



Agenda Item Details

Meeting	Feb 26, 2024 - Regular Meeting
Category	7. Consent Agenda
Subject	7.5 Budget Amendment #5 - 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 26, 2024
Absolute Date	Feb 26, 2024
Fiscal Impact	Yes
Dollar Amount	1,012,836.59
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #5 - 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 January.

Fund Name	Fund No.	Amount
General Fund	1010	\$ 166,898.12
Debt Service Funds	2xxx	2,651.95
Capital Project Funds	3xxx	829,521.81
Other Special Revenue Funds - Federal	42xx/44xx	0.00
Other Special Revenue Funds - Miscellaneous (Internal Funds)	49xx	0.00
Other Special Revenue Funds - School Food Service	5020	13,764.71
Internal Service Funds (Self-Insured Medical)	7xxx	0.00

Total - All Funds		\$1,012,836.59
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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 Tim Bryant, second by Diane Kelley.

Final Resolution: Motion Carries

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



School District of Okaloosa County

Fiscal Year 2023-2024

BUDGET AMENDMENT #5

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2023	INCREASE	DECREASE	BUDGET AS OF 1/31/2024
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	5,263,751.49	16,468.00	-	5,280,219.49
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	13,451.50	4,700.00	-	18,151.50
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	55,366.41	32,559.00	-	87,925.41
3462 PURCHASED CUSTODIAL SERVICE	-	1,398.50	-	-	1,398.50
3463 BOB SIKES CHILD CARE	196,000.00	167,000.00	-	-	167,000.00
3465 PURCHASED POSITIONS - OTHER	41,227.02	366,806.38	9,367.41	-	376,173.79
3466 PURCHASED OTHER POSITIONS - EXTERNAL	243,153.95	274,238.41	10,500.00	-	284,738.41
3467 PURCHASED - SCHOOLS - OTHER	31,378.77	203,071.29	49,919.22	-	252,990.51
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	-	-	98.16	-	98.16
3482 FUEL MAINTENANCE FEE	1,075.13	40,067.28	6,324.53	-	46,391.81
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 12/31/2023	INCREASE	DECREASE	BUDGET AS OF 1/31/2024	
3485	RESTITUTION PAYMENTS - OTHER	205.77	408.85	100.00	-	508.85
3487	CERTIFICATE FEES - SUBSTITUTES	1,320.00	2,045.00	-	-	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	235,483.31	8,891.39	-	244,374.70
3491	E-RATE REFUNDS	-	-	-	-	-
3492	TRANSPORTATION - SCHOOL ACTIVITIES	350,000.00	350,000.00	-	-	350,000.00
3493	SALE OF JUNK	5,440.90	262,209.68	14,736.60	-	276,946.28
3494	FEDERAL INDIRECT COST REIMBURSEMENT	400,000.00	400,000.00	-	-	400,000.00
3495	TRANSPORTATION - REPAIRS DEPT./OTHER	-	8,339.90	900.00	-	9,239.90
3497	REFUND - PRIOR YEAR EXPENDITURES	204.21	15,063.20	4,544.59	-	19,607.79
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	38,184.52	7,789.22	-	45,973.74
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	\$ 407,574,273.63	\$ 166,898.12	\$ -	\$ 407,741,171.75

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS					
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2023	INCREASE	DECREASE	BUDGET AS OF 1/31/2024
5100 BASIC EDUCATION (K-12)	\$ 194,691,069.89	\$ 191,095,531.56	\$ -	\$ 267,310.31	\$ 190,828,221.25
5101 CHARTER SCHOOL FEDERAL IMPACT	88,436.00	116,740.00	-	-	116,740.00
5200 EXCEPTIONAL CHILD	37,004,727.61	37,696,324.84	116,214.59	-	37,812,539.43
5300 VOCATIONAL AND TECHNICAL EDUCATION	4,142,425.37	8,537,928.42	343,021.57	-	8,880,949.99
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	4,411,166.65	5,388.48	-	4,416,555.13
6100 PUPIL PERSONNEL SERVICES	5,106,057.08	4,856,195.44	-	166,406.45	4,689,788.99
6110 ATTENDANCE AND SOCIAL WORK	591,761.00	594,461.00	-	-	594,461.00
6120 GUIDANCE SERVICES	5,439,562.73	5,846,607.09	1,848.61	-	5,848,455.70
6130 HEALTH SERVICES	1,692,533.00	1,690,073.48	133.35	-	1,690,206.83
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	2,193,578.41	2,125.00	-	2,195,703.41
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	5,207,013.64	5,109,004.45	-	181,968.02	4,927,036.43
6400 INSTR STAFF TRAINING SERVICES	3,701,218.31	3,706,848.26	6,062.93	-	3,712,911.19
6500 INSTRUCTIONAL RELATED TECHNOLOGY	723,747.83	725,060.75	-	-	725,060.75
7100 SCHOOL BOARD	1,423,939.39	1,435,584.13	-	54,214.68	1,381,369.45
7200 GENERAL ADMINISTRATION (SUPT)	464,402.22	482,373.98	17,750.00	-	500,123.98
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	22,608,024.53	22,852,532.81	82,835.87	-	22,935,368.68
7400 FACILITIES ACQUISITION & CONSTRUCTION	2,370,283.69	2,407,751.56	28,232.72	-	2,435,984.28
7430 CHARTER SCHOOL LCI	-	-	-	-	-
7500 FISCAL SERVICES (FINANCE DEPT)	2,364,091.29	2,369,216.53	-	-	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	5,521,891.28	38,713.60	-	5,560,604.88
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	972,518.33	979,479.00	794.38	-	980,273.38
7800 PUPIL TRANSP SERVICES - SCHOOL	972,240.72	975,301.25	14,332.71	-	989,633.96
7801 TRANSPORTATION - NORTH	7,186,524.96	7,275,092.58	10,044.37	-	7,285,136.95
7802 TRANSPORTATION - CENTRAL	3,573,522.16	3,627,890.57	15,043.78	-	3,642,934.35
7803 TRANSPORTATION - SOUTH	5,566,763.33	5,588,335.83	10,404.13	-	5,598,739.96
7900 OPERATION OF PLANT	31,316,717.13	31,964,196.18	63,134.77	-	32,027,330.95
8100 MAINTENANCE ADMINISTRATION	5,172,528.29	5,179,624.61	19,431.02	-	5,199,055.63
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	4,110,848.69	120,000.00	-	4,230,848.69
9100 COMMUNITY SERVICE	3,217,102.25	3,501,991.18	-	1,132.42	3,500,858.76
9700 TRANSFER FUNDS	-	18,385.00	-	-	18,385.00
9890 RESERVES	35,670,142.04	35,197,576.28	-	57,581.88	35,139,994.40
TOTAL - GENERAL FUND	\$ 404,665,326.70	\$ 407,574,273.63	\$ 895,511.88	\$ 728,613.76	\$ 407,741,171.75

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting February 26, 2024

Account	Object				Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves					
3399	<u>Other Miscellaneous State Revenue</u>				\$ 16,468.00
	0102 Salary - Other Compensation		7200 General Administration		\$ 3,093.55
	0210 Florida Retirement System		7200 General Administration		419.79
	0220 Social Security		7200 General Administration		236.66
	0790 Miscellaneous Expense		9100 Community Service		8,968.00
	0997 Reserve - Projects		9890 Reserves		3,750.00
					<u>\$ 16,468.00</u>
	<i>Explanation: To appropriate revenue for Florida Student Assistance Grant - Career Education and Chief Executive Officer Leadership Development Program based on actual collections and award notifications.</i>				
	.... Discretionary	\$ 3,750.00	3124 FSAG - CE	8,968.00	
	2095 Salary Resynching	3,750.00		<u>Total \$ 16,468.00</u>	
3425	<u>Rent/Use Of Facility</u>				\$ 4,700.00
	0430 Electricity		7900 Operation of Plant		3,340.00
	0987 Reserve Schools/Departments		9890 Reserves		1,360.00
					<u>\$ 4,700.00</u>
	<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>				
	.... Discretionary	\$ 1,360.00	5099 School Utilities	3,340.00	
				<u>Total \$ 4,700.00</u>	
3448	<u>Donations</u>				\$ 32,559.00
	0510 Supplies		6300 Instruction & Curriculum		\$ 3,500.00
	0510 Supplies		7720 Information Services		9,000.00
	0510 Supplies		7730 Staff Services		20,059.00
					<u>\$ 32,559.00</u>
	<i>Explanation: To appropriate donations for Superintendent's Initiative (\$9,000.00), principal/district meetings (\$3,500.00), and Teacher of the Year Banquet (\$20,059.00) based on actual collections.</i>				
	1018 Donations - Superintendent's Initiative	\$ 9,000.00	6027 Donations/Tickets - TOY Banquet	20,059.00	
	4008 Donations - Principal/District Meetings	3,500.00		<u>Total \$ 32,559.00</u>	
3465	<u>Purchased Positions - Other</u>				\$ 9,367.41
	0102 Salary - Other Compensation		5100 Basic Education (K-12)		\$ 7,543.53
	0130 Salary - Overtime		5100 Basic Education (K-12)		281.15
	0210 Florida Retirement System		5100 Basic Education (K-12)		998.98
	0220 Social Security		5100 Basic Education (K-12)		543.75
					<u>\$ 9,367.41</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	\$ 9,367.41			
3466	<u>Purchased Positions/Other - External</u>				\$ 10,500.00
	0102 Salary - Other Compensation		5100 Basic Education (K-12)		\$ 8,661.94
	0210 Florida Retirement System		5100 Basic Education (K-12)		1,175.42
	0220 Social Security		5100 Basic Education (K-12)		662.64
					<u>\$ 10,500.00</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	\$ 10,500.00			
3467	<u>Purchased - Schools - Other</u>				\$ 49,919.22
	0360 Lease and Rental Agreements		5100 Basic Education (K-12)		\$ 1,436.00
	0510 Supplies		5100 Basic Education (K-12)		378.07
	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)		6,499.00
	0365 Software Subscriptions		5900 Other Instruction		10,707.00

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting February 26, 2024

Account	Object			Increase (Decrease)
	0398 Field Trips		7801 Transportation - North	7,922.00
	0398 Field Trips		7802 Transportation - Central	16,345.65
	0398 Field Trips		7803 Transportation - South	9,131.50
				<u>\$ 49,919.22</u>
	<i>Explanation: To appropriate internal funds received from schools to reimburse operating expenditures based on actual collections.</i>			
	8001 Purchased - Schools - Other	\$ 49,919.22		
3480	<u>Public Information Requests</u>			<u>\$ 98.16</u>
	0990 Fund Balance - Unappropriated		9890 Reserves	<u>\$ 98.16</u>
	<i>Explanation: To appropriate revenue received for public information requests based on actual collections.</i>			
	.... Discretionary	\$ 98.16		
3482	<u>Fuel Maintenance Fee</u>			<u>\$ 6,324.53</u>
	0350 Repair and Maintenance		7800 Pupil Transp Services - School	<u>\$ 6,324.53</u>
	<i>Explanation: To appropriate revenue received for fuel maintenance based on actual collections.</i>			
	2093 Fuel System Repairs	\$ 6,324.53		
3485	<u>Restitution Payments - Other</u>			<u>\$ 100.00</u>
	0990 Fund Balance - Unappropriated		9890 Reserves	<u>\$ 100.00</u>
	<i>Explanation: To appropriate revenue received for restitution based on actual collections.</i>			
	.... Discretionary	\$ 100.00		
3490	<u>Miscellaneous Revenue</u>			<u>\$ 8,891.39</u>
	0510 Supplies		7730 Staff Services	\$ 385.00
	0460 Diesel Fuel		7800 Pupil Transp Services - School	7,469.18
	0510 Supplies		7801 Transportation - North	157.43
	0510 Supplies		7802 Transportation - Central	115.38
	0510 Supplies		7803 Transportation - South	16.00
	0510 Supplies		8100 Maintenance Administration	12.00
	0990 Fund Balance - Unappropriated		9890 Reserves	736.40
				<u>\$ 8,891.39</u>
	<i>Explanation: To appropriate revenue for record requests from State of Florida (\$280.00), Scribbles Transcript System (\$456.40), vending commissions (\$300.81), monthly fuel maintenance fees (\$7,469.18), and parapro testing fees (\$385.00) based on actual collections.</i>			
	.... Discretionary	\$ 736.40	3032 Vending Commission - Transportation - Central	115.38
	1020 Maintenance - Vending Commission	12.00	3033 Vending Commission - Transportation - South	16.00
	2093 Fuel System Repairs	7,469.18	5020 Parapro Testing Fees	385.00
	3031 Vending Commission - Transportation - North	157.43	Total	<u>\$ 8,891.39</u>
3493	<u>Sale of Junk</u>			<u>\$ 14,736.60</u>
	0990 Fund Balance - Unappropriated		9890 Reserves	<u>\$ 14,736.60</u>
	<i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i>			
	.... Discretionary	\$ 14,736.60		
3495	<u>Transportation - Repairs Dept./Other</u>			<u>\$ 900.00</u>
	0550 Repair Parts		7801 Transportation - North	<u>\$ 900.00</u>
	<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>			
	.... Discretionary	\$ 900.00		

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
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Account	Object	Increase (Decrease)
3497	<u>Refund - Prior Year Expenditures</u>	\$ 4,544.59
0990	Fund Balance - Unappropriated	9890 Reserves
		\$ 4,544.59
<i>Explanation: To appropriate refund of a prior year expenditure based on actual collections.</i>		
....	Discretionary	\$ 4,544.59
3746	<u>Health Reimbursement Arrangement</u>	\$ 7,789.22
0310	Professional & Technical Service	7730 Staff Services
		\$ 7,789.22
<i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.</i>		
5006	Health Reimbursement Arrangement	\$ 7,789.22

II. Amendments Between Appropriations & Reserves

....	<u>Discretionary</u>	5100 Basic Education (K-12)	\$ (338,284.12)
		5200 Exceptional Child	45,111.89
		5300 Vocational	80,036.00
		6100 Pupil Personnel Services	154.55
		6120 Guidance Services	181.84
		6130 Health Services	133.35
		6200 Instructional Media Services	2,125.00
		6300 Instruction & Curriculum	(0.00)
		6400 Instructional Staff Training Services	4,920.62
		7200 General Administration	5,000.00
		7300 School Admin - Principal Office	17,197.44
		7400 Facilities Acquisition and Construction	28,259.38
		7730 Staff Services	5,280.00
		7760 Internal Service	794.38
		7802 Transportation - Central	157.00
		7900 Operation of Plant	4,323.73
		8100 Maintenance Administration	(0.00)
		8200 Administrative Technology Services	120,000.00
		9890 Reserves	(24,992.30)
			\$ (49,601.24)

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

2095 Salary Resynching \$ 49,601.24

0023 Itinerant - Speech

0103	Salary - Supplements	5200 Exceptional Child	\$ 8,161.00
0131	Salary - Instructional	5200 Exceptional Child	51,399.00
0210	Florida Retirement System	5200 Exceptional Child	7,743.00
0220	Social Security	5200 Exceptional Child	4,556.00
0231	Group Insurance - Health	5200 Exceptional Child	15,936.00
0232	Group Insurance - Life	5200 Exceptional Child	26.00
0233	Group Insurance - Dental	5200 Exceptional Child	400.00
0234	Group Insurance - Other	5200 Exceptional Child	4.00
0103	Salary - Supplements	6100 Pupil Personnel Services	(8,161.00)
0131	Salary - Instructional	6100 Pupil Personnel Services	(51,399.00)
0210	Florida Retirement System	6100 Pupil Personnel Services	(7,743.00)
0220	Social Security	6100 Pupil Personnel Services	(4,556.00)
0231	Group Insurance - Health	6100 Pupil Personnel Services	(15,936.00)
0232	Group Insurance - Life	6100 Pupil Personnel Services	(26.00)
0233	Group Insurance - Dental	6100 Pupil Personnel Services	(400.00)
0234	Group Insurance - Other	6100 Pupil Personnel Services	(4.00)
			\$ -

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

0132 VPK - Year Long Program

0100	Salary - Non-Instructional	5500 Prekindergarten	\$ (273.75)
0102	Salary - Other Compensation	5500 Prekindergarten	25.19
0210	Florida Retirement System	5500 Prekindergarten	3.42
0220	Social Security	5500 Prekindergarten	1.93

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
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Account	Object		Increase (Decrease)
	0510 Supplies	5500 Prekindergarten	(30.54)
	0750 Other Personnel Services	5500 Prekindergarten	273.75
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
1018	<u>Donations - Superintendent's Initiative</u>		
	0510 Supplies	7200 General Administration	\$ 9,000.00
	0510 Supplies	7720 Information Services	(9,000.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2011	<u>Custodial Services</u>		
	0100 Salary - Non-Instructional	7900 Operation of Plant	\$ (15,735.37)
	0102 Salary - Other Compensation	7900 Operation of Plant	9,880.93
	0130 Salary - Overtime	7900 Operation of Plant	5,854.44
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2017	<u>Itinerant Teachers - Adaptive P. E.</u>		
	0331 Out of County Travel	5200 Exceptional Child	\$ 700.00
	0510 Supplies	5200 Exceptional Child	(700.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2027	<u>Itinerant - School Psychologists</u>		
	0510 Supplies	6140 Psychological Services	\$ (1,000.00)
	0519 Technology Supplies	6140 Psychological Services	1,000.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2080	<u>ESSER - General Fund</u>		
	0210 Florida Retirement System	5100 Basic Education (K-12)	\$ (18.82)
	0220 Social Security	5100 Basic Education (K-12)	(8.49)
	0210 Florida Retirement System	6400 Instructional Staff Training Services	18.82
	0220 Social Security	6400 Instructional Staff Training Services	8.49
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2083	<u>ESSER - General Fund - Professional Development</u>		
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	\$ 15.50
	0210 Florida Retirement System	6400 Instructional Staff Training Services	23.70
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(39.20)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2093	<u>Fuel System Repairs</u>		
	0350 Repair and Maintenance	7800 Pupil Transp Services - School	\$ (2,064.00)
	0730 Dues and Fees	7800 Pupil Transp Services - School	2,064.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
2095	<u>Salary Resynching</u>		
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 296.00
	0131 Salary - Instructional	5100 Basic Education (K-12)	6,054.17
	0210 Florida Retirement System	5100 Basic Education (K-12)	634.00
	0220 Social Security	5100 Basic Education (K-12)	486.00
	0100 Salary - Non-Instructional	5200 Exceptional Child	396.00
	0131 Salary - Instructional	5200 Exceptional Child	1,501.00
	0210 Florida Retirement System	5200 Exceptional Child	189.00
	0220 Social Security	5200 Exceptional Child	145.00
	0131 Salary - Instructional	5300 Vocational	330.00
	0210 Florida Retirement System	5300 Vocational	33.00
	0220 Social Security	5300 Vocational	26.00
	0111 Salary - Administrative Manager	6100 Pupil Personnel Services	37.00

Explanation of Budget Amendment as Follows:

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Account	Object		Increase (Decrease)
0131	Salary - Instructional	6100 Pupil Personnel Services	527.00
0210	Florida Retirement System	6100 Pupil Personnel Services	57.00
0220	Social Security	6100 Pupil Personnel Services	43.00
0100	Salary - Non-Instructional	7300 School Admin - Principal Office	568.00
0111	Salary - Administrative Manager	7300 School Admin - Principal Office	920.00
0210	Florida Retirement System	7300 School Admin - Principal Office	150.00
0220	Social Security	7300 School Admin - Principal Office	114.00
0100	Salary - Non-Instructional	7800 Pupil Transp Services - School	635.00
0111	Salary - Administrative Manager	7800 Pupil Transp Services - School	53.00
0210	Florida Retirement System	7800 Pupil Transp Services - School	68.00
0220	Social Security	7800 Pupil Transp Services - School	51.00
0100	Salary - Non-Instructional	7900 Operation of Plant	471.00
0111	Salary - Administrative Manager	7900 Operation of Plant	28.00
0210	Florida Retirement System	7900 Operation of Plant	50.00
0220	Social Security	7900 Operation of Plant	38.00
0100	Salary - Non-Instructional	8100 Maintenance Administration	255.00
0111	Salary - Administrative Manager	8100 Maintenance Administration	34.00
0210	Florida Retirement System	8100 Maintenance Administration	28.00
0220	Social Security	8100 Maintenance Administration	23.00
0997	Reserve - Projects	9890 Reserves	(3,750.00)
			<u>\$ 10,490.17</u>

Explanation: Changes by schools & departments between objects & function to better utilize funds, appropriate unanticipated operating expenditures (Discretionary and Projects 7016 & 8084), adjust salaries to actual (Discretionary and Projects 5027 & 8084), appropriate Administrator of the Year (Project 3028) & Teacher of the Year (Project 4025), and adjust ESE non-gifted positions (Project 5075) by transferring to/(from) the following project(s):

....	Discretionary	\$ (49,601.24)	5075 IDEA Supplemental Support - General Fund	(21,514.00)
3028	E.R. - Administrator of the Year	470.00	7016 Professional Development Training - GF	1,115.00
4025	E.R. - Teacher of the Year	3,555.00	8084 Student Safety	53,818.30
5027	Administrative & Guidance Summer Hours	1,666.77		
			Total	\$ (10,490.17)

2113 Triumph AI Grant

0365	Software Subscriptions	5300 Vocational	\$ (44.26)
0390	Other Purchased Service	5300 Vocational	720.00
0510	Supplies	5300 Vocational	(57,863.65)
0519	Technology Supplies	5300 Vocational	284,768.40
0642	Equipment (Under \$5,000)	5300 Vocational	(1,215.01)
0643	Computer (Over \$1,000) & Tech. Infrastructure	5300 Vocational	(6,645.00)
0649	Technology Equipment (Under \$1,000)	5300 Vocational	(2,210.27)
0102	Salary - Other Compensation	6300 Instruction & Curriculum	2,982.32
0210	Florida Retirement System	6300 Instruction & Curriculum	404.70
0220	Social Security	6300 Instruction & Curriculum	228.15
0331	Out of County Travel	6300 Instruction & Curriculum	(220,185.66)
0390	Other Purchased Service	6300 Instruction & Curriculum	(700.00)
0750	Other Personnel Services	6300 Instruction & Curriculum	(187.50)
0510	Supplies	7400 Facilities Acquisition and Construction	(26.66)
0393	Contracts - Nonprofessional	7900 Operation of Plant	(25.56)
			<u>\$ -</u>

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

2166 Community Education Enrichment

0430	Electricity	7900 Operation of Plant	\$ (3,619.18)
0102	Salary - Other Compensation	9100 Community Service	2,810.36
0210	Florida Retirement System	9100 Community Service	593.83
0220	Social Security	9100 Community Service	214.99
			<u>\$ -</u>

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

2170 Child Care - Northwood Elementary School

0130	Salary - Overtime	9100 Community Service	\$ 1,677.49
0210	Florida Retirement System	9100 Community Service	227.63
0220	Social Security	9100 Community Service	128.33
0510	Supplies	9100 Community Service	(2,033.45)
			<u>\$ -</u>

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

Explanation of Budget Amendment as Follows:

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Account	Object		Increase (Decrease)	
2174 Child Care - Plew Elementary School				
0210	Florida Retirement System	7300	School Admin - Principal Office	\$ 232.96
0684	Replacement Roofing & Systems	7900	Operation of Plant	1,733.60
0130	Salary - Overtime	9100	Community Service	192.25
0210	Florida Retirement System	9100	Community Service	26.09
0220	Social Security	9100	Community Service	65.73
0510	Supplies	9100	Community Service	(6,518.54)
0730	Dues and Fees	9100	Community Service	749.32
0750	Other Personnel Services	9100	Community Service	3,518.59
			<u>\$ -</u>	
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>				
2175 Child Care - Bluewater Elementary School				
0360	Lease and Rental Agreements	5100	Basic Education (K-12)	\$ 11,243.04
0510	Supplies	5100	Basic Education (K-12)	10.00
0510	Supplies	9100	Community Service	(11,253.04)
			<u>\$ -</u>	
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>				
2178 Child Care - Wright Elementary School				
0510	Supplies	9100	Community Service	\$ (158.82)
0730	Dues and Fees	9100	Community Service	158.82
			<u>\$ -</u>	
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>				
2179 Child Care - Antioch Elementary School				
0131	Salary - Instructional	5100	Basic Education (K-12)	\$ 56,867.00
0210	Florida Retirement System	5100	Basic Education (K-12)	7,393.00
0220	Social Security	5100	Basic Education (K-12)	4,350.00
0231	Group Insurance - Health	5100	Basic Education (K-12)	10,042.00
0232	Group Insurance - Life	5100	Basic Education (K-12)	25.00
0233	Group Insurance - Dental	5100	Basic Education (K-12)	323.00
0131	Salary - Instructional	6100	Pupil Personnel Services	(56,867.00)
0210	Florida Retirement System	6100	Pupil Personnel Services	(7,393.00)
0220	Social Security	6100	Pupil Personnel Services	(4,350.00)
0231	Group Insurance - Health	6100	Pupil Personnel Services	(10,042.00)
0232	Group Insurance - Life	6100	Pupil Personnel Services	(25.00)
0233	Group Insurance - Dental	6100	Pupil Personnel Services	(323.00)
0130	Salary - Overtime	9100	Community Service	41.72
0210	Florida Retirement System	9100	Community Service	5.66
0220	Social Security	9100	Community Service	3.19
0510	Supplies	9100	Community Service	(2,050.57)
0730	Dues and Fees	9100	Community Service	2,000.00
			<u>\$ -</u>	
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>				
2181 Child Care - Bob Sikes Elementary School				
0371	Telephone	7900	Operation of Plant	\$ 500.00
0510	Supplies	9100	Community Service	(500.00)
			<u>\$ -</u>	
<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	\$ (73,431.04)
0360	Lease and Rental Agreements	8120	Building and Ground Maintenance	4,153.23
0393	Contracts - Nonprofessional	8120	Building and Ground Maintenance	542.00
0510	Supplies	8120	Building and Ground Maintenance	25,319.52
0642	Equipment (Under \$5,000)	8120	Building and Ground Maintenance	1,956.60
0677	Replacement Systems - Other than Bldg.	8120	Building and Ground Maintenance	(2,000.00)
0684	Replacement Roofing & Systems	8120	Building and Ground Maintenance	43,459.69
			<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)
3028	<u>E.R. - Administrator of the Year</u>		
	0510 Supplies	7730 Staff Services	\$ 470.00
	<i>Explanation: Appropriate Administrator of the Year by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (470.00)	
3057	<u>Innovative Program - Academic Team</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (1,260.00)
	0730 Dues and Fees	5100 Basic Education (K-12)	1,260.00
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3105	<u>Instructional Materials - Textbooks</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ 1,117.62
	0520 Textbooks	5100 Basic Education (K-12)	(1,117.62)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3106	<u>Instructional Materials - Media</u>		
	0519 Technology Supplies	6200 Instructional Media Services	\$ 130.36
	0610 Library Books	6200 Instructional Media Services	(130.36)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3117	<u>Pipeline Grant</u>		
	0510 Supplies	5900 Other Instruction	\$ (4,000.00)
	0642 Equipment (Under \$5,000)	5900 Other Instruction	4,000.00
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3160	<u>Lottery - School Recognition</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 1,978.70
	0210 Florida Retirement System	5100 Basic Education (K-12)	268.51
	0220 Social Security	5100 Basic Education (K-12)	151.37
	0510 Supplies	5100 Basic Education (K-12)	(2,889.60)
	0519 Technology Supplies	5100 Basic Education (K-12)	491.02
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3390	<u>School Computers</u>		
	0355 Technology Repairs & Maintenance	5100 Basic Education (K-12)	\$ (250.00)
	0519 Technology Supplies	5100 Basic Education (K-12)	250.00
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4004	<u>Chorus Program</u>		
	0330 In County Travel	5100 Basic Education (K-12)	\$ (102.73)
	0331 Out of County Travel	5100 Basic Education (K-12)	(180.50)
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	3,102.00
	0390 Other Purchased Service	5100 Basic Education (K-12)	493.24
	0510 Supplies	5100 Basic Education (K-12)	(2,058.03)
	0519 Technology Supplies	5100 Basic Education (K-12)	(108.23)
	0398 Field Trips	7802 Transportation - Central	(1,145.75)
			\$ -
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4005	<u>Band Program</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 270.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	36.64
	0220 Social Security	5100 Basic Education (K-12)	20.65
	0331 Out of County Travel	5100 Basic Education (K-12)	98.15
	0390 Other Purchased Service	5100 Basic Education (K-12)	309.15

Explanation of Budget Amendment as Follows:
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Account	Object		Increase (Decrease)
	0510 Supplies	5100 Basic Education (K-12)	(1,094.72)
	0398 Field Trips	7800 Pupil Transp Services - School	(268.00)
	0398 Field Trips	7802 Transportation - Central	268.00
	0398 Field Trips	7803 Transportation - South	360.13
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4012	<u>Insurance Claims - Building & Fixed Equipment</u>		
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ 5,801.49</u>
<i>Explanation: Appropriate insurance claims by transferring to/(from) the following project(s):</i>			
	9015 Fixed Charges	\$ (5,801.49)	
4016	<u>SM - Administrative</u>		
	0354 Maintenance Vehicle Repair	6500 Instruction Related Technology	\$ (500.00)
	0644 Computer Hardware (Under \$1,000)	6500 Instruction Related Technology	500.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
4025	<u>E.R. - Teacher of the Year</u>		
	0510 Supplies	7730 Staff Services	<u>\$ 3,555.00</u>
<i>Explanation: Appropriate Teacher of the Year by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (3,555.00)	
4065	<u>Instructional Materials - Textbooks - BSA</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (50.00)
	0520 Textbooks	5100 Basic Education (K-12)	50.00
			<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)	\$ 3,991.85
	0210 Florida Retirement System	5100 Basic Education (K-12)	546.98
	0220 Social Security	5100 Basic Education (K-12)	305.14
	0997 Reserve - Projects	9890 Reserves	(4,843.97)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5007	<u>SSTRIDE District Supplement</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (53.75)
	0398 Field Trips	7801 Transportation - North	53.75
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5027	<u>Administrative & Guidance Summer Hours</u>		
	0102 Salary - Other Compensation	6120 Guidance Services	\$ 1,375.00
	0210 Florida Retirement System	6120 Guidance Services	186.59
	0220 Social Security	6120 Guidance Services	105.18
			<u>\$ 1,666.77</u>
<i>Explanation: Adjust salaries to actual by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (1,666.77)	
5054	<u>AP - Bonuses & Exams</u>		
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 1,200.00
	0220 Social Security	5100 Basic Education (K-12)	91.80
	0510 Supplies	5100 Basic Education (K-12)	(1,291.80)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:
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Account	Object		Increase (Decrease)
5064 CAPE - Culinary			
0393	Contracts - Nonprofessional	5300 Vocational	\$ 1,801.92
0510	Supplies	5300 Vocational	445.33
0641	Equipment (Over \$5,000)	5300 Vocational	5,140.00
0642	Equipment (Under \$5,000)	5300 Vocational	119.40
0643	Computer (Over \$1,000) & Tech. Infrastructure	5300 Vocational	(550.00)
0997	Reserve - Projects	9890 Reserves	(6,956.65)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5065 CAPE - Drafting/Engineering			
0365	Software Subscriptions	5300 Vocational	\$ 4,000.00
0642	Equipment (Under \$5,000)	5300 Vocational	408.13
0997	Reserve - Projects	9890 Reserves	(4,408.13)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5068 CAPE - Information Technology			
0102	Salary - Other Compensation	5300 Vocational	\$ 133.38
0210	Florida Retirement System	5300 Vocational	18.10
0220	Social Security	5300 Vocational	15.09
0331	Out of County Travel	5300 Vocational	200.00
0350	Repair and Maintenance	5300 Vocational	3,712.56
0365	Software Subscriptions	5300 Vocational	5,498.00
0519	Technology Supplies	5300 Vocational	10,724.00
0644	Computer Hardware (Under \$1,000)	5300 Vocational	7,947.18
0730	Dues and Fees	5300 Vocational	75.00
0750	Other Personnel Services	5300 Vocational	337.50
0997	Reserve - Projects	9890 Reserves	(28,660.81)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5072 CAPE - Automotive			
0350	Repair and Maintenance	5300 Vocational	\$ 230.65
0997	Reserve - Projects	9890 Reserves	(230.65)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5073 CAPE - Building Trades			
0331	Out of County Travel	5300 Vocational	\$ 128.93
0519	Technology Supplies	5300 Vocational	50.00
0997	Reserve - Projects	9890 Reserves	(178.93)
			<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	\$ (2,177.88)
0130	Salary - Overtime	5200 Exceptional Child	336.88
0210	Florida Retirement System	5200 Exceptional Child	(4,559.00)
0220	Social Security	5200 Exceptional Child	(2,570.00)
0231	Group Insurance - Health	5200 Exceptional Child	(12,209.00)
0232	Group Insurance - Life	5200 Exceptional Child	(31.00)
0233	Group Insurance - Dental	5200 Exceptional Child	(162.00)
0234	Group Insurance - Other	5200 Exceptional Child	(142.00)
			<u>\$ (21,514.00)</u>
<i>Explanation: Changes by schools & departments between objects & function to better utilize funds and adjust ESE non-gifted positions by transferring to/(from) the following project(s):</i>			
2095	Salary Resynching	\$ 21,514.00	
5090 Special Stipends (Hard to Fill/Title I/Nat'l Bd)			
0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ (1,500.00)
0210	Florida Retirement System	5100 Basic Education (K-12)	(203.56)
0220	Social Security	5100 Basic Education (K-12)	(114.75)

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 5
Board Meeting February 26, 2024

Account	Object		Increase (Decrease)
	0102 Salary - Other Compensation	5200 Exceptional Child	1,500.00
	0210 Florida Retirement System	5200 Exceptional Child	203.56
	0220 Social Security	5200 Exceptional Child	114.75
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5110	<u>Workforce Development</u>		
	0103 Salary - Supplements	5900 Other Instruction	\$ 550.90
	0510 Supplies	5900 Other Instruction	(4,278.22)
	0130 Salary - Overtime	7900 Operation of Plant	600.00
	0210 Florida Retirement System	7900 Operation of Plant	81.42
	0220 Social Security	7900 Operation of Plant	45.90
	0371 Telephone	7900 Operation of Plant	3,000.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5909	<u>School Maintenance - School Control</u>		
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (3,913.01)
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	(7,269.27)
	0510 Supplies	8120 Building and Ground Maintenance	959.02
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	3,429.00
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	6,794.26
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6006	<u>Fingerprinting - Fees</u>		
	0730 Dues and Fees	7730 Staff Services	\$ (20,000.00)
	<i>Explanation: Appropriate employee fingerprinting fees by transferring to/(from) the following project(s):</i>		
	6007 Fingerprinting - Employees	\$ 20,000.00	
6007	<u>Fingerprinting - Employees</u>		
	0730 Dues and Fees	7730 Staff Services	\$ 20,000.00
	<i>Explanation: Appropriate employee fingerprinting fees by transferring to/(from) the following project(s):</i>		
	6006 Fingerprinting - Fees	\$ (20,000.00)	
6110	<u>Adult Education Tuition</u>		
	0331 Out of County Travel	5900 Other Instruction	\$ 500.00
	0510 Supplies	5900 Other Instruction	(2,091.20)
	0103 Salary - Supplements	7300 School Admin - Principal Office	1,591.20
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7016	<u>Professional Development Training - GF</u>		
	0360 Lease and Rental Agreements	6400 Instructional Staff Training Services	\$ 1,115.00
	<i>Explanation: Appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (1,115.00)	
7020	<u>Purchased Positions/Other - External</u>		
	0220 Social Security	5100 Basic Education (K-12)	\$ (4.89)
	0750 Other Personnel Services	5100 Basic Education (K-12)	(337.50)
	0220 Social Security	5200 Exceptional Child	4.89
	0750 Other Personnel Services	5200 Exceptional Child	337.50
			<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 5
Board Meeting February 26, 2024

Account	Object		Increase (Decrease)
7054 AP Initiative - Set-Aside			
0390	Other Purchased Service	5100 Basic Education (K-12)	\$ 200.00
0510	Supplies	5100 Basic Education (K-12)	(1,899.00)
0644	Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	1,699.00
			<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)	\$ (156.00)
0730	Dues and Fees	5100 Basic Education (K-12)	156.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7061 CAPE Digital Tools - STEMM			
0220	Social Security	5300 Vocational	\$ 7.15
0510	Supplies	5300 Vocational	1,309.92
0730	Dues and Fees	5300 Vocational	155.00
0750	Other Personnel Services	5300 Vocational	492.85
0997	Reserve - Projects	9890 Reserves	(1,964.92)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7063 CAPE - Manufacturing			
0510	Supplies	5300 Vocational	\$ (200.00)
0398	Field Trips	7802 Transportation - Central	200.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7162 SAI - Twilight School			
0390	Other Purchased Service	5100 Basic Education (K-12)	\$ 300.00
0510	Supplies	5100 Basic Education (K-12)	(300.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8001 Purchased - Schools - Other			
0360	Lease and Rental Agreements	5100 Basic Education (K-12)	\$ 583.00
0510	Supplies	5100 Basic Education (K-12)	(583.00)
0398	Field Trips	7802 Transportation - Central	(896.50)
0398	Field Trips	7803 Transportation - South	896.50
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8084 Student Safety			
0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ 1,500.00
0210	Florida Retirement System	5100 Basic Education (K-12)	203.55
0220	Social Security	5100 Basic Education (K-12)	114.75
0310	Professional & Technical Service	6130 Health Services	(85.22)
0730	Dues and Fees	6130 Health Services	85.22
0510	Supplies	7900 Operation of Plant	52,000.00
0519	Technology Supplies	7900 Operation of Plant	(1,495.00)
0644	Computer Hardware (Under \$1,000)	7900 Operation of Plant	1,495.00
			<u>\$ 53,818.30</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, appropriate unanticipated operating expenditures and adjust salaries to actual by transferring to/(from) the following project(s):</i>			
2095	Salary Resynching	\$ (53,818.30)	
8107 CSR - Math Initiatives			
0510	Supplies	6300 Instruction & Curriculum	\$ (33.00)
0730	Dues and Fees	6300 Instruction & Curriculum	33.00
			<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 5

Board Meeting February 26, 2024

Account	Object		Increase (Decrease)
9007	<u>Career and Professional Education</u>		
	0132 Salary - Hourly Teachers	5300 Vocational	\$ 2,338.41
	0210 Florida Retirement System	5300 Vocational	317.33
	0220 Social Security	5300 Vocational	180.53
	0730 Dues and Fees	5300 Vocational	50.00
	0331 Out of County Travel	6300 Instruction & Curriculum	1,250.00
	0390 Other Purchased Service	6300 Instruction & Curriculum	360.00
	0393 Contracts - Nonprofessional	6300 Instruction & Curriculum	925.00
	0730 Dues and Fees	6300 Instruction & Curriculum	1,500.00
	0997 Reserve - Projects	8990 Reserves	(6,921.27)
			<u>\$ -</u>

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

9015 Fixed Charges

0121 Salary Retirement Bonus	5100 Basic Education (K-12)	\$ (1,011.19)
0122 Salary - Sick Leave Payoff	5100 Basic Education (K-12)	(87,907.97)
0123 Salary - Annual Leave Payoff	5100 Basic Education (K-12)	(24,614.74)
0210 Florida Retirement System	5100 Basic Education (K-12)	(3,471.81)
0220 Social Security	5100 Basic Education (K-12)	(97.12)
0790 Miscellaneous Expense	5100 Basic Education (K-12)	59,466.82
0123 Salary - Annual Leave Payoff	6300 Instruction & Curriculum	24,614.74
0210 Florida Retirement System	6300 Instruction & Curriculum	3,340.23
0313 Attorney Fees	7100 School Board	(59,466.82)
0320 Insurance and Bond Premiums	7100 School Board	3,680.14
0730 Dues and Fees	7100 School Board	1,572.00
0122 Salary - Sick Leave Payoff	7300 School Admin - Principal Office	62,054.62
0220 Social Security	7300 School Admin - Principal Office	7.65
0231 Group Insurance - Health	7730 Staff Services	1,175.38
0121 Salary Retirement Bonus	7801 Transportation - North	1,011.19
0122 Salary - Sick Leave Payoff	7900 Operation of Plant	4,248.00
0320 Insurance and Bond Premiums	7900 Operation of Plant	(3,680.14)
0122 Salary - Sick Leave Payoff	8100 Maintenance Administration	19,063.72
0220 Social Security	8100 Maintenance Administration	15.30
0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	(5,801.49)
		<u>\$ (5,801.49)</u>

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

4012 Insurance Claims - Building & Fixed Equipment \$ 5,801.49

ADOPTED BY SCHOOL BOARD:

FEBRUARY 26, 2024

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2023	INCREASE	DECREASE	BUDGET AS OF 1/31/2024	
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	-	28,396.59	2,651.95	-	31,048.54
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	\$ 21,591,789.78	\$ 2,651.95	\$ -	\$ 21,594,441.73

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 12/31/2023	INCREASE	DECREASE	BUDGET AS OF 1/31/2024
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	137,894.12	2,651.95	-	140,546.07
	TOTAL - DEBT SERVICE FUNDS	\$ 21,563,393.19	\$ 21,591,789.78	\$ 2,651.95	\$ -	\$ 21,594,441.73

Explanation of Budget Amendment as Follows:
 Part II - Debt Service Funds
 Amendment Number 5
 Board Meeting February 26, 2024

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3431	<u>Interest on Investments</u>		<u>\$ 2,651.95</u>
	0998 Reserve - Debt Service	9890 Reserves	<u>\$ 2,651.95</u>
<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>			
	.... Discretionary	\$ 2,651.95	

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

FEBRUARY 26, 2024

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2023	INCREASE	DECREASE	BUDGET AS OF 1/31/2024
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	-	2,527,823.41	829,521.81	-	3,357,345.22
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	\$ 204,389,241.13	\$ 829,521.81	\$ -	\$ 205,218,762.94

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 12/31/2023	INCREASE	DECREASE	BUDGET AS OF 1/31/2024
7400	0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -	\$ -
7400	0630	BUILDING & FIXED EQUIPMENT	-	-	-	-	-
7400	0631	ARCHITECTURAL DESIGN / ENGINEERING	54,314,564.25	53,688,973.52	-	241,620.79	53,447,352.73
7400	0632	CONTRACTOR SERVICES	-	-	-	-	-
7400	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-	-
7400	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	465,322.42	812,311.22	1,352.00	-	813,663.22
7400	0642	EQUIPMENT (UNDER \$1,000)	1,239,653.92	1,747,056.52	11,305.00	-	1,758,361.52
7400	0643	COMPUTER EQUIPMENT (OVER \$1,000)	203,170.26	283,214.26	13,296.00	-	296,510.26
7400	0644	COMPUTER HARDWARE (UNDER \$1,000)	29,533.25	34,023.25	13,379.50	-	47,402.75
7400	0648	TECHNOLOGY EQUIPMENT (OVER \$1,000)	609,613.50	535,822.22	-	-	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	590,170.76	-	-	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	-	4,666.00	302,210.23
7400	0676	OTHER PERMANENT IMPROVEMENTS	272,219.13	275,376.30	-	-	275,376.30
7400	0677	REPLACEMENT SYSTEMS	325,669.66	333,602.10	4,805.00	-	338,407.10
7400	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	500,000.00	617,365.14	-	-	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	92,633,489.83	233,624.34	-	92,867,114.17
7400	0685	FLOORING/STRUCTURAL ALTERATION	748,061.04	804,872.44	-	219.05	804,653.39
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	3,396,822.07	829,521.81	-	4,226,343.88
7400	0997	RESERVES - PROJECTS	-	-	-	-	-
7430	0794	CHARTER SCHOOL LCI	-	374,932.00	-	31,256.00	343,676.00
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	\$ 204,389,241.13	\$ 1,107,283.65	\$ 277,761.84	\$ 205,218,762.94

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 5

Board Meeting February 26, 2024

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3431	<u>Interest on Investments</u>		\$ 829,521.81
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 829,521.81
	<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>		
	.... Discretionary	\$ 829,521.81	
II. Amendments Between Appropriations & Reserves			
1369	<u>BD - Athletic Equipment</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 2,269.00
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (2,269.00)	
2217	<u>DW - Sales Tax Construct - FF&E - P6TO12</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ (241,620.79)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	241,620.79
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (25,274.00)
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	1369 BD - Athletic Equipment	\$ 2,269.00	
	2364 BD - School Equipment	23,005.00	
	<i>Total Projects transferred to/(from)</i>		\$ 25,274.00
2310	<u>DW - Minor Repair & Maint.</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (11,256.79)
	<i>Explanation: Transferred to/(from) the following project(s):</i>		
	2368 DW - Paving/Resurfacing	\$ 11,256.79	
2336	<u>DW - Emergency Maintenance</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 219.05
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	(219.05)
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2337	<u>DW - Custodial Equipment</u>		
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ 8,000.00
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	(8,000.00)
			\$ -
	<i>Explanation: Reallocate funds between objects within the project.</i>		
2364	<u>BD - School Equipment</u>		
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ (6,648.00)
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	16,357.00
	0643 Computer Hardware (Over \$5,000)	7400 Facilities Acquisition and Construction	13,296.00
			\$ 23,005.00
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (23,005.00)	
2368	<u>DW - Paving/Resurfacing</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 185.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	11,071.79
			\$ 11,256.79
	<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>		
	2310 DW - Minor Repair & Maint.	\$ (11,256.79)	

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 5

Board Meeting February 26, 2024

Account	Object	Function	Increase (Decrease)
<u>2386 DW - District Department Equipment</u>			
0644	Computer Hardware (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 13,379.50
<i>Explanation: Transferred to/(from) the following project(s):</i>			
8342	Project Contingency	\$ (13,379.50)	
<u>3355 DW - Fencing</u>			
0675	Fence & Underground Tanks	7400 Facilities Acquisition and Construction	\$ (4,666.00)
0677	Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	4,620.00
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	46.00
			\$ -
<i>Explanation: Reallocate funds between objects within the project.</i>			
<u>4203 DW - Furniture, Fixtures, & Equipment</u>			
0642	Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 679.00
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	739,844.19
			\$ 740,523.19
<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>			
8342	Project Contingency	\$ (740,523.19)	
<u>4216 Sales Tax HVAC Projects - 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>4218 School Security & Fencing Scope Mod 7 - P6TO2</u>			
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 30,000.00
<i>Explanation: Transferred to/(from) the following project(s):</i>			
8342	Project Contingency	\$ (30,000.00)	
<u>4232 DW - Sales Tax Construction-Scope Mod #2 - P6TO12</u>			
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 975,000.00
<i>Explanation: Transferred to/(from) the following project(s):</i>			
8342	Project Contingency	\$ (975,000.00)	
<u>8052 Capital 1.5 Mill Charter Schools</u>			
0794	Charter School LCI	7430 Charter School LCI	\$ (31,256.00)
<i>Explanation: Transferred to/(from) the following project(s):</i>			
8342	Project Contingency	\$ 31,256.00	
<u>8342 Project Contingency</u>			
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (2,018,158.59)
<i>Explanation: Transferred to/(from) the following project(s):</i>			
2386	DW - District Department Equipment	\$ 13,379.50	4218 School Security & Fencing Scope Mod 7 - P6TO2 30,000.00
4203	DW - Furniture, Fixtures, & Equipment	740,523.19	4232 DW - Sales Tax Construction-Scope Mod #2 - P6TO12 975,000.00
4216	Sales Tax HVAC Projects - P6TO37	290,511.90	8052 Capital 1.5 Mill Charter Schools (31,256.00)
			Total Projects transferred to/(from) \$ 2,018,158.59

ADOPTED BY SCHOOL BOARD:

FEBRUARY 26, 2024

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 42XX & 44XX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 12/31/2023	INCREASE	DECREASE	BUDGET AS OF 1/31/2024
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	9,813,863.68	-	-	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	380,986.03	-	-	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	\$ 28,833,826.57	\$ -	\$ -	\$ 28,833,826.57

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 42XX & 44XX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 12/31/2023	INCREASE	DECREASE	BUDGET AS OF 1/31/2024
5100	BASIC EDUCATION (K-12)	\$ 13,710,370.47	\$ 12,695,820.62	\$ -	\$ 12,887.82	\$ 12,682,932.80
5200	EXCEPTIONAL CHILD	9,313,720.26	7,393,003.36	109,812.97	-	7,502,816.33
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	457,875.00	-	-	457,875.00
5900	OTHER INSTRUCTION	-	-	-	-	-
6100	PUPIL PERSONNEL SERVICES	761,559.62	683,213.23	-	116,121.00	567,092.23
6110	ATTENDANCE AND SOCIAL WORK	292,747.00	292,747.00	-	-	292,747.00
6120	GUIDANCE SERVICES	115,062.88	115,062.88	4,000.00	-	119,062.88
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	139.69	-	125,570.68
6200	INSTRUCTIONAL MEDIA SERVICES	983.85	-	-	-	-
6300	INSTRUCTION & CURRICULUM	2,347,295.34	2,240,281.34	12,190.83	-	2,252,472.17
6400	INSTRUCTIONAL STAFF TRAINING SERVICES	2,773,010.07	2,501,579.27	2,000.00	-	2,503,579.27
6500	INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-
7100	SCHOOL BOARD	-	-	-	-	-
7200	GENERAL ADMINISTRATION	813,212.71	683,033.64	-	4,468.00	678,565.64
7300	SCHOOL ADMIN - PRINCIPAL OFFICE	1,666.67	1,666.67	2,333.33	-	4,000.00
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	3,000.00	-	19,275.00
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	\$ 28,833,826.57	\$ 133,476.82	\$ 133,476.82	\$ 28,833,826.57

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds (Funds 42xx & 44xx)
Amendment Number 5
Board Meeting February 26, 2024

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
N/A			
II. Amendments Between Appropriations & Reserves			
1488 <u>DODEA - ENGAGE</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (190.83)
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	157.43
	0210 Florida Retirement System	6300 Instruction & Curriculum	21.36
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	12.04
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2461 <u>ESSER III</u>			
	0310 Professional & Technical Services	5100 Basic Education (K-12)	\$ 8,333.32
	0310 Professional & Technical Services	5200 Exceptional Child	(14,666.65)
	0310 Professional & Technical Services	6120 Guidance Services	4,000.00
	0310 Professional & Technical Services	7300 School Admin - Principal Office	2,333.33
			<u>\$ -</u>
<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)	\$ (25,237.69)
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	25,926.07
	0210 Florida Retirement System	5100 Basic Education (K-12)	(478.82)
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(209.56)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(1,258.71)
			<u>\$ (1,258.71)</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds and transfers to/(from) the following project(s):</i>			
	3454 <u>ESSER III - Supplemental Programming - SIS</u>	\$ 1,258.71	
3454 <u>ESSER III - Supplemental Programming - SIS</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ 1,258.71
<i>Explanation: Transfers to/(from) the following project(s):</i>			
	3453 <u>ESSER III - Supplemental Programming</u>	\$ (1,258.71)	
3456 <u>ARP - Intensive Afterschool and Weekend Academies</u>			
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (36.16)
	0210 Florida Retirement System	5100 Basic Education (K-12)	38.59
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(2.43)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3487 <u>AFRL - RWWI - Growing STEM Awareness</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (3,917.45)
	0519 Technology - Supplies	5100 Basic Education (K-12)	1,443.35
	0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)	0.01
	0644 Computer Hardware (Under \$5,000)	5100 Basic Education (K-12)	2,474.09
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3488 <u>DoDEA ENGAGE 2.0</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ (17,000.00)
	0310 Professional & Technical Services	6300 Instruction & Curriculum	12,000.00
	0331 Out of County Travel	6400 Instructional Staff Training Services	2,000.00
	0331 Out of County Travel	7730 Staff Services	3,000.00
			<u>\$ -</u>
<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 5
Board Meeting February 26, 2024

Account	Object	Function	Increase (Decrease)
4401	<u>Title I - Part A</u>		
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (2,823.49)
	0131 Salary - Instructional	5100 Basic Education (K-12)	1,320.00
	0210 Florida Retirement System	5100 Basic Education (K-12)	3,183.17
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(111.54)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	5,018.81
	0232 Group Insurance - Life	5100 Basic Education (K-12)	25.80
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(0.20)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(541.05)
	0390 Other Purchased Service	5100 Basic Education (K-12)	(7,750.20)
	0510 Supplies	5100 Basic Education (K-12)	(19,071.61)
	0519 Technology - Supplies	5100 Basic Education (K-12)	16,720.00
	0510 Supplies	5200 Exceptional Child	8,358.62
	0510 Supplies	6150 Parental Involvement	139.69
	0791 Indirect Costs	7200 General Administration	(4,468.00)
			<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	\$ 71,609.55
	0130 Salary - Overtime	5200 Exceptional Child	622.45
	0210 Florida Retirement System	5200 Exceptional Child	9,986.00
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	5,524.00
	0231 Group Insurance - Health	5200 Exceptional Child	26,611.00
	0232 Group Insurance - Life	5200 Exceptional Child	66.00
	0233 Group Insurance - Dental	5200 Exceptional Child	856.00
	0510 Supplies	5200 Exceptional Child	(115,275.00)
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	(210.00)
	0117 Workshops	6300 Instruction & Curriculum	210.00
			<u>\$ -</u>

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

4476	<u>IDEA - Pre-Kd</u>		
	0103 Salary - Supplements	5200 Exceptional Child	\$ 8,324.00
	0131 Salary - Instructional	5200 Exceptional Child	84,986.00
	0210 Florida Retirement System	5200 Exceptional Child	11,048.00
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	6,501.00
	0231 Group Insurance - Health	5200 Exceptional Child	13,160.00
	0232 Group Insurance - Life	5200 Exceptional Child	26.00
	0233 Group Insurance - Dental	5200 Exceptional Child	400.00
	0510 Supplies	5200 Exceptional Child	(8,324.00)
	0131 Salary - Instructional	6100 Pupil Personnel Services	(84,986.00)
	0210 Florida Retirement System	6100 Pupil Personnel Services	(11,048.00)
	0220 FICA (Social Security & Medicare)	6100 Pupil Personnel Services	(6,501.00)
	0231 Group Insurance - Health	6100 Pupil Personnel Services	(13,160.00)
	0232 Group Insurance - Life	6100 Pupil Personnel Services	(26.00)
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	(400.00)
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

FEBRUARY 26, 2024

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

FUND NUMBER: 49XX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 12/31/2023	INCREASE	DECREASE	BUDGET AS OF 1/31/2023
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 12/31/2023	INCREASE	DECREASE	BUDGET AS OF 1/31/2023
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 5
Board Meeting February 26, 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 26, 2024

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2023	INCREASE	DECREASE	BUDGET AS OF 1/31/2024	
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	804,097.56	-	-	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	11,232.66	2,266.92	-	13,499.58	
3451 STUDENT MEALS	4,069,700.00	4,069,700.00	-	-	4,069,700.00	
3456 OTHER FOOD SALES	-	-	-	-	-	
3457 CATERING	2,900.19	7,481.87	449.26	-	7,931.13	
3459 SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-	
3460 ONLINE CREDIT CARD FEES	11,754.42	67,583.93	11,048.53	-	78,632.46	
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	\$ 25,852,463.93	\$ 13,764.71	\$ -	\$ 25,866,228.64	

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 12/31/2023	INCREASE	DECREASE	BUDGET AS OF 1/31/2024		
0100 SALARY - NON-INSTRUCTIONAL	\$ 957,955.65	\$ 675,510.54	\$ -	\$ -	\$ 675,510.54		
0102 SALARY - OTHER COMPENSATION	1,038.93	1,604.87	-	-	1,604.87		
0103 SALARY - SUPPLEMENTS	-	-	-	-	-		
0111 SALARY - ADMINISTRATIVE/MANAGERIAL	625,989.00	475,711.00	-	-	475,711.00		
0117 WORKSHOPS	2,921.25	3,266.25	348.50	-	3,614.75		
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	1,764.09	-	5,568.24		
0161 SALARY - PROFESSIONAL/TECHNICAL	183,683.00	183,993.24	-	-	183,993.24		
0210 FLORIDA RETIREMENT SYSTEM	81,216.74	175,610.46	239.40	-	175,849.86		
0220 FICA (SOCIAL SECURITY)	46,734.35	103,854.16	161.59	-	104,015.75		
0231 GROUP INSURANCE - HEALTH & HOSPITAL	107,510.35	384,895.84	-	-	384,895.84		
0232 GROUP INSURANCE - LIFE	246.00	952.10	-	-	952.10		
0233 GROUP INSURANCE - DENTAL	3,631.32	12,895.47	-	-	12,895.47		
0234 GROUP INSURANCE - OTHER	128.00	768.00	-	-	768.00		
0310 PROFESSIONAL & TECHNICAL SERVICES	9,168,358.23	9,923,970.03	449.26	-	9,924,419.29		
0330 IN COUNTY TRAVEL	4,134.14	2,285.89	115.29	-	2,401.18		
0331 OUT OF COUNTY TRAVEL	4,481.78	5,742.46	-	-	5,742.46		
0350 REPAIR AND MAINTENANCE	139,818.25	116,765.32	-	1,837.52	114,927.80		
0354 MAINTENANCE / VEHICLE REPAIR	6,571.30	8,484.92	987.80	-	9,472.72		
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	-	8,228.78	-	-	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	45,047.08	183.00	-	45,230.08		
0399 OTHER TECHNOLOGY PURCHASE SERVICE	-	712.84	-	-	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	55,919.33	137.44	-	56,056.77		
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	168,460.97	413.99	-	168,874.96		
0643 COMPUTER HARDWARE (OVER \$5,000)	-	-	-	-	-		
0644 COMPUTER HARDWARE (UNDER \$5,000)	1,085.14	1,085.14	-	-	1,085.14		
0652 OTHER MOTOR VEHICLES	-	-	-	-	-		
0676 OTHER PERMANENT IMPROVEMENTS	-	-	-	-	-		
0681 FIRE/SPRINKLER/ELECT/WATER SYSTEMS	-	-	-	-	-		
0682 HEATING/COOLING/AIR CONDITION	-	-	-	-	-		
0684 REPLACEMENT ROOFING & SYSTEMS	34.00	34.00	-	34.00	-		
0685 FLOORING/STRUCTURAL ALTERATION	-	-	-	-	-		
0691 SOFTWARE (OVER \$5,000)	-	-	-	-	-		
0692 SOFTWARE (UNDER \$5,000)	-	-	-	-	-		
0730 DUES AND FEES	18,000.00	17,597.86	-	-	17,597.86		
0731 ONLINE CREDIT CARD FEES	11,754.42	67,583.93	11,048.53	-	78,632.46		
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	9,449,379.16	-	212.66	9,449,166.50		
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	\$ 25,852,463.93	\$ 15,848.89	\$ 2,084.18	\$ 25,866,228.64		

Explanation of Budget Amendment as Follows:

Part VI - School Food Service Fund

Amendment Number 5

Board Meeting February 26, 2024

Account	Object	Function	(Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3448	<u>Donations</u>		\$ 2,266.92
0990	Fund Balance - Unappropriated	9890 Reserves	\$ 2,266.92
<i>Explanation: Appropriate donations for unpaid Student Meals based on actual collections.</i>			
....	Discretionary	\$ 2,266.92	
3457	<u>Catering</u>		\$ 449.26
0310	Professional & Technical Service	7610 Food Service - Departments	\$ 449.26
<i>Explanation: Appropriate revenue for Catering based on actual collections.</i>			
7502	Catering	\$ 449.26	
3460	<u>On-Line Credit Card Fees</u>		\$ 11,048.53
0731	On-Line Credit Card Fees	7610 Food Service - Departments	\$ 11,048.53
<i>Explanation: Appropriate revenue for On-Line Credit Card Fees based on actual collections.</i>			
3510	SFS Contract Exclusions	\$ 11,048.53	
II. Amendments Between Appropriations & Reserves			
....	Discretionary		
0130	Salary - Overtime	7600 Food Service (Schools)	\$ 1,732.87
0210	Florida Retirement System	7600 Food Service (Schools)	235.16
0220	Social Security	7600 Food Service (Schools)	132.54
0310	Professional & Technical Service	7600 Food Service (Schools)	813,922.20
0330	In County Travel	7600 Food Service (Schools)	245.01
0510	Supplies	7600 Food Service (Schools)	345.48
0117	Workshops	7610 Food Service - Departments	348.50
0130	Salary - Overtime	7610 Food Service - Departments	31.22
0210	Florida Retirement System	7610 Food Service - Departments	4.24
0220	Social Security	7610 Food Service - Departments	29.05
0310	Professional & Technical Service	7610 Food Service - Departments	(813,922.20)
0330	In County Travel	7610 Food Service - Departments	(245.01)
0510	Supplies	7610 Food Service - Departments	(345.48)
0990	Fund Balance - Unappropriated	9890 Reserves	(2,479.58)
			\$ 34.00
<i>Explanation: Changes between objects & functions to better utilize funds and transfers to/(from) the following project(s):</i>			
0515	Pryor Kitchen Renovation F&G P-6/TO-6	\$ (34.00)	
0515	<u>Pryor Kitchen Renovation F&G P-6/TO-6</u>		
0684	Replacement Roofing & Systems	7600 Food Service (Schools)	\$ (34.00)
<i>Explanation: Transfers to/(from) the following project(s):</i>			
....	Discretionary	\$ 34.00	
3510	<u>SFS Contract Exclusions</u>		
0510	Supplies	7600 Food Service (Schools)	\$ 84.96
0330	In County Travel	7610 Food Service - Departments	115.29
0350	Repair and Maintenance	7610 Food Service - Departments	(1,837.52)
0354	Maintenance Vehicle Repair	7610 Food Service - Departments	987.80
0393	Contracts - Nonprofessional	7610 Food Service - Departments	183.00
0510	Supplies	7610 Food Service - Departments	52.48
0642	Equipment (Under \$5,000)	7610 Food Service - Departments	413.99
			\$ -
<i>Explanation: Changes between objects & functions to better utilize funds.</i>			

FUND NAME: INTERNAL SERVICE FUNDS

FUND NUMBER: 7XXX

<i>ESTIMATED REVENUE</i>						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 12/31/2023	INCREASE	DECREASE	BUDGET AS OF 1/31/2024
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 12/31/2023	INCREASE	DECREASE	BUDGET AS OF 1/31/2024
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	23,760.00	-	35,640.00
	0730	DUES AND FEES	40.02	40.02	-	-	40.02
	0770	CLAIMS EXPENSE - HEALTH INSURANCE	35,327,766.68	35,327,766.68	-	23,760.00	35,304,006.68
	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	\$ 23,760.00	\$ 23,760.00	\$ 43,890,709.97

Explanation of Budget Amendment as Follows:
 Part VII - Internal Service Funds
 Amendment Number 5
 Board Meeting February 26, 2024

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
N/A			
II. <u>Amendments Between Appropriations & Reserves</u>			
.... <u>Discretionary</u>			
0365	Software Subscriptions	9900 Proprietary Funds	\$ 23,760.00
0770	Claims Expense - Health Insurance	9900 Proprietary Funds	(23,760.00)
			<u>\$ -</u>

Explanation: Reallocate funds between objects.

ADOPTED BY SCHOOL BOARD:

FEBRUARY 26, 2024