



### Agenda Item Details

Meeting	May 13, 2024 - Regular Meeting
Category	7. Consent Agenda
Subject	7.9 Budget Amendment #7 - 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	May 13, 2024
Absolute Date	May 13, 2024
Fiscal Impact	Yes
Dollar Amount	13,224,894.79
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #7 - 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 March 2024:

Fund Name	Fund No.	Amount
General Fund	1010	\$(14,386,172.55)
Debt Service Funds	2xxx	22.12
Capital Project Funds	3xxx	270,255.10
Other Special Revenue Funds - Federal	42xx/44xx	632,969.99
Other Special Revenue Funds - Miscellaneous (Internal Funds)	49xx	0.00
Other Special Revenue Funds - School Food Service	5020	258,030.55
Internal Service Funds (Self-Insured Medical)	7xxx	0.00

<b>Total - All Funds</b>		<b>\$(13,224,894.79)</b>
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The General Fund includes a large reduction to Revenue 3310 – Florida Education Finance Program in the amount of \$17,179,223. This adjustment consists of the following:

- Reduction Due to FTE = \$4,612,217
- Reduction Due to Family Empowerment Scholarships = \$11,974,493
- Reduction for Prior Period (FY 2022-2023) = \$592,513

The Family Empowerment Scholarships (FES) revenue was originally estimated to be \$13,700,067. The District appropriated these funds to Function 5100 – Basic Education in the Discretionary budget in order to be prepared for the eventual revenue reduction. The 3<sup>rd</sup> FEFPP included a reduction of District revenue or “pull back” of the actual FES revenue. The original FES appropriation was moved from Function 5100 – Basic Education to Function 9890 – Reserves in order to record the reduction in revenue. This can be seen in General Fund Section II – Discretionary funds.

!BA 07 - Mar 2024.pdf (1,745 KB)

## Administrative Content

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

## Motion & Voting

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

Motion by Tim Bryant, second by Linda Evanchyk.

Final Resolution: Motion Carries

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



**School District of Okaloosa County**

**Fiscal Year 2023-2024**

**BUDGET AMENDMENT #7**

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 2/29/2024	INCREASE	DECREASE	BUDGET AS OF 3/31/2024
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	830.00	-	1,060.00
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	-	687,824.00	30,257,834.00
3310 FLORIDA EDUCATION FINANCE PROGRAM	102,123,000.00	102,123,000.00	-	17,179,223.00	84,943,777.00
3311 SAFE SCHOOLS	2,618,176.00	2,618,176.00	-	16,741.00	2,601,435.00
3312 SUPPLEMENTAL ACADEMIC INSTRUCTION	9,107,062.00	9,107,062.00	-	291,086.00	8,815,976.00
3313 ESE GUARANTEE	14,209,118.00	14,209,118.00	373,310.00	-	14,582,428.00
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	4,205.00	-	113,496.00
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	6,285.00	-	8,143,361.00
3357 MENTAL HEALTH ASSISTANCE	1,806,833.00	1,806,833.00	-	15,251.00	1,791,582.00
3359 FEDERALLY CONNECTED STUDENT SUPPLEMENT	3,101,842.00	3,101,842.00	60,076.00	-	3,161,918.00
3362 SCHOOL RECOGNITION	-	-	2,764,267.00	-	2,764,267.00
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	5,469,966.99	7,000.00	-	5,476,966.99
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	-	1,250.00	-	-	1,250.00
3425 RENT/USE OF FACILITY	2,850.00	18,151.50	4,294.14	-	22,445.64
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	123,865.41	-	-	123,865.41
3462 PURCHASED CUSTODIAL SERVICE	-	1,398.50	1,305.86	-	2,704.36
3463 BOB SIKES CHILD CARE	196,000.00	167,000.00	-	2,000.00	165,000.00
3465 PURCHASED POSITIONS - OTHER	41,227.02	379,211.61	3,564.82	-	382,776.43
3466 PURCHASED OTHER POSITIONS - EXTERNAL	243,153.95	284,738.41	173,513.29	-	458,251.70
3467 PURCHASED - SCHOOLS - OTHER	31,378.77	283,530.27	48,524.45	-	332,054.72
3468 RIVERSIDE CHILD CARE	-	-	-	-	-
3469 ANTIOCH CHILD CARE	210,000.00	155,000.00	5,000.00	-	160,000.00
3470 NORTHWOOD CHILD CARE	183,000.00	200,500.00	18,250.00	-	218,750.00
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	40,750.00	-	574,250.00
3477 PLEW CHILD CARE	388,000.00	402,500.00	22,750.00	-	425,250.00
3478 WRIGHT CHILD CARE	174,000.00	198,500.00	13,750.00	-	212,250.00
3480 PUBLIC INFORMATION REQUESTS	-	98.16	-	-	98.16
3482 FUEL MAINTENANCE FEE	1,075.13	54,555.13	6,045.80	-	60,600.93
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 2/29/2024	INCREASE	DECREASE	BUDGET AS OF 3/31/2024	
3485 RESTITUTION PAYMENTS - OTHER	205.77	508.85	60.48	-	569.33	
3487 CERTIFICATE FEES - SUBSTITUTES	1,320.00	2,225.00	60.00	-	2,285.00	
3488 FINGERPRINT PROGRAM	7,526.00	28,947.00	-	-	28,947.00	
3489 CERTIFICATE FEES	40,000.00	40,000.00	-	5,000.00	35,000.00	
3490 MISCELLANEOUS REVENUE	8,363.27	274,854.38	33,203.74	-	308,058.12	
3491 E-RATE REFUNDS	-	-	-	-	-	
3492 TRANSPORTATION - SCHOOL ACTIVITIES	350,000.00	350,000.00	-	-	350,000.00	
3493 SALE OF JUNK	5,440.90	276,946.28	-	-	276,946.28	
3494 FEDERAL INDIRECT COST REIMBURSEMENT	400,000.00	400,000.00	-	-	400,000.00	
3495 TRANSPORTATION - REPAIRS DEPT./OTHER	-	9,799.90	2,270.67	-	12,070.57	
3497 REFUND - PRIOR YEAR EXPENDITURES	204.21	71,567.50	954.97	-	72,522.47	
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	15,688,888.40	-	-	15,688,888.40	
3731 SALE OF LAND	-	-	-	-	-	
3740 PRIOR YEAR INSURANCE LOSS RECOVERY	7,527.67	13,291.85	172,627.25	-	185,919.10	
3741 INSURANCE LOSS RECOVERY	-	64,290.98	40,232.67	-	104,523.65	
3746 HEALTH REIMBURSEMENT ARRANGEMENT	1,869.10	46,191.02	7,821.31	-	54,012.33	
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	
<b>TOTAL - GENERAL FUND</b>	<b>\$ 404,665,326.70</b>	<b>\$ 408,172,828.60</b>	<b>\$ 3,810,952.45</b>	<b>\$ 18,197,125.00</b>	<b>\$ 393,786,656.05</b>	

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 2/29/2024	INCREASE	DECREASE	BUDGET AS OF 3/31/2024	
5100 BASIC EDUCATION (K-12)	\$ 194,691,069.89	\$ 190,084,205.97	\$ -	\$ 14,079,340.85	\$ 176,004,865.12	
5101 CHARTER SCHOOL FEDERAL IMPACT	88,436.00	116,740.00	-	-	116,740.00	
5200 EXCEPTIONAL CHILD	37,004,727.61	36,581,120.12	74,216.49	-	36,655,336.61	
5300 VOCATIONAL AND TECHNICAL EDUCATION	4,142,425.37	8,775,863.24	41,570.58	-	8,817,433.82	
5400 ADULT GENERAL EDUCATION	23,331.51	-	-	-	-	
5500 PREKINDERGARTEN	494,941.00	455,631.61	-	-	455,631.61	
5900 OTHER INSTRUCTION	4,057,929.50	4,144,356.57	-	2,500.00	4,141,856.57	
6100 PUPIL PERSONNEL SERVICES	5,106,057.08	4,746,963.73	145,958.27	-	4,892,922.00	
6110 ATTENDANCE AND SOCIAL WORK	591,761.00	603,162.64	-	-	603,162.64	
6120 GUIDANCE SERVICES	5,439,562.73	5,743,606.50	964.64	-	5,744,571.14	
6130 HEALTH SERVICES	1,692,533.00	1,690,329.51	406,445.08	-	2,096,774.59	
6140 PSYCHOLOGICAL SERVICES	2,848,001.71	3,037,931.90	2,000.00	-	3,039,931.90	
6141 TESTING	180,331.28	202,290.14	-	36.65	202,253.49	
6150 PARENTAL INVOLVEMENT	200.00	675.00	-	-	675.00	
6200 INSTRUCTIONAL MEDIA SERVICE	2,191,820.46	2,254,600.35	114.13	-	2,254,714.48	
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	5,207,013.64	5,139,336.53	114,826.56	-	5,254,163.09	
6400 INSTR STAFF TRAINING SERVICES	3,701,218.31	3,411,041.24	-	12,468.31	3,398,572.93	
6500 INSTRUCTIONAL RELATED TECHNOLOGY	723,747.83	736,554.18	-	-	736,554.18	
7100 SCHOOL BOARD	1,423,939.39	1,386,693.38	588.30	-	1,387,281.68	
7200 GENERAL ADMINISTRATION (SUPT)	464,402.22	549,875.94	-	-	549,875.94	
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	22,608,024.53	24,124,391.59	55,405.84	-	24,179,797.43	
7400 FACILITIES ACQUISITION & CONSTRUCTION	2,370,283.69	2,657,094.80	4,502.00	-	2,661,596.80	
7430 CHARTER SCHOOL LCI	-	-	-	-	-	
7500 FISCAL SERVICES (FINANCE DEPT)	2,364,091.29	2,483,650.77	-	-	2,483,650.77	
7600 FOOD SERVICE (SCHOOLS)	-	-	-	-	-	
7610 FOOD SERVICE - DEPARTMENT	-	-	-	-	-	
7700 CENTRAL SERVICES	-	-	-	-	-	
7710 PLAN, RESEARCH, DEVELOP, & EVALUATE	-	-	-	-	-	
7720 INFORMATION SERVICES	549,455.15	493,051.64	-	-	493,051.64	
7730 STAFF SERVICES	5,759,729.65	5,858,590.60	149,958.88	-	6,008,549.48	
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	972,518.33	1,016,625.87	-	-	1,016,625.87	
7800 PUPIL TRANSP SERVICES - SCHOOL	972,240.72	1,186,720.46	11,300.64	-	1,198,021.10	
7801 TRANSPORTATION - NORTH	7,186,524.96	7,333,549.30	20,254.40	-	7,353,803.70	
7802 TRANSPORTATION - CENTRAL	3,573,522.16	3,832,024.13	9,915.84	-	3,841,939.97	
7803 TRANSPORTATION - SOUTH	5,566,763.33	5,578,804.35	18,734.77	-	5,597,539.12	
7900 OPERATION OF PLANT	31,316,717.13	32,115,639.72	1,451.60	-	32,117,091.32	
8100 MAINTENANCE ADMINISTRATION	5,172,528.29	5,279,803.87	848.00	-	5,280,651.87	
8120 BUILDING AND GROUND MAINTENANCE	3,297,859.70	3,345,835.82	211,957.51	-	3,557,793.33	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	3,994,373.95	4,344,151.62	-	-	4,344,151.62	
9100 COMMUNITY SERVICE	3,217,102.25	3,627,089.41	105,415.47	-	3,732,504.88	
9700 TRANSFER FUNDS	-	47,385.00	-	-	47,385.00	
9890 RESERVES	35,670,142.04	35,187,441.10	-	1,668,255.74	33,519,185.36	
<b>TOTAL - GENERAL FUND</b>	<b>\$ 404,665,326.70</b>	<b>\$ 408,172,828.60</b>	<b>\$ 1,376,429.00</b>	<b>\$ 15,762,601.55</b>	<b>\$ 393,786,656.05</b>	

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 7  
Board Meeting May 13, 2024

Account	Object	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>		
3199	<u>Miscellaneous Federal Direct</u>	\$ 830.00
0790	Miscellaneous Expense	
9100	Community Service	\$ 830.00
<i>Explanation: To appropriate estimated revenue for Pell administrative fees based on actual collections.</i>		
8001	Purchased - Schools - Other	\$ 830.00
3301	<u>Class Size Reduction</u>	\$ (687,824.00)
0997	Reserve - Projects	
9890	Reserves	\$ (687,824.00)
<i>Explanation: To adjust revenue for Florida Education Finance Program based on 3rd FEFP Calculation received from DOE for fiscal year 2023-2024.</i>		
4125	Class Size Reduction	\$ (687,824.00)
3310	<u>Florida Education Finance Program</u>	\$ (17,179,223.00)
0994	Reserve - FTE/Schools	
9890	Reserves	\$ (17,179,223.00)
<i>Explanation: To adjust revenue for Florida Education Finance Program based on 3rd FEFP Calculation received from DOE for fiscal year 2023-2024 as follows: Reduction Due to FTE = \$4,612,217; Reduction Due to Family Empowerment Scholarships = \$11,974,493; &amp; Reduction for Prior Period = \$592,513.</i>		
....	Discretionary	\$ (17,179,223.00)
3311	<u>Safe Schools</u>	\$ (16,741.00)
0997	Reserve - Projects	
9890	Reserves	\$ (16,741.00)
<i>Explanation: To adjust revenue for Florida Education Finance Program based on 3rd FEFP Calculation received from DOE for fiscal year 2023-2024.</i>		
3107	Safe Schools	\$ (16,741.00)
3312	<u>Supplemental Academic Instruction</u>	\$ (291,086.00)
0997	Reserve - Projects	
9890	Reserves	\$ (291,086.00)
<i>Explanation: To adjust revenue for Florida Education Finance Program based on 3rd FEFP Calculation received from DOE for fiscal year 2023-2024.</i>		
3161	SAI - Supplemental Academic Instruction	\$ (291,086.00)
3313	<u>ESE Guarantee</u>	\$ 373,310.00
0994	Reserve - FTE/Schools	
9890	Reserves	\$ 373,310.00
<i>Explanation: To appropriate revenue for Florida Education Finance Program based on 3rd FEFP Calculation received from DOE for fiscal year 2023-2024.</i>		
....	Discretionary	\$ 373,310.00
3318	<u>DJJ Supplemental Allocation</u>	\$ 4,205.00
0997	Reserve - Projects	
9890	Reserves	\$ 4,205.00
<i>Explanation: To appropriate revenue for Florida Education Finance Program based on 3rd FEFP Calculation received from DOE for fiscal year 2023-2024.</i>		
8110	DJJ Supplemental Allocation	\$ 4,205.00
3354	<u>Transportation</u>	\$ 6,285.00
0994	Reserve - FTE/Schools	
9890	Reserves	\$ 6,285.00
<i>Explanation: To appropriate revenue for Florida Education Finance Program based on 3rd FEFP Calculation received from DOE for fiscal year 2023-2024.</i>		
....	Discretionary	\$ 6,285.00

**Explanation of Budget Amendment as Follows:**  
**Part I - General Operating Fund**  
**Amendment Number 7**  
**Board Meeting May 13, 2024**

Account	Object	Increase (Decrease)
3357	<u>Mental Health Assistance Allocation</u>	\$ (15,251.00)
0997	Reserve - Projects	
9890	Reserves	\$ (15,251.00)
<i>Explanation: To adjust revenue for Florida Education Finance Program based on 3rd FEFP Calculation received from DOE for fiscal year 2023-2024.</i>		
9110	Mental Health Assistance	\$ (15,251.00)
3359	<u>Federally Connected Student Supplement</u>	\$ 60,076.00
0994	Reserve - FTE/Schools	
9890	Reserves	\$ 60,076.00
<i>Explanation: To appropriate revenue for Florida Education Finance Program based on 3rd FEFP Calculation received from DOE for fiscal year 2023-2024.</i>		
....	Discretionary	\$ 60,076.00
3362	<u>School Recognition</u>	\$ 2,764,267.00
0395	Other Distributions - Charter Schools	225,262.00
0997	Reserve - Projects	2,539,005.00
5100	Basic Education (K-12)	
9890	Reserves	\$ 2,764,267.00
<i>Explanation: To appropriate revenue for School Recognition Program based on notification received from DOE for fiscal year 2023-2024.</i>		
4160	Lottery - School Recognition	\$ 2,764,267.00
3399	<u>Other Miscellaneous State Revenue</u>	\$ 7,000.00
0790	Miscellaneous Expense	
9100	Community Service	\$ 7,000.00
<i>Explanation: To appropriate revenue for Okaloosa UP Grant based on actual collections.</i>		
2111	Okaloosa UP Grant	\$ 7,000.00
3425	<u>Rent/Use Of Facility</u>	\$ 4,294.14
0430	Electricity	2,576.48
0987	Reserve Schools/Departments	1,717.66
7900	Operation of Plant	
9890	Reserves	\$ 4,294.14
<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>		
....	Discretionary	\$ 1,717.66
5099	School Utilities	2,576.48
Total		\$ 4,294.14
3462	<u>Purchased Custodial Services</u>	\$ 1,305.86
0102	Salary - Other Compensation	\$ 1,077.26
0210	Florida Retirement System	146.18
0220	Social Security	82.42
7900	Operation of Plant	
9890	Reserves	\$ 1,305.86
<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	\$ 1,305.86
3463	<u>Bob Sikes Child Care</u>	\$ (2,000.00)
0510	Supplies	
9100	Community Service	\$ (2,000.00)
<i>Explanation: To adjust estimated revenue for Bob Sikes Child Care based on actual collections.</i>		
2181	Child Care - Bob Sikes Elementary School	\$ (2,000.00)
3465	<u>Purchased Positions - Other</u>	\$ 3,564.82
0102	Salary - Other Compensation	\$ 2,640.73
0210	Florida Retirement System	277.61
0220	Social Security	196.48
0750	Other Personnel Services	450.00
5100	Basic Education (K-12)	
5100	Basic Education (K-12)	\$ 3,564.82
<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	\$ 3,564.82



**Explanation of Budget Amendment as Follows:**

**Part I - General Operating Fund**

**Amendment Number 7**

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Account	Object		Increase (Decrease)
3466	<u>Purchased Positions/Other - External</u>		\$ 173,513.29
	0220 Social Security	5100 Basic Education (K-12)	\$ 3.76
	0365 Software Subscriptions	5100 Basic Education (K-12)	29,200.03
	0750 Other Personnel Services	5100 Basic Education (K-12)	225.00
	0103 Salary - Supplements	6100 Pupil Personnel Services	1,490.42
	0131 Salary - Instructional	6100 Pupil Personnel Services	98,035.62
	0210 Florida Retirement System	6100 Pupil Personnel Services	13,505.70
	0220 Social Security	6100 Pupil Personnel Services	7,291.03
	0231 Group Insurance - Health	6100 Pupil Personnel Services	21,069.46
	0232 Group Insurance - Life	6100 Pupil Personnel Services	38.34
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	599.40
	0510 Supplies	7730 Staff Services	969.65
	0510 Supplies	7801 Transportation - North	874.90
	0510 Supplies	7802 Transportation - Central	209.98
			<u>\$ 173,513.29</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	\$ 173,513.29	
3467	<u>Purchased - Schools - Other</u>		\$ 48,524.45
	0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)	\$ 2,500.00
	0649 Technology Equipment (Under \$1,000)	5100 Basic Education (K-12)	2,064.00
	0398 Field Trips	7801 Transportation - North	17,042.00
	0398 Field Trips	7802 Transportation - Central	9,304.04
	0398 Field Trips	7803 Transportation - South	16,464.10
	0450 Gasoline	7900 Operation of Plant	26.50
	0460 Diesel Fuel	7900 Operation of Plant	780.98
	0460 Diesel Fuel	8120 Building and Ground Maintenance	342.83
			<u>\$ 48,524.45</u>
<i>Explanation: To appropriate internal funds received from schools to reimburse operating expenditures based on actual collections.</i>			
8001	Purchased - Schools - Other	\$ 48,524.45	
3469	<u>Antioch Child Care</u>		\$ 5,000.00
	0510 Supplies	9100 Community Service	<u>\$ 5,000.00</u>
<i>Explanation: To appropriate estimated revenue for Antioch Child Care based on actual collections.</i>			
2179	Child Care - Antioch Elementary School	\$ 5,000.00	
3470	<u>Northwood Child Care</u>		\$ 18,250.00
	0510 Supplies	9100 Community Service	<u>\$ 18,250.00</u>
<i>Explanation: To appropriate estimated revenue for Northwood Child Care based on actual collections.</i>			
2170	Child Care - Northwood Elementary School	\$ 18,250.00	
3475	<u>Bluewater Child Care</u>		\$ 40,750.00
	0510 Supplies	9100 Community Service	<u>\$ 40,750.00</u>
<i>Explanation: To appropriate estimated revenue for Bluewater Child Care based on actual collections.</i>			
2175	Child Care - Bluewater Elementary School	\$ 40,750.00	
3477	<u>Plew Child Care</u>		\$ 22,750.00
	0510 Supplies	9100 Community Service	<u>\$ 22,750.00</u>
<i>Explanation: To appropriate estimated revenue for Plew Child Care based on actual collections.</i>			
2174	Child Care - Plew Elementary School	\$ 22,750.00	

**Explanation of Budget Amendment as Follows:**  
**Part I - General Operating Fund**  
**Amendment Number 7**  
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Account	Object	Increase (Decrease)	
3478	<u>Wright Child Care</u>	\$	13,750.00
	0510 Supplies	9100 Community Service	\$ 13,750.00
<i>Explanation: To appropriate estimated revenue for Wright Child Care based on actual collections.</i>			
	2178 Child Care - Wright Elementary School	\$	13,750.00
3482	<u>Fuel Maintenance Fee</u>	\$	6,045.80
	0350 Repair and Maintenance	7800 Pupil Transp Services - School	\$ 6,045.80
<i>Explanation: To appropriate revenue received for fuel maintenance based on actual collections.</i>			
	2093 Fuel System Repairs	\$	6,045.80
3485	<u>Restitution Payments - Other</u>	\$	60.48
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 60.48
<i>Explanation: To appropriate revenue received for restitution based on actual collections.</i>			
	.... Discretionary	\$	60.48
3487	<u>Certificate Fees - Substitutes</u>	\$	60.00
	0730 Dues and Fees	7730 Staff Services	\$ 60.00
<i>Explanation: To appropriate revenue for Certificate Fees - Substitutes based on actual collections.</i>			
	2088 Certification	\$	60.00
3489	<u>Certificate Fees</u>	\$	(5,000.00)
	0510 Supplies	6400 Instructional Staff Training Services	\$ (5,000.00)
<i>Explanation: To appropriate revenue for Certificate Fees - Teachers based on actual collections.</i>			
	2088 Certification	\$	(5,000.00)
3490	<u>Miscellaneous Revenue</u>	\$	33,203.74
	0231 Group Insurance - Health	7300 School Admin - Principal Office	\$ 9,779.89
	0510 Supplies	7730 Staff Services	55.00
	0460 Diesel Fuel	7800 Pupil Transp Services - School	3,371.84
	0510 Supplies	7801 Transportation - North	171.50
	0510 Supplies	7900 Operation of Plant	21.00
	0990 Fund Balance - Unappropriated	9890 Reserves	19,804.51
			\$ 33,203.74
<i>Explanation: To appropriate revenue for record requests from State of Florida (\$204.00), Scribbles Transcript System (\$529.67), dividends (\$16,334.50), Okaloosa UP Grant indirect costs (\$2,736.34), custodial services reimbursement (\$21.00), fuel reimbursements (\$3,371.84), vending commissions (\$171.50), parapro testing fees (\$55.00), and JUUL settlement (\$9,779.89) based on actual collections.</i>			
	.... Discretionary	\$	19,804.51
	2011 Custodial Services		21.00
	2093 Fuel System Repairs		3,371.84
		3031 Vending Commission - Transportation - North	171.50
		5020 Parapro Testing Fees	55.00
		9015 Fixed Charges	9,779.89
		Total	\$ 33,203.74
3495	<u>Transportation - Repairs Dept./Other</u>	\$	2,270.67
	0550 Repair Parts	7803 Transportation - South	\$ 2,270.67
<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>			
	.... Discretionary	\$	2,270.67
3497	<u>Refund - Prior Year Expenditures</u>	\$	954.97
	0990 Fund Balance - Unappropriated	9890 Reserves	\$ 954.97
<i>Explanation: To appropriate refund of a prior year expenditure based on actual collections.</i>			
	.... Discretionary	\$	954.97

**Explanation of Budget Amendment as Follows:**

**Part I - General Operating Fund**

**Amendment Number 7**

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Account	Object	Increase (Decrease)
3740	<u>Prior Year Insurance Loss Recovery</u>	\$ 172,627.25
0742	Insurance Claims Current Year	8120 Building and Ground Maintenance
		\$ 172,627.25
<i>Explanation: To appropriate revenue from prior year insurance loss recovery based on actual collections.</i>		
9015	Fixed Charges	\$ 172,627.25
3741	<u>Insurance Loss Recovery</u>	\$ 40,232.67
0742	Insurance Claims Current Year	8120 Building and Ground Maintenance
		\$ 40,232.67
<i>Explanation: To appropriate revenue from insurance loss recovery based on actual collections.</i>		
9015	Fixed Charges	\$ 40,232.67
3746	<u>Health Reimbursement Arrangement</u>	\$ 7,821.31
0310	Professional & Technical Service	7730 Staff Services
		\$ 7,821.31
<i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.</i>		
5006	Health Reimbursement Arrangement	\$ 7,821.31

**II. Amendments Between Appropriations & Reserves**

....	<u>Discretionary</u>	5100 Basic Education (K-12)	\$ (13,730,241.34)
		5200 Exceptional Child	15,089.09
		5300 Vocational	1,344.21
		6100 Pupil Personnel Services	(80,770.50)
		6120 Guidance Services	964.64
		6130 Health Services	37.08
		6200 Instructional Media Services	114.13
		6300 Instruction & Curriculum	4,000.00
		6400 Instructional Staff Training Services	1,281.69
		7300 School Admin - Principal Office	25,702.11
		7400 Facilities Acquisition and Construction	3,150.00
		7801 Transportation - North	1,200.00
		7900 Operation of Plant	1,004.62
		8120 Building and Ground Maintenance	(1,479.42)
		9890 Reserves	13,683,446.46
			\$ (75,157.23)

*Explanation: Changes by schools & departments between objects & function to better utilize funds, appropriate unanticipated operating expenditures (Project 2095), adjust salaries to actual (Projects 2080 & 2095), and reappropriate Family Empowerment Scholarship funding from Function 5100 to Function 9890 as part of the 3rd FEFP adjustment by transferring to/(from) the following project(s):*

2080	ESSER - General Fund	\$ 1,265.42	2095	Salary Resynching	73,891.81
					Total \$ 75,157.23
0023	<u>Itinerant - Speech</u>				
0131	Salary - Instructional		5200	Exceptional Child	\$ 36,139.00
0210	Florida Retirement System		5200	Exceptional Child	4,698.00
0220	Social Security		5200	Exceptional Child	2,765.00
0231	Group Insurance - Health		5200	Exceptional Child	10,042.00
0232	Group Insurance - Life		5200	Exceptional Child	25.00
0233	Group Insurance - Dental		5200	Exceptional Child	323.00
0310	Professional & Technical Service		5200	Exceptional Child	(53,992.00)
					\$ -
<i>Explanation: Changes by schools &amp; departments between objects &amp; function to better utilize funds.</i>					
1004	<u>AICE - Set-Aside</u>				
0510	Supplies		5100	Basic Education (K-12)	\$ (5,910.00)
0622	Audio Visual (Under \$1,000)		5100	Basic Education (K-12)	700.00
0642	Equipment (Under \$5,000)		5100	Basic Education (K-12)	500.00
0997	Reserve - Projects		9890	Reserves	4,710.00
					\$ -
<i>Explanation: Changes by schools &amp; departments between objects &amp; function to better utilize funds.</i>					

**Explanation of Budget Amendment as Follows:**

**Part I - General Operating Fund**

**Amendment Number 7**

**Board Meeting May 13, 2024**

Account	Object		Increase (Decrease)
1084	<u>Medicaid Reimbursement</u>		
	0310 Professional & Technical Service	6130 Health Services	\$ 406,408.00
	0390 Other Purchased Service	7500 Fiscal Services	100.00
	0510 Supplies	7500 Fiscal Services	(100.00)
	0997 Reserve - Projects	9890 Reserves	(406,408.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; function to better utilize funds.</i>		
2011	<u>Custodial Services</u>		
	0100 Salary - Non-Instructional	7900 Operation of Plant	\$ (10,000.00)
	0210 Florida Retirement System	7900 Operation of Plant	(1,357.00)
	0220 Social Security	7900 Operation of Plant	(765.14)
	0350 Repair and Maintenance	7900 Operation of Plant	800.00
	0510 Supplies	7900 Operation of Plant	(800.00)
			<u>\$ (12,122.14)</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; function to better utilize funds and adjust salaries to actual by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ 12,122.14	
2020	<u>Hepatitis B</u>		
	0310 Professional & Technical Service	7730 Staff Services	\$ 75.00
	<i>Explanation: Appropriate Hepatitis B series vaccinations by transferring to/(from) the following project(s):</i>		
	2095 Salary Resynching	\$ (75.00)	
2027	<u>Itinerant - School Psychologists</u>		
	0510 Supplies	6140 Psychological Services	\$ (200.00)
	0519 Technology Supplies	6140 Psychological Services	200.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; function to better utilize funds.</i>		
2031	<u>District Transfers</u>		
	0375 Cellular Telephone	6300 Instruction & Curriculum	\$ 337.50
	0997 Reserve - Projects	9890 Reserves	(337.50)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; function to better utilize funds.</i>		
2080	<u>ESSER - General Fund</u>		
	0103 Salary - Supplements	5200 Exceptional Child	\$ 2,112.67
	0105 Salary - Bonus	5200 Exceptional Child	500.00
	0210 Florida Retirement System	5200 Exceptional Child	295.77
	0220 Social Security	5200 Exceptional Child	199.86
	0131 Salary - Instructional	6100 Pupil Personnel Services	1,265.42
	0997 Reserve - Projects	9890 Reserves	(3,108.30)
			<u>\$ 1,265.42</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; function to better utilize funds and adjust salaries to actual by transferring to/(from) the following project(s):</i>		
	.... Discretionary	\$ (1,265.42)	
2081	<u>ESSER - General Fund - Triumph AI Portion</u>		
	0107 Salary - Extended Substitute	5300 Vocational	\$ 2,812.50
	0131 Salary - Instructional	5300 Vocational	(2,812.50)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; function to better utilize funds.</i>		

**Explanation of Budget Amendment as Follows:**

**Part I - General Operating Fund**

**Amendment Number 7**

**Board Meeting May 13, 2024**

Account	Object		Increase (Decrease)
2083	<u>ESSER - General Fund - Professional Development</u>		
0102	Salary - Other Compensation	6400 Instructional Staff Training Services	\$ 500.00
0210	Florida Retirement System	6400 Instructional Staff Training Services	67.85
0220	Social Security	6400 Instructional Staff Training Services	38.25
0750	Other Personnel Services	6400 Instructional Staff Training Services	(606.10)
			<u>\$ -</u>

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

2088 Certification

0510	Supplies	6400 Instructional Staff Training Services	\$ (6,750.00)
0730	Dues and Fees	7730 Staff Services	6,750.00
			<u>\$ -</u>

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

2095 Salary Resynching

0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ 738.00
0131	Salary - Instructional	5100 Basic Education (K-12)	15,081.85
0210	Florida Retirement System	5100 Basic Education (K-12)	1,579.00
0220	Social Security	5100 Basic Education (K-12)	1,210.00
0100	Salary - Non-Instructional	5200 Exceptional Child	986.00
0131	Salary - Instructional	5200 Exceptional Child	3,739.00
0210	Florida Retirement System	5200 Exceptional Child	472.00
0220	Social Security	5200 Exceptional Child	362.00
0131	Salary - Instructional	5300 Vocational	823.00
0210	Florida Retirement System	5300 Vocational	82.00
0220	Social Security	5300 Vocational	64.00
0111	Salary - Administrative Manager	6100 Pupil Personnel Services	92.00
0131	Salary - Instructional	6100 Pupil Personnel Services	1,313.00
0210	Florida Retirement System	6100 Pupil Personnel Services	142.00
0220	Social Security	6100 Pupil Personnel Services	106.00
0100	Salary - Non-Instructional	7300 School Admin - Principal Office	1,416.00
0111	Salary - Administrative Manager	7300 School Admin - Principal Office	2,292.00
0210	Florida Retirement System	7300 School Admin - Principal Office	373.00
0220	Social Security	7300 School Admin - Principal Office	284.00
0100	Salary - Non-Instructional	7800 Pupil Transp Services - School	1,582.00
0111	Salary - Administrative Manager	7800 Pupil Transp Services - School	131.00
0210	Florida Retirement System	7800 Pupil Transp Services - School	170.00
0220	Social Security	7800 Pupil Transp Services - School	128.00
0100	Salary - Non-Instructional	7900 Operation of Plant	1,174.00
0111	Salary - Administrative Manager	7900 Operation of Plant	71.00
0210	Florida Retirement System	7900 Operation of Plant	124.00
0220	Social Security	7900 Operation of Plant	96.00
0100	Salary - Non-Instructional	8100 Maintenance Administration	635.00
0111	Salary - Administrative Manager	8100 Maintenance Administration	85.00
0210	Florida Retirement System	8100 Maintenance Administration	71.00
0220	Social Security	8100 Maintenance Administration	57.00
			<u>\$ 35,478.85</u>

*Explanation: Changes by schools & departments between objects & function to better utilize funds, adjust salaries to actual (Discretionary & Project 2011), appropriate unanticipated expenditures (Discretionary), allocate Hepatitis B vaccinations (Project 2020), and appropriate ESE non-gifted position (Project 5075) by transferring to/(from) the following project(s):*

....	Discretionary	\$ (73,891.81)	2020 Hepatitis B	75.00
2011	Custodial Services	(12,122.14)	5075 IDEA Supplemental Support - General Fund	50,460.10
			Total	<u>\$ (35,478.85)</u>

2099 Stadium & Athletic Field Maintenance

0360	Lease and Rental Agreements	8120 Building and Ground Maintenance	\$ 2,314.08
0684	Replacement Roofing & Systems	8120 Building and Ground Maintenance	(2,314.08)
			<u>\$ -</u>

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

2113 Triumph AI Grant

0510	Supplies	5300 Vocational	\$ (897.00)
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	897.00
			<u>\$ -</u>

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

**Explanation of Budget Amendment as Follows:**

**Part I - General Operating Fund**

**Amendment Number 7**

**Board Meeting May 13, 2024**

Account	Object		Increase (Decrease)
2154	<u>Advanced Placement</u>		
	0131 Salary - Instructional	5100 Basic Education (K-12)	\$ (260.80)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(35.41)
	0220 Social Security	5100 Basic Education (K-12)	(19.66)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(131.60)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(0.25)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(3.99)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	451.71
	0331 Out of County Travel	5100 Basic Education (K-12)	2,127.50
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	(224.09)
	0510 Supplies	5100 Basic Education (K-12)	2,734.05
	0519 Technology Supplies	5100 Basic Education (K-12)	(176.46)
	0730 Dues and Fees	5100 Basic Education (K-12)	465.00
	0997 Reserve - Projects	9890 Reserves	(4,926.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; function to better utilize funds.</i>		
2170	<u>Child Care - Northwood Elementary School</u>		
	0510 Supplies	9100 Community Service	\$ (229.30)
	0519 Technology Supplies	9100 Community Service	59.94
	0730 Dues and Fees	9100 Community Service	169.36
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; function to better utilize funds.</i>		
2174	<u>Child Care - Plew Elementary School</u>		
	0220 Social Security	5100 Basic Education (K-12)	\$ 13.05
	0750 Other Personnel Services	5100 Basic Education (K-12)	900.00
	0510 Supplies	9100 Community Service	(913.05)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; function to better utilize funds.</i>		
2178	<u>Child Care - Wright Elementary School</u>		
	0371 Telephone	7900 Operation of Plant	\$ 1.48
	0360 Lease and Rental Agreements	9100 Community Service	805.00
	0510 Supplies	9100 Community Service	(1,254.06)
	0730 Dues and Fees	9100 Community Service	447.58
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; function to better utilize funds.</i>		
2909	<u>School Maintenance</u>		
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (58,420.49)
	0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	5,273.81
	0399 Other Technology Purchased Services	8120 Building and Ground Maintenance	124.28
	0510 Supplies	8120 Building and Ground Maintenance	47,333.49
	0642 Equipment (Under \$5,000)	8120 Building and Ground Maintenance	2,206.76
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	(2,509.25)
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	5,991.40
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; function to better utilize funds.</i>		
3058	<u>Innovative Program - Science Fair</u>		
	0220 Social Security	5100 Basic Education (K-12)	\$ 4.82
	0360 Lease and Rental Agreements	5100 Basic Education (K-12)	(3,337.50)
	0730 Dues and Fees	5100 Basic Education (K-12)	3,000.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	332.68
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; function to better utilize funds.</i>		
3102	<u>SAI - Student Assessment</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 28.47
	0210 Florida Retirement System	5100 Basic Education (K-12)	6.02
	0220 Social Security	5100 Basic Education (K-12)	2.16

**Explanation of Budget Amendment as Follows:**

**Part I - General Operating Fund**

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Account	Object		Increase (Decrease)
	0102 Salary - Other Compensation	6141 Testing	(28.47)
	0210 Florida Retirement System	6141 Testing	(6.02)
	0220 Social Security	6141 Testing	(2.16)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; function to better utilize funds.</i>		
3105	<u>Instructional Materials - Textbooks</u>		
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ (1,125.00)
	0510 Supplies	5100 Basic Education (K-12)	1,371.13
	0520 Textbooks	5100 Basic Education (K-12)	(246.13)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; function to better utilize funds.</i>		
3106	<u>Instructional Materials - Media</u>		
	0510 Supplies	6200 Instructional Media Services	\$ 93.01
	0519 Technology Supplies	6200 Instructional Media Services	51.99
	0610 Library Books	6200 Instructional Media Services	(145.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; function to better utilize funds.</i>		
3118	<u>Triumph Healthcare Academy Grant</u>		
	0365 Software Subscriptions	5300 Vocational	\$ (38,432.22)
	0510 Supplies	5300 Vocational	3,384.86
	0642 Equipment (Under \$5,000)	5300 Vocational	35,047.36
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	2.80
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(2.80)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; function to better utilize funds.</i>		
4004	<u>Chorus Program</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (827.74)
	0730 Dues and Fees	5100 Basic Education (K-12)	425.92
	0398 Field Trips	7802 Transportation - Central	401.82
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; function to better utilize funds.</i>		
4005	<u>Band Program</u>		
	0350 Repair and Maintenance	5100 Basic Education (K-12)	\$ (1,543.47)
	0370 Postage	5100 Basic Education (K-12)	204.00
	0390 Other Purchased Service	5100 Basic Education (K-12)	400.00
	0510 Supplies	5100 Basic Education (K-12)	(765.21)
	0730 Dues and Fees	5100 Basic Education (K-12)	1,704.68
	0398 Field Trips	7800 Pupil Transp Services - School	(128.00)
	0398 Field Trips	7801 Transportation - North	128.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; function to better utilize funds.</i>		
4012	<u>Insurance Claims - Building &amp; Fixed Equipment</u>		
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	<u>\$ 89,726.96</u>
	<i>Explanation: Appropriate insurance claims by transferring to/(from) the following project(s):</i>		
	9015 Fixed Charges	\$ (89,726.96)	
4066	<u>Instructional Materials - Media - BSA</u>		
	0510 Supplies	6200 Instructional Media Services	\$ 83.72
	0519 Technology Supplies	6200 Instructional Media Services	93.14
	0610 Library Books	6200 Instructional Media Services	(176.86)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; function to better utilize funds.</i>		

**Explanation of Budget Amendment as Follows:**

**Part I - General Operating Fund**

**Amendment Number 7**

**Board Meeting May 13, 2024**

Account	Object		Increase (Decrease)
4068	<u>Instructional Materials - Dual Enrollment - BSA</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ 47,261.68
	0520 Textbooks	5100 Basic Education (K-12)	(47,261.68)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; function to better utilize funds.</i>		
4110	<u>SAI - ESOL</u>		
	0510 Supplies	6300 Instruction & Curriculum	\$ (2,900.00)
	0519 Technology Supplies	6300 Instruction & Curriculum	900.00
	0644 Computer Hardware (Under \$1,000)	6300 Instruction & Curriculum	2,000.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; function to better utilize funds.</i>		
4125	<u>Class Size Reduction</u>		
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 15,257.93
	0131 Salary - Instructional	5100 Basic Education (K-12)	(348,848.57)
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	(17,470.51)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(54,668.40)
	0220 Social Security	5100 Basic Education (K-12)	(29,494.53)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	(36,979.95)
	0232 Group Insurance - Life	5100 Basic Education (K-12)	(45.00)
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	(1,123.43)
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(35.22)
	0997 Reserve - Projects	9890 Reserves	473,407.68
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; function to better utilize funds.</i>		
5060	<u>Best Chance - General Fund</u>		
	0510 Supplies	7300 School Admin - Principal Office	\$ (577.00)
	0382 Garbage	7900 Operation of Plant	577.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; function to better utilize funds.</i>		
5065	<u>CAPE - Drafting/Engineering</u>		
	0510 Supplies	5300 Vocational	\$ 300.00
	0730 Dues and Fees	5300 Vocational	1,200.00
	0997 Reserve - Projects	9890 Reserves	(1,500.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; function to better utilize funds.</i>		
5067	<u>CAPE - Health Science</u>		
	0510 Supplies	5300 Vocational	\$ (182.75)
	0519 Technology Supplies	5300 Vocational	3,829.50
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	455.00
	0997 Reserve - Projects	9890 Reserves	(4,101.75)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; function to better utilize funds.</i>		
5068	<u>CAPE - Information Technology</u>		
	0365 Software Subscriptions	5300 Vocational	\$ 3,848.00
	0510 Supplies	5300 Vocational	500.00
	0519 Technology Supplies	5300 Vocational	10,787.00
	0642 Equipment (Under \$5,000)	5300 Vocational	400.00
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	9,270.00
	0997 Reserve - Projects	9890 Reserves	(24,805.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; function to better utilize funds.</i>		
5073	<u>CAPE - Building Trades</u>		
	0510 Supplies	5300 Vocational	\$ 4,000.00
	0519 Technology Supplies	5300 Vocational	1,386.00
	0997 Reserve - Projects	9890 Reserves	(5,386.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; function to better utilize funds.</i>		



**Explanation of Budget Amendment as Follows:**

**Part I - General Operating Fund**

**Amendment Number 7**

**Board Meeting May 13, 2024**

Account	Object		Increase (Decrease)
5075	<u>IDEA Supplemental Support - General Fund</u>		
0100	Salary - Non-Instructional	5200 Exceptional Child	\$ 31,628.00
0210	Florida Retirement System	5200 Exceptional Child	4,360.00
0220	Social Security	5200 Exceptional Child	2,420.00
0231	Group Insurance - Health	5200 Exceptional Child	11,648.00
0232	Group Insurance - Life	5200 Exceptional Child	28.10
0233	Group Insurance - Dental	5200 Exceptional Child	376.00
			<u>\$ 50,460.10</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; function to better utilize funds and appropriate ESE non-gifted position by transferring to/(from) the following project(s):</i>			
2095	Salary Resynching	\$ (50,460.10)	
5110	<u>Workforce Development</u>		
0641	Equipment (Over \$5,000)	5900 Other Instruction	\$ (2,000.00)
0382	Garbage	7900 Operation of Plant	1,000.00
0383	Recycling	7900 Operation of Plant	1,500.00
0410	Natural Gas	7900 Operation of Plant	2,000.00
0997	Reserve - Projects	9890 Reserves	(2,500.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; function to better utilize funds.</i>			
5909	<u>School Maintenance - School Control</u>		
0350	Repair and Maintenance	8120 Building and Ground Maintenance	\$ (14,815.65)
0399	Other Technology Purchased Services	8120 Building and Ground Maintenance	317.14
0677	Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	7,449.35
0684	Replacement Roofing & Systems	8120 Building and Ground Maintenance	7,049.16
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; function to better utilize funds.</i>			
6110	<u>Adult Education Tuition</u>		
0365	Software Subscriptions	5900 Other Instruction	\$ 200.00
0510	Supplies	5900 Other Instruction	(5,700.00)
0642	Equipment (Under \$5,000)	5900 Other Instruction	5,000.00
0732	Motor Vehicle Tags and Fees	7801 Transportation - North	500.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; function to better utilize funds.</i>			
7014	<u>New Teacher Induction Program</u>		
0330	In County Travel	6400 Instructional Staff Training Services	\$ (100.00)
0365	Software Subscriptions	6400 Instructional Staff Training Services	(250.00)
0390	Other Purchased Service	6400 Instructional Staff Training Services	(192.45)
0510	Supplies	6400 Instructional Staff Training Services	542.45
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; function to better utilize funds.</i>			
7054	<u>AP Initiative - Set-Aside</u>		
0390	Other Purchased Service	5100 Basic Education (K-12)	\$ 800.00
0510	Supplies	5100 Basic Education (K-12)	(2,932.15)
0519	Technology Supplies	5100 Basic Education (K-12)	654.07
0642	Equipment (Under \$5,000)	5100 Basic Education (K-12)	1,478.08
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; function to better utilize funds.</i>			
8001	<u>Purchased - Schools - Other</u>		
0350	Repair and Maintenance	5100 Basic Education (K-12)	\$ 0.01
0642	Equipment (Under \$5,000)	5100 Basic Education (K-12)	(0.01)
0450	Gasoline	7900 Operation of Plant	(234.18)
0460	Diesel Fuel	8120 Building and Ground Maintenance	234.18
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; function to better utilize funds.</i>			

**Explanation of Budget Amendment as Follows:**

**Part I - General Operating Fund**

**Amendment Number 7**

**Board Meeting May 13, 2024**

Account	Object		Increase (Decrease)
8107	<u>CSR - Math Initiatives</u>		
	0510 Supplies	6300 Instruction & Curriculum	\$ (7.94)
	0519 Technology Supplies	6300 Instruction & Curriculum	7.94
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; function to better utilize funds.</i>		
8113	<u>Workforce Ed. Performance Incentive</u>		
	0510 Supplies	5900 Other Instruction	\$ (3,000.00)
	0519 Technology Supplies	5900 Other Instruction	3,000.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; function to better utilize funds.</i>		
9004	<u>Advanced International Certificate of Education</u>		
	0390 Other Purchased Service	5100 Basic Education (K-12)	\$ 5,500.00
	0510 Supplies	5100 Basic Education (K-12)	(5,500.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; function to better utilize funds.</i>		
9007	<u>Career and Professional Education</u>		
	0510 Supplies	5300 Vocational	\$ 4,116.62
	0642 Equipment (Under \$5,000)	5300 Vocational	700.00
	0131 Salary - Instructional	6300 Instruction & Curriculum	55,334.67
	0132 Salary - Hourly Teachers	6300 Instruction & Curriculum	6,642.44
	0210 Florida Retirement System	6300 Instruction & Curriculum	8,410.29
	0220 Social Security	6300 Instruction & Curriculum	4,741.25
	0231 Group Insurance - Health	6300 Instruction & Curriculum	28,716.84
	0232 Group Insurance - Life	6300 Instruction & Curriculum	25.56
	0233 Group Insurance - Dental	6300 Instruction & Curriculum	799.20
	0390 Other Purchased Service	6300 Instruction & Curriculum	1,500.00
	0310 Professional & Technical Service	7900 Operation of Plant	1,549.00
	0997 Reserve - Projects	9890 Reserves	(112,535.87)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; function to better utilize funds.</i>		
9015	<u>Fixed Charges</u>		
	0122 Salary - Sick Leave Payoff	5100 Basic Education (K-12)	\$ (155,962.44)
	0123 Salary - Annual Leave Payoff	5100 Basic Education (K-12)	(1,490.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(314.84)
	0220 Social Security	5100 Basic Education (K-12)	(116.89)
	0122 Salary - Sick Leave Payoff	6100 Pupil Personnel Services	2,275.30
	0122 Salary - Sick Leave Payoff	6300 Instruction & Curriculum	4,318.81
	0730 Dues and Fees	7100 School Board	588.30
	0122 Salary - Sick Leave Payoff	7300 School Admin - Principal Office	14,214.11
	0123 Salary - Annual Leave Payoff	7300 School Admin - Principal Office	1,490.00
	0210 Florida Retirement System	7300 School Admin - Principal Office	314.84
	0220 Social Security	7300 School Admin - Principal Office	116.89
	0240 Workers Compensation	7730 Staff Services	134,816.22
	0730 Dues and Fees	7730 Staff Services	(588.30)
	0122 Salary - Sick Leave Payoff	7801 Transportation - North	338.00
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	(89,726.96)
			<u>\$ (89,726.96)</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; function to better utilize funds and appropriate insurance claims by transferring to/(from) the following project(s):</i>		
	4012 Insurance Claims - Building & Fixed Equipment	\$ 89,726.96	
9110	<u>Mental Health Assistance</u>		
	0111 Salary - Administrative Manager	6100 Pupil Personnel Services	\$ 54,153.43
	0210 Florida Retirement System	6100 Pupil Personnel Services	7,348.62
	0220 Social Security	6100 Pupil Personnel Services	4,142.74
	0231 Group Insurance - Health	6100 Pupil Personnel Services	13,605.19
	0232 Group Insurance - Life	6100 Pupil Personnel Services	15.34
	0233 Group Insurance - Dental	6100 Pupil Personnel Services	239.76

Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Amendment Number 7  
Board Meeting May 13, 2024

Account	Object		Increase (Decrease)
	0510 Supplies	6140 Psychological Services	1,000.00
	0519 Technology Supplies	6140 Psychological Services	1,000.00
	0510 Supplies	6400 Instructional Staff Training Services	(2,000.00)
	0997 Reserve - Projects	9890 Reserves	(79,505.08)
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD: MAY 13, 2024

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 2/29/2024	INCREASE	DECREASE	BUDGET AS OF 3/31/2024	
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	-	31,109.18	22.12	-	31,131.30	
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	
<b>TOTAL - DEBT SERVICE FUNDS</b>	<b>\$ 21,563,393.19</b>	<b>\$ 21,594,502.37</b>	<b>\$ 22.12</b>	<b>\$ -</b>	<b>\$ 21,594,524.49</b>	

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 2/29/2024	INCREASE	DECREASE	BUDGET AS OF 3/31/2024
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	140,606.71	22.12	-	140,628.83
		<b>TOTAL - DEBT SERVICE FUNDS</b>	<b>\$ 21,563,393.19</b>	<b>\$ 21,594,502.37</b>	<b>\$ 22.12</b>	<b>\$ -</b>	<b>\$ 21,594,524.49</b>

Explanation of Budget Amendment as Follows:  
Part II - Debt Service Funds  
Amendment Number 7  
Board Meeting May 13, 2024

Account	Object	Function	Increase (Decrease)
<b>I. <u>Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</u></b>			
3431	Interest on Investments		\$ 22.12
0998	Reserve - Debt Service	9890 Reserves	\$ 22.12
<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>			
....	Discretionary	\$ 22.12	

**II. Amendments Between Appropriations & Reserves**  
  
N/A

ADOPTED BY SCHOOL BOARD: MAY 13, 2024

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 2/29/2024	INCREASE	DECREASE	BUDGET AS OF 3/31/2024	
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	-	239,935.40	-	-	239,935.40	
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	-	3,521,751.15	270,255.10	-	3,792,006.25	
3448 DONATIONS	-	-	-	-	-	
3490 MISCELLANEOUS REVENUE	-	-	-	-	-	
3495 TRANSPORTATION - REPAIRS DEPT./OTHER	-	-	-	-	-	
3497 REFUND - PRIOR YEAR EXPENDITURES	-	-	-	-	-	
3610 TRANSFERS FROM GENERAL OPERATING FUND	-	47,385.00	-	-	47,385.00	
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	
<b>TOTAL - CAPITAL PROJECT FUNDS</b>	<b>\$ 201,606,988.61</b>	<b>\$ 205,432,913.27</b>	<b>\$ 270,255.10</b>	<b>\$ -</b>	<b>\$ 205,703,168.37</b>	

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 2/29/2024	INCREASE	BUDGET AS OF 3/31/2024
7400	0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -
7400	0630	BUILDING & FIXED EQUIPMENT	-	-	-	-
7400	0631	ARCHITECTURAL DESIGN / ENGINEERING	54,314,564.25	51,881,073.51	-	51,809,070.80
7400	0632	CONTRACTOR SERVICES	-	-	-	-
7400	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-
7400	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	465,322.42	1,485,303.70	406,404.29	1,891,707.99
7400	0642	EQUIPMENT (UNDER \$1,000)	1,239,653.92	3,349,840.37	387,074.43	3,736,914.80
7400	0643	COMPUTER EQUIPMENT (OVER \$1,000)	203,170.26	332,560.26	18,119.00	350,679.26
7400	0644	COMPUTER HARDWARE (UNDER \$1,000)	29,533.25	61,234.75	11,254.00	72,488.75
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	152,780.00	3,716,772.00
7400	0652	OTHER MOTOR VEHICLES	546,510.27	590,170.76	-	544,894.43
7400	0660	LAND	2,500,000.00	2,800,000.00	1,461,677.25	4,261,677.25
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	302,210.23	15,271.89	317,482.12
7400	0676	OTHER PERMANENT IMPROVEMENTS	272,219.13	304,376.30	-	289,884.69
7400	0677	REPLACEMENT SYSTEMS	325,669.66	338,726.33	-	338,726.33
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	-	103,802.78	-	103,802.78
7400	0684	REPLACEMENT ROOFING & SYSTEMS	91,253,080.79	91,996,463.36	-	89,725,653.15
7400	0685	FLOORING/STRUCTURAL ALTERATION	748,061.04	824,460.08	-	774,460.08
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	4,390,749.81	270,255.10	4,661,004.91
7400	0997	RESERVES - PROJECTS	-	-	-	-
7430	0794	CHARTER SCHOOL LCI	-	343,676.00	-	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	15,688,888.40	-	15,688,888.40
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	\$ 205,432,913.27	\$ 2,722,835.96	\$ 205,703,168.37



Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 7

Board Meeting May 13, 2024

Account	Object	Function	Increase (Decrease)
<b>I. <u>Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</u></b>			
3431	<u>Interest on Investments</u>		\$ 270,255.10
0990	Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 270,255.10
<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>			
....	Discretionary	\$ 270,255.10	
<b>II. <u>Amendments Between Appropriations &amp; Reserves</u></b>			
0321	<u>DW - Painting</u>		
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 21,000.00
<i>Explanation: Transferred to/(from) the following project(s):</i>			
8342	Project Contingency	\$ (21,000.00)	
0369	<u>DW - Vehicles</u>		
0641	Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ 45,276.33
0652	Other Motor Vehicles	7400 Facilities Acquisition and Construction	(45,276.33)
			\$ -
<i>Explanation: Reallocate funds between objects within the project.</i>			
0375	<u>DW - Hallway Renovations</u>		
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (290,469.00)
<i>Explanation: Transferred to/(from) the following project(s):</i>			
8342	Project Contingency	\$ 290,469.00	
1338	<u>DW - Land</u>		
0660	Land	7400 Facilities Acquisition and Construction	\$ 1,461,677.25
<i>Explanation: Transferred to/(from) the following project(s):</i>			
8342	Project Contingency	\$ (1,461,677.25)	
1362	<u>BD - Furniture</u>		
0642	Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 45,402.63
<i>Explanation: Transferred to/(from) the following project(s):</i>			
2303	Board Projects	\$ (45,402.63)	
2217	<u>DW - Sales Tax Construct - FF&amp;E - P6TO12</u>		
0631	Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ (529,138.79)
0641	Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	259,244.35
0642	Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	269,894.44
			\$ -
<i>Explanation: Reallocate funds between objects within the project.</i>			
2240	<u>DW - CTE Capital Projects</u>		
0641	Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ 20,460.00
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(20,460.00)
			\$ -
<i>Explanation: Reallocate funds between objects within the project.</i>			
2303	<u>Board Projects</u>		
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (52,622.62)
<i>Explanation: Transferred to/(from) the following project(s):</i>			
1362	BD - Furniture	\$ 45,402.63	
		2364 BD - School Equipment	7,219.99
<i>Total Projects transferred to/(from)</i>			\$ 52,622.62

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 7

Board Meeting May 13, 2024

Account	Object	Function	Increase (Decrease)
<b>2313 DW - Environmental/IAQ/T&amp;B</b>			
0642	Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 284.96
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	24,715.04
			<u>\$ 25,000.00</u>
<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>			
8342	Project Contingency	\$ (25,000.00)	
<b>2364 BD - School Equipment</b>			
0642	Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ (22,085.01)
0643	Computer Hardware (Over \$5,000)	7400 Facilities Acquisition and Construction	18,051.00
0644	Computer Hardware (Under \$5,000)	7400 Facilities Acquisition and Construction	11,254.00
			<u>\$ 7,219.99</u>
<i>Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):</i>			
2303	Board Projects	\$ (7,219.99)	
<b>2368 DW - Paving/Resurfacing</b>			
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (1,149,680.77)</u>
<i>Explanation: Transferred to/(from) the following project(s):</i>			
8342	Project Contingency	\$ 1,149,680.77	
<b>2386 DW - District Department Equipment</b>			
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (977,418.91)</u>
<i>Explanation: Transferred to/(from) the following project(s):</i>			
8342	Project Contingency	\$ 977,418.91	
<b>2393 DW - Band Instrument Replacement</b>			
0641	Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ (47,045.00)
0642	Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	47,045.00
			<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>			
<b>3118 Triumph Health Academy Grant</b>			
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (175,000.00)</u>
<i>Explanation: Reappropriate temporary allocation made to Triumph Health Academy Grant by transferring to/(from) the following project(s):</i>			
8342	Project Contingency	\$ 175,000.00	
<b>3200 Auditorium Upgrades - P6TO23</b>			
0641	Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ 87,565.00
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(87,565.00)
			<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>			
<b>3205 Central Complex Reno P6TO24</b>			
0631	Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ 376,110.71
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(376,110.71)
			<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>			
<b>3208 Central Complex Reno-FF&amp;E - P6TO24</b>			
0642	Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 15,482.91
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(15,482.91)
			<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>			
<b>3210 Bruner Chilled Piping/HVAC Pre-GMP P6TO27</b>			
0631	Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ 74,608.32
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(74,608.32)
			<u>\$ -</u>
<i>Explanation: Reallocate funds between objects within the project.</i>			

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 7

Board Meeting May 13, 2024

Account	Object	Function	Increase (Decrease)
3336	<u>DW - Flooring</u>		
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	\$ (50,000.00)
	Explanation: Transferred to/(from) the following project(s):		
	8342 Project Contingency	\$ 50,000.00	
3355	<u>DW - Fencing</u>		
	0675 Fence & Underground Tanks	7400 Facilities Acquisition and Construction	\$ 15,271.89
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(15,271.89)
			\$ -
	Explanation: Reallocate funds between objects within the project.		
3388	<u>DW - Sales Tax Construct - P6TO12</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ (38,125.82)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	38,125.82
			\$ -
	Explanation: Reallocate funds between objects within the project.		
4202	<u>DW - Storage</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (100,000.00)
	Explanation: Transferred to/(from) the following project(s):		
	8342 Project Contingency	\$ 100,000.00	
4203	<u>DW - Furniture, Fixtures, &amp; Equipment</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 19,020.00
	Explanation: Transferred to/(from) the following project(s):		
	8342 Project Contingency	\$ (19,020.00)	
4204	<u>DW - Athletic Facilities</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (16,360.00)
	Explanation: Transferred to/(from) the following project(s):		
	8342 Project Contingency	\$ 16,360.00	
4205	<u>DW - Arts - Renovation</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (840,000.00)
	Explanation: Transferred to/(from) the following project(s):		
	8342 Project Contingency	\$ 840,000.00	
4208	<u>Maintenance Central Facility Relocation</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ 10,655.00
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	26,412.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(37,067.00)
			\$ -
	Explanation: Reallocate funds between objects within the project.		
4221	<u>DW - Safety/ADA - Cellular Enhancement</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (400,000.00)
	Explanation: Transferred to/(from) the following project(s):		
	8342 Project Contingency	\$ 400,000.00	
4222	<u>Roof Replacement Meigs &amp; Pryor - P6TO40</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ 33,887.87
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(33,887.87)
			\$ -
	Explanation: Reallocate funds between objects within the project.		

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 7

Board Meeting May 13, 2024

Account	Object	Function	Increase (Decrease)
4311	<u>Self Help - School Sign</u>		
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ 29,000.00
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	(29,000.00)
			<u>\$ -</u>
	Explanation: Reallocate funds between objects within the project.		
4329	<u>DW - Technology Upgrades</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ (68.00)
	0643 Computer Hardware (Over \$5,000)	7400 Facilities Acquisition and Construction	68.00
			<u>\$ -</u>
	Explanation: Reallocate funds between objects within the project.		
5341	<u>DW - Playgrounds</u>		
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ (14,508.39)
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	14,508.39
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(296,216.01)
			<u>\$ (296,216.01)</u>
	Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):		
	8342 Project Contingency	\$ 296,216.01	
5397	<u>Transportation - Repl Buses</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 12,097.50
	0651 Buses	7400 Facilities Acquisition and Construction	152,780.00
			<u>\$ 164,877.50</u>
	Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):		
	8342 Project Contingency	\$ (164,877.50)	
6362	<u>DW - Renovations</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (2,108,889.00)</u>
	Explanation: Transferred to/(from) the following project(s):		
	8342 Project Contingency	\$ 2,108,889.00	
7343	<u>DW - Intercom Upg</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (325,000.00)</u>
	Explanation: Transferred to/(from) the following project(s):		
	8342 Project Contingency	\$ 325,000.00	
8342	<u>Project Contingency</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 5,112,458.94</u>
	Explanation: Reappropriate temporary allocation made to Triumph Health Academy Grant and reappropriate various projects by transferring to/(from) the following project(s):		
	0321 DW - Painting	\$ 21,000.00	4203 DW - Furniture, Fixtures, & Equipment 19,020.00
	0375 DW - Hallway Renovations	(290,469.00)	4204 DW - Athletic Facilities (16,360.00)
	1338 DW - Land	1,461,677.25	4205 DW - Arts - Renovation (840,000.00)
	2313 DW - Environmental/IAQ/T&B	25,000.00	4221 DW - Safety/ADA - Cellular Enhancement (400,000.00)
	2368 DW - Paving/Resurfacing	(1,149,680.77)	5341 DW - Playgrounds (296,216.01)
	2386 DW - District Department Equipment	(977,418.91)	5397 Transportation - Repl Buses 164,877.50
	3118 Triumph Health Academy Grant	(175,000.00)	6362 DW - Renovations (2,108,889.00)
	3336 DW - Flooring	(50,000.00)	7343 DW - Intercom Upg (325,000.00)
	4202 DW - Storage	(100,000.00)	8373 DW - PE/Restroom/Storage (75,000.00)
			<u>Total Projects transferred to/(from) \$ (5,112,458.94)</u>
8373	<u>DW - PE/Restroom/Storage</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (75,000.00)</u>
	Explanation: Transferred to/(from) the following project(s):		
	8342 Project Contingency	\$ 75,000.00	

ADOPTED BY SCHOOL BOARD:

MAY 13, 2024

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 42XX & 44XX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 2/29/2024	INCREASE	DECREASE	BUDGET AS OF 3/31/2024
3199	MISCELLANEOUS FEDERAL DIRECT	\$ 2,578,944.86	\$ 2,999,495.86	\$ 392,369.00	\$ -	\$ 3,391,864.86
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	9,310,739.10	-	-	9,310,739.10
3242	TITLE IV	718,000.75	609,184.07	68,638.26	-	677,822.33
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	435,649.03	-	-	435,649.03
3275	TITLE V	-	-	-	-	-
3277	TITLE II	1,521,071.54	1,204,124.11	166,366.73	-	1,370,490.84
3280	DRUG FREE SCHOOLS PROGRAM	-	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	217,407.22	172,991.57	5,596.00	-	178,587.57
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
TOTAL - OTHER SPECIAL REVENUE FUNDS		\$ 32,094,148.49	\$ 30,141,723.64	\$ 632,969.99	\$ -	\$ 30,774,693.63

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 42XX & 44XX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 2/29/2024	INCREASE	DECREASE	BUDGET AS OF 3/31/2024
5100	BASIC EDUCATION (K-12)	\$ 13,710,370.47	\$ 13,820,833.15	\$ 69,545.26	\$ -	\$ 13,890,378.41
5200	EXCEPTIONAL CHILD	9,313,720.26	7,387,447.24	2,447.00	-	7,389,894.24
5300	VOCATIONAL	312,735.81	279,058.61	-	-	279,058.61
5400	ADULT GENERAL EDUCATION	102,772.15	240,628.00	-	-	240,628.00
5500	PREKINDERGARTEN	432,221.14	437,410.22	-	-	437,410.22
5900	OTHER INSTRUCTION	-	-	-	-	-
6100	PUPIL PERSONNEL SERVICES	761,559.62	272,265.23	-	-	272,265.23
6110	ATTENDANCE AND SOCIAL WORK	292,747.00	289,041.70	-	-	289,041.70
6120	GUIDANCE SERVICES	115,062.88	119,062.88	-	-	119,062.88
6130	HEALTH SERVICES	765.00	600.00	-	-	600.00
6140	PSYCHOLOGICAL SERVICES	272,791.19	320,706.05	-	-	320,706.05
6141	TESTING	-	-	-	-	-
6150	PARENTAL INVOLVEMENT	148,789.62	131,357.18	1,584.00	-	132,941.18
6200	INSTRUCTIONAL MEDIA SERVICES	983.85	1,988.50	-	-	1,988.50
6300	INSTRUCTION & CURRICULUM	2,347,295.34	2,523,535.73	658.00	-	2,524,193.73
6400	INSTRUCTIONAL STAFF TRAINING SERVICES	2,773,010.07	2,754,691.31	166,366.73	-	2,921,058.04
6500	INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-
7100	SCHOOL BOARD	-	-	-	-	-
7200	GENERAL ADMINISTRATION	813,212.71	685,535.09	-	-	685,535.09
7300	SCHOOL ADMIN - PRINCIPAL OFFICE	1,666.67	4,000.00	-	-	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	23,041.75	-	-	23,041.75
7760	INTERNAL SERVICE	-	-	-	-	-
7800	PUPIL TRANSP SERVICES - SCHOOL	264,600.50	44,153.50	-	-	44,153.50
7801	TRANSPORTATION - NORTH	-	-	3,448.00	-	3,448.00
7802	TRANSPORTATION - CENTRAL	-	-	-	-	-
7803	TRANSPORTATION - SOUTH	790.00	4,248.00	-	3,448.00	800.00
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	392,369.00	-	822,520.25
TOTAL - OTHER SPECIAL REVENUE FUNDS		\$ 32,094,148.49	\$ 30,141,723.64	\$ 636,417.99	\$ 3,448.00	\$ 30,774,693.63

Explanation of Budget Amendment as Follows:  
Part IV - Other Special Revenue Funds (Funds 42xx & 44xx)  
Amendment Number 7  
Board Meeting May 13, 2024

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3199	<u>Miscellaneous Federal Direct</u>		\$ 392,369.00
	0790 Miscellaneous Expense	9100 Community Service	\$ 392,369.00
	<i>Explanation: Appropriate revenue for Pell grant based on actual collections.</i>		
	4481 Pell Grant	\$ 392,369.00	
3242	<u>Title IV</u>		\$ 68,638.26
	0510 Supplies	5100 Basic Education (K-12)	\$ 68,638.26
	<i>Explanation: Appropriate fiscal year 2022-2023 Title IV - SS &amp; AEG (Project 3415) roll forward increase per project award notification.</i>		
	4415 Title IV - SS & AEG	\$ 68,638.26	
3277	<u>Title II</u>		\$ 166,366.73
	0510 Supplies	6400 Instructional Staff Training Services	\$ 166,366.73
	<i>Explanation: Appropriate fiscal year 2022-2023 Title II - Part A (Project 3405) roll forward increase per project award notification.</i>		
	4405 Title II - Part A	\$ 166,366.73	
3299	<u>Miscellaneous Federal Through State</u>		\$ 5,596.00
	0510 Supplies	5100 Basic Education (K-12)	\$ 5,596.00
	<i>Explanation: Appropriate additional allocation for Title IX - Homeless Children &amp; Youth (Project 4412) grant per project award notification.</i>		
	4412 Title IX - Homeless Children & Youth	\$ 5,596.00	
<b>II. Amendments Between Appropriations &amp; Reserves</b>			
1488	<u>DODEA - ENGAGE</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (658.00)
	0519 Technology - Supplies	6300 Instruction & Curriculum	658.00
			\$ -
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
3453	<u>ESSER III - Supplemental Programming</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 899.15
	0210 Florida Retirement System	5100 Basic Education (K-12)	(639.18)
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(259.97)
			\$ -
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
3487	<u>AFRL - RWWI - Growing STEM Awareness</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (3,056.84)
	0519 Technology - Supplies	5100 Basic Education (K-12)	926.86
	0644 Computer Hardware (Under \$5,000)	5100 Basic Education (K-12)	455.98
	0649 Technology Equipment (Under \$5,000)	5100 Basic Education (K-12)	1,674.00
			\$ -
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
4401	<u>Title I - Part A</u>		
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	\$ 1.63
	0395 Distributions to Charter Schools (Non-FEFP)	5100 Basic Education (K-12)	2,778.00
	0510 Supplies	5100 Basic Education (K-12)	(7,384.19)
	0519 Technology - Supplies	5100 Basic Education (K-12)	484.06
	0643 Computer Hardware (Over \$5,000)/Technology/Infrastructure	5100 Basic Education (K-12)	(5,012.00)
	0644 Computer Hardware (Under \$5,000)	5100 Basic Education (K-12)	4,989.00

Explanation of Budget Amendment as Follows:  
Part IV - Other Special Revenue Funds (Funds 42xx & 44xx)  
Amendment Number 7  
Board Meeting May 13, 2024

Account	Object	Function	Increase (Decrease)
	0750 Other Personnel Services	5100 Basic Education (K-12)	112.50
	0510 Supplies	5200 Exceptional Child	2,447.00
	0395 Distributions to Charter Schools (Non-FEFP)	6150 Parental Involvement	33.00
	0510 Supplies	6150 Parental Involvement	1,551.00
			<u>\$ -</u>

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

4403 Title I - UniSIG

0360 Lease and Rental Agreements	7801 Transportation - North	\$ 3,098.00
0398 Field Trips / Student Transportation	7801 Transportation - North	350.00
0360 Lease and Rental Agreements	7803 Transportation - South	(3,098.00)
0398 Field Trips / Student Transportation	7803 Transportation - South	(350.00)
		<u>\$ -</u>

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

4405 Title II - Part A

0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	\$ 2,032.55
0510 Supplies	6400 Instructional Staff Training Services	(148,450.62)
0643 Computer Hardware (Over \$5,000)/Technology/Infrastructure	6400 Instructional Staff Training Services	6,242.00
0750 Other Personnel Services	6400 Instructional Staff Training Services	140,176.07
		<u>\$ -</u>

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

4422 Carl Perkins - Secondary

0350 Repairs & Maintenance	5300 Vocational	\$ (1,000.00)
0642 Equipment (Under \$5,000)	5300 Vocational	9,134.00
0643 Computer Hardware (Over \$5,000)/Technology/Infrastructure	5300 Vocational	(593.00)
0644 Computer Hardware (Under \$5,000)	5300 Vocational	(7,541.00)
		<u>\$ -</u>

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

4475 IDEA - K-12

0100 Salary - Non-Instructional	5200 Exceptional Child	\$ (530.07)
0130 Salary - Overtime	5200 Exceptional Child	530.07
0510 Supplies	5200 Exceptional Child	(500.00)
0519 Technology - Supplies	5200 Exceptional Child	500.00
		<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

MAY 13, 2024



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

FUND NUMBER: 49XX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 2/29/2024	INCREASE	DECREASE	BUDGET AS OF 3/31/2024
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

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 2/29/2024	INCREASE	DECREASE	BUDGET AS OF 3/31/2024
9100		COMMUNITY SERVICES					
	0790	MISCELLANEOUS EXPENSE	\$ 18,606,064.73	\$ 18,606,064.73	\$ -	\$ -	\$ 18,606,064.73
		<b>TOTAL - INTERNAL SERVICE FUNDS</b>	<b>\$ 18,606,064.73</b>	<b>\$ 18,606,064.73</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,606,064.73</b>

Explanation of Budget Amendment as Follows:  
Part V - Special Revenue Funds - Miscellaneous (Internal Funds)  
Amendment Number 7  
Board Meeting May 13, 2024

Account	Object	Function	Increase (Decrease)
<b>I. <u>Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</u></b>			
N/A			
<b>II. <u>Amendments Between Appropriations &amp; Reserves</u></b>			
N/A			
ADOPTED BY SCHOOL BOARD:		MAY 13, 2024	

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 2/29/2024	INCREASE	DECREASE	BUDGET AS OF 3/31/2024	
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	247,146.00	-	308,803.40	
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	15,049.58	-	-	15,049.58	
3451 STUDENT MEALS	4,069,700.00	4,069,700.00	-	-	4,069,700.00	
3456 OTHER FOOD SALES	-	-	-	-	-	
3457 CATERING	2,900.19	8,182.70	-	-	8,182.70	
3459 SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-	
3460 ONLINE CREDIT CARD FEES	11,754.42	93,717.39	10,798.39	-	104,515.78	
3465 PURCHASED - OTHER POSITIONS	-	-	-	-	-	
3466 PURCHASED OTHER POS - EXTERNAL	-	-	-	-	-	
3485 RESTITUTION PAYMENTS - OTHER	-	-	-	-	-	
3490 MISCELLANEOUS REVENUE	-	4,229.89	86.16	-	4,316.05	
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	
<b>TOTAL - FOOD SERVICE FUND</b>	<b>\$ 25,025,083.87</b>	<b>\$ 25,883,115.14</b>	<b>\$ 258,030.55</b>	<b>\$ -</b>	<b>\$ 26,141,145.69</b>	

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 2/29/2024	INCREASE	DECREASE	BUDGET AS OF 3/31/2024
	0100	SALARY - NON-INSTRUCTIONAL	\$ 957,955.65	\$ 637,626.00	\$ 9,521.00	\$ -	\$ 647,147.00
	0102	SALARY - OTHER COMPENSATION	1,038.93	2,374.09	-	-	2,374.09
	0103	SALARY - SUPPLEMENTS	-	-	-	-	-
	0111	SALARY - ADMINISTRATIVE/MANAGERIAL	625,989.00	462,103.94	18,832.00	-	480,935.94
	0117	WORKSHOPS	2,921.25	3,614.75	187.50	-	3,802.25
	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	7,579.72	818.90	-	8,398.62
	0161	SALARY - PROFESSIONAL/TECHNICAL	183,683.00	175,939.80	-	-	175,939.80
	0210	FLORIDA RETIREMENT SYSTEM	81,216.74	191,802.16	6,086.13	-	197,888.29
	0220	FICA (SOCIAL SECURITY)	46,734.35	98,035.52	3,362.01	-	101,397.53
	0231	GROUP INSURANCE - HEALTH & HOSPITAL	107,510.35	373,333.63	-	-	373,333.63
	0232	GROUP INSURANCE - LIFE	246.00	918.92	-	-	918.92
	0233	GROUP INSURANCE - DENTAL	3,631.32	12,934.10	-	-	12,934.10
	0234	GROUP INSURANCE - OTHER	128.00	766.80	-	-	766.80
	0310	PROFESSIONAL & TECHNICAL SERVICES	9,168,358.23	9,924,670.86	189,055.16	-	10,113,726.02
	0330	IN COUNTY TRAVEL	4,134.14	2,401.18	65.49	-	2,466.67
	0331	OUT OF COUNTY TRAVEL	4,481.78	8,400.57	665.37	-	9,065.94
	0350	REPAIR AND MAINTENANCE	139,818.25	109,110.90	-	3,727.33	105,383.57
	0354	MAINTENANCE / VEHICLE REPAIR	6,571.30	11,809.38	306.32	-	12,115.70
	0355	TECHNOLOGY REPAIRS & MAINTENANCE	-	-	-	-	-
	0360	LEASE AND RENTAL AGREEMENTS	6,643.41	6,393.41	202.00	-	6,595.41
	0363	SEAT MANAGED - COMPUTERS	80,000.00	80,000.00	-	-	80,000.00
	0365	SOFTWARE SUBSCRIPTIONS	-	8,228.78	2,590.00	-	10,818.78
	0370	POSTAGE	2,000.00	10,838.48	-	-	10,838.48
	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	15,887.20	1,190.00	-	17,077.20
	0393	CONTRACTS - NONPROFESSIONAL SERVICE	27,111.20	39,060.60	83.20	-	39,143.80
	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	2,000.00	-	14,780.51
	0460	DIESEL FUEL	10,175.55	10,000.00	300.00	-	10,300.00
	0510	SUPPLIES	48,265.48	56,463.94	4,562.54	-	61,026.48
	0519	TECHNOLOGY SUPPLIES	3,211.20	8,524.35	883.41	-	9,407.76
	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	1,481,878.02	-	19,166.16	1,462,711.86
	0642	EQUIPMENT (UNDER \$5,000)	61,722.49	205,543.78	19,166.16	-	224,709.94
	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	-	-	-	-
	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	93,717.39	10,798.39	-	104,515.78
	0732	MOTOR VEHICLE TAGS AND FEES	-	-	-	-	-
	0750	OTHER PERSONNEL SERVICES (TEMP)	22,232.16	14,502.22	14,093.00	-	28,595.22
	0791	INDIRECT COST	350,000.00	350,000.00	-	-	350,000.00
	0990	FUND BALANCE UNAPPROPRIATED	9,970,274.80	9,506,678.93	-	3,784.54	9,502,894.39
	0991	RESERVES - INVENTORY	439,540.19	439,540.19	-	-	439,540.19
	0997	RESERVES - PROJECTS	112,577.51	112,577.51	-	60.00	112,517.51
		<b>TOTAL - FOOD SERVICE FUND</b>	<b>\$ 25,025,083.87</b>	<b>\$ 25,883,115.14</b>	<b>\$ 284,768.58</b>	<b>\$ 26,738.03</b>	<b>\$ 26,141,145.69</b>

**Explanation of Budget Amendment as Follows:**

**Part VI - School Food Service Fund**

**Amendment Number 7**

**Board Meeting May 13, 2024**

Account	Object	Function	(Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3267	<u>Summer Food Service Program</u>		\$ 247,146.00
0100	Salary - Non-Instructional	7610 Food Service - Departments	\$ 9,521.00
0111	Salary - Administrative Manager	7610 Food Service - Departments	18,832.00
0210	Florida Retirement System	7610 Food Service - Departments	5,975.00
0220	Social Security	7610 Food Service - Departments	3,285.00
0310	Professional & Technical Service	7610 Food Service - Departments	188,969.00
0360	Lease and Rental Agreements	7610 Food Service - Departments	202.00
0390	Other Purchased Service	7610 Food Service - Departments	700.00
0450	Gasoline	7610 Food Service - Departments	2,000.00
0460	Diesel Fuel	7610 Food Service - Departments	300.00
0510	Supplies	7610 Food Service - Departments	2,779.00
0750	Other Personnel Services	7610 Food Service - Departments	14,583.00
			<u>\$ 247,146.00</u>
<i>Explanation: Appropriate estimated revenue for Summer Food Service Program.</i>			
4501	Summer Feeding		\$ 247,146.00
3460	<u>On-Line Credit Card Fees</u>		\$ 10,798.39
0731	On-Line Credit Card Fees	7610 Food Service - Departments	\$ 10,798.39
<i>Explanation: Appropriate revenue for On-Line Credit Card Fees based on actual collections.</i>			
3510	SFS Contract Exclusions		\$ 10,798.39
3490	<u>Miscellaneous Revenue</u>		\$ 86.16
0310	Professional & Technical Service	7610 Food Service - Departments	\$ 86.16
<i>Explanation: Appropriate revenue received from schools to fund events using the school kitchens based on actual collections.</i>			
....	Discretionary		\$ 86.16
<b>II. Amendments Between Appropriations &amp; Reserves</b>			
....	<u>Discretionary</u>		
0117	Workshops	7600 Food Service (Schools)	\$ 187.50
0130	Salary - Overtime	7600 Food Service (Schools)	818.90
0210	Florida Retirement System	7600 Food Service (Schools)	111.13
0220	Social Security	7600 Food Service (Schools)	77.01
0310	Professional & Technical Service	7600 Food Service (Schools)	1,251,229.63
0330	In County Travel	7600 Food Service (Schools)	212.23
0510	Supplies	7600 Food Service (Schools)	162.29
0310	Professional & Technical Service	7610 Food Service - Departments	(1,251,229.63)
0330	In County Travel	7610 Food Service - Departments	(146.74)
0331	Out of County Travel	7610 Food Service - Departments	(65.49)
0365	Software Subscriptions	7610 Food Service - Departments	2,590.00
0390	Other Purchased Service	7610 Food Service - Departments	490.00
0510	Supplies	7610 Food Service - Departments	(1,045.70)
0519	Technology-Related Supplies	7610 Food Service - Departments	883.41
0750	Other Personnel Services	7610 Food Service - Departments	(490.00)
0990	Fund Balance - Unappropriated	9890 Reserves	(3,784.54)
			<u>\$ -</u>
<i>Explanation: Changes between objects &amp; functions to better utilize funds.</i>			
3510	<u>SFS Contract Exclusions</u>		
0350	Repair and Maintenance	7600 Food Service (Schools)	\$ 10,032.71
0510	Supplies	7600 Food Service (Schools)	125.96
0641	Equipment/Fixed Assets (Over \$5,000)	7600 Food Service (Schools)	12,170.00
0331	Out of County Travel	7610 Food Service - Departments	730.86
0350	Repair and Maintenance	7610 Food Service - Departments	(13,760.04)
0354	Maintenance Vehicle Repair	7610 Food Service - Departments	306.32
0393	Contracts - Nonprofessional	7610 Food Service - Departments	83.20

Explanation of Budget Amendment as Follows:  
Part VI - School Food Service Fund  
Amendment Number 7  
Board Meeting May 13, 2024

Account	Object	Function	(Decrease)
	0510 Supplies	7610 Food Service - Departments	2,480.99
	0641 Equipment/Fixed Assets (Over \$5,000)	7610 Food Service - Departments	(31,336.16)
	0642 Equipment (Under \$5,000)	7610 Food Service - Departments	19,166.16
			<u>\$ -</u>

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

5044 Vending Commissions

	0510 Supplies	7610 Food Service - Departments	\$ 60.00
	0997 Reserve - Projects	9890 Reserves	(60.00)
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD: MAY 13, 2024

FUND NAME: INTERNAL SERVICE FUNDS

FUND NUMBER: 7XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 2/29/2024	INCREASE	DECREASE	BUDGET AS OF 3/31/2024
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 2/29/2024	INCREASE	DECREASE	BUDGET AS OF 3/31/2024
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	35,640.00	-	-	35,640.00
	0730	DUES AND FEES	40.02	40.02	-	-	40.02
	0770	CLAIMS EXPENSE - HEALTH INSURANCE	35,327,766.68	35,304,006.68	-	-	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
		<b>TOTAL - INTERNAL SERVICE FUNDS</b>	<b>\$ 43,890,709.97</b>	<b>\$ 43,890,709.97</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 43,890,709.97</b>

Explanation of Budget Amendment as Follows:  
Part VII - Internal Service Funds  
Amendment Number 7  
Board Meeting May 13, 2024

Account	Object	Function	Increase (Decrease)
<b>I. <u>Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</u></b>			
N/A			
<b>II. <u>Amendments Between Appropriations &amp; Reserves</u></b>			
N/A			
ADOPTED BY SCHOOL BOARD:		MAY 13, 2024	