



Agenda Item Details

Meeting	Feb 12, 2024 - Regular Meeting
Category	7. Consent Agenda
Subject	7.7 Budget Amendment #4 - 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	Feb 12, 2024
Absolute Date	Feb 12, 2024
Fiscal Impact	Yes
Dollar Amount	1,863,239.01
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #4 - 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 December 2023:

Fund Name	Fund No.	Amount
General Fund	1010	\$ 820,577.63
Debt Service Funds	2xxx	102.26
Capital Project Funds	3xxx	127,467.02
Other Special Revenue Funds - Federal	42xx/44xx	145,573.03
Other Special Revenue Funds - Miscellaneous (Internal Funds)	49xx	0.00
Other Special Revenue Funds - School Food Service	5020	769,519.07
Internal Service Funds (Self-Insured Medical)	7xxx	0.00

Total - All Funds		\$1,863,239.01
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Administrative Content

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

Motion & Voting

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

Motion by Diane Kelley, second by Marti Gardner.
Final Resolution: Motion Carries
Yes: Tim Bryant, Marti Gardner, Diane Kelley, Lamar White



School District of Okaloosa County

Fiscal Year 2023-2024

BUDGET AMENDMENT #4

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2023	INCREASE	DECREASE	BUDGET AS OF 12/31/2023	
3121	PL 81-874, FEDERAL IMPACT, CURRENT OPERATIONS	\$ 2,248,000.00	\$ 2,248,000.00	\$ -	\$ -	\$ 2,248,000.00
3122	PL 81-874 FEDERAL IMPACT, HANDICAP	100,000.00	100,000.00	-	-	100,000.00
3191	ROTC	300,000.00	300,000.00	-	-	300,000.00
3192	DOD SECTION 386 PL 102-484	750,000.00	750,000.00	-	-	750,000.00
3193	DOD SECTION 363 PL 106-398	-	-	-	-	-
3199	MISCELLANEOUS FEDERAL DIRECT	-	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	-	-	105,040.00	-	105,040.00
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	352,770.00	-	5,263,751.49
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	9,665.49	3,786.01	-	13,451.50
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	53,898.87	1,467.54	-	55,366.41
3462	PURCHASED CUSTODIAL SERVICE	-	684.51	713.99	-	1,398.50
3463	BOB SIKES CHILD CARE	196,000.00	167,000.00	-	-	167,000.00
3465	PURCHASED POSITIONS - OTHER	41,227.02	349,361.43	17,444.95	-	366,806.38
3466	PURCHASED OTHER POSITIONS - EXTERNAL	243,153.95	271,811.21	2,427.20	-	274,238.41
3467	PURCHASED - SCHOOLS - OTHER	31,378.77	146,486.75	56,584.54	-	203,071.29
3468	RIVERSIDE CHILD CARE	-	-	-	-	-
3469	ANTIOCH CHILD CARE	210,000.00	155,000.00	-	-	155,000.00
3470	NORTHWOOD CHILD CARE	183,000.00	200,500.00	-	-	200,500.00
3474	PROF. DEVELOP. CERTIFICATION PROGRAM FEES	1,430.00	33,000.00	-	-	33,000.00
3475	BLUEWATER CHILD CARE	485,000.00	533,500.00	-	-	533,500.00
3477	PLEW CHILD CARE	388,000.00	402,500.00	-	-	402,500.00
3478	WRIGHT CHILD CARE	174,000.00	198,500.00	-	-	198,500.00
3480	PUBLIC INFORMATION REQUESTS	-	-	-	-	-
3482	FUEL MAINTENANCE FEE	1,075.13	34,171.94	5,895.34	-	40,067.28
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 11/30/2023	INCREASE	DECREASE	BUDGET AS OF 12/31/2023	
3485	RESTITUTION PAYMENTS - OTHER	205.77	353.85	55.00	-	408.85
3487	CERTIFICATE FEES - SUBSTITUTES	1,320.00	1,985.00	60.00	-	2,045.00
3488	FINGERPRINT PROGRAM	7,526.00	28,947.00	-	-	28,947.00
3489	CERTIFICATE FEES	40,000.00	40,000.00	-	-	40,000.00
3490	MISCELLANEOUS REVENUE	8,363.27	63,341.12	172,142.19	-	235,483.31
3491	E-RATE REFUNDS	-	-	-	-	-
3492	TRANSPORTATION - SCHOOL ACTIVITIES	350,000.00	350,000.00	-	-	350,000.00
3493	SALE OF JUNK	5,440.90	168,636.90	93,572.78	-	262,209.68
3494	FEDERAL INDIRECT COST REIMBURSEMENT	400,000.00	400,000.00	-	-	400,000.00
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	-	8,059.90	280.00	-	8,339.90
3497	REFUND - PRIOR YEAR EXPENDITURES	204.21	15,046.96	16.24	-	15,063.20
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	29,862.67	8,321.85	-	38,184.52
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	\$ 406,753,696.00	\$ 820,577.63	\$ -	\$ 407,574,273.63

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2023	INCREASE	DECREASE	BUDGET AS OF 12/31/2023
5100 BASIC EDUCATION (K-12)	\$ 194,691,069.89	\$ 191,145,690.64	\$ -	\$ 50,159.08	\$ 191,095,531.56
5101 CHARTER SCHOOL FEDERAL IMPACT	88,436.00	102,046.00	14,694.00	-	116,740.00
5200 EXCEPTIONAL CHILD	37,004,727.61	37,725,308.59	-	28,983.75	37,696,324.84
5300 VOCATIONAL AND TECHNICAL EDUCATION	4,142,425.37	8,108,050.44	429,877.98	-	8,537,928.42
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	4,387,957.25	23,209.40	-	4,411,166.65
6100 PUPIL PERSONNEL SERVICES	5,106,057.08	4,854,244.56	1,950.88	-	4,856,195.44
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	215,448.02	-	5,846,607.09
6130 HEALTH SERVICES	1,692,533.00	1,689,861.07	212.41	-	1,690,073.48
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	2,193,161.22	417.19	-	2,193,578.41
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	5,207,013.64	5,114,465.06	-	5,460.61	5,109,004.45
6400 INSTR STAFF TRAINING SERVICES	3,701,218.31	3,674,413.50	32,434.76	-	3,706,848.26
6500 INSTRUCTIONAL RELATED TECHNOLOGY	723,747.83	725,060.75	-	-	725,060.75
7100 SCHOOL BOARD	1,423,939.39	1,434,684.58	899.55	-	1,435,584.13
7200 GENERAL ADMINISTRATION (SUPT)	464,402.22	477,828.22	4,545.76	-	482,373.98
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	22,608,024.53	22,626,854.72	225,678.09	-	22,852,532.81
7400 FACILITIES ACQUISITION & CONSTRUCTION	2,370,283.69	2,404,173.10	3,578.46	-	2,407,751.56
7430 CHARTER SCHOOL LCI	-	-	-	-	-
7500 FISCAL SERVICES (FINANCE DEPT)	2,364,091.29	2,368,162.06	1,054.47	-	2,369,216.53
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	5,506,856.84	15,034.44	-	5,521,891.28
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	972,518.33	977,018.33	2,460.67	-	979,479.00
7800 PUPIL TRANSP SERVICES - SCHOOL	972,240.72	966,725.67	8,575.58	-	975,301.25
7801 TRANSPORTATION - NORTH	7,186,524.96	7,258,999.62	16,092.96	-	7,275,092.58
7802 TRANSPORTATION - CENTRAL	3,573,522.16	3,621,925.13	5,965.44	-	3,627,890.57
7803 TRANSPORTATION - SOUTH	5,566,763.33	5,578,125.66	10,210.17	-	5,588,335.83
7900 OPERATION OF PLANT	31,316,717.13	31,911,707.65	52,488.53	-	31,964,196.18
8100 MAINTENANCE ADMINISTRATION	5,172,528.29	5,166,699.62	12,924.99	-	5,179,624.61
8120 BUILDING AND GROUND MAINTENANCE	3,297,859.70	3,307,942.30	-	-	3,307,942.30
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	3,994,373.95	4,109,848.69	1,000.00	-	4,110,848.69
9100 COMMUNITY SERVICE	3,217,102.25	3,517,791.18	-	15,800.00	3,501,991.18
9700 TRANSFER FUNDS	-	18,385.00	-	-	18,385.00
9890 RESERVES	35,670,142.04	35,355,348.96	-	157,772.68	35,197,576.28
TOTAL - GENERAL FUND	\$ 404,665,326.70	\$ 406,753,696.00	\$ 1,078,753.75	\$ 258,176.12	\$ 407,574,273.63

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 4
Board Meeting February 12, 2024

Account	Object				Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves					
3317	<u>Workforce Education Performance Incentive</u>				\$ 105,040.00
	0510 Supplies		5900 Other Instruction		\$ 105,040.00
<i>Explanation: To appropriate revenue for Workforce Education Performance Incentive based on actual collections.</i>					
	8113 <i>Workforce Ed. Performance Incentive</i>				
3399	<u>Other Miscellaneous State Revenue</u>				\$ 352,770.00
	0310 Professional & Technical Service		5300 Vocational		\$ 4,500.00
	0350 Repair and Maintenance		5300 Vocational		72,000.00
	0369 Technology Rentals		5300 Vocational		21,500.00
	0642 Equipment (Under \$5,000)		5300 Vocational		32,000.00
	0643 Computer (Over \$1,000) & Tech. Infrastructure		5300 Vocational		177,200.00
	0510 Supplies		5900 Other Instruction		6,406.00
	0117 Workshops		6400 Instructional Staff Training Services		7,525.00
	0220 Social Security		6400 Instructional Staff Training Services		575.76
	0510 Supplies		6400 Instructional Staff Training Services		1,113.63
	0519 Technology Supplies		6400 Instructional Staff Training Services		13,265.00
	0750 Other Personnel Services		6400 Instructional Staff Training Services		9,337.50
	0117 Workshops		7730 Staff Services		6,825.00
	0220 Social Security		7730 Staff Services		522.11
					\$ 352,770.00
<i>Explanation: To appropriate revenue for Advancing CTE Grant (\$307,200.00) based on award notification and appropriate YMCHAT Grant (\$39,164.00) and Success for CTE Grant (\$6,406.00) based on actual collections.</i>					
	2110 YMCHAT Grant	\$ 39,164.00	4124 Student Success in CTE Incentive Fund	6,406.00	
	4114 Advancing CTE	307,200.00			
				Total	\$ 352,770.00
3425	<u>Rent/Use Of Facility</u>				\$ 3,786.01
	0430 Electricity		7900 Operation of Plant		2,791.61
	0987 Reserve Schools/Departments		9890 Reserves		994.40
					\$ 3,786.01
<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>					
	.... Discretionary	\$ 994.40	5099 School Utilities	2,791.61	
				Total	\$ 3,786.01
3448	<u>Donations</u>				\$ 1,467.54
	0510 Supplies		6300 Instruction & Curriculum		\$ 1.00
	0510 Supplies		7730 Staff Services		1,259.50
	0130 Salary - Overtime		7900 Operation of Plant		170.79
	0210 Florida Retirement System		7900 Operation of Plant		23.18
	0220 Social Security		7900 Operation of Plant		13.07
					\$ 1,467.54
<i>Explanation: To appropriate donations for principal/district meetings (\$1.00), Edge PLA/PTO (\$207.04), Teacher of the Year Banquet (\$690.00), and Human Resources (\$569.50) based on actual collections.</i>					
	4008 Donations - Principal/District Meetings	\$ 1.00	6027 Donations/Tickets - TOY Banquet	690.00	
	4038 Edge PLA/PTO Donations	207.04	6030 Donations - Human Resources	569.50	
				Total	\$ 1,467.54
3462	<u>Purchased Custodial Services</u>				\$ 713.99
	0102 Salary - Other Compensation		7900 Operation of Plant		\$ 589.01
	0210 Florida Retirement System		7900 Operation of Plant		79.92
	0220 Social Security		7900 Operation of Plant		45.06
					\$ 713.99
<i>Explanation: To appropriate revenue received from schools (Project 2051) or outside organizations (Project 7020) to fund custodial services based on actual collections.</i>					
	7020 Purchased Positions/Other - External	\$ 713.99			
3465	<u>Purchased Positions - Other</u>				\$ 17,444.95
	0102 Salary - Other Compensation		5100 Basic Education (K-12)		\$ 2,346.46
	0130 Salary - Overtime		5100 Basic Education (K-12)		731.85
	0132 Salary - Hourly Teachers		5100 Basic Education (K-12)		10,466.87
	0210 Florida Retirement System		5100 Basic Education (K-12)		1,352.77

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 4
Board Meeting February 12, 2024

Account	Object		Increase (Decrease)
0220	Social Security	5100 Basic Education (K-12)	922.64
0102	Salary - Other Compensation	5200 Exceptional Child	250.00
0210	Florida Retirement System	5200 Exceptional Child	33.93
0220	Social Security	5200 Exceptional Child	19.12
0102	Salary - Other Compensation	6120 Guidance Services	305.00
0210	Florida Retirement System	6120 Guidance Services	41.39
0220	Social Security	6120 Guidance Services	23.33
0102	Salary - Other Compensation	6200 Instructional Media Services	250.00
0210	Florida Retirement System	6200 Instructional Media Services	33.93
0220	Social Security	6200 Instructional Media Services	19.13
0102	Salary - Other Compensation	7300 School Admin - Principal Office	535.00
0210	Florida Retirement System	7300 School Admin - Principal Office	72.60
0220	Social Security	7300 School Admin - Principal Office	40.93
			<u>\$ 17,444.95</u>
<i>Explanation: To appropriate revenue received from schools to reimburse positions, other compensation, and/or substitutes based on actual collections.</i>			
2051	Purchased - Other Positions	\$ 17,444.95	
3466	<u>Purchased Positions/Other - External</u>		<u>\$ 2,427.20</u>
0510	Supplies	6300 Instruction & Curriculum	<u>\$ 2,427.20</u>
<i>Explanation: To appropriate revenue received from outside sources to reimburse positions, substitutes, teaching stipends, workshop salaries, other compensation, and/or operating expenditures based on actual collections.</i>			
7020	Purchased Positions/Other - External	\$ 2,427.20	
3467	<u>Purchased - Schools - Other</u>		<u>\$ 56,584.54</u>
0350	Repair and Maintenance	5100 Basic Education (K-12)	\$ 919.10
0510	Supplies	5100 Basic Education (K-12)	4,000.00
0520	Textbooks	5100 Basic Education (K-12)	1,253.38
0642	Equipment (Under \$5,000)	5100 Basic Education (K-12)	2,500.00
0643	Computer (Over \$1,000) & Tech. Infrastructure	5100 Basic Education (K-12)	11,562.00
0644	Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	2,489.75
0641	Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	3,578.46
0398	Field Trips	7801 Transportation - North	15,674.75
0398	Field Trips	7802 Transportation - Central	4,997.35
0398	Field Trips	7803 Transportation - South	9,609.75
			<u>\$ 56,584.54</u>
<i>Explanation: To appropriate internal funds received from schools to reimburse operating expenditures based on actual collections.</i>			
8001	Purchased - Schools - Other	\$ 56,584.54	
3482	<u>Fuel Maintenance Fee</u>		<u>\$ 5,895.34</u>
0350	Repair and Maintenance	7800 Pupil Transp Services - School	<u>\$ 5,895.34</u>
<i>Explanation: To appropriate revenue received for fuel maintenance based on actual collections.</i>			
2093	Fuel System Repairs	\$ 5,895.34	
3485	<u>Restitution Payments - Other</u>		<u>\$ 55.00</u>
0990	Fund Balance - Unappropriated	9890 Reserves	<u>\$ 55.00</u>
<i>Explanation: To appropriate revenue received for restitution based on actual collections.</i>			
....	Discretionary	\$ 55.00	
3487	<u>Certificate Fees - Substitutes</u>		<u>\$ 60.00</u>
0730	Dues and Fees	7730 Staff Services	<u>\$ 60.00</u>
<i>Explanation: To appropriate revenue for Certificate Fees - Substitutes based on actual collections.</i>			
2088	Certification	\$ 60.00	

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 4
Board Meeting February 12, 2024

Account	Object				Increase (Decrease)
3490	<u>Miscellaneous Revenue</u>				\$ 172,142.19
	0231 Group Insurance - Health		7300 School Admin - Principal Office	\$	151,391.53
	0460 Diesel Fuel		7800 Pupil Transp Services - School		1,478.24
	0510 Supplies		7801 Transportation - North		66.96
	0510 Supplies		7802 Transportation - Central		61.09
	0510 Supplies		7803 Transportation - South		100.42
	0990 Fund Balance - Unappropriated		9890 Reserves		19,043.95
					\$ 172,142.19
<i>Explanation: To appropriate revenue for dividends (\$15,706.25), record requests from State of Florida (\$142.00), Scribbles Transcript System (\$477.14), Okaloosa UP Grant indirect costs (\$2,718.56), vending commissions (\$228.47), monthly fuel maintenance fees (\$1,478.24), and JUUL settlement (\$151,391.53) based on actual collections.</i>					
	.... Discretionary	\$ 19,043.95	3032 Vending Commission - Transportation - Central		61.09
	2093 Fuel System Repairs	1,478.24	3033 Vending Commission - Transportation - South		100.42
	3031 Vending Commission - Transportation - North	66.96	9015 Fixed Charges		151,391.53
			Total	\$	172,142.19
3493	<u>Sale of Junk</u>				\$ 93,572.78
	0355 Technology Repairs & Maintenance		5100 Basic Education (K-12)		93,202.25
	0990 Fund Balance - Unappropriated		9890 Reserves		370.53
					\$ 93,572.78
<i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i>					
	.... Discretionary	\$ 370.53	3390 School Computers		93,202.25
			Total	\$	93,572.78
3495	<u>Transportation - Repairs Dept./Other</u>				\$ 280.00
	0550 Repair Parts		7801 Transportation - North		\$ 280.00
<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>					
	.... Discretionary	\$ 280.00			
3497	<u>Refund - Prior Year Expenditures</u>				\$ 16.24
	0990 Fund Balance - Unappropriated		9890 Reserves		\$ 16.24
<i>Explanation: To appropriate refund of a prior year expenditure based on actual collections.</i>					
	.... Discretionary	\$ 16.24			
3746	<u>Health Reimbursement Arrangement</u>				\$ 8,321.85
	0310 Professional & Technical Service		7730 Staff Services		\$ 8,321.85
<i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.</i>					
	5006 Health Reimbursement Arrangement	\$ 8,321.85			

II. Amendments Between Appropriations & Reserves

.... Discretionary

5100 Basic Education (K-12)	\$	(134,797.07)
5101 Charter School - Federal Impact		14,694.00
5200 Exceptional Child		(62,624.80)
5300 Vocational		95,466.00
6120 Guidance Services		30.30
6130 Health Services		212.41
6200 Instructional Media Services		114.13
6300 Instruction & Curriculum		0.19
6400 Instructional Staff Training Services		3,025.47
7200 General Administration		4,545.76
7300 School Admin - Principal Office		33,255.86
7760 Internal Service		2,460.67
7801 Transportation - North		71.25

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 4

Board Meeting February 12, 2024

Account	Object				Increase (Decrease)	
		7900	Operation of Plant		1,441.19	
		8100	Maintenance Administration		(2,734.00)	
		9890	Reserves		(230,242.93)	
					<u>\$ (275,081.57)</u>	
<p><i>Explanation: Changes by schools & departments between objects & function to better utilize funds, appropriate federal impact aid payment (Project 2095) and unanticipated operating expenditures (Project 2095), adjust salaries to actual (Project 2095), and appropriate Dual Enrollment Additional WFTF based on 2022-2023 scores (Project 3095) by transferring to/(from) the following project(s):</i></p>						
	2095	Salary Resynching	\$ 60,033.57	3095	Dual Enrollment Additional WFTF	215,048.00
						<u>Total \$ 275,081.57</u>
1004	<u>AICE - Set-Aside</u>					
	0510	Supplies		5100	Basic Education (K-12)	\$ (3,000.00)
	0644	Computer Hardware (Under \$1,000)		5100	Basic Education (K-12)	3,000.00
						<u>\$ -</u>
<p><i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i></p>						
2008	<u>Itinerant Teachers - Hearing Impaired</u>					
	0331	Out of County Travel		5200	Exceptional Child	\$ 230.00
	0642	Equipment (Under \$5,000)		5200	Exceptional Child	(230.00)
						<u>\$ -</u>
<p><i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i></p>						
2011	<u>Custodial Services</u>					
	0100	Salary - Non-Instructional		7900	Operation of Plant	\$ (30,787.52)
	0102	Salary - Other Compensation		7900	Operation of Plant	9,163.80
	0130	Salary - Overtime		7900	Operation of Plant	19,934.56
	0510	Supplies		7900	Operation of Plant	(300.00)
	0550	Repair Parts		7900	Operation of Plant	300.00
	0750	Other Personnel Services		7900	Operation of Plant	1,689.16
						<u>\$ -</u>
<p><i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i></p>						
2023	<u>Itinerant Teachers - Hospital/Homebound</u>					
	0102	Salary - Other Compensation		5200	Exceptional Child	\$ (103,943.00)
	0132	Salary - Hourly Teachers		5200	Exceptional Child	103,943.00
						<u>\$ -</u>
<p><i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i></p>						
2080	<u>ESSER - General Fund</u>					
	0107	Salary - Extended Substitute		5100	Basic Education (K-12)	\$ 1,350.00
	0131	Salary - Instructional		5100	Basic Education (K-12)	(1,350.00)
						<u>\$ -</u>
<p><i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i></p>						
2083	<u>ESSER - General Fund - Professional Development</u>					
	0102	Salary - Other Compensation		6400	Instructional Staff Training Services	\$ 523.15
	0210	Florida Retirement System		6400	Instructional Staff Training Services	70.99
	0220	Social Security		6400	Instructional Staff Training Services	40.02
	0750	Other Personnel Services		6400	Instructional Staff Training Services	(634.16)
						<u>\$ -</u>
<p><i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i></p>						
2095	<u>Salary Resynching</u>					
	0100	Salary - Non-Instructional		5100	Basic Education (K-12)	\$ 441.00
	0131	Salary - Instructional		5100	Basic Education (K-12)	9,016.57
	0210	Florida Retirement System		5100	Basic Education (K-12)	944.00
	0220	Social Security		5100	Basic Education (K-12)	723.00
	0100	Salary - Non-Instructional		5200	Exceptional Child	590.00
	0131	Salary - Instructional		5200	Exceptional Child	2,235.00
	0210	Florida Retirement System		5200	Exceptional Child	282.00
	0220	Social Security		5200	Exceptional Child	216.00
	0131	Salary - Instructional		5300	Vocational	492.00
	0210	Florida Retirement System		5300	Vocational	49.00
	0220	Social Security		5300	Vocational	38.00
	0111	Salary - Administrative Manager		6100	Pupil Personnel Services	55.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 4

Board Meeting February 12, 2024

Account	Object			Increase (Decrease)
0131	Salary - Instructional	6100	Pupil Personnel Services	785.00
0210	Florida Retirement System	6100	Pupil Personnel Services	85.00
0220	Social Security	6100	Pupil Personnel Services	64.00
0100	Salary - Non-Instructional	7300	School Admin - Principal Office	846.00
0111	Salary - Administrative Manager	7300	School Admin - Principal Office	1,370.00
0210	Florida Retirement System	7300	School Admin - Principal Office	223.00
0220	Social Security	7300	School Admin - Principal Office	170.00
0100	Salary - Non-Instructional	7800	Pupil Transp Services - School	946.00
0111	Salary - Administrative Manager	7800	Pupil Transp Services - School	78.00
0210	Florida Retirement System	7800	Pupil Transp Services - School	102.00
0220	Social Security	7800	Pupil Transp Services - School	76.00
0100	Salary - Non-Instructional	7900	Operation of Plant	702.00
0111	Salary - Administrative Manager	7900	Operation of Plant	42.00
0210	Florida Retirement System	7900	Operation of Plant	74.00
0220	Social Security	7900	Operation of Plant	57.00
0100	Salary - Non-Instructional	8100	Maintenance Administration	380.00
0111	Salary - Administrative Manager	8100	Maintenance Administration	51.00
0210	Florida Retirement System	8100	Maintenance Administration	42.00
0220	Social Security	8100	Maintenance Administration	34.00
				\$ 21,208.57
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, appropriate unanticipated operating expenditures (Discretionary & Project 3009), adjust salaries to actual (Discretionary), appropriate additional ESE non-gifted positions (Project 5075), and appropriate professional development (Project 7016) by transferring to/(from) the following project(s):</i>				
....	Discretionary	\$ (60,033.57)	5075 IDEA Supplemental Support - General Fund	30,015.00
3009	Instructional & District-Wide Software	1,000.00	7016 Professional Development Training - GF	7,810.00
				Total \$ (21,208.57)
2113 Triumph AI Grant				
0365	Software Subscriptions	5300	Vocational	\$ 14,750.00
0310	Professional & Technical Service	6300	Instruction & Curriculum	(14,340.74)
0331	Out of County Travel	6300	Instruction & Curriculum	(409.26)
				\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>				
2154 Advanced Placement				
0510	Supplies	5100	Basic Education (K-12)	\$ (272.68)
0519	Technology Supplies	5100	Basic Education (K-12)	272.68
				\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>				
2174 Child Care - Plew Elementary School				
0684	Replacement Roofing & Systems	7900	Operation of Plant	\$ 15,800.00
0510	Supplies	9100	Community Service	(16,859.35)
0730	Dues and Fees	9100	Community Service	1,059.35
				\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>				
2178 Child Care - Wright Elementary School				
0220	Social Security	9100	Community Service	\$ 1.76
0510	Supplies	9100	Community Service	(297.95)
0730	Dues and Fees	9100	Community Service	174.83
0750	Other Personnel Services	9100	Community Service	121.36
				\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>				
2181 Child Care - Bob Sikes Elementary School				
0330	In County Travel	9100	Community Service	\$ 1,000.00
0510	Supplies	9100	Community Service	(1,000.00)
				\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>				
2909 School Maintenance				
0350	Repair and Maintenance	8120	Building and Ground Maintenance	\$ (67,930.25)
0360	Lease and Rental Agreements	8120	Building and Ground Maintenance	799.63
0393	Contracts - Nonprofessional	8120	Building and Ground Maintenance	1,300.00
0420	Bottled Gas	8120	Building and Ground Maintenance	41.15

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 4

Board Meeting February 12, 2024

Account	Object		Increase (Decrease)
	0510 Supplies	8120 Building and Ground Maintenance	26,130.53
	0642 Equipment (Under \$5,000)	8120 Building and Ground Maintenance	6,335.52
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	32,753.66
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	570.06
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3009	<u>Instructional & District-Wide Software</u>		
	0365 Software Subscriptions	8200 Administrative Technology Services	<u>\$ 1,000.00</u>
	<i>Explanation: Appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ 1,000.00	
3095	<u>Dual Enrollment Additional WFTE</u>		
	0131 Salary - Instructional	6120 Guidance Services	\$ 177,403.06
	0210 Florida Retirement System	6120 Guidance Services	24,073.59
	0220 Social Security	6120 Guidance Services	13,571.35
			<u>\$ 215,048.00</u>
	<i>Explanation: Appropriate Dual Enrollment Additional WFTE based on 2022-2023 scores by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ (215,048.00)	
3102	<u>SAI - Student Assessment</u>		
	0102 Salary - Other Compensation	6141 Testing	\$ (1,241.55)
	0210 Florida Retirement System	6141 Testing	(147.17)
	0220 Social Security	6141 Testing	(73.78)
	0750 Other Personnel Services	6141 Testing	1,462.50
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3105	<u>Instructional Materials - Textbooks</u>		
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 4,400.00
	0510 Supplies	5100 Basic Education (K-12)	(3,955.06)
	0520 Textbooks	5100 Basic Education (K-12)	(444.94)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3106	<u>Instructional Materials - Media</u>		
	0510 Supplies	6200 Instructional Media Services	\$ 179.88
	0610 Library Books	6200 Instructional Media Services	(389.18)
	0644 Computer Hardware (Under \$1,000)	6200 Instructional Media Services	209.30
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3117	<u>Pipeline Grant</u>		
	0131 Salary - Instructional	5900 Other Instruction	\$ 49,933.00
	0210 Florida Retirement System	5900 Other Instruction	6,775.00
	0220 Social Security	5900 Other Instruction	3,821.00
	0231 Group Insurance - Health	5900 Other Instruction	13,160.00
	0232 Group Insurance - Life	5900 Other Instruction	26.00
	0233 Group Insurance - Dental	5900 Other Instruction	799.00
	0510 Supplies	5900 Other Instruction	(74,514.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3160	<u>Lottery - School Recognition</u>		
	0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)	\$ (155.91)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	155.91
			<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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Board Meeting February 12, 2024

Account	Object		Increase (Decrease)
3390	<u>School Computers</u>		
	0355 Technology Repairs & Maintenance	5100 Basic Education (K-12)	\$ (3,230.59)
	0510 Supplies	5100 Basic Education (K-12)	284.46
	0519 Technology Supplies	5100 Basic Education (K-12)	2,352.01
	0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)	594.12
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4004	<u>Chorus Program</u>		
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ 250.00
	0510 Supplies	5100 Basic Education (K-12)	(1,157.00)
	0398 Field Trips	7802 Transportation - Central	907.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4005	<u>Band Program</u>		
	0331 Out of County Travel	5100 Basic Education (K-12)	\$ 500.59
	0350 Repair and Maintenance	5100 Basic Education (K-12)	8,000.00
	0510 Supplies	5100 Basic Education (K-12)	(5,537.18)
	0519 Technology Supplies	5100 Basic Education (K-12)	(118.41)
	0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)	(3,345.00)
	0398 Field Trips	7803 Transportation - South	500.00
			<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	\$ 280.42
	0610 Library Books	6200 Instructional Media Services	(280.42)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4068	<u>Instructional Materials - Dual Enrollment - BSA</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ 250,000.00
	0520 Textbooks	5100 Basic Education (K-12)	(250,000.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4110	<u>SAI - ESOL</u>		
	0117 Workshops	5100 Basic Education (K-12)	\$ 9,491.50
	0220 Social Security	5100 Basic Education (K-12)	726.10
	0117 Workshops	6400 Instructional Staff Training Services	(9,491.50)
	0220 Social Security	6400 Instructional Staff Training Services	(726.10)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4125	<u>Class Size Reduction</u>		
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 17,487.86
	0131 Salary - Instructional	5100 Basic Education (K-12)	(17,487.86)
			<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)	\$ 3,509.35
	0210 Florida Retirement System	5100 Basic Education (K-12)	485.16
	0220 Social Security	5100 Basic Education (K-12)	268.42
	0997 Reserve - Projects	9890 Reserves	(4,262.93)
			<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 4
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Account	Object		Increase (Decrease)
5053	<u>AICE - Bonuses & Exams</u>		
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 11,150.00
	0220 Social Security	5100 Basic Education (K-12)	852.96
	0510 Supplies	5100 Basic Education (K-12)	(11,600.00)
			<u>\$ 402.96</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and adjust AICE projects by transferring to/(from) the following project(s):</i>		
	9004 Advanced International Certificate of Education	\$ (402.96)	
5054	<u>AP - Bonuses & Exams</u>		
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 24,300.00
	0220 Social Security	5100 Basic Education (K-12)	1,834.93
	0510 Supplies	5100 Basic Education (K-12)	(26,134.93)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5064	<u>CAPE - Culinary</u>		
	0642 Equipment (Under \$5,000)	5300 Vocational	\$ (429.97)
	0649 Technology Equipment (Under \$1,000)	5300 Vocational	429.97
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5065	<u>CAPE - Drafting/Engineering</u>		
	0642 Equipment (Under \$5,000)	5300 Vocational	\$ 3,771.00
	0997 Reserve - Projects	9890 Reserves	(3,771.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5067	<u>CAPE - Health Science</u>		
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	\$ 999.98
	0997 Reserve - Projects	9890 Reserves	(999.98)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5068	<u>CAPE - Information Technology</u>		
	0365 Software Subscriptions	5300 Vocational	\$ 1,320.00
	0510 Supplies	5300 Vocational	100.00
	0519 Technology Supplies	5300 Vocational	4,280.00
	0132 Salary - Hourly Teachers	6300 Instruction & Curriculum	5,659.00
	0210 Florida Retirement System	6300 Instruction & Curriculum	768.00
	0220 Social Security	6300 Instruction & Curriculum	434.00
	0997 Reserve - Projects	9890 Reserves	(12,561.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5069	<u>CAPE - Robotics</u>		
	0519 Technology Supplies	5300 Vocational	\$ 260.00
	0997 Reserve - Projects	9890 Reserves	(260.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5073	<u>CAPE - Building Trades</u>		
	0519 Technology Supplies	5300 Vocational	\$ 832.00
	0730 Dues and Fees	5300 Vocational	320.00
	0997 Reserve - Projects	9890 Reserves	(1,152.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5075	<u>IDEA Supplemental Support - General Fund</u>		
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ 73,668.00
	0131 Salary - Instructional	5200 Exceptional Child	(55,528.00)
	0210 Florida Retirement System	5200 Exceptional Child	2,349.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 4

Board Meeting February 12, 2024

Account	Object		Increase (Decrease)
0220	Social Security	5200 Exceptional Child	1,457.00
0231	Group Insurance - Health	5200 Exceptional Child	6,929.00
0232	Group Insurance - Life	5200 Exceptional Child	17.00
0233	Group Insurance - Dental	5200 Exceptional Child	223.00
0750	Other Personnel Services	5200 Exceptional Child	900.00
			\$ 30,015.00
<i>Explanation: Appropriate ESE non-gifted position(s) by transferring to/(from) the following project(s):</i>			
2095	Salary Resynching	\$ (30,015.00)	
5110 Workforce Development			
0510	Supplies	5900 Other Instruction	\$ (6,836.60)
0130	Salary - Overtime	7300 School Admin - Principal Office	3,000.00
0210	Florida Retirement System	7300 School Admin - Principal Office	407.10
0220	Social Security	7300 School Admin - Principal Office	229.50
0641	Equipment (Over \$5,000)	7300 School Admin - Principal Office	1,600.00
0642	Equipment (Under \$5,000)	7300 School Admin - Principal Office	1,600.00
			\$ -
<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	\$ (22,670.50)
0393	Contracts - Nonprofessional	8120 Building and Ground Maintenance	(35.59)
0399	Other Technology Purchased Services	8120 Building and Ground Maintenance	(232.14)
0510	Supplies	8120 Building and Ground Maintenance	975.00
0684	Replacement Roofing & Systems	8120 Building and Ground Maintenance	1,725.95
0685	Flooring/Structural Alteration	8120 Building and Ground Maintenance	20,237.28
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
6088 Professional Development Certification Program			
0510	Supplies	6400 Instructional Staff Training Services	\$ (2,000.00)
0730	Dues and Fees	6400 Instructional Staff Training Services	2,000.00
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
6110 Adult Education Tuition			
0131	Salary - Instructional	5900 Other Instruction	\$ (53,630.00)
0210	Florida Retirement System	5900 Other Instruction	(7,277.00)
0220	Social Security	5900 Other Instruction	(4,103.00)
0231	Group Insurance - Health	5900 Other Instruction	(10,042.00)
0232	Group Insurance - Life	5900 Other Instruction	(25.00)
0233	Group Insurance - Dental	5900 Other Instruction	(323.00)
0997	Reserve - Projects	9890 Reserves	75,400.00
			\$ -
<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	\$ 2.05
0360	Lease and Rental Agreements	6400 Instructional Staff Training Services	7,810.00
0750	Other Personnel Services	6400 Instructional Staff Training Services	(2.05)
			\$ 7,810.00
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and appropriate professional development by transferring to/(from) the following project(s):</i>			
2095	Salary Resynching	\$ (7,810.00)	
7019 Drama Program			
0510	Supplies	5100 Basic Education (K-12)	\$ (99.98)
0649	Technology Equipment (Under \$1,000)	5100 Basic Education (K-12)	99.98
			\$ -
<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 4
Board Meeting February 12, 2024

Account	Object		Increase (Decrease)
8113	<u>Workforce Ed. Performance Incentive</u>		
	0331 Out of County Travel	5900 Other Instruction	\$ (1,000.00)
	0510 Supplies	5900 Other Instruction	(5,000.00)
	0331 Out of County Travel	7300 School Admin - Principal Office	6,000.00
			<u>\$ -</u>

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

9004 Advanced International Certificate of Education

0997	Reserve - Projects	9890	Reserves	\$ (402.96)
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Explanation: Adjust AICE projects by transferring to/(from) the following project(s):

5053	AICE - Bonuses & Exams	\$	402.96
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9015 Fixed Charges

0121	Salary Retirement Bonus	5100	Basic Education (K-12)	\$ (1,845.22)
0122	Salary - Sick Leave Payoff	5100	Basic Education (K-12)	(41,780.94)
0123	Salary - Annual Leave Payoff	5100	Basic Education (K-12)	(23,476.80)
0210	Florida Retirement System	5100	Basic Education (K-12)	(3,193.37)
0220	Social Security	5100	Basic Education (K-12)	(1,413.81)
0122	Salary - Sick Leave Payoff	6100	Pupil Personnel Services	961.88
0730	Dues and Fees	7100	School Board	899.55
0122	Salary - Sick Leave Payoff	7300	School Admin - Principal Office	9,826.42
0123	Salary - Annual Leave Payoff	7300	School Admin - Principal Office	12,290.70
0210	Florida Retirement System	7300	School Admin - Principal Office	1,675.43
0220	Social Security	7300	School Admin - Principal Office	1,108.59
0232	Group Insurance - Life	7300	School Admin - Principal Office	2.13
0233	Group Insurance - Dental	7300	School Admin - Principal Office	33.30
0730	Dues and Fees	7500	Fiscal Services	1,054.47
0730	Dues and Fees	7730	Staff Services	(1,954.02)
0121	Salary Retirement Bonus	7900	Operation of Plant	1,845.22
0122	Salary - Sick Leave Payoff	7900	Operation of Plant	16,879.91
0123	Salary - Annual Leave Payoff	7900	Operation of Plant	10,305.84
0210	Florida Retirement System	7900	Operation of Plant	1,398.49
0220	Social Security	7900	Operation of Plant	230.24
0122	Salary - Sick Leave Payoff	8100	Maintenance Administration	14,112.73
0123	Salary - Annual Leave Payoff	8100	Maintenance Administration	880.26
0210	Florida Retirement System	8100	Maintenance Administration	119.45
0220	Social Security	8100	Maintenance Administration	39.55
				<u>\$ -</u>

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

9110 Mental Health Assistance

0310	Professional & Technical Service	6140	Psychological Services	\$ (3,000.00)
0331	Out of County Travel	6140	Psychological Services	3,000.00
				<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

FEBRUARY 12, 2024

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2023	INCREASE	DECREASE	BUDGET AS OF 12/31/2023	
3322	CO & DS WITHHELD FOR SBE/COBI	\$ 84,570.00	\$ 84,570.00	\$ -	\$ -	\$ 84,570.00
3326	SBE/COBI BOND INTEREST	-	-	-	-	-
3341	RACING COMMISSION FUNDS	190,750.00	190,750.00	-	-	190,750.00
3431	INTEREST ON INVESTMENTS	-	28,294.33	102.26	-	28,396.59
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	\$ 21,591,687.52	\$ 102.26	\$ -	\$ 21,591,789.78

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 11/30/2023	INCREASE	DECREASE	BUDGET AS OF 12/31/2023
9200	DEBT SERVICE					
0710	REDEMPTION OF PRINCIPAL	\$ 16,866,000.00	\$ 16,866,000.00	\$ -	\$ -	\$ 16,866,000.00
0720	INTEREST	4,578,995.00	4,578,995.00	-	-	4,578,995.00
0730	DUES & FEES	6,650.00	6,650.00	-	-	6,650.00
0733	COST OF ISSUANCE	1,075.66	1,075.66	-	-	1,075.66
0734	DISCOUNT EXPENSE	-	-	-	-	-
0762	PAYMENT TO REFUND BOND ESCROW	-	-	-	-	-
0790	MISCELLANEOUS EXPENSE	-	-	-	-	-
0930	TRANSFERS TO CAPITAL	-	-	-	-	-
0960	TRANSFERS TO INTERBUDGETARY	-	-	-	-	-
9890	RESERVES					
0990	FUND BALANCE UNAPPROPRIATED	1,175.00	1,175.00	-	-	1,175.00
0998	RESERVES - DEBT SERVICE	109,497.53	137,791.86	102.26	-	137,894.12
	TOTAL - DEBT SERVICE FUNDS	\$ 21,563,393.19	\$ 21,591,687.52	\$ 102.26	\$ -	\$ 21,591,789.78

Explanation of Budget Amendment as Follows:
 Part II - Debt Service Funds
 Amendment Number 4
 Board Meeting February 12, 2024

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3431	<u>Interest on Investments</u>		<u>\$ 102.26</u>
	0998 Reserve - Debt Service	9890 Reserves	<u>\$ 102.26</u>
<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>			
	.... Discretionary	\$ 102.26	

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

FEBRUARY 12, 2024

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2023	INCREASE	DECREASE	BUDGET AS OF 12/31/2023
3199 MISCELLANEOUS FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -
3209 FEMA - CLAIMS	-	-	-	-	-
3210 FEMA - ADMINISTRATIVE	-	-	-	-	-
3321 CO & DS DISTRIBUTED	1,131,016.00	1,131,016.00	-	-	1,131,016.00
3325 INTEREST ON UNDIST CO & DS	7,463.00	7,463.00	-	-	7,463.00
3341 RACING COMMISSION FUNDS	-	-	-	-	-
3379 FUEL TAX REFUND	-	-	-	-	-
3391 PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	-	-	-	-	-
3394 CAPITAL OUTLAY CHARTER SCHOOLS	1,168,541.00	1,168,541.00	-	-	1,168,541.00
3395 FEMA - STATE - CLAIMS MATCH	-	-	-	-	-
3396 CLASS SIZE REDUCTION/CAPITAL	-	-	-	-	-
3399 OTHER MISC. STATE REVENUE	-	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	-	16,853.11	-	-	16,853.11
3431 INTEREST ON INVESTMENT	-	2,400,356.39	127,467.02	-	2,527,823.41
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	\$ 204,261,774.11	\$ 127,467.02	\$ -	\$ 204,389,241.13

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 11/30/2023	INCREASE	DECREASE	BUDGET AS OF 12/31/2023
7400	0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -	\$ -
7400	0630	BUILDING & FIXED EQUIPMENT	-	-	-	-	-
7400	0631	ARCHITECTURAL DESIGN / ENGINEERING	54,314,564.25	53,912,532.51	-	223,558.99	53,688,973.52
7400	0632	CONTRACTOR SERVICES	-	-	-	-	-
7400	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-	-
7400	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	465,322.42	814,536.22	-	2,225.00	812,311.22
7400	0642	EQUIPMENT (UNDER \$1,000)	1,239,653.92	1,628,541.81	118,514.71	-	1,747,056.52
7400	0643	COMPUTER EQUIPMENT (OVER \$1,000)	203,170.26	283,214.26	-	-	283,214.26
7400	0644	COMPUTER HARDWARE (UNDER \$1,000)	29,533.25	29,533.25	4,490.00	-	34,023.25
7400	0648	TECHNOLOGY EQUIPMENT (OVER \$1,000)	609,613.50	653,187.36	-	117,365.14	535,822.22
7400	0649	TECHNOLOGY EQUIPMENT (UNDER \$1,000)	23,460.00	40,637.59	-	-	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	538,461.95	51,708.81	-	590,170.76
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	306,876.23	-	-	306,876.23
7400	0676	OTHER PERMANENT IMPROVEMENTS	272,219.13	275,376.30	-	-	275,376.30
7400	0677	REPLACEMENT SYSTEMS	325,669.66	333,052.55	549.55	-	333,602.10
7400	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	500,000.00	500,000.00	117,365.14	-	617,365.14
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	92,511,100.77	122,389.06	-	92,633,489.83
7400	0685	FLOORING/STRUCTURAL ALTERATION	748,061.04	728,213.58	76,658.86	-	804,872.44
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	3,417,882.05	-	21,059.98	3,396,822.07
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	\$ 204,261,774.11	\$ 491,676.13	\$ 364,209.11	\$ 204,389,241.13

Explanation of Budget Amendment as Follows:
Part III - Capital Project Funds
Amendment Number 4
Board Meeting February 12, 2024

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3431	<u>Interest on Investments</u>		\$ 127,467.02
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 127,467.02
	<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>		
	.... Discretionary	\$ 127,467.02	
II. Amendments Between Appropriations & Reserves			
	.... <u>Discretionary</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (148,527.00)
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	3205 Central Complex Reno P6TO24	\$ 148,527.00	
0321	<u>DW - Painting</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (20,144.05)
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	3336 DW - Flooring	\$ 20,144.05	
0369	<u>DW - Vehicles</u>		
	0652 Other Motor Vehicles	7400 Facilities Acquisition and Construction	\$ 51,708.81
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ (51,708.81)	
1362	<u>BD - Furniture</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 50,969.48
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (50,969.48)	
2207	<u>Roof & Canopy Projects P6TO16</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 361,287.00
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ (361,287.00)	
2217	<u>DW - Sales Tax Construct - FF&E - P6TO12</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ (76,811.39)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	76,811.39
	<i>Explanation: Reallocate funds between objects within the project.</i>		
		\$ -	
2226	<u>Longwood Classroom Reno - P6TO21</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 104,523.00
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	8342 Project Contingency	\$ (104,523.00)	
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (77,839.92)
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	1362 BD - Furniture	\$ 50,969.48	
	2347 BD - Flooring	26,870.44	
	<i>Total Projects transferred to/(from)</i>		\$ 77,839.92

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 4

Board Meeting February 12, 2024

Account	Object	Function	Increase (Decrease)
<u>2313 DW - Environmental/IAQ/T&B</u>			
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 50,000.00
<i>Explanation: Transferred to/(from) the following project(s):</i>			
8342	Project Contingency		\$ (50,000.00)
<u>2336 DW - Emergency Maintenance</u>			
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (1,676.90)
0685	Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	1,676.90
			<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>			
<u>2347 BD - Flooring</u>			
0685	Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	\$ 26,870.44
<i>Explanation: Transferred to/(from) the following project(s):</i>			
2303	Board Projects		\$ (26,870.44)
<u>2353 DW - Portable Repairs & Relocations</u>			
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (5,967.47)
0685	Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	5,967.47
			<u>\$ -</u>
<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)
0644	Computer Hardware (Under \$5,000)	7400 Facilities Acquisition and Construction	4,490.00
			<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>			
<u>2368 DW - Paving/Resurfacing</u>			
0677	Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 549.55
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(549.55)
			<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>			
<u>2393 DW - Band Instrument Replacement</u>			
0641	Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ (2,225.00)
0642	Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	2,225.00
			<u>\$ -</u>
<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	\$ (6,320.60)
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	6,320.60
			<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>			
<u>3202 DW - Landscaping</u>			
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 116,000.00
<i>Explanation: Transferred to/(from) the following project(s):</i>			
8342	Project Contingency		\$ (116,000.00)
<u>3205 Central Complex Reno P6TO24</u>			
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 148,527.00
<i>Explanation: Transferred to/(from) the following project(s):</i>			
....	Discretionary		\$ (148,527.00)
<u>3336 DW - Flooring</u>			
0685	Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	\$ 42,144.05
<i>Explanation: Transferred to/(from) the following project(s):</i>			
0321	DW - Painting	8342 Project Contingency	(22,000.00)
			<u>\$ (42,144.05)</u>
			<u>\$ (42,144.05)</u>

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 4

Board Meeting February 12, 2024

Account	Object	Function	Increase (Decrease)
<u>3388 DW - Sales Tax Construct - P6TO12</u>			
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ (146,747.60)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	146,747.60
			<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>			
<u>3389 DW - Sales Tax Construct F&G P6TO12</u>			
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 14,836.00
<i>Explanation: Transferred to/(from) the following project(s):</i>			
	8342 Project Contingency	\$ (14,836.00)	
<u>3396 Vape Detectors</u>			
	0648 Technology Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ (117,365.14)
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	117,365.14
			<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>			
<u>4220 DW - Safety/ADA - Radios</u>			
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 1,500.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(1,500.00)
			<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>			
<u>4230 Sales Tax HVAC Projects-ODP - P6TO37</u>			
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 290,511.90
<i>Explanation: Transferred to/(from) the following project(s):</i>			
	8342 Project Contingency	\$ (290,511.90)	
<u>4231 DW - CMI for Task Orders</u>			
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 75,000.00
<i>Explanation: Transferred to/(from) the following project(s):</i>			
	8342 Project Contingency	\$ (75,000.00)	
<u>6362 DW - Renovations</u>			
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 74,630.83
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(48,547.50)
			<u>\$ 26,083.33</u>
<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>			
	8342 Project Contingency	\$ (26,083.33)	
<i>Explanation: Reallocate funds between objects within the project.</i>			
<u>8342 Project Contingency</u>			
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (1,111,950.04)
<i>Explanation: Transferred to/(from) the following project(s):</i>			
	0369 DW - Vehicles	\$ 51,708.81	3336 DW - Flooring 22,000.00
	2207 Roof & Canopy Projects P6TO16	361,287.00	3389 DW - Sales Tax Construct F&G P6TO12 14,836.00
	2226 Longwood Classroom Reno - P6TO21	104,523.00	4230 Sales Tax HVAC Projects-ODP - P6TO37 290,511.90
	2313 DW - Environmental/IAQ/T&B	50,000.00	4231 DW - CMI for Task Orders 75,000.00
	3202 DW - Landscaping	116,000.00	6362 DW - Renovations 26,083.33
			<u>Total Projects transferred to/(from) \$ 1,111,950.04</u>

ADOPTED BY SCHOOL BOARD:

FEBRUARY 12, 2024

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 42XX & 44XX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 11/30/2023	INCREASE	DECREASE	BUDGET AS OF 12/31/2023
3199	MISCELLANEOUS FEDERAL DIRECT	\$ 2,578,944.86	\$ 2,999,495.86	\$ -	\$ -	\$ 2,999,495.86
3201	VOCATIONAL EDUCATIONAL ARTS	317,303.54	300,356.00	-	-	300,356.00
3219	CARES ACT	-	-	-	-	-
3221	ADULT GENERAL EDUCATION	118,179.42	313,466.00	-	-	313,466.00
3231	IDEA	11,807,184.91	9,703,863.68	110,000.00	-	9,813,863.68
3241	TITLE I	9,362,723.38	8,057,505.03	-	-	8,057,505.03
3242	TITLE IV	718,000.75	609,184.07	-	-	609,184.07
3251	ADULT BASIC EDUCATION	-	-	-	-	-
3271	EDUCATION STABILIZATION FUNDS - K-12	4,860,627.24	4,911,239.42	-	-	4,911,239.42
3272	ED. STABILIZATION FUNDS - WORKFORCE	75,342.26	35,739.80	-	-	35,739.80
3273	EDUCATION STABILIZATION FUNDS - VPK	-	-	34,875.00	-	34,875.00
3274	TITLE III	517,363.37	380,288.00	698.03	-	380,986.03
3275	TITLE V	-	-	-	-	-
3277	TITLE II	1,521,071.54	1,204,124.11	-	-	1,204,124.11
3280	DRUG FREE SCHOOLS PROGRAM	-	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	217,407.22	172,991.57	-	-	172,991.57
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
TOTAL - OTHER SPECIAL REVENUE FUNDS		\$ 32,094,148.49	\$ 28,688,253.54	\$ 145,573.03	\$ -	\$ 28,833,826.57

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 42XX & 44XX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 11/30/2023	INCREASE	DECREASE	BUDGET AS OF 12/31/2023
5100	BASIC EDUCATION (K-12)	\$ 13,710,370.47	\$ 12,717,454.35	\$ -	\$ 21,633.73	\$ 12,695,820.62
5200	EXCEPTIONAL CHILD	9,313,720.26	7,283,003.36	110,000.00	-	7,393,003.36
5300	VOCATIONAL	312,735.81	258,141.39	-	-	258,141.39
5400	ADULT GENERAL EDUCATION	102,772.15	240,628.00	-	-	240,628.00
5500	PREKINDERGARTEN	432,221.14	423,000.00	34,875.00	-	457,875.00
5900	OTHER INSTRUCTION	-	-	-	-	-
6100	PUPIL PERSONNEL SERVICES	761,559.62	683,213.23	-	-	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	600.00	-	-	600.00
6140	PSYCHOLOGICAL SERVICES	272,791.19	281,795.18	-	-	281,795.18
6141	TESTING	-	-	-	-	-
6150	PARENTAL INVOLVEMENT	148,789.62	125,430.99	-	-	125,430.99
6200	INSTRUCTIONAL MEDIA SERVICES	983.85	-	-	-	-
6300	INSTRUCTION & CURRICULUM	2,347,295.34	2,239,241.34	1,040.00	-	2,240,281.34
6400	INSTRUCTIONAL STAFF TRAINING SERVICES	2,773,010.07	2,480,287.51	21,291.76	-	2,501,579.27
6500	INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-
7100	SCHOOL BOARD	-	-	-	-	-
7200	GENERAL ADMINISTRATION	813,212.71	683,033.64	-	-	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	338,909.00	-	-	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	16,275.00	-	-	16,275.00
7760	INTERNAL SERVICE	-	-	-	-	-
7800	PUPIL TRANSP SERVICES - SCHOOL	264,600.50	44,153.50	-	-	44,153.50
7801	TRANSPORTATION - NORTH	-	-	-	-	-
7802	TRANSPORTATION - CENTRAL	-	-	-	-	-
7803	TRANSPORTATION - SOUTH	790.00	400.00	-	-	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	430,151.25	-	-	430,151.25
TOTAL - OTHER SPECIAL REVENUE FUNDS		\$ 32,094,148.49	\$ 28,688,253.54	\$ 167,206.76	\$ 21,633.73	\$ 28,833,826.57

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds (Funds 42xx & 44xx)
Amendment Number 4
Board Meeting February 12, 2024

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3231	<u>IDEA</u>		\$ 110,000.00
	0510 Supplies	5200 Exceptional Child	\$ 110,000.00
	<i>Explanation: Appropriate IDEA - K-12 (Project 4475) and IDEA - Pre-Kd (Project 4476) additional allocation per project award notification.</i>		
	4475 IDEA - K-12	\$ 100,000.00	4476 IDEA - Pre-Kd
			10,000.00
			\$ 110,000.00
3273	<u>Education Stabilization Funds - VPK</u>		\$ 34,875.00
	0510 Supplies	5500 Prekindergarten	\$ 34,875.00
	<i>Explanation: Appropriate ARP - VPK - Curriculum Expansion and Implementation (Project 4432) grant per project award notification.</i>		
	4432 ARP - VPK - Curriculum Expansion	\$ 34,875.00	
3274	<u>Title III</u>		\$ 698.03
	0510 Supplies	5100 Basic Education (K-12)	\$ 698.03
	<i>Explanation: Appropriate Title III - English Language Acquisition (Project 4418) additional allocation per project award notification.</i>		
	4418 Title III - English Language Acquisition	\$ 698.03	
II. Amendments Between Appropriations & Reserves			
1488	<u>DODEA - ENGAGE</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (1,040.00)
	0310 Professional & Technical Services	6300 Instruction & Curriculum	1,025.00
	0390 Other Purchased Service	6300 Instruction & Curriculum	15.00
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3452	<u>ARP - Summer Learning Camps</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 891.25
	0210 Florida Retirement System	5100 Basic Education (K-12)	120.94
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	68.18
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(1,080.37)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3453	<u>ESSER III - Supplemental Programming</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (4,125.00)
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	4,125.00
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3487	<u>AFRL - RWWI - Growing STEM Awareness</u>		
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	\$ 7,000.00
	0510 Supplies	5100 Basic Education (K-12)	(7,000.00)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3488	<u>DoDEA ENGAGE 2.0</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (9,958.16)
	0310 Professional & Technical Services	6400 Instructional Staff Training Services	7,000.00
	0642 Equipment (Under \$5,000)	6400 Instructional Staff Training Services	2,958.16
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds (Funds 42xx & 44xx)
Amendment Number 4
Board Meeting February 12, 2024

Account	Object	Function	Increase (Decrease)
4401	<u>Title I - Part A</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (2,523.60)
	0117 Workshops	5100 Basic Education (K-12)	(7,380.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(672.00)
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(758.00)
	0390 Other Purchased Service	5100 Basic Education (K-12)	(92.40)
	0510 Supplies	5100 Basic Education (K-12)	(294.60)
	0649 Technology Equipment (Under \$5,000)	5100 Basic Education (K-12)	387.00
	0365 Software Subscriptions	5200 Exceptional Child	(358.30)
	0510 Supplies	5200 Exceptional Child	298.08
	0519 Technology - Supplies	5200 Exceptional Child	60.22
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	4,951.80
	0117 Workshops	6400 Instructional Staff Training Services	4,951.80
	0210 Florida Retirement System	6400 Instructional Staff Training Services	672.00
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	758.00
			<u>\$ -</u>

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

4405	<u>Title II - Part A</u>		
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	\$ 4,700.00
	0210 Florida Retirement System	6400 Instructional Staff Training Services	638.00
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	360.00
	0510 Supplies	6400 Instructional Staff Training Services	(5,698.00)
			<u>\$ -</u>

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

4475	<u>IDEA - K-12</u>		
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ 45,433.84
	0130 Salary - Overtime	5200 Exceptional Child	725.16
	0210 Florida Retirement System	5200 Exceptional Child	6,265.00
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	3,531.00
	0231 Group Insurance - Health	5200 Exceptional Child	16,971.00
	0232 Group Insurance - Life	5200 Exceptional Child	43.00
	0233 Group Insurance - Dental	5200 Exceptional Child	546.00
	0510 Supplies	5200 Exceptional Child	154,986.80
	0641 Equipment/Fixed Assets (Over \$5,000)	5200 Exceptional Child	5,787.20
			<u>\$ 234,289.00</u>

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

4477 IDEA - K-12 - Proportionate \$ (234,289.00)

4476	<u>IDEA - Pre-Kd</u>		
	0510 Supplies	5200 Exceptional Child	\$ 3,781.00

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

4478 IDEA - Pre-Kd - Proportionate \$ (3,781.00)

4477	<u>IDEA - K-12 - Proportionate</u>		
	0310 Professional & Technical Services	5200 Exceptional Child	\$ (234,289.00)

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

4475 IDEA - K-12 \$ 234,289.00

4478	<u>IDEA - Pre-Kd - Proportionate</u>		
	0310 Professional & Technical Services	5200 Exceptional Child	\$ (3,781.00)

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

4476 IDEA - Pre-Kd \$ 3,781.00

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

FUND NUMBER: 49XX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 11/30/2023	INCREASE	DECREASE	BUDGET AS OF 12/31/2023
3490	MISCELLANEOUS LOCAL REVENUE	\$ 12,000,000.00	\$ 12,000,000.00	\$ -	\$ -	\$ 12,000,000.00
3905	RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	6,606,064.73	6,606,064.73	-	-	6,606,064.73
TOTAL - INTERNAL SERVICE FUNDS		\$ 18,606,064.73	\$ 18,606,064.73	\$ -	\$ -	\$ 18,606,064.73

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

FUND NUMBER: 49XX

<i>APPROPRIATIONS</i>							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 11/30/2023	INCREASE	DECREASE	BUDGET AS OF 12/31/2023
9100		COMMUNITY SERVICES					
	0790	MISCELLANEOUS EXPENSE	\$ 18,606,064.73	\$ 18,606,064.73	\$ -	\$ -	\$ 18,606,064.73
TOTAL - INTERNAL SERVICE FUNDS			\$ 18,606,064.73	\$ 18,606,064.73	\$ -	\$ -	\$ 18,606,064.73

Explanation of Budget Amendment as Follows:
Part V - Special Revenue Funds - Miscellaneous (Internal Funds)
Amendment Number 4
Board Meeting February 12, 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:

FEBRUARY 12, 2024

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2023	INCREASE	DECREASE	BUDGET AS OF 12/31/2023	
3199 MISCELLANEOUS FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3261 SCHOOL LUNCH REIMBURSEMENT	6,578,300.00	6,578,300.00	-	-	6,578,300.00	
3262 SCHOOL BREAKFAST REIMBURSEMENT	1,579,100.00	1,579,100.00	-	-	1,579,100.00	
3263 FOOD SERVICE AFTER SCHOOL SNACK REIMBURSEMENT	117,600.00	117,600.00	-	-	117,600.00	
3265 USDA DONATED COMMODITIES	1,287,300.00	1,287,300.00	-	-	1,287,300.00	
3267 SUMMER FOOD SERVICE PROGRAM	61,657.40	61,657.40	-	-	61,657.40	
3268 NUTRITION EDUC & TRNG PROGRAM	-	-	-	-	-	
3269 OTHER FOOD SERVICES	-	-	-	-	-	
3287 COVID19 SFS SCHL YR REIMB PRGM	-	-	-	-	-	
3299 MISCELLANEOUS FEDERAL THROUGH STATE	52,348.24	52,348.24	751,749.32	-	804,097.56	
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	10,704.46	528.20	-	11,232.66	
3451 STUDENT MEALS	4,069,700.00	4,069,700.00	-	-	4,069,700.00	
3456 OTHER FOOD SALES	-	-	-	-	-	
3457 CATERING	2,900.19	6,082.92	1,398.95	-	7,481.87	
3459 SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-	
3460 ONLINE CREDIT CARD FEES	11,754.42	55,971.22	11,612.71	-	67,583.93	
3465 PURCHASED - OTHER POSITIONS	-	-	-	-	-	
3466 PURCHASED OTHER POS - EXTERNAL	-	-	-	-	-	
3485 RESTITUTION PAYMENTS - OTHER	-	-	-	-	-	
3490 MISCELLANEOUS REVENUE	-	-	4,229.89	-	4,229.89	
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	\$ 25,082,944.86	\$ 769,519.07	\$ -	\$ 25,852,463.93	

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 11/30/2023	INCREASE	DECREASE	BUDGET AS OF 12/31/2023		
0100 SALARY - NON-INSTRUCTIONAL	\$ 957,955.65	\$ 675,510.54	\$ -	\$ -	\$ 675,510.54		
0102 SALARY - OTHER COMPENSATION	1,038.93	1,038.93	565.94	-	1,604.87		
0103 SALARY - SUPPLEMENTS	-	-	-	-	-		
0111 SALARY - ADMINISTRATIVE/MANAGERIAL	625,989.00	475,711.00	-	-	475,711.00		
0117 WORKSHOPS	2,921.25	3,161.25	105.00	-	3,266.25		
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	3,804.15	-	-	3,804.15		
0161 SALARY - PROFESSIONAL/TECHNICAL	183,683.00	181,709.41	2,283.83	-	183,993.24		
0210 FLORIDA RETIREMENT SYSTEM	81,216.74	179,325.31	-	3,714.85	175,610.46		
0220 FICA (SOCIAL SECURITY)	46,734.35	104,475.74	-	621.58	103,854.16		
0231 GROUP INSURANCE - HEALTH & HOSPITAL	107,510.35	382,783.35	2,112.49	-	384,895.84		
0232 GROUP INSURANCE - LIFE	246.00	948.00	4.10	-	952.10		
0233 GROUP INSURANCE - DENTAL	3,631.32	12,831.32	64.15	-	12,895.47		
0234 GROUP INSURANCE - OTHER	128.00	768.00	-	-	768.00		
0310 PROFESSIONAL & TECHNICAL SERVICES	9,168,358.23	9,170,693.61	753,276.42	-	9,923,970.03		
0330 IN COUNTY TRAVEL	4,134.14	2,134.14	151.75	-	2,285.89		
0331 OUT OF COUNTY TRAVEL	4,481.78	5,303.70	438.76	-	5,742.46		
0350 REPAIR AND MAINTENANCE	139,818.25	121,034.88	-	4,269.56	116,765.32		
0354 MAINTENANCE / VEHICLE REPAIR	6,571.30	8,399.92	85.00	-	8,484.92		
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	4,101.74	-	8,228.78		
0370 POSTAGE	2,000.00	2,000.00	-	-	2,000.00		
0371 TELEPHONE	5,000.00	4,565.02	-	-	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	13,233.25	-	-	13,233.25		
0393 CONTRACTS - NONPROFESSIONAL SERVICE	27,111.20	27,111.20	17,935.88	-	45,047.08		
0399 OTHER TECHNOLOGY PURCHASE SERVICE	-	310.70	402.14	-	712.84		
0410 NATURAL GAS	3,000.00	3,000.00	-	-	3,000.00		
0420 BOTTLED GAS	-	-	110.24	-	110.24		
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	48,970.41	6,948.92	-	55,919.33		
0519 TECHNOLOGY SUPPLIES	3,211.20	8,390.59	-	-	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	1,518,546.84	-	-	1,518,546.84		
0642 EQUIPMENT (UNDER \$5,000)	61,722.49	167,594.83	866.14	-	168,460.97		
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	-	250,000.00	34.00		
0685 FLOORING/STRUCTURAL ALTERATION	-	-	-	-	-		
0691 SOFTWARE (OVER \$5,000)	-	-	-	-	-		
0692 SOFTWARE (UNDER \$5,000)	-	-	-	-	-		
0730 DUES AND FEES	18,000.00	18,000.00	-	402.14	17,597.86		
0731 ONLINE CREDIT CARD FEES	11,754.42	55,971.22	11,612.71	-	67,583.93		
0732 MOTOR VEHICLE TAGS AND FEES	-	-	-	-	-		
0750 OTHER PERSONNEL SERVICES (TEMP)	22,232.16	17,156.17	-	-	17,156.17		
0791 INDIRECT COST	350,000.00	350,000.00	-	-	350,000.00		
0990 FUND BALANCE UNAPPROPRIATED	9,970,274.80	9,221,917.17	227,461.99	-	9,449,379.16		
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	\$ 25,082,944.86	\$ 1,028,527.20	\$ 259,008.13	\$ 25,852,463.93		

Explanation of Budget Amendment as Follows:

Part VI - School Food Service Fund

Amendment Number 4

Board Meeting February 12, 2024

Account	Object	Function	(Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3299	<u>Miscellaneous Federal Through State</u>		\$ 751,749.32
0310	Professional & Technical Service	7610 Food Service - Departments	\$ 751,749.32
<i>Explanation: Appropriate additional Supply Chain Assistance Funds per project award notification.</i>			
3522	Supply Chain Assistance Funds		\$ 751,749.32
3448	<u>Donations</u>		\$ 528.20
0990	Fund Balance - Unappropriated	9890 Reserves	\$ 528.20
<i>Explanation: Appropriate donations for unpaid Student Meals based on actual collections.</i>			
....	Discretionary		\$ 528.20
3457	<u>Catering</u>		\$ 1,398.95
0310	Professional & Technical Service	7610 Food Service - Departments	\$ 1,398.95
<i>Explanation: Appropriate revenue for Catering based on actual collections.</i>			
7502	Catering		\$ 1,398.95
3460	<u>On-Line Credit Card Fees</u>		\$ 11,612.71
0731	On-Line Credit Card Fees	7610 Food Service - Departments	\$ 11,612.71
<i>Explanation: Appropriate revenue for On-Line Credit Card Fees based on actual collections.</i>			
3510	SFS Contract Exclusions		\$ 11,612.71
3490	<u>Miscellaneous Revenue</u>		\$ 4,229.89
0310	Professional & Technical Service	7610 Food Service - Departments	\$ 128.15
0365	Software Subscriptions	7610 Food Service - Departments	4,101.74
			\$ 4,229.89
<i>Explanation: Appropriate revenue received from schools to fund events using the school kitchens and appropriate revenue for Software Rebates based on actual collections.</i>			
....	Discretionary	\$ 128.15	3510 SFS Contract Exclusions
			\$ 4,101.74
			\$ 4,229.89
II. Amendments Between Appropriations & Reserves			
....	<u>Discretionary</u>		
0102	Salary - Other Compensation	7600 Food Service (Schools)	\$ 186.16
0117	Workshops	7600 Food Service (Schools)	105.00
0210	Florida Retirement System	7600 Food Service (Schools)	25.26
0220	Social Security	7600 Food Service (Schools)	22.29
0310	Professional & Technical Service	7600 Food Service (Schools)	964,041.81
0330	In County Travel	7600 Food Service (Schools)	346.04
0393	Contracts - Nonprofessional	7600 Food Service (Schools)	16,592.90
0399	Other Technology Purchase Service	7600 Food Service (Schools)	402.14
0510	Supplies	7600 Food Service (Schools)	4,522.76
0102	Salary - Other Compensation	7610 Food Service - Departments	379.78
0210	Florida Retirement System	7610 Food Service - Departments	51.54
0220	Social Security	7610 Food Service - Departments	29.05
0310	Professional & Technical Service	7610 Food Service - Departments	(964,041.81)
0330	In County Travel	7610 Food Service - Departments	(346.04)
0393	Contracts - Nonprofessional	7610 Food Service - Departments	1,342.98
0510	Supplies	7610 Food Service - Departments	(191.51)
0730	Dues and Fees	7610 Food Service - Departments	(402.14)
0990	Fund Balance - Unappropriated	9890 Reserves	226,933.79
			\$ 250,000.00
<i>Explanation: Changes between objects & functions to better utilize funds and transfers to/(from) the following project(s):</i>			
4226	DW-Food Service Upgrades-T&M-P6TO41		\$ (250,000.00)

Explanation of Budget Amendment as Follows:

Part VI - School Food Service Fund

Amendment Number 4

Board Meeting February 12, 2024

Account	Object	Function	(Decrease)
<u>3501 Summer Feeding</u>			
0161	Salary - Professional/Technical	7610 Food Service - Departments	\$ 2,283.83
0210	Florida Retirement System	7610 Food Service - Departments	(3,791.65)
0220	Social Security	7610 Food Service - Departments	(672.92)
0231	Group Insurance - Health	7610 Food Service - Departments	2,112.49
0232	Group Insurance - Life	7610 Food Service - Departments	4.10
0233	Group Insurance - Dental	7610 Food Service - Departments	64.15
			<u>\$ -</u>

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

3510 SFS Contract Exclusions

0641	Equipment/Fixed Assets (Over \$5,000)	7600 Food Service (Schools)	\$ (12,637.52)
0642	Equipment (Under \$5,000)	7600 Food Service (Schools)	433.07
0330	In County Travel	7610 Food Service - Departments	151.75
0331	Out of County Travel	7610 Food Service - Departments	438.76
0350	Repair and Maintenance	7610 Food Service - Departments	(4,269.56)
0354	Maintenance Vehicle Repair	7610 Food Service - Departments	85.00
0420	Bottled Gas	7610 Food Service - Departments	110.24
0510	Supplies	7610 Food Service - Departments	2,617.67
0641	Equipment/Fixed Assets (Over \$5,000)	7610 Food Service - Departments	12,637.52
0642	Equipment (Under \$5,000)	7610 Food Service - Departments	433.07
			<u>\$ -</u>

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

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

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

.... Discretionary \$ 250,000.00

ADOPTED BY SCHOOL BOARD:

FEBRUARY 12, 2024

FUND NAME: INTERNAL SERVICE FUNDS

FUND NUMBER: 7XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 11/30/2023	INCREASE	DECREASE	BUDGET AS OF 12/31/2023
3431	INTEREST ON INVESTMENT	\$ -	\$ -	\$ -	\$ -	\$ -
3481	PREMIUM REVENUE - HEALTH INSURANCE	36,931,943.00	36,931,943.00	-	-	36,931,943.00
3930	RESERVE - SELF-FUNDED INSURANCE	6,958,766.97	6,958,766.97	-	-	6,958,766.97
TOTAL - INTERNAL SERVICE FUNDS		\$ 43,890,709.97	\$ 43,890,709.97	\$ -	\$ -	\$ 43,890,709.97

FUND NAME: INTERNAL SERVICE FUNDS

FUND NUMBER: 7XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 11/30/2023	INCREASE	DECREASE	BUDGET AS OF 12/31/2023
9900		PROPRIETARY FUNDS					
	0310	PROFESSIONAL & TECHNICAL SERV	\$ 350,000.00	\$ 350,000.00	\$ -	\$ -	\$ 350,000.00
	0320	INSURANCE AND BOND PREMIUMS	773,760.00	773,760.00	-	-	773,760.00
	0365	SOFTWARE SUBSCRIPTIONS	11,880.00	11,880.00	-	-	11,880.00
	0730	DUES AND FEES	40.02	40.02	-	-	40.02
	0770	CLAIMS EXPENSE - HEALTH INSURANCE	35,327,766.68	35,327,766.68	-	-	35,327,766.68
	0771	CLAIMS STOP/LOSS REIMBURSEMENTS	-	-	-	-	-
	0772	PHARMACY REBATES	504,176.27	504,176.27	-	-	504,176.27
9890		RESERVES					
	0992	RESERVES - INSURANCE	6,923,087.00	6,923,087.00	-	-	6,923,087.00
		TOTAL - INTERNAL SERVICE FUNDS	\$ 43,890,709.97	\$ 43,890,709.97	\$ -	\$ -	\$ 43,890,709.97

Explanation of Budget Amendment as Follows:

Part VII - Internal Service Funds

Amendment Number 4

Board Meeting February 12, 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:

FEBRUARY 12, 2024