.49	\$ 32,249,613.49	\$ 558,406.85	\$ 4,119,766.80	\$ 28,688,253.54

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds (Funds 42xx & 44xx)
Amendment Number 3
Board Meeting January 8, 2023

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3199	<u>Miscellaneous Federal Direct</u>		\$ 420,551.00
	0790 Miscellaneous Expense	9100 Community Service	\$ 420,551.00
	<i>Explanation: Appropriate revenue for Pell grant based on actual collections.</i>		
	4481 Pell Grant	\$ 420,551.00	
3201	<u>Vocational Educational Arts</u>		\$ (16,947.54)
	0220 FICA (Social Security & Medicare)	5300 Vocational	\$ (24.57)
	0331 Out of County Travel	5300 Vocational	(2,926.48)
	0365 Software Subscriptions	5300 Vocational	(2,709.34)
	0510 Supplies	5300 Vocational	(3,539.12)
	0642 Equipment (Under \$5,000)	5300 Vocational	(1,887.70)
	0644 Computer Hardware (Under \$5,000)	5300 Vocational	(1,431.61)
	0730 Dues and Fees	5300 Vocational	(2,115.00)
	0750 Other Personnel Services	5300 Vocational	(1,694.50)
	0791 Indirect Costs	7200 General Administration	(619.22)
			\$ (16,947.54)
	<i>Explanation: Close fiscal year 2022-2023 Carl Perkins - Secondary (Project 3422) grant per project award notification.</i>		
	3422 Carl Perkins - Secondary	\$ (16,947.54)	
3221	<u>Adult General Education</u>		\$ 129,821.58
	0510 Supplies	5300 Vocational	\$ (302.03)
	0642 Equipment (Under \$5,000)	5300 Vocational	(152.22)
	0100 Salary - Non-Instructional	5400 Adult General Education	15,123.91
	0102 Salary - Other Compensation	5400 Adult General Education	(2,500.00)
	0131 Salary - Instructional	5400 Adult General Education	101,022.53
	0210 Florida Retirement System	5400 Adult General Education	16,019.60
	0220 FICA (Social Security & Medicare)	5400 Adult General Education	8,879.36
	0231 Group Insurance - Health	5400 Adult General Education	23,183.11
	0232 Group Insurance - Life	5400 Adult General Education	67.19
	0233 Group Insurance - Dental	5400 Adult General Education	703.74
	0234 Group Insurance - Other	5400 Adult General Education	48,633.58
	0360 Lease and Rental Agreements	5400 Adult General Education	1,000.00
	0363 Seat Managed - Computers	5400 Adult General Education	1,000.00
	0365 Software Subscriptions	5400 Adult General Education	7,864.00
	0369 Technology - Rentals	5400 Adult General Education	(10,000.00)
	0510 Supplies	5400 Adult General Education	(53,698.00)
	0519 Technology - Supplies	5400 Adult General Education	(2,749.10)
	0642 Equipment (Under \$5,000)	5400 Adult General Education	(2,916.07)
	0730 Dues and Fees	5400 Adult General Education	(13,778.00)
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	(5,599.92)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(694.39)
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(428.39)
	0331 Out of County Travel	6400 Instructional Staff Training Services	(3,000.00)
	0791 Indirect Costs	7200 General Administration	2,142.68
			\$ 129,821.58
	<i>Explanation: Close fiscal year 2022-2023 Carl Perkins - Postsecondary Education (Project 3407), Adult General Education (Project 3426), and appropriate fiscal year 2023-2024 Adult General Education (Project 4426) grants per project award notification.</i>		
	3407 Carl Perkins - Postsecondary Education	\$ (7,511.32)	4426 Adult General Education
	3426 Adult General Education	(110,668.10)	248,001.00
			\$ 129,821.58
3231	<u>IDEA</u>		\$ (2,103,321.23)
	0102 Salary - Other Compensation	5200 Exceptional Child	\$ (2,283.06)
	0210 Florida Retirement System	5200 Exceptional Child	(283.10)
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	(200.76)
	0310 Professional & Technical Services	5200 Exceptional Child	(687,505.80)
	0330 In County Travel	5200 Exceptional Child	(811.87)
	0350 Repairs & Maintenance	5200 Exceptional Child	(500.00)
	0355 Technology - Repairs & Maintenance	5200 Exceptional Child	(125.00)

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds (Funds 42xx & 44xx)
Amendment Number 3
Board Meeting January 8, 2023

Account	Object	Function	Increase (Decrease)
0357	Support Managed - Computers	5200 Exceptional Child	(2,500.00)
0370	Postage/Shipping/Telegram	5200 Exceptional Child	(50.00)
0510	Supplies	5200 Exceptional Child	(1,291,016.64)
0519	Technology - Supplies	5200 Exceptional Child	(20.11)
0642	Equipment (Under \$5,000)	5200 Exceptional Child	(14,338.51)
0643	Computer Hardware (Over \$5,000)/Technology/Infrastructure	5200 Exceptional Child	(1,097.67)
0644	Computer Hardware (Under \$5,000)	5200 Exceptional Child	(1,180.15)
0649	Technology Equipment (Under \$5,000)	5200 Exceptional Child	(3,847.25)
0694	Software Apps. - Tablets	5200 Exceptional Child	(2,742.09)
0750	Other Personnel Services	5200 Exceptional Child	(1,800.00)
0510	Supplies	6150 Parental Involvement	(465.25)
0102	Salary - Other Compensation	6300 Instruction & Curriculum	(1,000.00)
0330	In County Travel	6300 Instruction & Curriculum	(532.34)
0331	Out of County Travel	6300 Instruction & Curriculum	(517.36)
0360	Lease and Rental Agreements	6300 Instruction & Curriculum	(223.09)
0370	Postage/Shipping/Telegram	6300 Instruction & Curriculum	(680.04)
0390	Other Purchased Service	6300 Instruction & Curriculum	(2,268.56)
0519	Technology - Supplies	6300 Instruction & Curriculum	(547.70)
0642	Equipment (Under \$5,000)	6300 Instruction & Curriculum	(8.92)
0644	Computer Hardware (Under \$5,000)	6300 Instruction & Curriculum	(1,312.09)
0102	Salary - Other Compensation	6400 Instructional Staff Training Services	(4,775.44)
0117	Workshops	6400 Instructional Staff Training Services	(4,706.31)
0210	Florida Retirement System	6400 Instructional Staff Training Services	(592.15)
0220	FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(713.37)
0331	Out of County Travel	6400 Instructional Staff Training Services	(7,428.34)
0730	Dues and Fees	6400 Instructional Staff Training Services	(243.00)
0750	Other Personnel Services	6400 Instructional Staff Training Services	(500.00)
0791	Indirect Costs	7200 General Administration	(64,597.46)
0102	Salary - Other Compensation	7730 Staff Services	(1,282.50)
0117	Workshops	7730 Staff Services	(342.00)
0210	Florida Retirement System	7730 Staff Services	(159.03)
0220	FICA (Social Security & Medicare)	7730 Staff Services	(124.27)
			<u>\$ (2,103,321.23)</u>

Explanation: Close ARP - IDEA - K-12 (Project 2495), ARP - IDEA - Pre-K (Project 2496), ARP - IDEA - K-12 - Proportionate Share (Project 2497), ARP - IDEA - Pre-K - Proportionate Share (Project 2498), fiscal year 2022-2023 IDEA - Part B - K-12 (Project 3475), IDEA - Part B - Pre-K (Project 3476), IDEA - K-12 - Proportionate Share (Project 3477), and IDEA - Pre-K - Proportionate Share (Project 3478) grants per project award notification.

2495	ARP - IDEA - K-12	\$ (9,057.32)	3475	IDEA - Part B - K-12	(1,365,680.87)
2496	ARP - IDEA - Pre-K	(311.71)	3476	IDEA - Part B - Pre-K	(55,125.53)
2497	ARP - IDEA - K-12 - Proportionate	(64,431.15)	3477	IDEA - K-12 - Proportionate	(585,175.87)
2498	ARP - IDEA - Pre-K - Proportionate	(4,621.61)	3478	IDEA - Pre-K - Proportionate	(18,917.17)
					<u>\$ (2,103,321.23)</u>

3241 Title I			\$ (1,305,218.35)
0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ (4,292.86)
0210	Florida Retirement System	5100 Basic Education (K-12)	(245.77)
0220	FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(375.36)
0310	Professional & Technical Services	5100 Basic Education (K-12)	(14,173.19)
0357	Support Managed - Computers	5100 Basic Education (K-12)	(19,425.00)
0365	Software Subscriptions	5100 Basic Education (K-12)	(1.72)
0370	Postage/Shipping/Telegram	5100 Basic Education (K-12)	(554.00)
0390	Other Purchased Service	5100 Basic Education (K-12)	(13,581.35)
0510	Supplies	5100 Basic Education (K-12)	(827,874.37)
0519	Technology - Supplies	5100 Basic Education (K-12)	(5,638.56)
0642	Equipment (Under \$5,000)	5100 Basic Education (K-12)	(7.28)
0644	Computer Hardware (Under \$5,000)	5100 Basic Education (K-12)	(225,314.50)
0649	Technology Equipment (Under \$5,000)	5100 Basic Education (K-12)	(725.00)
0692	Software (Under \$5,000)	5100 Basic Education (K-12)	(1,262.00)
0730	Dues and Fees	5100 Basic Education (K-12)	(7,767.50)
0750	Other Personnel Services	5100 Basic Education (K-12)	(13,098.25)
0390	Other Purchased Service	5200 Exceptional Child	(3.50)
0510	Supplies	5200 Exceptional Child	(9,793.24)
0519	Technology - Supplies	5200 Exceptional Child	(17.63)
0642	Equipment (Under \$5,000)	5200 Exceptional Child	(5.09)
0644	Computer Hardware (Under \$5,000)	5200 Exceptional Child	(36.00)
0220	FICA (Social Security & Medicare)	5500 Prekindergarten	(110.40)

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds (Funds 42xx & 44xx)
Amendment Number 3
Board Meeting January 8, 2023

Account	Object	Function	Increase (Decrease)
0510	Supplies	5500 Prekindergarten	(1,497.00)
0750	Other Personnel Services	5500 Prekindergarten	(7,613.74)
0102	Salary - Other Compensation	6150 Parental Involvement	(900.00)
0210	Florida Retirement System	6150 Parental Involvement	(107.00)
0220	FICA (Social Security & Medicare)	6150 Parental Involvement	(126.00)
0310	Professional & Technical Services	6150 Parental Involvement	(963.00)
0370	Postage/Shipping/Telegram	6150 Parental Involvement	(124.05)
0390	Other Purchased Service	6150 Parental Involvement	(2,411.54)
0395	Distributions to Charter Schools (Non-FEFP)	6150 Parental Involvement	(842.00)
0510	Supplies	6150 Parental Involvement	(11,261.53)
0519	Technology - Supplies	6150 Parental Involvement	(53.00)
0642	Equipment (Under \$5,000)	6150 Parental Involvement	(1,006.00)
0750	Other Personnel Services	6150 Parental Involvement	(750.00)
0610	Library Books	6200 Instructional Media Services	(983.85)
0102	Salary - Other Compensation	6300 Instruction & Curriculum	(12,754.67)
0210	Florida Retirement System	6300 Instruction & Curriculum	(1,581.58)
0220	FICA (Social Security & Medicare)	6300 Instruction & Curriculum	(975.73)
0310	Professional & Technical Services	6300 Instruction & Curriculum	(527.44)
0330	In County Travel	6300 Instruction & Curriculum	(329.09)
0331	Out of County Travel	6300 Instruction & Curriculum	(1,672.19)
0360	Lease and Rental Agreements	6300 Instruction & Curriculum	(1,181.21)
0370	Postage/Shipping/Telegram	6300 Instruction & Curriculum	(300.00)
0390	Other Purchased Service	6300 Instruction & Curriculum	(2,960.00)
0510	Supplies	6300 Instruction & Curriculum	(10,081.41)
0519	Technology - Supplies	6300 Instruction & Curriculum	(2,122.46)
0117	Workshops	6400 Instructional Staff Training Services	(1,854.00)
0220	FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(203.26)
0330	In County Travel	6400 Instructional Staff Training Services	(3,410.53)
0331	Out of County Travel	6400 Instructional Staff Training Services	(5,000.00)
0510	Supplies	6400 Instructional Staff Training Services	(24,113.47)
0519	Technology - Supplies	6400 Instructional Staff Training Services	(312.06)
0730	Dues and Fees	6400 Instructional Staff Training Services	(538.00)
0750	Other Personnel Services	6400 Instructional Staff Training Services	(4,236.00)
0791	Indirect Costs	7200 General Administration	(48,300.97)
0331	Out of County Travel	7730 Staff Services	(6,433.00)
0390	Other Purchased Service	7800 Pupil Transp Services - School	(3,000.00)
0398	Field Trips / Student Transportation	7803 Transportation - South	(390.00)
			<u>\$ (1,305,218.35)</u>

Explanation: Close fiscal year 2022-2023 Title I - Part A (Project 3401), Title I - Part A - Homeless Set-Aside (Project 3408), and Title I - Part D (Project 3409) grants per project award notification.

3401 Title I - Part A	\$ (1,283,277.71)	3409 Title I - Part D	(14,173.14)
3408 Title I - Part A - Homeless Set-Aside	(7,767.50)		<u>\$ (1,305,218.35)</u>

3242 Title IV			\$ (108,816.68)
0310	Professional & Technical Services	5100 Basic Education (K-12)	\$ (29,000.00)
0365	Software Subscriptions	5100 Basic Education (K-12)	(1,826.17)
0510	Supplies	5100 Basic Education (K-12)	(58,607.16)
0642	Equipment (Under \$5,000)	5100 Basic Education (K-12)	(2,736.24)
0644	Computer Hardware (Under \$5,000)	5100 Basic Education (K-12)	(10,906.07)
0510	Supplies	5200 Exceptional Child	(6.00)
0310	Professional & Technical Services	6400 Instructional Staff Training Services	(4,437.50)
0791	Indirect Costs	7200 General Administration	(1,297.54)
			<u>\$ (108,816.68)</u>

Explanation: Close fiscal year 2022-2023 Title IV - Student Support & Academic Enrichment (Project 3415) grant per project award notification.

3415 Title IV - SS & AEG	\$ (108,816.68)
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Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds (Funds 42xx & 44xx)
Amendment Number 3
Board Meeting January 8, 2023

Account	Object	Function	Increase (Decrease)
3271	<u>Education Stabilization Funds - K-12</u>		\$ (39,387.82)
	0395 Distributions to Charter Schools (Non-FEFP)	5100 Basic Education (K-12)	\$ (36,616.67)
	0510 Supplies	5100 Basic Education (K-12)	(1,629.93)
	0791 Indirect Costs	7200 General Administration	(1,141.22)
			<u>\$ (39,387.82)</u>
	<i>Explanation: Close CRRSA Act - ESSER II - Advanced Lump Sum (Project 1451), ESSER II - Technology Assistance (Project 2453), ESSER II - Other Lump Sum (Project 2454), ESSER II - Civics Curricula (Project 2457), and ESSER II - Supplemental Programming grants per project award notification.</i>		
	1451 CRRSA Act - ESSER II	\$ (442.68)	2457 ESSER II - Civics Curricula (1,629.93)
	2453 ESSER II - Technology Assistance	(588.12)	3451 ESSER II - Supplemental Programming (22,876.01)
	2454 ESSER II - Other Lump Sum	(13,851.08)	<u>\$ (39,387.82)</u>
3272	<u>Education Stabilization Funds - Workforce</u>		\$ (39,602.46)
	0684 Replacement Roofing & Systems	5300 Vocational	\$ (19,602.46)
	0682 Heating/Cooling/Air Conditioning	7400 Facilities Acquisition and Construction	(20,000.00)
			<u>\$ (39,602.46)</u>
	<i>Explanation: Close ESSER II - Dual Enrollment (Project 2431) grant per project award notification.</i>		
	2431 ESSER II - Dual Enrollment	\$ (39,602.46)	
3274	<u>Title III</u>		\$ (137,075.37)
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ (40,127.95)
	0510 Supplies	5100 Basic Education (K-12)	(52,188.09)
	0519 Technology - Supplies	5100 Basic Education (K-12)	(3,695.02)
	0644 Computer Hardware (Under \$5,000)	5100 Basic Education (K-12)	(8,114.11)
	0102 Salary - Other Compensation	6100 Pupil Personnel Services	(19,922.88)
	0210 Florida Retirement System	6100 Pupil Personnel Services	(2,230.25)
	0220 FICA (Social Security & Medicare)	6100 Pupil Personnel Services	(1,524.15)
	0102 Salary - Other Compensation	6150 Parental Involvement	(790.09)
	0220 FICA (Social Security & Medicare)	6150 Parental Involvement	(66.37)
	0390 Other Purchased Service	6150 Parental Involvement	(1,892.80)
	0510 Supplies	6150 Parental Involvement	(400.00)
	0330 In County Travel	6300 Instruction & Curriculum	(200.00)
	0331 Out of County Travel	6300 Instruction & Curriculum	(3,200.00)
	0730 Dues and Fees	6300 Instruction & Curriculum	(195.00)
	0791 Indirect Costs	7200 General Administration	(2,528.66)
			<u>\$ (137,075.37)</u>
	<i>Explanation: Close fiscal year 2022-2023 Title III - English Language Acquisition (Project 3418) and Title III - Immigrant Children & Youth (Project 3419) grants per project award notification.</i>		
	3418 Title III - English Language Acquisition	\$ (132,506.68)	3419 Title III - Immigrant Children & Youth (4,568.69)
			<u>\$ (137,075.37)</u>
3277	<u>Title II</u>		\$ (316,947.43)
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	\$ (103,995.56)
	0117 Workshops	6400 Instructional Staff Training Services	(22,706.00)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	(12,895.45)
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	(9,692.67)
	0330 In County Travel	6400 Instructional Staff Training Services	(500.00)
	0331 Out of County Travel	6400 Instructional Staff Training Services	(5,997.15)
	0360 Lease and Rental Agreements	6400 Instructional Staff Training Services	(23,579.54)
	0365 Software Subscriptions	6400 Instructional Staff Training Services	(0.02)
	0390 Other Purchased Service	6400 Instructional Staff Training Services	(47.40)
	0510 Supplies	6400 Instructional Staff Training Services	(114,138.52)
	0730 Dues and Fees	6400 Instructional Staff Training Services	(5,457.12)
	0791 Indirect Costs	7200 General Administration	(14,468.09)
	0331 Out of County Travel	7730 Staff Services	(3,469.91)
			<u>\$ (316,947.43)</u>
	<i>Explanation: Close fiscal year 2022-2023 Title II - Part A (Project 3405) grant per project award notification.</i>		
	3405 Title II - Part A	\$ (316,947.43)	

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds (Funds 42xx & 44xx)
Amendment Number 3
Board Meeting January 8, 2023

Account	Object	Function	Increase (Decrease)
3299	<u>Miscellaneous Federal Through State</u>		\$ (44,415.65)
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (12,547.18)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(1,555.85)
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(959.86)
	0369 Technology - Rentals	5100 Basic Education (K-12)	(5,000.00)
	0510 Supplies	5100 Basic Education (K-12)	(597.73)
	0730 Dues and Fees	5100 Basic Education (K-12)	(41.83)
	0310 Professional & Technical Services	6100 Pupil Personnel Services	(6,651.00)
	0379 Other Data Communications Services	6100 Pupil Personnel Services	(75.00)
	0310 Professional & Technical Services	6130 Health Services	(165.00)
	0330 In County Travel	6300 Instruction & Curriculum	(1,382.25)
	0331 Out of County Travel	6300 Instruction & Curriculum	(2,152.00)
	0370 Postage/Shipping/Telegram	6300 Instruction & Curriculum	(100.00)
	0390 Other Purchased Service	6300 Instruction & Curriculum	(257.39)
	0730 Dues and Fees	6300 Instruction & Curriculum	(300.00)
	0510 Supplies	6400 Instructional Staff Training Services	(7,468.18)
	0791 Indirect Costs	7200 General Administration	(2,018.38)
	0398 Field Trips / Student Transportation	7800 Pupil Transp Services - School	(3,144.00)
			\$ (44,415.65)

Explanation: Close fiscal year 2022-2023 Title IX - Homeless Children & Youth (Project 3412) grant per project award notification.

3412 Title IX - Homeless Children & Youth \$ (44,415.65)

II. Amendments Between Appropriations & Reserves

1488 DODEA - ENGAGE

	0510 Supplies	5100 Basic Education (K-12)	\$ (2,520.98)
	0510 Supplies	6400 Instructional Staff Training Services	131.98
	0644 Computer Hardware (Under \$5,000)	6400 Instructional Staff Training Services	2,389.00
			\$ -

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

2431 ESSER II - Dual Enrollment

	0684 Replacement Roofing & Systems	5300 Vocational	\$ (650.79)
	0791 Indirect Costs	7200 General Administration	650.79
			\$ -

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

3487 AFRL - RWWI - Growing STEM Awareness

	0510 Supplies	5100 Basic Education (K-12)	\$ (39.99)
	0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)	39.99
			\$ -

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

4401 Title I - Part A

	0510 Supplies	5100 Basic Education (K-12)	\$ (3,783.95)
	0643 Computer Hardware (Over \$5,000)/Technology/Infrastructure	5100 Basic Education (K-12)	201,314.00
	0644 Computer Hardware (Under \$5,000)	5100 Basic Education (K-12)	(196,372.00)
	0510 Supplies	5200 Exceptional Child	(158.99)
	0642 Equipment (Under \$5,000)	5200 Exceptional Child	158.99
	0310 Professional & Technical Services	6150 Parental Involvement	1.00
	0510 Supplies	6150 Parental Involvement	(1,201.00)
	0510 Supplies	6400 Instructional Staff Training Services	41.95
	0530 Periodicals	6400 Instructional Staff Training Services	(240.00)
	0730 Dues and Fees	6400 Instructional Staff Training Services	240.00
			\$ -

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

4475 IDEA - Part B - K-12

	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ (53,262.00)
	0103 Salary - Supplements	5200 Exceptional Child	8,161.00
	0131 Salary - Instructional	5200 Exceptional Child	53,969.00

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds (Funds 42xx & 44xx)
Amendment Number 3
Board Meeting January 8, 2023

Account	Object	Function	Increase (Decrease)
	0210 Florida Retirement System	5200 Exceptional Child	850.00
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	678.00
	0231 Group Insurance - Health	5200 Exceptional Child	(6,422.00)
	0232 Group Insurance - Life	5200 Exceptional Child	(23.00)
	0233 Group Insurance - Dental	5200 Exceptional Child	(230.00)
	0510 Supplies	5200 Exceptional Child	84,825.00
	0103 Salary - Supplements	6100 Pupil Personnel Services	(8,161.00)
	0131 Salary - Instructional	6100 Pupil Personnel Services	(53,969.00)
	0210 Florida Retirement System	6100 Pupil Personnel Services	(8,077.00)
	0220 FICA (Social Security & Medicare)	6100 Pupil Personnel Services	(4,753.00)
	0231 Group Insurance - Health	6100 Pupil Personnel Services	(13,160.00)
	0232 Group Insurance - Life	6100 Pupil Personnel Services	(26.00)
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	(400.00)
			\$ -

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

ADOPTED BY SCHOOL BOARD:

JANUARY 8, 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 10/31/2023	INCREASE	DECREASE	BUDGET AS OF 11/30/2023
3490	MISCELLANEOUS LOCAL REVENUE	\$ 12,000,000.00	\$ 12,000,000.00	\$ -	\$ -	\$ 12,000,000.00
3905	RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	6,606,064.73	6,606,064.73	-	-	6,606,064.73
TOTAL - INTERNAL SERVICE FUNDS		\$ 18,606,064.73	\$ 18,606,064.73	\$ -	\$ -	\$ 18,606,064.73

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

FUND NUMBER: 49XX

<i>APPROPRIATIONS</i>							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 10/31/2023	INCREASE	DECREASE	BUDGET AS OF 11/30/2023
9100		COMMUNITY SERVICES					
	0790	MISCELLANEOUS EXPENSE	\$ 18,606,064.73	\$ 18,606,064.73	\$ -	\$ -	\$ 18,606,064.73
TOTAL - INTERNAL SERVICE FUNDS			\$ 18,606,064.73	\$ 18,606,064.73	\$ -	\$ -	\$ 18,606,064.73

Explanation of Budget Amendment as Follows:
Part V - Special Revenue Funds - Miscellaneous (Internal Funds)
Amendment Number 3
Board Meeting January 8, 2024

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:

JANUARY 8, 2024

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2023	INCREASE	DECREASE	BUDGET AS OF 11/30/2023	
3199 MISCELLANEOUS FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3261 SCHOOL LUNCH REIMBURSEMENT	6,578,300.00	6,578,300.00	-	-	-	6,578,300.00
3262 SCHOOL BREAKFAST REIMBURSEMENT	1,579,100.00	1,579,100.00	-	-	-	1,579,100.00
3263 FOOD SERVICE AFTER SCHOOL SNACK REIMBURSEMENT	117,600.00	117,600.00	-	-	-	117,600.00
3265 USDA DONATED COMMODITIES	1,287,300.00	1,287,300.00	-	-	-	1,287,300.00
3267 SUMMER FOOD SERVICE PROGRAM	61,657.40	61,657.40	-	-	-	61,657.40
3268 NUTRITION EDUC & TRNG PROGRAM	-	-	-	-	-	-
3269 OTHER FOOD SERVICES	-	-	-	-	-	-
3287 COVID19 SFS SCHL YR REIMB PRGM	-	-	-	-	-	-
3299 MISCELLANEOUS FEDERAL THROUGH STATE	52,348.24	52,348.24	-	-	-	52,348.24
3338 STATE LUNCH SUPPLEMENT - FS	62,400.00	62,400.00	-	-	-	62,400.00
3339 STATE BREAKFAST SUPPLEMENT - FS	40,500.00	40,500.00	-	-	-	40,500.00
3399 OTHER MISCELLANEOUS REVENUE	-	-	-	-	-	-
3431 INTEREST ON INVESTMENT	-	-	-	-	-	-
3448 DONATIONS	243.00	2,676.20	8,028.26	-	-	10,704.46
3451 STUDENT MEALS	4,069,700.00	4,069,700.00	-	-	-	4,069,700.00
3456 OTHER FOOD SALES	-	-	-	-	-	-
3457 CATERING	2,900.19	5,332.24	750.68	-	-	6,082.92
3459 SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-	-
3460 ONLINE CREDIT CARD FEES	11,754.42	44,232.00	11,739.22	-	-	55,971.22
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	\$ 25,062,426.70	\$ 20,518.16	\$ -	\$ -	\$ 25,082,944.86

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 10/31/2023	INCREASE	DECREASE	BUDGET AS OF 11/30/2023		
0100 SALARY - NON-INSTRUCTIONAL	\$ 957,955.65	\$ 675,510.54	\$ -	\$ -	\$ 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	475,711.00	-	-	475,711.00		
0117 WORKSHOPS	2,921.25	3,071.25	90.00	-	3,161.25		
0121 SALARY - RETIREMENT BONUS	-	-	-	-	-		
0122 SALARY - SICK LEAVE PAYOFF	-	-	4,019.13	-	4,019.13		
0123 SALARY - ANNUAL LEAVE PAYOFF	-	-	-	-	-		
0130 SALARY - OVERTIME	483.91	2,583.94	1,220.21	-	3,804.15		
0161 SALARY - PROFESSIONAL/TECHNICAL	183,683.00	181,709.41	-	-	181,709.41		
0210 FLORIDA RETIREMENT SYSTEM	81,216.74	179,159.72	165.59	-	179,325.31		
0220 FICA (SOCIAL SECURITY)	46,734.35	104,375.50	100.24	-	104,475.74		
0231 GROUP INSURANCE - HEALTH & HOSPITAL	107,510.35	382,783.35	-	-	382,783.35		
0232 GROUP INSURANCE - LIFE	246.00	948.00	-	-	948.00		
0233 GROUP INSURANCE - DENTAL	3,631.32	12,831.32	-	-	12,831.32		
0234 GROUP INSURANCE - OTHER	128.00	768.00	-	-	768.00		
0310 PROFESSIONAL & TECHNICAL SERVICES	9,168,358.23	9,169,942.93	750.68	-	9,170,693.61		
0330 IN COUNTY TRAVEL	4,134.14	2,134.14	-	-	2,134.14		
0331 OUT OF COUNTY TRAVEL	4,481.78	5,242.70	61.00	-	5,303.70		
0350 REPAIR AND MAINTENANCE	139,818.25	124,827.52	-	3,792.64	121,034.88		
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	-	434.98	4,565.02		
0372 TELEPHONE MAINTENANCE	-	-	124.28	-	124.28		
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	604.00	-	13,233.25		
0393 CONTRACTS - NONPROFESSIONAL SERVICE	27,111.20	27,111.20	-	-	27,111.20		
0399 OTHER TECHNOLOGY PURCHASE SERVICE	-	-	310.70	-	310.70		
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	48,076.13	894.28	-	48,970.41		
0519 TECHNOLOGY SUPPLIES	3,211.20	6,307.49	2,083.10	-	8,390.59		
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	1,058,741.84	459,805.00	-	1,518,546.84		
0642 EQUIPMENT (UNDER \$5,000)	61,722.49	73,780.57	93,814.26	-	167,594.83		
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	250,034.00	-	-	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	44,232.00	11,739.22	-	55,971.22		
0732 MOTOR VEHICLE TAGS AND FEES	-	-	-	-	-		
0750 OTHER PERSONNEL SERVICES (TEMP)	22,232.16	17,760.17	-	604.00	17,156.17		
0791 INDIRECT COST	350,000.00	350,000.00	-	-	350,000.00		
0990 FUND BALANCE UNAPPROPRIATED	9,970,274.80	9,772,349.08	-	550,431.91	9,221,917.17		
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	\$ 25,062,426.70	\$ 575,781.69	\$ 555,263.53	\$ 25,082,944.86		

Explanation of Budget Amendment as Follows:

Part VI - School Food Service Fund

Amendment Number 3

Board Meeting January 8, 2024

Account	Object	Function	(Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3448	<u>Donations</u>		\$ 8,028.26
0990	Fund Balance - Unappropriated	9890 Reserves	\$ 8,028.26
<i>Explanation: Appropriate donations for unpaid Student Meals based on actual collections.</i>			
....	Discretionary	\$ 8,028.26	
3457	<u>Catering</u>		\$ 750.68
0310	Professional & Technical Service	7610 Food Service - Departments	\$ 750.68
<i>Explanation: Appropriate revenue for Catering based on actual collections.</i>			
7502	Catering	\$ 750.68	
3460	<u>On-Line Credit Card Fees</u>		\$ 11,739.22
0731	On-Line Credit Card Fees	7610 Food Service - Departments	\$ 11,739.22
<i>Explanation: Appropriate revenue for On-Line Credit Card Fees based on actual collections.</i>			
3510	SFS Contract Exclusions	\$ 11,739.22	
II. Amendments Between Appropriations & Reserves			
....	Discretionary		
0117	Workshops	7600 Food Service (Schools)	\$ 90.00
0130	Salary - Overtime	7600 Food Service (Schools)	1,201.48
0210	Florida Retirement System	7600 Food Service (Schools)	163.05
0220	Social Security	7600 Food Service (Schools)	98.81
0310	Professional & Technical Service	7600 Food Service (Schools)	1,291,346.84
0330	In County Travel	7600 Food Service (Schools)	280.94
0510	Supplies	7600 Food Service (Schools)	123.64
0122	Salary - Sick Leave Payoff	7610 Food Service - Departments	4,019.13
0130	Salary - Overtime	7610 Food Service - Departments	18.73
0210	Florida Retirement System	7610 Food Service - Departments	2.54
0220	Social Security	7610 Food Service - Departments	1.43
0310	Professional & Technical Service	7610 Food Service - Departments	(1,291,346.84)
0330	In County Travel	7610 Food Service - Departments	(280.94)
0371	Telephone	7610 Food Service - Departments	(434.98)
0372	Telephone Maintenance	7610 Food Service - Departments	124.28
0390	Other Purchased Service	7610 Food Service - Departments	604.00
0399	Other Technology Purchase Service	7610 Food Service - Departments	310.70
0510	Supplies	7610 Food Service - Departments	(2,206.74)
0519	Technology-Related Supplies	7610 Food Service - Departments	2,083.10
0750	Other Personnel Services	7610 Food Service - Departments	(604.00)
0990	Fund Balance - Unappropriated	9890 Reserves	(558,460.17)
			\$ (552,865.00)
<i>Explanation: Changes between objects & functions to better utilize funds and transfers to/(from) the following project(s):</i>			
3510	SFS Contract Exclusions	\$ 552,865.00	
3510	<u>SFS Contract Exclusions</u>		
0641	Equipment/Fixed Assets (Over \$5,000)	7600 Food Service (Schools)	\$ 531,051.50
0642	Equipment (Under \$5,000)	7600 Food Service (Schools)	93,814.26
0331	Out of County Travel	7610 Food Service - Departments	61.00
0350	Repair and Maintenance	7610 Food Service - Departments	(3,792.64)
0510	Supplies	7610 Food Service - Departments	2,977.38
0641	Equipment/Fixed Assets (Over \$5,000)	7610 Food Service - Departments	(71,246.50)
			\$ 552,865.00
<i>Explanation: Changes between objects & functions to better utilize funds, and transfers to/(from) the following project(s):</i>			
....	Discretionary	\$ (552,865.00)	

FUND NAME: INTERNAL SERVICE FUNDS

FUND NUMBER: 7XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 10/31/2023	INCREASE	DECREASE	BUDGET AS OF 11/30/2023
3431	INTEREST ON INVESTMENT	\$ -	\$ -	\$ -	\$ -	\$ -
3481	PREMIUM REVENUE - HEALTH INSURANCE	36,931,943.00	36,931,943.00	-	-	36,931,943.00
3930	RESERVE - SELF-FUNDED INSURANCE	6,958,766.97	6,958,766.97	-	-	6,958,766.97
TOTAL - INTERNAL SERVICE FUNDS		\$ 43,890,709.97	\$ 43,890,709.97	\$ -	\$ -	\$ 43,890,709.97

FUND NAME: INTERNAL SERVICE FUNDS

FUND NUMBER: 7XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 10/31/2023	INCREASE	DECREASE	BUDGET AS OF 11/30/2023
9900		PROPRIETARY FUNDS					
	0310	PROFESSIONAL & TECHNICAL SERV	\$ 350,000.00	\$ 350,000.00	\$ -	\$ -	\$ 350,000.00
	0320	INSURANCE AND BOND PREMIUMS	773,760.00	773,760.00	-	-	773,760.00
	0365	SOFTWARE SUBSCRIPTIONS	11,880.00	11,880.00	-	-	11,880.00
	0730	DUES AND FEES	40.02	40.02	-	-	40.02
	0770	CLAIMS EXPENSE - HEALTH INSURANCE	35,327,766.68	35,327,766.68	-	-	35,327,766.68
	0771	CLAIMS STOP/LOSS REIMBURSEMENTS	-	-	-	-	-
	0772	PHARMACY REBATES	504,176.27	504,176.27	-	-	504,176.27
9890		RESERVES					
	0992	RESERVES - INSURANCE	6,923,087.00	6,923,087.00	-	-	6,923,087.00
		TOTAL - INTERNAL SERVICE FUNDS	\$ 43,890,709.97	\$ 43,890,709.97	\$ -	\$ -	\$ 43,890,709.97

Explanation of Budget Amendment as Follows:

Part VII - Internal Service Funds

Amendment Number 3

Board Meeting January 8, 2024

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:

JANUARY 8, 2024