



### Agenda Item Details

Meeting	May 28, 2024 - Regular Meeting
Category	7. Consent Agenda
Subject	7.6 Budget Amendment #8 - Fiscal Year 2023-2024, presented by Julie Perry, Chief Financial Officer, and recommended by the Superintendent for approval.
Access	Public
Type	Action (Consent)
Fiscal Impact	Yes
Dollar Amount	9,951,928.46
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #8 - 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 April 2024:

Fund Name	Fund No.	Amount
General Fund	1010	\$8,500,480.77
Debt Service Funds	2xxx	515.65
Capital Project Funds	3xxx	1,036,660.75
Other Special Revenue Funds - Federal	42xx/44xx	394,771.21
Other Special Revenue Funds - Miscellaneous (Internal Funds)	49xx	0.00
Other Special Revenue Funds - School Food Service	5020	19,500.08
Internal Service Funds (Self-Insured Medical)	7xxx	0.00
<b>Total - All Funds</b>		<b>\$9,951,928.46</b>

Note: The majority of the increase in General Fund Revenue was due to the Triumph OTC North Grant - \$7,850,000.00.

!BA 08 - Apr 2024.pdf (1,703 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 Monthly Financial Statement for April 2024

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 #8**

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2024	INCREASE	DECREASE	BUDGET AS OF 4/30/2024
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	-	1,060.00	-	-	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	30,257,834.00	-	-	30,257,834.00
3310 FLORIDA EDUCATION FINANCE PROGRAM	102,123,000.00	84,943,777.00	-	-	84,943,777.00
3311 SAFE SCHOOLS	2,618,176.00	2,601,435.00	-	-	2,601,435.00
3312 SUPPLEMENTAL ACADEMIC INSTRUCTION	9,107,062.00	8,815,976.00	-	-	8,815,976.00
3313 ESE GUARANTEE	14,209,118.00	14,582,428.00	-	-	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	106,717.00	-	211,757.00
3318 DJJ SUPPLEMENTAL ALLOCATION	109,291.00	113,496.00	-	-	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	8,143,361.00	-	-	8,143,361.00
3357 MENTAL HEALTH ASSISTANCE	1,806,833.00	1,791,582.00	-	-	1,791,582.00
3359 FEDERALLY CONNECTED STUDENT SUPPLEMENT	3,101,842.00	3,161,918.00	-	-	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	5,476,966.99	7,850,000.00	-	13,326,966.99
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	22,445.64	300.00	-	22,745.64
3426 COURSE FEES - ADULT EDUCATION	700,000.00	700,000.00	40,000.00	-	740,000.00
3427 CAPITAL IMPROVEMENT FEES - ADULT EDUCATION	-	34,426.23	1,967.21	-	36,393.44
3429 TECHNOLOGY FEES - ADULT EDUCATION	-	34,426.23	1,967.21	-	36,393.44
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	1,192.30	-	125,057.71
3462 PURCHASED CUSTODIAL SERVICE	-	2,704.36	73.55	-	2,777.91
3463 BOB SIKES CHILD CARE	196,000.00	165,000.00	-	-	165,000.00
3465 PURCHASED POSITIONS - OTHER	41,227.02	382,776.43	2,985.69	-	385,762.12
3466 PURCHASED OTHER POSITIONS - EXTERNAL	243,153.95	458,251.70	-	-	458,251.70
3467 PURCHASED - SCHOOLS - OTHER	31,378.77	332,054.72	27,253.70	-	359,308.42
3468 RIVERSIDE CHILD CARE	-	-	-	-	-
3469 ANTIOCH CHILD CARE	210,000.00	160,000.00	-	-	160,000.00
3470 NORTHWOOD CHILD CARE	183,000.00	218,750.00	-	-	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	574,250.00	-	-	574,250.00
3477 PLEW CHILD CARE	388,000.00	425,250.00	-	-	425,250.00
3478 WRIGHT CHILD CARE	174,000.00	212,250.00	-	-	212,250.00
3480 PUBLIC INFORMATION REQUESTS	-	98.16	-	-	98.16
3482 FUEL MAINTENANCE FEE	1,075.13	60,600.93	8,762.88	-	69,363.81
3484 FINANCIAL AID FEES	-	68,852.46	3,934.43	-	72,786.89

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2024	INCREASE	DECREASE	BUDGET AS OF 4/30/2024	
3485 RESTITUTION PAYMENTS - OTHER	205.77	569.33	200.00	-	769.33	
3487 CERTIFICATE FEES - SUBSTITUTES	1,320.00	2,285.00	-	-	2,285.00	
3488 FINGERPRINT PROGRAM	7,526.00	28,947.00	1,414.00	-	30,361.00	
3489 CERTIFICATE FEES	40,000.00	35,000.00	-	-	35,000.00	
3490 MISCELLANEOUS REVENUE	8,363.27	308,058.12	5,228.82	-	313,286.94	
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	2,747.07	-	279,693.35	
3494 FEDERAL INDIRECT COST REIMBURSEMENT	400,000.00	400,000.00	-	-	400,000.00	
3495 TRANSPORTATION - REPAIRS DEPT./OTHER	-	12,070.57	700.00	-	12,770.57	
3497 REFUND - PRIOR YEAR EXPENDITURES	204.21	72,522.47	293,646.91	-	366,169.38	
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	185,919.10	27,216.17	-	213,135.27	
3741 INSURANCE LOSS RECOVERY	-	104,523.65	116,296.58	-	220,820.23	
3746 HEALTH REIMBURSEMENT ARRANGEMENT	1,869.10	54,012.33	7,877.25	-	61,889.58	
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>\$ 393,786,656.05</b>	<b>\$ 8,500,480.77</b>	<b>\$ -</b>	<b>\$ 402,287,136.82</b>	

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2024	INCREASE	DECREASE	BUDGET AS OF 4/30/2024	
5100 BASIC EDUCATION (K-12)	\$ 194,691,069.89	\$ 176,004,865.12	\$ 1,605,373.82	\$ -	\$ 177,610,238.94	
5101 CHARTER SCHOOL FEDERAL IMPACT	88,436.00	116,740.00	69,780.00	-	186,520.00	
5200 EXCEPTIONAL CHILD	37,004,727.61	36,655,336.61	303,664.41	-	36,959,001.02	
5300 VOCATIONAL AND TECHNICAL EDUCATION	4,142,425.37	8,817,433.82	236,528.81	-	9,053,962.63	
5400 ADULT GENERAL EDUCATION	23,331.51	-	-	-	-	
5500 PREKINDERGARTEN	494,941.00	455,631.61	4,487.57	-	460,119.18	
5900 OTHER INSTRUCTION	4,057,929.50	4,141,856.57	97,889.38	-	4,239,745.95	
6100 PUPIL PERSONNEL SERVICES	5,106,057.08	4,892,922.00	12,990.47	-	4,905,912.47	
6110 ATTENDANCE AND SOCIAL WORK	591,761.00	603,162.64	5,656.98	-	608,819.62	
6120 GUIDANCE SERVICES	5,439,562.73	5,744,571.14	51,757.06	-	5,796,328.20	
6130 HEALTH SERVICES	1,692,533.00	2,096,774.59	18,999.69	-	2,115,774.28	
6140 PSYCHOLOGICAL SERVICES	2,848,001.71	3,039,931.90	39,606.35	-	3,079,538.25	
6141 TESTING	180,331.28	202,253.49	-	-	202,253.49	
6150 PARENTAL INVOLVEMENT	200.00	675.00	-	200.00	475.00	
6200 INSTRUCTIONAL MEDIA SERVICE	2,191,820.46	2,254,714.48	26,380.08	-	2,281,094.56	
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	5,207,013.64	5,254,163.09	15,782.90	-	5,269,945.99	
6400 INSTR STAFF TRAINING SERVICES	3,701,218.31	3,398,572.93	24,570.27	-	3,423,143.20	
6500 INSTRUCTIONAL RELATED TECHNOLOGY	723,747.83	736,554.18	-	-	736,554.18	
7100 SCHOOL BOARD	1,423,939.39	1,387,281.68	10,186.11	-	1,397,467.79	
7200 GENERAL ADMINISTRATION (SUPT)	464,402.22	549,875.94	5,883.40	-	555,759.34	
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	22,608,024.53	24,179,797.43	218,928.30	-	24,398,725.73	
7400 FACILITIES ACQUISITION & CONSTRUCTION	2,370,283.69	2,661,596.80	7,942,330.55	-	10,603,927.35	
7430 CHARTER SCHOOL LCI	-	-	-	-	-	
7500 FISCAL SERVICES (FINANCE DEPT)	2,364,091.29	2,483,650.77	2,036.36	-	2,485,687.13	
7600 FOOD SERVICE (SCHOOLS)	-	-	25,685.05	-	25,685.05	
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	6,008,549.48	426,077.83	-	6,434,627.31	
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	972,518.33	1,016,625.87	-	7,755.05	1,008,870.82	
7800 PUPIL TRANSP SERVICES - SCHOOL	972,240.72	1,198,021.10	2,285.75	-	1,200,306.85	
7801 TRANSPORTATION - NORTH	7,186,524.96	7,353,803.70	14,326.03	-	7,368,129.73	
7802 TRANSPORTATION - CENTRAL	3,573,522.16	3,841,939.97	9,726.65	-	3,851,666.62	
7803 TRANSPORTATION - SOUTH	5,566,763.33	5,597,539.12	7,986.07	-	5,605,525.19	
7900 OPERATION OF PLANT	31,316,717.13	32,117,091.32	132,951.69	-	32,250,043.01	
8100 MAINTENANCE ADMINISTRATION	5,172,528.29	5,280,651.87	-	443.00	5,280,208.87	
8120 BUILDING AND GROUND MAINTENANCE	3,297,859.70	3,557,793.33	143,645.23	-	3,701,438.56	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	3,994,373.95	4,344,151.62	-	-	4,344,151.62	
9100 COMMUNITY SERVICE	3,217,102.25	3,732,504.88	-	78,104.46	3,654,400.42	
9700 TRANSFER FUNDS	-	47,385.00	-	-	47,385.00	
9890 RESERVES	35,670,142.04	33,519,185.36	-	2,868,533.53	30,650,651.83	
<b>TOTAL - GENERAL FUND</b>	<b>\$ 404,665,326.70</b>	<b>\$ 393,786,656.05</b>	<b>\$ 11,455,516.81</b>	<b>\$ 2,955,036.04</b>	<b>\$ 402,287,136.82</b>	

**Explanation of Budget Amendment as Follows:**

**Part I - General Operating Fund**

**Amendment Number 8**

**Board Meeting May 28, 2024**

Account	Object				Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>					
3317	<u>Workforce Education Performance Incentive</u>				\$ 106,717.00
	0510 Supplies		5900 Other Instruction		\$ 106,717.00
<i>Explanation: To appropriate revenue for Workforce Education Performance Incentive based on actual collections.</i>					
	8113 Workforce Ed. Performance Incentive	\$	106,717.00		
3399	<u>Other Miscellaneous State Revenue</u>				\$ 7,850,000.00
	0234 Group Insurance - Other		7400 Facilities Acquisition and Construction		\$ 700,000.00
	0510 Supplies		7400 Facilities Acquisition and Construction		1,450,000.00
	0660 Land		7400 Facilities Acquisition and Construction		3,700,000.00
	0684 Replacement Roofing & Systems		7400 Facilities Acquisition and Construction		2,000,000.00
					\$ 7,850,000.00
<i>Explanation: To appropriate revenue for Triumph OTC North Grant based on award notification.</i>					
	4115 Triumph OTC North Grant	\$	7,850,000.00		
3425	<u>Rent/Use Of Facility</u>				\$ 300.00
	0430 Electricity		7900 Operation of Plant		180.00
	0987 Reserve Schools/Departments		9890 Reserves		120.00
					\$ 300.00
<i>Explanation: To appropriate revenue for facility use based on actual collections.</i>					
	.... Discretionary	\$	120.00	5099 School Utilities	180.00
				Total	\$ 300.00
3426	<u>Course Fees - Adult Education</u>				\$ 40,000.00
	0510 Supplies		5900 Other Instruction		36,000.00
	0990 Fund Balance - Unappropriated		9890 Reserves		4,000.00
					\$ 40,000.00
<i>Explanation: To appropriate estimated revenue for adult education course fees based on actual collections.</i>					
	.... Discretionary	\$	4,000.00	6110 Adult Education Tuition	36,000.00
				Total	\$ 40,000.00
3427	<u>Capital Improvement Fees - Adult Education</u>				\$ 1,967.21
	0641 Equipment (Over \$5,000)		5900 Other Instruction		\$ 1,967.21
<i>Explanation: To appropriate estimated revenue for adult education capital improvement fees based on actual collections.</i>					
	6035 Adult Capital Improvement Fees	\$	1,967.21		
3429	<u>Technology Fees - Adult Education</u>				\$ 1,967.21
	0510 Supplies		5900 Other Instruction		\$ 1,967.21
<i>Explanation: To appropriate estimated revenue for adult education technology fees based on actual collections.</i>					
	2016 Adult Technology Fees	\$	1,967.21		
3448	<u>Donations</u>				\$ 1,192.30
	0510 Supplies		5300 Vocational		\$ 1,050.00
	0510 Supplies		6300 Instruction & Curriculum		15.00
	0510 Supplies		7730 Staff Services		55.00
	0231 Group Insurance - Health		7900 Operation of Plant		70.03
	0232 Group Insurance - Life		7900 Operation of Plant		0.14
	0233 Group Insurance - Dental		7900 Operation of Plant		2.13
					\$ 1,192.30
<i>Explanation: To appropriate donations for principal/district meetings (\$15.00), Edge Elementary School PLA (\$72.30), retirement luncheon (\$1.00), Human Resources (\$54.00), and Career &amp; Technical Education (\$1,050) based on actual collections.</i>					
	4008 Donations - Principal/District Meetings	\$	15.00	6030 Donations - Human Resources	54.00
	4038 Edge PLA/PTO Donations		72.30	6031 Donations - CTE	1,050.00
	6028 Donations - Retirement Luncheon		1.00	Total	\$ 1,192.30

**Explanation of Budget Amendment as Follows:**

**Part I - General Operating Fund**

**Amendment Number 8**

**Board Meeting May 28, 2024**

Account	Object				Increase (Decrease)
3462	<u>Purchased Custodial Services</u>				\$ 73.55
	0102 Salary - Other Compensation		7900 Operation of Plant		\$ 60.68
	0210 Florida Retirement System		7900 Operation of Plant		8.23
	0220 Social Security		7900 Operation of Plant		4.64
					\$ 73.55
<i>Explanation: To appropriate revenue received from schools (Project 2051) or outside organizations (Project 7020) to fund custodial services based on actual collections.</i>					
	2051 Purchased - Other Positions	\$	73.55		
3465	<u>Purchased Positions - Other</u>				\$ 2,985.69
	0102 Salary - Other Compensation		5100 Basic Education (K-12)		\$ 1,537.27
	0130 Salary - Overtime		5100 Basic Education (K-12)		643.31
	0210 Florida Retirement System		5100 Basic Education (K-12)		295.91
	0220 Social Security		5100 Basic Education (K-12)		171.70
	0750 Other Personnel Services		5100 Basic Education (K-12)		337.50
					\$ 2,985.69
<i>Explanation: To appropriate revenue received from schools to reimburse positions, other compensation, and/or substitutes based on actual collections.</i>					
	2051 Purchased - Other Positions	\$	2,985.69		
3467	<u>Purchased - Schools - Other</u>				\$ 27,253.70
	0510 Supplies		5100 Basic Education (K-12)		\$ 380.33
	0310 Professional & Technical Service		6130 Health Services		5,155.00
	0684 Replacement Roofing & Systems		7400 Facilities Acquisition and Construction		4,084.21
	0398 Field Trips		7801 Transportation - North		6,194.50
	0398 Field Trips		7802 Transportation - Central		8,085.95
	0398 Field Trips		7803 Transportation - South		2,998.50
	0460 Diesel Fuel		7900 Operation of Plant		222.73
	0460 Diesel Fuel		8120 Building and Ground Maintenance		132.48
					\$ 27,253.70
<i>Explanation: To appropriate funds received from schools to pay nurse health services buy-up option (\$5,155.00) and reimburse operating expenditures (\$22,098.70) based on actual collections.</i>					
	2050 Purchased School Nurses	\$	5,155.00	8001 Purchased - Schools - Other	22,098.70
				Total	\$ 27,253.70
3482	<u>Fuel Maintenance Fee</u>				\$ 8,762.88
	0350 Repair and Maintenance		7800 Pupil Transp Services - School		\$ 8,762.88
<i>Explanation: To appropriate revenue received for fuel maintenance based on actual collections.</i>					
	2093 Fuel System Repairs	\$	8,762.88		
3484	<u>Financial Aid Fees</u>				\$ 3,934.43
	0790 Miscellaneous Expense		9100 Community Service		\$ 3,934.43
<i>Explanation: To appropriate estimated revenue for Financial Aid Fees based on actual collections.</i>					
	3005 Financial Aid Trust Fund	\$	3,934.43		
3485	<u>Restitution Payments - Other</u>				\$ 200.00
	0990 Fund Balance - Unappropriated		9890 Reserves		\$ 200.00
<i>Explanation: To appropriate revenue received for restitution based on actual collections.</i>					
	.... Discretionary	\$	200.00		
3488	<u>Fingerprint Program</u>				\$ 1,414.00
	0730 Dues and Fees		7730 Staff Services		\$ 1,414.00
<i>Explanation: To appropriate estimated revenue for Fingerprint Program based on actual collections.</i>					
	6006 Fingerprinting - Fees	\$	1,414.00		



**Explanation of Budget Amendment as Follows:**

**Part I - General Operating Fund**

**Amendment Number 8**

**Board Meeting May 28, 2024**

Account	Object				Increase (Decrease)
3490	<u>Miscellaneous Revenue</u>				\$ 5,228.82
	0460 Diesel Fuel		7800 Pupil Transp Services - School	\$	4,194.37
	0510 Supplies		7801 Transportation - North		147.33
	0510 Supplies		7802 Transportation - Central		101.92
	0510 Supplies		7803 Transportation - South		91.22
	0990 Fund Balance - Unappropriated		9890 Reserves		693.98
				\$	5,228.82
<i>Explanation: To appropriate revenue for record requests from State of Florida (\$340.00), Scribbles Transcript System (\$353.98), fuel reimbursements (\$4,194.37), and vending commissions (\$340.47), based on actual collections.</i>					
....	Discretionary	\$ 693.98	3032 Vending Commission - Transportation - Central	101.92	
2093	Fuel System Repairs	4,194.37	3033 Vending Commission - Transportation - South	91.22	
3031	Vending Commission - Transportation - North	147.33	Total	\$ 5,228.82	
3493	<u>Sale of Junk</u>				\$ 2,747.07
	0990 Fund Balance - Unappropriated		9890 Reserves		\$ 2,747.07
<i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i>					
....	Discretionary	\$ 2,747.07			
3495	<u>Transportation - Repairs Dept./Other</u>				\$ 700.00
	0550 Repair Parts		7801 Transportation - North		\$ 700.00
<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>					
....	Discretionary	\$ 700.00			
3497	<u>Refund - Prior Year Expenditures</u>				\$ 293,646.91
	0231 Group Insurance - Health		7730 Staff Services		289,274.31
	0987 Reserve Schools/Departments		9890 Reserves		4,372.60
					\$ 293,646.91
<i>Explanation: To appropriate refund of a prior year expenditure based on actual collections.</i>					
....	Discretionary	\$ 4,372.60	9015 Fixed Charges	289,274.31	
			Total	\$ 293,646.91	
3740	<u>Prior Year Insurance Loss Recovery</u>				\$ 27,216.17
	0742 Insurance Claims Current Year		8120 Building and Ground Maintenance		\$ 27,216.17
<i>Explanation: To appropriate revenue from prior year insurance loss recovery based on actual collections.</i>					
	9015 Fixed Charges	\$ 27,216.17			
3741	<u>Insurance Loss Recovery</u>				\$ 116,296.58
	0742 Insurance Claims Current Year		8120 Building and Ground Maintenance		\$ 116,296.58
<i>Explanation: To appropriate revenue from insurance loss recovery based on actual collections.</i>					
	9015 Fixed Charges	\$ 116,296.58			
3746	<u>Health Reimbursement Arrangement</u>				\$ 7,877.25
	0310 Professional & Technical Service		7730 Staff Services		\$ 7,877.25
<i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.</i>					
	5006 Health Reimbursement Arrangement	\$ 7,877.25			

**II. Amendments Between Appropriations & Reserves**

....	<u>Discretionary</u>		5100 Basic Education (K-12)	\$ 1,965.98
			5101 Charter School - Federal Impact	\$ 69,780.00
			5200 Exceptional Child	31,868.24
			5300 Vocational	1,642.51
			6120 Guidance Services	137.60
			6130 Health Services	475.77

**Explanation of Budget Amendment as Follows:**

**Part I - General Operating Fund**

**Amendment Number 8**

**Board Meeting May 28, 2024**

Account	Object	Increase (Decrease)
	6150 Parental Involvement	(200.00)
	6200 Instructional Media Services	657.93
	6300 Instruction & Curriculum	(67,648.00)
	6400 Instructional Staff Training Services	1,600.86
	7200 General Administration	5,883.40
	7300 School Admin - Principal Office	21,799.60
	7400 Facilities Acquisition and Construction	(3,578.46)
	7760 Internal Service	(7,755.05)
	7801 Transportation - North	1,750.00
	7802 Transportation - Central	1,165.00
	7900 Operation of Plant	(14,459.13)
	9890 Reserves	(108,790.90)
		<u>\$ (63,704.65)</u>

*Explanation: Changes by schools & departments between objects & function to better utilize funds, appropriate unanticipated operating expenditures (Project 2095), federal impact aid (Project 2095), adjust salaries to actual (Projects 2095), reimburse temporary allocation for courier van (Project 2095), and appropriate additional WFTC earned based on fiscal year 2022-2023 certifications by transferring to/(from) the following project(s):*

2095	Salary Resynching	\$ (60.35)	9007	Career and Professional Education	63,765.00
					<u>Total \$ 63,704.65</u>

**0132 VPK - Year Long Program**

0220	Social Security	5100	Basic Education (K-12)	\$ 3.08
0750	Other Personnel Services	5100	Basic Education (K-12)	24.24
0220	Social Security	5500	Prekindergarten	25.41
0510	Supplies	5500	Prekindergarten	(27.32)
0519	Technology Supplies	5500	Prekindergarten	(1,325.41)
0750	Other Personnel Services	5500	Prekindergarten	1,300.00
0510	Supplies	7300	School Admin - Principal Office	(593.08)
0519	Technology Supplies	7300	School Admin - Principal Office	593.08
				<u>\$ -</u>

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

**1004 AICE - Set-Aside**

0510	Supplies	5100	Basic Education (K-12)	\$ (349.99)
0644	Computer Hardware (Under \$1,000)	5100	Basic Education (K-12)	349.99
				<u>\$ -</u>

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

**2004 Itinerant - Visually Impaired**

0331	Out of County Travel	5200	Exceptional Child	\$ 630.00
0643	Computer (Over \$1,000) & Tech. Infrastructure	5200	Exceptional Child	(630.00)
				<u>\$ -</u>

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

**2008 Itinerant Teachers - Hearing Impaired**

0330	In County Travel	5200	Exceptional Child	\$ 700.00
0642	Equipment (Under \$5,000)	5200	Exceptional Child	(700.00)
				<u>\$ -</u>

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

**2011 Custodial Services**

0100	Salary - Non-Instructional	7900	Operation of Plant	\$ (14,456.20)
0102	Salary - Other Compensation	7900	Operation of Plant	10,683.44
0350	Repair and Maintenance	7900	Operation of Plant	250.00
0510	Supplies	7900	Operation of Plant	(950.00)
0550	Repair Parts	7900	Operation of Plant	700.00
0750	Other Personnel Services	7900	Operation of Plant	3,772.76
				<u>\$ -</u>

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

**2016 Adult Technology Fees**

0510	Supplies	5900	Other Instruction	\$ (29,000.00)
0643	Computer (Over \$1,000) & Tech. Infrastructure	5900	Other Instruction	20,000.00
0644	Computer Hardware (Under \$1,000)	5900	Other Instruction	9,000.00
				<u>\$ -</u>

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

**Explanation of Budget Amendment as Follows:**

**Part I - General Operating Fund**

**Amendment Number 8**

**Board Meeting May 28, 2024**

Account	Object		Increase (Decrease)
<b>2018 <u>Itinerant Teachers - Autistic</u></b>			
0510	Supplies	5200 Exceptional Child	\$ (58.66)
0519	Technology Supplies	5200 Exceptional Child	58.66
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2019 <u>Itinerant Teachers - OT/PT</u></b>			
0310	Professional & Technical Service	5200 Exceptional Child	<u>\$ 9,315.00</u>
<i>Explanation: Appropriate contracts in lieu of OT/PT positions by transferring to/(from) the following project(s):</i>			
2095	<u>Salary Resynching</u>	\$ (9,315.00)	
<b>2027 <u>Itinerant - School Psychologists</u></b>			
0331	Out of County Travel	6140 Psychological Services	\$ (1,000.00)
0365	Software Subscriptions	6140 Psychological Services	600.00
0510	Supplies	6140 Psychological Services	900.00
0519	Technology Supplies	6140 Psychological Services	579.16
0642	Equipment (Under \$5,000)	6140 Psychological Services	(126.64)
0644	Computer Hardware (Under \$1,000)	6140 Psychological Services	(122.52)
0692	Software (Under \$1,000)	6140 Psychological Services	(400.00)
0730	Dues and Fees	6140 Psychological Services	(430.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2080 <u>ESSER - General Fund</u></b>			
0107	Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 2,502.00
0131	Salary - Instructional	5100 Basic Education (K-12)	(2,502.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2081 <u>ESSER - General Fund - Triumph AI Portion</u></b>			
0107	Salary - Extended Substitute	5300 Vocational	\$ 3,375.00
0131	Salary - Instructional	5300 Vocational	(3,375.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2083 <u>ESSER - General Fund - Professional Development</u></b>			
0102	Salary - Other Compensation	6400 Instructional Staff Training Services	\$ 3,396.43
0210	Florida Retirement System	6400 Instructional Staff Training Services	566.52
0220	Social Security	6400 Instructional Staff Training Services	287.33
0232	Group Insurance - Life	6400 Instructional Staff Training Services	0.43
0750	Other Personnel Services	6400 Instructional Staff Training Services	(4,250.71)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2086 <u>SAI - Teenage Parenting Program</u></b>			
0310	Professional & Technical Service	5100 Basic Education (K-12)	\$ 3,100.00
0393	Contracts - Nonprofessional	6100 Pupil Personnel Services	(3,100.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>2088 <u>Certification</u></b>			
0510	Supplies	7730 Staff Services	\$ (51.29)
0519	Technology Supplies	7730 Staff Services	51.29
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			

**Explanation of Budget Amendment as Follows:**

**Part I - General Operating Fund**

**Amendment Number 8**

**Board Meeting May 28, 2024**

Account	Object		Increase (Decrease)
2090	<u>Kindergarten Programs</u>		
0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ 232.51
0210	Florida Retirement System	5100 Basic Education (K-12)	31.55
0220	Social Security	5100 Basic Education (K-12)	17.79
0390	Other Purchased Service	6300 Instruction & Curriculum	(281.85)
			<u>\$ -</u>

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

2095 Salary Resynching

0100	Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (3,851.00)
0131	Salary - Instructional	5100 Basic Education (K-12)	(78,709.28)
0210	Florida Retirement System	5100 Basic Education (K-12)	(8,239.00)
0220	Social Security	5100 Basic Education (K-12)	(6,313.00)
0100	Salary - Non-Instructional	5200 Exceptional Child	(5,147.00)
0131	Salary - Instructional	5200 Exceptional Child	(19,514.00)
0210	Florida Retirement System	5200 Exceptional Child	(2,462.00)
0220	Social Security	5200 Exceptional Child	(1,888.00)
0131	Salary - Instructional	5300 Vocational	(4,295.00)
0210	Florida Retirement System	5300 Vocational	(426.00)
0220	Social Security	5300 Vocational	(333.00)
0111	Salary - Administrative Manager	6100 Pupil Personnel Services	(481.00)
0131	Salary - Instructional	6100 Pupil Personnel Services	(6,850.00)
0210	Florida Retirement System	6100 Pupil Personnel Services	(741.00)
0220	Social Security	6100 Pupil Personnel Services	(555.00)
0100	Salary - Non-Instructional	7300 School Admin - Principal Office	(7,387.00)
0111	Salary - Administrative Manager	7300 School Admin - Principal Office	(11,960.00)
0210	Florida Retirement System	7300 School Admin - Principal Office	(1,944.00)
0220	Social Security	7300 School Admin - Principal Office	(1,481.00)
0100	Salary - Non-Instructional	7800 Pupil Transp Services - School	(8,257.00)
0111	Salary - Administrative Manager	7800 Pupil Transp Services - School	(685.00)
0210	Florida Retirement System	7800 Pupil Transp Services - School	(889.00)
0220	Social Security	7800 Pupil Transp Services - School	(667.00)
0100	Salary - Non-Instructional	7900 Operation of Plant	(6,128.00)
0111	Salary - Administrative Manager	7900 Operation of Plant	(370.00)
0210	Florida Retirement System	7900 Operation of Plant	(648.00)
0220	Social Security	7900 Operation of Plant	(500.00)
0100	Salary - Non-Instructional	8100 Maintenance Administration	(3,314.00)
0111	Salary - Administrative Manager	8100 Maintenance Administration	(444.00)
0210	Florida Retirement System	8100 Maintenance Administration	(370.00)
0220	Social Security	8100 Maintenance Administration	(296.00)
			<u>\$ (185,144.28)</u>

*Explanation: Changes by schools & departments between objects & functions to better utilize funds, appropriate unanticipated operating expenditures and federal impact aid (Discretionary & Project 8084), adjust salaries to actual (Discretionary), reimburse temporary allocation for courier van (Discretionary), appropriate contracts in lieu of OT/PT positions (Project 2019), TPG Cultural Exchange Services contract (Project 4037), administrative and guidance summer hours (Project 5027), and employee fingerprinting fees (Project 6007) by transferring to/(from) the following project(s):*

....	Discretionary	\$ 60.35	5027 Administrative & Guidance Summer Hours	4,145.00
2019	Itinerant Teachers - OT/PT	9,315.00	6007 Fingerprinting - Employees	34,356.75
4037	TPG Contracted Services	135,000.00	8084 Student Safety	2,267.18
			<b>Total</b>	<u>\$ 185,144.28</u>

2113 Triumph AI Grant

0510	Supplies	5300 Vocational	\$ (4,390.70)
0519	Technology Supplies	5300 Vocational	(809.06)
0642	Equipment (Under \$5,000)	5300 Vocational	3,500.00
0649	Technology Equipment (Under \$1,000)	5300 Vocational	611.85
0102	Salary - Other Compensation	6300 Instruction & Curriculum	847.25
0210	Florida Retirement System	6300 Instruction & Curriculum	114.97
0220	Social Security	6300 Instruction & Curriculum	65.69
0750	Other Personnel Services	6300 Instruction & Curriculum	60.00
			<u>\$ -</u>

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

2154 Advanced Placement

0220	Social Security	5100 Basic Education (K-12)	\$ 8.16
0360	Lease and Rental Agreements	5100 Basic Education (K-12)	5,932.32
0365	Software Subscriptions	5100 Basic Education (K-12)	(69.00)
0370	Postage	5100 Basic Education (K-12)	(35.93)
0510	Supplies	5100 Basic Education (K-12)	(3,482.53)
0519	Technology Supplies	5100 Basic Education (K-12)	(167.21)

**Explanation of Budget Amendment as Follows:**

**Part I - General Operating Fund**

**Amendment Number 8**

**Board Meeting May 28, 2024**

Account	Object		Increase (Decrease)
0520	Textbooks	5100 Basic Education (K-12)	(46.93)
0610	Library Books	5100 Basic Education (K-12)	(280.07)
0642	Equipment (Under \$5,000)	5100 Basic Education (K-12)	(53.39)
0644	Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	(947.00)
0750	Other Personnel Services	5100 Basic Education (K-12)	562.50
0997	Reserve - Projects	9890 Reserves	(1,420.92)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
2170	<u>Child Care - Northwood Elementary School</u>		
0685	Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	\$ 91,241.80
0130	Salary - Overtime	9100 Community Service	499.85
0210	Florida Retirement System	9100 Community Service	76.70
0220	Social Security	9100 Community Service	54.73
0510	Supplies	9100 Community Service	(92,421.01)
0730	Dues and Fees	9100 Community Service	547.93
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
2174	<u>Child Care - Plew Elementary School</u>		
0220	Social Security	5100 Basic Education (K-12)	\$ 9.64
0750	Other Personnel Services	5100 Basic Education (K-12)	667.50
0331	Out of County Travel	6400 Instructional Staff Training Services	1,450.00
0220	Social Security	7300 School Admin - Principal Office	1.63
0331	Out of County Travel	7300 School Admin - Principal Office	1,450.00
0750	Other Personnel Services	7300 School Admin - Principal Office	112.50
0331	Out of County Travel	7730 Staff Services	1,191.40
0220	Social Security	9100 Community Service	87.00
0510	Supplies	9100 Community Service	(11,554.27)
0730	Dues and Fees	9100 Community Service	584.60
0750	Other Personnel Services	9100 Community Service	6,000.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
2175	<u>Child Care - Bluewater Elementary School</u>		
0510	Supplies	9100 Community Service	\$ (219.97)
0642	Equipment (Under \$5,000)	9100 Community Service	219.97
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
2178	<u>Child Care - Wright Elementary School</u>		
0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ 1,738.04
0210	Florida Retirement System	5100 Basic Education (K-12)	236.00
0220	Social Security	5100 Basic Education (K-12)	132.75
0371	Telephone	7900 Operation of Plant	26.30
0510	Supplies	9100 Community Service	(2,580.30)
0519	Technology Supplies	9100 Community Service	100.00
0730	Dues and Fees	9100 Community Service	347.21
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
2179	<u>Child Care - Antioch Elementary School</u>		
0510	Supplies	9100 Community Service	\$ (2,350.00)
0519	Technology Supplies	9100 Community Service	350.00
0730	Dues and Fees	9100 Community Service	2,000.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
2909	<u>School Maintenance</u>		
0331	Out of County Travel	8120 Building and Ground Maintenance	\$ (166.08)
0350	Repair and Maintenance	8120 Building and Ground Maintenance	(22,311.23)
0360	Lease and Rental Agreements	8120 Building and Ground Maintenance	361.85
0370	Postage	8120 Building and Ground Maintenance	116.07
0393	Contracts - Nonprofessional	8120 Building and Ground Maintenance	(547.13)
0399	Other Technology Purchased Services	8120 Building and Ground Maintenance	889.28
0420	Bottled Gas	8120 Building and Ground Maintenance	40.75

**Explanation of Budget Amendment as Follows:**

**Part I - General Operating Fund**

**Amendment Number 8**

**Board Meeting May 28, 2024**

Account	Object		Increase (Decrease)
	0510 Supplies	8120 Building and Ground Maintenance	12,024.99
	0642 Equipment (Under \$5,000)	8120 Building and Ground Maintenance	6,179.18
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	3,394.82
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	20.00
	0730 Dues and Fees	8120 Building and Ground Maintenance	(2.50)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
3057	<u>Innovative Program - Academic Team</u>		
	0331 Out of County Travel	5100 Basic Education (K-12)	\$ 938.00
	0510 Supplies	5100 Basic Education (K-12)	(938.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
3058	<u>Innovative Program - Science Fair</u>		
	0220 Social Security	5100 Basic Education (K-12)	\$ 0.07
	0390 Other Purchased Service	5100 Basic Education (K-12)	60.00
	0730 Dues and Fees	5100 Basic Education (K-12)	(64.89)
	0750 Other Personnel Services	5100 Basic Education (K-12)	4.82
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
3095	<u>Dual Enrollment Additional WFTE</u>		
	0131 Salary - Instructional	6120 Guidance Services	\$ (177,403.06)
	0210 Florida Retirement System	6120 Guidance Services	(24,073.59)
	0220 Social Security	6120 Guidance Services	(13,571.35)
	0510 Supplies	6120 Guidance Services	215,048.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
3105	<u>Instructional Materials - Textbooks</u>		
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ (528.00)
	0510 Supplies	5100 Basic Education (K-12)	(209.56)
	0519 Technology Supplies	5100 Basic Education (K-12)	1,408.00
	0520 Textbooks	5100 Basic Education (K-12)	(670.44)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
3106	<u>Instructional Materials - Media</u>		
	0510 Supplies	6200 Instructional Media Services	\$ 300.00
	0610 Library Books	6200 Instructional Media Services	(300.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
3117	<u>Pipeline Grant</u>		
	0510 Supplies	5900 Other Instruction	\$ (4,400.00)
	0642 Equipment (Under \$5,000)	5900 Other Instruction	4,400.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
3118	<u>Triumph Healthcare Academy Grant</u>		
	0365 Software Subscriptions	5300 Vocational	\$ (3,629.86)
	0510 Supplies	5300 Vocational	354.86
	0519 Technology Supplies	5300 Vocational	3,275.00
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	75.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(75.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
3160	<u>Lottery - School Recognition</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (476.46)
	0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)	476.46
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			

**Explanation of Budget Amendment as Follows:**

**Part I - General Operating Fund**

**Amendment Number 8**

**Board Meeting May 28, 2024**

Account	Object		Increase (Decrease)
3161	<u>SAI - Supplemental Academic Instruction</u>		
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 2,812.50
	0131 Salary - Instructional	5100 Basic Education (K-12)	(2,812.50)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
4004	<u>Chorus Program</u>		
	0330 In County Travel	5100 Basic Education (K-12)	\$ 32.16
	0350 Repair and Maintenance	5100 Basic Education (K-12)	155.00
	0390 Other Purchased Service	5100 Basic Education (K-12)	150.00
	0510 Supplies	5100 Basic Education (K-12)	(7,132.00)
	0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)	(152.50)
	0643 Computer (Over \$1,000) & Tech. Infrastructure	5100 Basic Education (K-12)	6,248.00
	0730 Dues and Fees	5100 Basic Education (K-12)	699.34
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
4005	<u>Band Program</u>		
	0350 Repair and Maintenance	5100 Basic Education (K-12)	\$ (135.00)
	0510 Supplies	5100 Basic Education (K-12)	(300.00)
	0730 Dues and Fees	5100 Basic Education (K-12)	300.00
	0398 Field Trips	7800 Pupil Transp Services - School	(173.50)
	0398 Field Trips	7801 Transportation - North	135.00
	0398 Field Trips	7802 Transportation - Central	173.50
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
4011	<u>Insurance Claims - Equipment</u>		
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 248.56
	<i>Explanation: Appropriate insurance claims by transferring to/(from) the following project(s):</i>		
	9015 <u>Fixed Charges</u>	\$ (248.56)	
4012	<u>Insurance Claims - Building &amp; Fixed Equipment</u>		
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 57,600.37
	<i>Explanation: Appropriate insurance claims by transferring to/(from) the following project(s):</i>		
	9015 <u>Fixed Charges</u>	\$ (57,600.37)	
4021	<u>Itinerant - Social Workers</u>		
	0510 Supplies	6110 Attendance and Social Work	\$ 2,550.00
	0365 Software Subscriptions	6140 Psychological Services	(1,550.00)
	0730 Dues and Fees	6140 Psychological Services	(1,000.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
4037	<u>TPG Contracted Services</u>		
	0310 Professional & Technical Service	5100 Basic Education (K-12)	\$ 135,000.00
	<i>Explanation: Appropriate TPG Cultural Exchange Services contract by transferring to/(from) the following project(s):</i>		
	2095 <u>Salary Resynching</u>	\$ (135,000.00)	
4038	<u>Edge PLA/PTO Donations</u>		
	0130 Salary - Overtime	7900 Operation of Plant	\$ (0.02)
	0210 Florida Retirement System	7900 Operation of Plant	(0.01)
	0231 Group Insurance - Health	7900 Operation of Plant	0.03
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		

**Explanation of Budget Amendment as Follows:**

**Part I - General Operating Fund**

**Amendment Number 8**

**Board Meeting May 28, 2024**

Account	Object		Increase (Decrease)
4068	<u>Instructional Materials - Dual Enrollment - BSA</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ 9,243.67
	0520 Textbooks	5100 Basic Education (K-12)	(9,243.67)
			<u>\$ -</u>

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

4110 SAI - ESOL

0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ (347.93)
0210	Florida Retirement System	5100 Basic Education (K-12)	(65.65)
0220	Social Security	5100 Basic Education (K-12)	(26.61)
0102	Salary - Other Compensation	6100 Pupil Personnel Services	347.93
0210	Florida Retirement System	6100 Pupil Personnel Services	65.65
0220	Social Security	6100 Pupil Personnel Services	26.61
0330	In County Travel	6300 Instruction & Curriculum	93.92
0331	Out of County Travel	6300 Instruction & Curriculum	(93.92)
			<u>\$ -</u>

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

4160 Lottery - School Recognition

0105	Salary - Bonus	5100 Basic Education (K-12)	\$ 1,556,010.59
0220	Social Security	5100 Basic Education (K-12)	103,078.06
0510	Supplies	5100 Basic Education (K-12)	29,584.63
0105	Salary - Bonus	5200 Exceptional Child	273,044.70
0220	Social Security	5200 Exceptional Child	19,030.44
0105	Salary - Bonus	5300 Vocational	36,191.03
0220	Social Security	5300 Vocational	2,607.37
0105	Salary - Bonus	5500 Prekindergarten	4,194.05
0220	Social Security	5500 Prekindergarten	320.84
0105	Salary - Bonus	6100 Pupil Personnel Services	21,520.95
0220	Social Security	6100 Pupil Personnel Services	1,248.35
0105	Salary - Bonus	6110 Attendance and Social Work	2,879.08
0220	Social Security	6110 Attendance and Social Work	220.25
0105	Salary - Bonus	6120 Guidance Services	48,471.71
0220	Social Security	6120 Guidance Services	3,147.75
0105	Salary - Bonus	6130 Health Services	13,283.70
0105	Salary - Bonus	6140 Psychological Services	17,686.23
0220	Social Security	6140 Psychological Services	1,119.90
0105	Salary - Bonus	6200 Instructional Media Services	24,060.63
0220	Social Security	6200 Instructional Media Services	1,661.52
0105	Salary - Bonus	6300 Instruction & Curriculum	8,619.06
0220	Social Security	6300 Instruction & Curriculum	659.36
0105	Salary - Bonus	6400 Instructional Staff Training Services	20,027.11
0220	Social Security	6400 Instructional Staff Training Services	1,492.30
0105	Salary - Bonus	7300 School Admin - Principal Office	185,820.61
0220	Social Security	7300 School Admin - Principal Office	12,651.36
0105	Salary - Bonus	7600 Food Service (Schools)	24,764.58
0220	Social Security	7600 Food Service (Schools)	920.47
0105	Salary - Bonus	7801 Transportation - North	5,200.28
0220	Social Security	7801 Transportation - North	198.92
0105	Salary - Bonus	7802 Transportation - Central	186.04
0220	Social Security	7802 Transportation - Central	14.24
0105	Salary - Bonus	7803 Transportation - South	4,585.52
0220	Social Security	7803 Transportation - South	310.83
0105	Salary - Bonus	7900 Operation of Plant	88,374.24
0220	Social Security	7900 Operation of Plant	5,851.93
0105	Salary - Bonus	8100 Maintenance Administration	3,503.97
0220	Social Security	8100 Maintenance Administration	243.73
0105	Salary - Bonus	9100 Community Service	15,227.04
0220	Social Security	9100 Community Service	991.63
0997	Reserve - Projects	9890 Reserves	(2,539,005.00)
			<u>\$ -</u>

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



**Explanation of Budget Amendment as Follows:**

**Part I - General Operating Fund**

**Amendment Number 8**

**Board Meeting May 28, 2024**

Account	Object		Increase (Decrease)
4162	<u>SAI - Student Training Program</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 4,445.36
	0210 Florida Retirement System	5100 Basic Education (K-12)	603.23
	0220 Social Security	5100 Basic Education (K-12)	340.09
	0997 Reserve - Projects	9890 Reserves	(5,388.68)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
5027	<u>Administrative &amp; Guidance Summer Hours</u>		
	0102 Salary - Other Compensation	7300 School Admin - Principal Office	\$ 2,005.00
	0210 Florida Retirement System	7300 School Admin - Principal Office	1,993.00
	0220 Social Security	7300 School Admin - Principal Office	147.00
			<u>\$ 4,145.00</u>
	<i>Explanation: Appropriate additional Administrative &amp; Guidance Summer Hours by transferring to/(from) the following project(s):</i>		
	2095 <u>Salary Resynching</u>	\$ (4,145.00)	
5053	<u>AICE - Bonuses &amp; Exams</u>		
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 19,900.00
	0220 Social Security	5100 Basic Education (K-12)	1,522.35
	0510 Supplies	5100 Basic Education (K-12)	(21,422.35)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
5054	<u>AP - Bonuses &amp; Exams</u>		
	0105 Salary - Bonus	5100 Basic Education (K-12)	\$ 32,950.00
	0220 Social Security	5100 Basic Education (K-12)	2,161.13
	0510 Supplies	5100 Basic Education (K-12)	(35,111.13)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
5060	<u>Best Chance - General Fund</u>		
	0510 Supplies	7300 School Admin - Principal Office	\$ (1,298.89)
	0382 Garbage	7900 Operation of Plant	883.41
	0410 Natural Gas	7900 Operation of Plant	415.48
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
5064	<u>CAPE - Culinary</u>		
	0105 Salary - Bonus	5300 Vocational	\$ 8,900.00
	0220 Social Security	5300 Vocational	680.86
	0510 Supplies	5300 Vocational	3,000.00
	0519 Technology Supplies	5300 Vocational	2,000.00
	0642 Equipment (Under \$5,000)	5300 Vocational	14,600.00
	0997 Reserve - Projects	9890 Reserves	117,199.14
			<u>\$ 146,380.00</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, and appropriate additional WFTE earned based on fiscal year 2022-2023 certifications by transferring to/(from) the following project(s):</i>		
	9007 <u>Career and Professional Education</u>	\$ (146,380.00)	
5065	<u>CAPE - Drafting/Engineering</u>		
	0105 Salary - Bonus	5300 Vocational	\$ 4,800.00
	0220 Social Security	5300 Vocational	367.20
	0510 Supplies	5300 Vocational	2,150.00
	0519 Technology Supplies	5300 Vocational	1,100.00
	0997 Reserve - Projects	9890 Reserves	70,528.80
			<u>\$ 78,946.00</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, and appropriate additional WFTE earned based on fiscal year 2022-2023 certifications by transferring to/(from) the following project(s):</i>		
	9007 <u>Career and Professional Education</u>	\$ (78,946.00)	

**Explanation of Budget Amendment as Follows:**

**Part I - General Operating Fund**

**Amendment Number 8**

**Board Meeting May 28, 2024**

Account	Object		Increase (Decrease)
5067	<u>CAPE - Health Science</u>		
	0105 Salary - Bonus	5300 Vocational	\$ 2,925.00
	0220 Social Security	5300 Vocational	223.77
	0519 Technology Supplies	5300 Vocational	7,305.00
	0393 Contracts - Nonprofessional	6300 Instruction & Curriculum	320.00
	0997 Reserve - Projects	9890 Reserves	37,334.23
			<u>\$ 48,108.00</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds, and appropriate additional WFTF earned based on fiscal year 2022-2023 certifications by transferring to/(from) the following project(s):		
	9007 <u>Career and Professional Education</u>	\$ (48,108.00)	
5068	<u>CAPE - Information Technology</u>		
	0105 Salary - Bonus	5300 Vocational	\$ 28,175.00
	0220 Social Security	5300 Vocational	2,193.38
	0331 Out of County Travel	5300 Vocational	4,265.82
	0365 Software Subscriptions	5300 Vocational	458.40
	0396 Distributions - Contract Schools	5300 Vocational	23,026.00
	0510 Supplies	5300 Vocational	10,614.65
	0519 Technology Supplies	5300 Vocational	9,492.04
	0642 Equipment (Under \$5,000)	5300 Vocational	3,050.00
	0750 Other Personnel Services	5300 Vocational	2,608.75
	0997 Reserve - Projects	9890 Reserves	425,319.96
			<u>\$ 509,204.00</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds, and appropriate additional WFTF earned based on fiscal year 2022-2023 certifications by transferring to/(from) the following project(s):		
	9007 <u>Career and Professional Education</u>	\$ (509,204.00)	
5069	<u>CAPE - Robotics</u>		
	0105 Salary - Bonus	5300 Vocational	\$ 1,075.00
	0220 Social Security	5300 Vocational	82.23
	0510 Supplies	5300 Vocational	300.00
	0997 Reserve - Projects	9890 Reserves	16,223.77
			<u>\$ 17,681.00</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds, and appropriate additional WFTF earned based on fiscal year 2022-2023 certifications by transferring to/(from) the following project(s):		
	9007 <u>Career and Professional Education</u>	\$ (17,681.00)	
5071	<u>CAPE - Welding</u>		
	0105 Salary - Bonus	5300 Vocational	\$ 75.00
	0220 Social Security	5300 Vocational	5.74
	0997 Reserve - Projects	9890 Reserves	1,153.26
			<u>\$ 1,234.00</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds, and appropriate additional WFTF earned based on fiscal year 2022-2023 certifications by transferring to/(from) the following project(s):		
	9007 <u>Career and Professional Education</u>	\$ (1,234.00)	
5072	<u>CAPE - Automotive</u>		
	0105 Salary - Bonus	5300 Vocational	\$ 4,125.00
	0220 Social Security	5300 Vocational	315.56
	0510 Supplies	5300 Vocational	500.00
	0519 Technology Supplies	5300 Vocational	1,658.00
	0997 Reserve - Projects	9890 Reserves	58,779.44
			<u>\$ 65,378.00</u>
	Explanation: Changes by schools & departments between objects & functions to better utilize funds, and appropriate additional WFTF earned based on fiscal year 2022-2023 certifications by transferring to/(from) the following project(s):		
	9007 <u>Career and Professional Education</u>	\$ (65,378.00)	
5073	<u>CAPE - Building Trades</u>		
	0105 Salary - Bonus	5300 Vocational	\$ 10,200.00
	0220 Social Security	5300 Vocational	780.31
	0331 Out of County Travel	5300 Vocational	1,450.00
	0510 Supplies	5300 Vocational	2,000.00

**Explanation of Budget Amendment as Follows:**

**Part I - General Operating Fund**

**Amendment Number 8**

**Board Meeting May 28, 2024**

Account	Object		Increase (Decrease)
0519	Technology Supplies	5300 Vocational	6,474.00
0997	Reserve - Projects	9890 Reserves	134,521.69
			<u>\$ 155,426.00</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds, and appropriate additional WFTF earned based on fiscal year 2022-2023 certifications by transferring to/(from) the following project(s):</i>			
9007	<u>Career and Professional Education</u>	\$ (155,426.00)	
5074	<u>CAPE - Embry Riddle Engineering</u>		
0997	Reserve - Projects	9890 Reserves	<u>\$ 3,289.00</u>
<i>Explanation: Appropriate WFTF earned based on fiscal year 2022-2023 certifications by transferring to/(from) the following project(s):</i>			
9007	<u>Career and Professional Education</u>	\$ (3,289.00)	
5110	<u>Workforce Development</u>		
0510	Supplies	5900 Other Instruction	\$ (762.04)
0130	Salary - Overtime	7300 School Admin - Principal Office	500.49
0210	Florida Retirement System	7300 School Admin - Principal Office	67.92
0220	Social Security	7300 School Admin - Principal Office	38.29
0130	Salary - Overtime	7900 Operation of Plant	128.15
0210	Florida Retirement System	7900 Operation of Plant	17.39
0220	Social Security	7900 Operation of Plant	9.80
0430	Electricity	7900 Operation of Plant	20,000.00
0997	Reserve - Projects	9890 Reserves	(20,000.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
5909	<u>School Maintenance - School Control</u>		
0350	Repair and Maintenance	8120 Building and Ground Maintenance	\$ (15,991.98)
0360	Lease and Rental Agreements	8120 Building and Ground Maintenance	71.50
0510	Supplies	8120 Building and Ground Maintenance	5,165.95
0677	Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	(7,449.35)
0684	Replacement Roofing & Systems	8120 Building and Ground Maintenance	9,897.17
0685	Flooring/Structural Alteration	8120 Building and Ground Maintenance	8,306.71
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
6007	<u>Fingerprinting - Employees</u>		
0730	Dues and Fees	7730 Staff Services	<u>\$ 34,356.75</u>
<i>Explanation: Appropriate employee fingerprinting fees by transferring to/(from) the following project(s):</i>			
2095	<u>Salary Resynching</u>	\$ (34,356.75)	
6023	<u>Reading Instruction - BSA</u>		
0102	Salary - Other Compensation	6300 Instruction & Curriculum	\$ 8,000.00
0210	Florida Retirement System	6300 Instruction & Curriculum	1,085.60
0220	Social Security	6300 Instruction & Curriculum	612.00
0510	Supplies	6300 Instruction & Curriculum	(9,697.60)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
6035	<u>Adult Capital Improvement Fees</u>		
0641	Equipment (Over \$5,000)	5900 Other Instruction	\$ (37,000.00)
0393	Contracts - Nonprofessional	7900 Operation of Plant	14,000.00
0685	Flooring/Structural Alteration	7900 Operation of Plant	23,000.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			

**Explanation of Budget Amendment as Follows:**

**Part I - General Operating Fund**

**Amendment Number 8**

**Board Meeting May 28, 2024**

Account	Object		Increase (Decrease)
6060	<u>CAPE Digital Tools - IT</u>		
	0997 Reserve - Projects	9890 Reserves	\$ 41,529.00
<i>Explanation: Appropriate WFTE earned based on fiscal year 2022-2023 certifications by transferring to/(from) the following project(s):</i>			
	9007 <u>Career and Professional Education</u>	\$ (41,529.00)	
6062	<u>CAPE - AI</u>		
	0105 Salary - Bonus	5300 Vocational	\$ 4,500.00
	0220 Social Security	5300 Vocational	344.25
	0997 Reserve - Projects	9890 Reserves	167,027.75
			<u>\$ 171,872.00</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds and appropriate WFTE earned based on fiscal year 2022-2023 certifications by transferring to/(from) the following project(s):</i>			
	9007 <u>Career and Professional Education</u>	\$ (171,872.00)	
6064	<u>CAPE - Marketing</u>		
	0105 Salary - Bonus	5300 Vocational	\$ 8,750.00
	0220 Social Security	5300 Vocational	656.46
	0997 Reserve - Projects	9890 Reserves	129,654.54
			<u>\$ 139,061.00</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds and appropriate WFTE earned based on fiscal year 2022-2023 certifications by transferring to/(from) the following project(s):</i>			
	9007 <u>Career and Professional Education</u>	\$ (139,061.00)	
6110	<u>Adult Education Tuition</u>		
	0510 Supplies	5900 Other Instruction	\$ (11,000.00)
	0132 Salary - Hourly Teachers	6100 Pupil Personnel Services	1,244.00
	0210 Florida Retirement System	6100 Pupil Personnel Services	168.81
	0220 Social Security	6100 Pupil Personnel Services	95.17
	0331 Out of County Travel	7300 School Admin - Principal Office	5,000.00
	0375 Cellular Telephone	7300 School Admin - Principal Office	500.00
	0730 Dues and Fees	7300 School Admin - Principal Office	5,000.00
	0450 Gasoline	7900 Operation of Plant	500.00
	0997 Reserve - Projects	9890 Reserves	(1,507.98)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
7016	<u>Professional Development Training - GF</u>		
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	\$ 0.01
	0210 Florida Retirement System	6400 Instructional Staff Training Services	2.62
	0331 Out of County Travel	6400 Instructional Staff Training Services	1,342.00
	0730 Dues and Fees	6400 Instructional Staff Training Services	925.00
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(2,269.63)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
7019	<u>Drama Program</u>		
	0393 Contracts - Nonprofessional	5100 Basic Education (K-12)	\$ 500.00
	0510 Supplies	5100 Basic Education (K-12)	(1,500.00)
	0730 Dues and Fees	5100 Basic Education (K-12)	1,000.00
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
7054	<u>AP Initiative - Set-Aside</u>		
	0365 Software Subscriptions	5100 Basic Education (K-12)	\$ 500.00
	0390 Other Purchased Service	5100 Basic Education (K-12)	1,760.00
	0510 Supplies	5100 Basic Education (K-12)	(6,726.44)
	0519 Technology Supplies	5100 Basic Education (K-12)	3,000.00
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	2,124.68
	0649 Technology Equipment (Under \$1,000)	5100 Basic Education (K-12)	(658.24)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			

**Explanation of Budget Amendment as Follows:**

**Part I - General Operating Fund**

**Amendment Number 8**

**Board Meeting May 28, 2024**

Account	Object		Increase (Decrease)
<b>7055 <u>International Baccalaureate</u></b>			
0131	Salary - Instructional	5100 Basic Education (K-12)	\$ (47,190.16)
0210	Florida Retirement System	5100 Basic Education (K-12)	(6,403.67)
0220	Social Security	5100 Basic Education (K-12)	(3,264.54)
0231	Group Insurance - Health	5100 Basic Education (K-12)	(12,202.59)
0232	Group Insurance - Life	5100 Basic Education (K-12)	(22.64)
0233	Group Insurance - Dental	5100 Basic Education (K-12)	(348.54)
0234	Group Insurance - Other	5100 Basic Education (K-12)	60,575.14
0390	Other Purchased Service	5100 Basic Education (K-12)	255.00
0730	Dues and Fees	5100 Basic Education (K-12)	1,826.47
0997	Reserve - Projects	9890 Reserves	6,775.53
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>7061 <u>CAPE Digital Tools - STEMM</u></b>			
0105	Salary - Bonus	5300 Vocational	\$ 700.00
0220	Social Security	5300 Vocational	53.56
0510	Supplies	5300 Vocational	3,978.48
0519	Technology Supplies	5300 Vocational	300.00
0642	Equipment (Under \$5,000)	5300 Vocational	819.96
0644	Computer Hardware (Under \$1,000)	5300 Vocational	1,099.00
0997	Reserve - Projects	9890 Reserves	50,306.00
			<u>\$ 57,257.00</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds and appropriate WFTF earned based on fiscal year 2022-2023 certifications by transferring to/(from) the following project(s):</i>			
9007	<u>Career and Professional Education</u>	\$ (57,257.00)	
<b>7062 <u>CAPE Digital Tools - Manufacturing</u></b>			
0331	Out of County Travel	6300 Instruction & Curriculum	\$ 300.00
0997	Reserve - Projects	9890 Reserves	(300.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>			
<b>7063 <u>CAPE - Manufacturing</u></b>			
0105	Salary - Bonus	5300 Vocational	\$ 900.00
0220	Social Security	5300 Vocational	68.85
0997	Reserve - Projects	9890 Reserves	17,534.15
			<u>\$ 18,503.00</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds and appropriate WFTF earned based on fiscal year 2022-2023 certifications by transferring to/(from) the following project(s):</i>			
9007	<u>Career and Professional Education</u>	\$ (18,503.00)	
<b>8084 <u>Student Safety</u></b>			
0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ 1,800.00
0210	Florida Retirement System	5100 Basic Education (K-12)	244.26
0220	Social Security	5100 Basic Education (K-12)	137.70
0310	Professional & Technical Service	6130 Health Services	85.22
			<u>\$ 2,267.18</u>
<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds and appropriate unanticipated operating expenditures by transferring to/(from) the following project(s):</i>			
2095	<u>Salary Resynching</u>	\$ (2,267.18)	
<b>8105 <u>CSR - Science Initiatives</u></b>			
0102	Salary - Other Compensation	6300 Instruction & Curriculum	\$ (144.37)
0210	Florida Retirement System	6300 Instruction & Curriculum	(19.59)
0220	Social Security	6300 Instruction & Curriculum	(8.54)
0330	In County Travel	6300 Instruction & Curriculum	(300.00)

**Explanation of Budget Amendment as Follows:**

**Part I - General Operating Fund**

**Amendment Number 8**

**Board Meeting May 28, 2024**

Account	Object		Increase (Decrease)
	0365 Software Subscriptions	6300 Instruction & Curriculum	276.00
	0390 Other Purchased Service	6300 Instruction & Curriculum	(276.00)
	0510 Supplies	6300 Instruction & Curriculum	300.00
	0750 Other Personnel Services	6300 Instruction & Curriculum	172.50
			<u>\$ -</u>

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

**8113 Workforce Ed. Performance Incentive**

0310 Professional & Technical Service	5900 Other Instruction	\$ 6,899.00
0365 Software Subscriptions	5900 Other Instruction	6,000.00
0370 Postage	5900 Other Instruction	1,419.00
0510 Supplies	5900 Other Instruction	(62,260.00)
0519 Technology Supplies	5900 Other Instruction	10,000.00
0641 Equipment (Over \$5,000)	5900 Other Instruction	33,026.00
0644 Computer Hardware (Under \$1,000)	5900 Other Instruction	2,416.00
0730 Dues and Fees	5900 Other Instruction	2,500.00
		<u>\$ -</u>

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

**9004 Advanced International Certificate of Education**

0220 Social Security	5100 Basic Education (K-12)	\$ 12.78
0390 Other Purchased Service	5100 Basic Education (K-12)	136.40
0510 Supplies	5100 Basic Education (K-12)	(1,030.43)
0750 Other Personnel Services	5100 Basic Education (K-12)	881.25
		<u>\$ -</u>

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

**9007 Career and Professional Education**

0642 Equipment (Under \$5,000)	5300 Vocational	\$ 17,592.56
0649 Technology Equipment (Under \$1,000)	5300 Vocational	439.98
0102 Salary - Other Compensation	6300 Instruction & Curriculum	1,143.79
0111 Salary - Administrative Manager	6300 Instruction & Curriculum	46,992.00
0210 Florida Retirement System	6300 Instruction & Curriculum	6,264.21
0220 Social Security	6300 Instruction & Curriculum	3,682.50
0231 Group Insurance - Health	6300 Instruction & Curriculum	7,896.00
0232 Group Insurance - Life	6300 Instruction & Curriculum	16.00
0233 Group Insurance - Dental	6300 Instruction & Curriculum	240.00
0331 Out of County Travel	6300 Instruction & Curriculum	76.92
0365 Software Subscriptions	6300 Instruction & Curriculum	1,400.00
0642 Equipment (Under \$5,000)	6300 Instruction & Curriculum	5,000.00
0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	583.00
0994 Reserve - FTE/Schools	9890 Reserves	(1,684,096.00)
0997 Reserve - Projects	9890 Reserves	202,666.04
		<u>\$ (1,390,103.00)</u>

*Explanation: Changes by schools & departments between objects & functions to better utilize funds and appropriate additional WFTE earned based on fiscal year 2022-2023 certifications earned by transferring to/(from) the following project(s):*

.... Discretionary	\$ (63,765.00)	5073 CAPE - Building Trades	155,426.00
5064 CAPE - Culinary	146,380.00	5074 CAPE - Embry Riddle Engineering	3,289.00
5065 CAPE - Drafting/Engineering	78,946.00	6060 CAPE Digital Tools - IT	41,529.00
5067 CAPE - Health Science	48,108.00	6062 CAPE - AI	171,872.00
5068 CAPE - Information Technology	509,204.00	6064 CAPE - Marketing	139,061.00
5069 CAPE - Robotics	17,681.00	7061 CAPE Digital Tools - STEMM	57,257.00
5071 CAPE - Welding	1,234.00	7063 CAPE - Manufacturing	18,503.00
5072 CAPE - Automotive	65,378.00		
		<b>Total</b>	<u><u>\$ 1,390,103.00</u></u>

**9015 Fixed Charges**

0122 Salary - Sick Leave Payoff	5100 Basic Education (K-12)	\$ (106,362.97)
0123 Salary - Annual Leave Payoff	5100 Basic Education (K-12)	(4,295.99)
0220 Social Security	5100 Basic Education (K-12)	(343.94)
0210 Florida Retirement System	5200 Exceptional Child	(582.97)
0220 Social Security	6110 Attendance and Social Work	7.65
0320 Insurance and Bond Premiums	7100 School Board	3,580.14
0730 Dues and Fees	7100 School Board	6,605.97
0122 Salary - Sick Leave Payoff	7300 School Admin - Principal Office	5,811.52
0123 Salary - Annual Leave Payoff	7300 School Admin - Principal Office	76.40
0210 Florida Retirement System	7300 School Admin - Principal Office	10.37
0220 Social Security	7300 School Admin - Principal Office	13.50
0730 Dues and Fees	7500 Fiscal Services	2,036.36

**Explanation of Budget Amendment as Follows:**

**Part I - General Operating Fund**

**Amendment Number 8**

**Board Meeting May 28, 2024**

Account	Object		Increase (Decrease)
0240	Workers Compensation	7730 Staff Services	100,551.45
0310	Professional & Technical Service	7730 Staff Services	(6,300.00)
0730	Dues and Fees	7730 Staff Services	(2,342.33)
0123	Salary - Annual Leave Payoff	7900 Operation of Plant	4,027.13
0210	Florida Retirement System	7900 Operation of Plant	546.48
0220	Social Security	7900 Operation of Plant	308.07
0320	Insurance and Bond Premiums	7900 Operation of Plant	(3,580.14)
0123	Salary - Annual Leave Payoff	8100 Maintenance Administration	192.46
0210	Florida Retirement System	8100 Maintenance Administration	26.12
0220	Social Security	8100 Maintenance Administration	14.72
0742	Insurance Claims Current Year	8120 Building and Ground Maintenance	(57,848.93)
			<u>\$ (57,848.93)</u>

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

4011	Insurance Claims - Equipment	\$	248.56	4012	Insurance Claims - Building & Fixed Equipment	57,600.37
						<u>Total \$ 57,848.93</u>

9110 Mental Health Assistance

0365	Software Subscriptions	5100 Basic Education (K-12)	\$	(25,000.00)
0394	FEFP Distributions - Charter Schools	5100 Basic Education (K-12)		1,649.78
0131	Salary - Instructional	6140 Psychological Services		(1,360.98)
0210	Florida Retirement System	6140 Psychological Services		(184.68)
0220	Social Security	6140 Psychological Services		(104.12)
0310	Professional & Technical Service	6140 Psychological Services		17,000.00
0331	Out of County Travel	6140 Psychological Services		5,000.00
0510	Supplies	6140 Psychological Services		3,000.00
				<u>\$ -</u>

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

9121 Print Shop

0360	Lease and Rental Agreements	7760 Internal Service	\$	(10,000.00)
0510	Supplies	7760 Internal Service		(10,000.00)
0641	Equipment (Over \$5,000)	7760 Internal Service		20,000.00
				<u>\$ -</u>

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

**ADOPTED BY SCHOOL BOARD:**

**MAY 28, 2024**

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 3/31/2024	INCREASE	DECREASE	BUDGET AS OF 4/30/2024
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	-	31,131.30	515.65	-	31,646.95
3630	TRANSFERS FROM CAPITAL IMP FUNDS	21,174,500.00	21,174,500.00	-	-	21,174,500.00
3660	TRANSFERS FROM INTERBUDGETARY ED	-	-	-	-	-
3715	PROCEEDS OF REFUNDING BONDS	-	-	-	-	-
3716	SALES SURTAX BONDS	-	-	-	-	-
3750	PROCEEDS/CERT OF PARTICIPATION	-	-	-	-	-
3791	BOND PROCEEDS - PREMIUM	-	-	-	-	-
3792	PREMIUM ON REFUNDING BONDS	-	-	-	-	-
3793	PREMIUM ON CERT OF PART (COP)	-	-	-	-	-
3901	RESERVE FOR ENCUMBRANCE	3,000.00	3,000.00	-	-	3,000.00
3920	RESERVE FOR DEBT SERVICE	110,573.19	110,573.19	-	-	110,573.19
TOTAL - DEBT SERVICE FUNDS		\$ 21,563,393.19	\$ 21,594,524.49	\$ 515.65	\$ -	\$ 21,595,040.14



FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 3/31/2024	INCREASE	DECREASE	BUDGET AS OF 4/30/2024
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	140,628.83	515.65	-	141,144.48
		<b>TOTAL - DEBT SERVICE FUNDS</b>	<b>\$ 21,563,393.19</b>	<b>\$ 21,594,524.49</b>	<b>\$ 515.65</b>	<b>\$ -</b>	<b>\$ 21,595,040.14</b>

Explanation of Budget Amendment as Follows:  
Part II - Debt Service Funds  
Amendment Number 8  
Board Meeting May 28, 2024

Account	Object	Function	Increase (Decrease)
<b>I. <u>Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</u></b>			
3431	Interest on Investments		\$ 515.65
0998	Reserve - Debt Service	9890 Reserves	\$ 515.65
<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>			
....	Discretionary	\$ 515.65	

**II. Amendments Between Appropriations & Reserves**

N/A

ADOPTED BY SCHOOL BOARD: MAY 28, 2024

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2024	INCREASE	DECREASE	BUDGET AS OF 4/30/2024	
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	-	3,792,006.25	1,036,660.75	-	-	4,828,667.00
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>\$ 205,703,168.37</b>	<b>\$ 1,036,660.75</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 206,739,829.12</b>

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 3/31/2024	INCREASE	BUDGET AS OF 4/30/2024
7400	0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -
7400	0630	BUILDING & FIXED EQUIPMENT	-	-	-	-
7400	0631	ARCHITECTURAL DESIGN / ENGINEERING	54,314,564.25	51,809,070.80	-	51,187,924.69
7400	0632	CONTRACTOR SERVICES	-	-	-	-
7400	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-
7400	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	465,322.42	1,891,707.99	202,607.15	2,094,315.14
7400	0642	EQUIPMENT (UNDER \$1,000)	1,239,653.92	3,736,914.80	566,407.83	4,303,322.63
7400	0643	COMPUTER EQUIPMENT (OVER \$1,000)	203,170.26	350,679.26	4,621.54	355,300.80
7400	0644	COMPUTER HARDWARE (UNDER \$1,000)	29,533.25	72,488.75	7,392.57	79,881.32
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	128.99	40,766.58
7400	0651	BUSES	3,563,992.00	3,716,772.00	-	3,716,772.00
7400	0652	OTHER MOTOR VEHICLES	546,510.27	544,894.43	-	538,919.43
7400	0660	LAND	2,500,000.00	4,261,677.25	-	4,261,677.25
7400	0671	LAND IMPROVEMENTS	-	-	26,781.38	26,781.38
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	317,482.12	-	317,482.12
7400	0676	OTHER PERMANENT IMPROVEMENTS	272,219.13	289,884.69	-	289,884.69
7400	0677	REPLACEMENT SYSTEMS	325,669.66	338,726.33	980.93	339,707.26
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	-	3,548.00
7400	0683	ROOFING	-	103,802.78	-	103,802.78
7400	0684	REPLACEMENT ROOFING & SYSTEMS	91,253,080.79	89,725,653.15	72,037.38	89,797,690.53
7400	0685	FLOORING/STRUCTURAL ALTERATION	748,061.04	774,460.08	53,077.08	827,537.16
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	4,661,004.91	729,747.31	5,390,752.22
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	\$ 205,703,168.37	\$ 1,663,782.16	\$ 206,739,829.12

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 8

Board Meeting May 28, 2024

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3431	<u>Interest on Investments</u>		\$ 1,036,660.75
0990	Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 1,036,660.75
<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>			
....	Discretionary	\$ 1,036,660.75	
<b>II. Amendments Between Appropriations &amp; Reserves</b>			
....	<u>Discretionary</u>		
0990	Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ (306,913.44)
<i>Explanation: Transferred to/(from) the following project(s):</i>			
0322	DW - Roofing	\$ 306,913.44	
0322	<u>DW - Roofing</u>		
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (1,248,086.56)
<i>Explanation: Transferred to/(from) the following project(s):</i>			
....	Discretionary	\$ (306,913.44)	
		2235 Roof Replacement - P6TO32	1,555,000.00
		Total Projects transferred to/(from)	\$ 1,248,086.56
0369	<u>DW - Vehicles</u>		
0642	Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 5,975.00
0652	Other Motor Vehicles	7400 Facilities Acquisition and Construction	(5,975.00)
			\$ -
<i>Explanation: Reallocate funds between objects within the project.</i>			
1362	<u>BD - Furniture</u>		
0642	Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 5,338.26
<i>Explanation: Transferred to/(from) the following project(s):</i>			
2303	Board Projects	\$ (5,338.26)	
1369	<u>BD - Athletic Equipment</u>		
0642	Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 3,277.61
<i>Explanation: Transferred to/(from) the following project(s):</i>			
2303	Board Projects	\$ (3,277.61)	
2207	<u>Roof &amp; Canopy Projects P6TO16</u>		
0631	Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ 158,872.52
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(158,872.52)
			\$ -
<i>Explanation: Reallocate funds between objects within the project.</i>			
2217	<u>DW - Sales Tax Construct - FF&amp;E - P6TO12</u>		
0631	Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ (633,502.97)
0641	Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	234,390.27
0642	Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	399,112.70
			\$ -
<i>Explanation: Reallocate funds between objects within the project.</i>			
2235	<u>Roof Replacement - P6TO32</u>		
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 2,768,704.00
<i>Explanation: Transferred to/(from) the following project(s):</i>			
0322	DW - Roofing	\$ (1,555,000.00)	
		8342 Project Contingency	(1,213,704.00)
		Total Projects transferred to/(from)	\$ (2,768,704.00)
2237	<u>Roof Replacement-PLEW &amp; Kenwood-ODP - P6TO32</u>		
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 262,893.00
<i>Explanation: Transferred to/(from) the following project(s):</i>			
8342	Project Contingency	\$ (262,893.00)	

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 8

Board Meeting May 28, 2024

Account	Object	Function	Increase (Decrease)
<u>2244 Crestview K-8, Destin 3-5, &amp; Baker Classrooms - P6TO35</u>			
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 600,000.00
Explanation: Transferred to/(from) the following project(s):			
8342	Project Contingency		\$ (600,000.00)
<u>2303 Board Projects</u>			
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (30,620.87)
Explanation: Transferred to/(from) the following project(s):			
1362	BD - Furniture	2364 BD - School Equipment	14,055.00
1369	BD - Athletic Equipment	3222 BD - Renovations	7,950.00
Total Projects transferred to/(from)			\$ 30,620.87
<u>2310 DW - Minor Repair &amp; Maint.</u>			
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (18,077.08)
Explanation: Transferred to/(from) the following project(s):			
2316	DW - Drainage	3336 DW - Flooring	3,077.08
Total Projects transferred to/(from)			\$ 18,077.08
<u>2316 DW - Drainage</u>			
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 15,000.00
Explanation: Transferred to/(from) the following project(s):			
2310	DW - Minor Repair & Maint.		\$ (15,000.00)
<u>2337 DW - Custodial Equipment</u>			
0641	Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ 6,500.00
0642	Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	(6,500.00)
			\$ -
Explanation: Reallocate funds between objects within the project.			
<u>2353 DW - Portable Repairs &amp; Relocations</u>			
0631	Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ 7,750.00
Explanation: Transferred to/(from) the following project(s):			
8342	Project Contingency		\$ (7,750.00)
<u>2364 BD - School Equipment</u>			
0642	Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ (428.00)
0643	Computer Hardware (Over \$5,000)	7400 Facilities Acquisition and Construction	14,055.00
0644	Computer Hardware (Under \$5,000)	7400 Facilities Acquisition and Construction	299.00
0649	Technology Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	129.00
			\$ 14,055.00
Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):			
2303	Board Projects		\$ (14,055.00)
<u>2368 DW - Paving/Resurfacing</u>			
0677	Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 980.93
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	14,019.07
			\$ 15,000.00
Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):			
8342	Project Contingency		\$ (15,000.00)
<u>2393 DW - Band Instrument Replacement</u>			
0641	Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ (4,705.40)
0642	Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	4,705.40
			\$ -
Explanation: Reallocate funds between objects within the project.			
<u>3208 Central Complex Reno-FF&amp;E - P6TO24</u>			
0641	Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ 6,836.26
0642	Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	8,288.77
0684	Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(15,125.03)
			\$ -
Explanation: Reallocate funds between objects within the project.			

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 8

Board Meeting May 28, 2024

Account	Object	Function	Increase (Decrease)
3210	<u>Bruner Chilled Piping/HVAC Pre-GMP P6TO27</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ (46,244.19)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	46,244.19
			<u>\$ -</u>
	Explanation: Reallocate funds between objects within the project.		
3218	<u>Richbourg Building 12 Reno-FF&amp;E - P6TO24</u>		
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ 6,534.17
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	60,256.17
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(66,790.34)
			<u>\$ -</u>
	Explanation: Reallocate funds between objects within the project.		
3222	<u>BD - Renovations</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 7,950.00</u>
	Explanation: Transferred to/(from) the following project(s):		
	2303 Board Projects	\$ (7,950.00)	
3336	<u>DW - Flooring</u>		
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	<u>\$ 53,077.08</u>
	Explanation: Transferred to/(from) the following project(s):		
	2310 DW - Minor Repair & Maint.	\$ (3,077.08)	
		8342 Project Contingency	(50,000.00)
		Total Projects transferred to/(from)	<u>\$ (53,077.08)</u>
3349	<u>Security Upgrade FF&amp;E P6TO2 Phase 1B</u>		
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ (21,948.15)
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	31,381.92
	0643 Computer Hardware (Over \$5,000)	7400 Facilities Acquisition and Construction	(9,433.47)
	0682 Heating/Cooling/Air Conditioning	7400 Facilities Acquisition and Construction	(0.30)
			<u>\$ -</u>
	Explanation: Reallocate funds between objects within the project.		
3367	<u>DW - Security Cameras</u>		
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ (25,000.00)
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	5,000.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	20,000.00
			<u>\$ -</u>
	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	\$ (108,021.47)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	108,021.47
			<u>\$ -</u>
	Explanation: Reallocate funds between objects within the project.		
4203	<u>DW - Sales Tax Construct - P6TO12</u>		
	0642 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ 50,000.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(50,000.00)
			<u>\$ -</u>
	Explanation: Reallocate funds between objects within the project.		
4226	<u>DW - Food Service Upgrades-T&amp;M - P6TO41</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ 250,000.00</u>
	Explanation: Transferred to/(from) the following project(s):		
	8342 Project Contingency	\$ (250,000.00)	
4329	<u>DW - Technology Upgrades</u>		
	0643 Computer Hardware (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ 0.01
	0644 Computer Hardware (Under \$5,000)	7400 Facilities Acquisition and Construction	7,093.57
	0649 Technology Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	(0.01)
			<u>\$ 7,093.57</u>
	Explanation: Reallocate funds between objects within the project, and transfers to/(from) the following project(s):		
	8342 Project Contingency	\$ (7,093.57)	

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 8

Board Meeting May 28, 2024

Account	Object	Function	Increase (Decrease)
5341	<u>DW - Playgrounds</u>		
	0671 Land Improvements	7400 Facilities Acquisition and Construction	\$ 26,781.38
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(26,781.38)
			<u>\$ -</u>
	<i>Explanation: Reallocate funds between objects within the project.</i>		
8342	<u>Project Contingency</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (2,406,440.57)
	<i>Explanation: Reappropriate temporary allocation made to Triumph Health Academy Grant and reappropriate various projects by transferring to/(from) the following project(s):</i>		
2235	Roof Replacement - P6TO32	\$ 1,213,704.00	2368 DW - Paving/Resurfacing 15,000.00
2237	Roof Replacement-PLEW & Kenwood-ODP - P6TO32	262,893.00	3336 DW - Flooring 50,000.00
2244	Crestview K-8, Destin 3-5, & Baker Classrooms - P6TO35	600,000.00	4226 DW - Food Service Upgrades-T&M - P6TO41 250,000.00
2353	DW - Portable Repairs & Relocations	7,750.00	4329 DW - Technology Upgrades 7,093.57
			<u>Total Projects transferred to/(from) \$ 2,406,440.57</u>

ADOPTED BY SCHOOL BOARD:

MAY 28, 2024



FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 42XX & 44XX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 3/31/2024	INCREASE	DECREASE	BUDGET AS OF 4/30/2024
3199	MISCELLANEOUS FEDERAL DIRECT	\$ 2,578,944.86	\$ 3,391,864.86	\$ -	\$ -	\$ 3,391,864.86
3201	VOCATIONAL EDUCATIONAL ARTS	317,303.54	300,356.00	100,000.00	-	400,356.00
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	294,771.21	-	9,605,510.31
3242	TITLE IV	718,000.75	677,822.33	-	-	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	1,370,490.84	-	-	1,370,490.84
3280	DRUG FREE SCHOOLS PROGRAM	-	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	217,407.22	178,587.57	-	-	178,587.57
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
TOTAL - OTHER SPECIAL REVENUE FUNDS		\$ 32,094,148.49	\$ 30,774,693.63	\$ 394,771.21	\$ -	\$ 31,169,464.84

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 42XX & 44XX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 3/31/2024	INCREASE	DECREASE	BUDGET AS OF 4/30/2024
5100	BASIC EDUCATION (K-12)	\$ 13,710,370.47	\$ 13,890,378.41	\$ 320,346.37	\$ -	\$ 14,210,724.78
5200	EXCEPTIONAL CHILD	9,313,720.26	7,389,894.24	11,791.38	-	7,401,685.62
5300	VOCATIONAL	312,735.81	279,058.61	100,000.00	-	379,058.61
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	-	9,350.00	262,915.23
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	132,941.18	3,695.33	-	136,636.51
6200	INSTRUCTIONAL MEDIA SERVICES	983.85	1,988.50	-	-	1,988.50
6300	INSTRUCTION & CURRICULUM	2,347,295.34	2,524,193.73	-	50.00	2,524,143.73
6400	INSTRUCTIONAL STAFF TRAINING SERVICES	2,773,010.07	2,921,058.04	-	29,436.87	2,891,621.17
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	-	2,225.00	20,816.75
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	800.00	-	-	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	822,520.25	-	-	822,520.25
TOTAL - OTHER SPECIAL REVENUE FUNDS		\$ 32,094,148.49	\$ 30,774,693.63	\$ 435,833.08	\$ 41,061.87	\$ 31,169,464.84

Explanation of Budget Amendment as Follows:  
Part IV - Other Special Revenue Funds (Funds 42xx & 44xx)  
Amendment Number 8  
Board Meeting May 28, 2024

Account	Object	Function	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3201	<u>Vocational Educational Arts</u>		\$ 100,000.00
	0369 Technology - Rentals	5300 Vocational	\$ 15,000.00
	0510 Supplies	5300 Vocational	11,600.00
	0644 Computer Hardware (Under \$5,000)	5300 Vocational	73,400.00
			<u>\$ 100,000.00</u>
	<i>Explanation: Appropriate Carl Perkins - DJJ grant per project award notification.</i>		
	4423 Carl Perkins - DJJ	\$ 100,000.00	
3241	<u>Title I</u>		\$ 294,771.21
	0510 Supplies	5100 Basic Education (K-12)	\$ 294,771.21
	<i>Explanation: Appropriate fiscal year 2022-2023 Title I - Part A roll forward increase per project award notification.</i>		
	4401 Title I - Part A	\$ 294,771.21	
<b>II. Amendments Between Appropriations &amp; Reserves</b>			
1488	<u>DODEA - ENGAGE</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (41,087.25)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(5,575.54)
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(3,143.17)
	0510 Supplies	5100 Basic Education (K-12)	49,805.96
			<u>\$ -</u>
	<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)	\$ (9,991.15)
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	9,991.15
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
3456	<u>ARP - Intensive Afterschool and Weekend Academies</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (84.40)
	0210 Florida Retirement System	5100 Basic Education (K-12)	91.26
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(6.86)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
3457	<u>ARP - Targeted Math and STEM Activities</u>		
	0395 Distributions to Charter Schools (Non-FEFP)	5100 Basic Education (K-12)	\$ 28,228.00
	0310 Professional & Technical Services	6400 Instructional Staff Training Services	(28,228.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</i>		
4401	<u>Title I - Part A</u>		
	0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (4,312.34)
	0131 Salary - Instructional	5100 Basic Education (K-12)	(857.52)
	0210 Florida Retirement System	5100 Basic Education (K-12)	84.90
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(375.86)
	0231 Group Insurance - Health	5100 Basic Education (K-12)	11,724.04
	0232 Group Insurance - Life	5100 Basic Education (K-12)	19.97
	0233 Group Insurance - Dental	5100 Basic Education (K-12)	1,206.63
	0234 Group Insurance - Other	5100 Basic Education (K-12)	(1.68)
	0310 Professional & Technical Services	5100 Basic Education (K-12)	(4,450.00)
	0390 Other Purchased Service	5100 Basic Education (K-12)	(1,454.00)
	0510 Supplies	5100 Basic Education (K-12)	(146,105.61)
	0519 Technology - Supplies	5100 Basic Education (K-12)	4,112.64
	0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)	1,035.00
	0643 Computer Hardware (Over \$5,000)/Technology/Infrastructure	5100 Basic Education (K-12)	123,541.99

Explanation of Budget Amendment as Follows:  
Part IV - Other Special Revenue Funds (Funds 42xx & 44xx)  
Amendment Number 8  
Board Meeting May 28, 2024

Account	Object	Function	Increase (Decrease)
	0644 Computer Hardware (Under \$5,000)	5100 Basic Education (K-12)	7,554.00
	0649 Technology Equipment (Under \$5,000)	5100 Basic Education (K-12)	10,400.00
	0750 Other Personnel Services	5100 Basic Education (K-12)	(7,275.00)
	0370 Postage/Shipping/Telegram	5200 Exceptional Child	(7.70)
	0510 Supplies	5200 Exceptional Child	1,643.24
	0519 Technology - Supplies	5200 Exceptional Child	855.84
	0642 Equipment (Under \$5,000)	5200 Exceptional Child	2,500.00
	0102 Salary - Other Compensation	6150 Parental Involvement	18.54
	0210 Florida Retirement System	6150 Parental Involvement	10.36
	0220 FICA (Social Security & Medicare)	6150 Parental Involvement	0.66
	0510 Supplies	6150 Parental Involvement	665.77
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	141.74
	0330 In County Travel	6400 Instructional Staff Training Services	(1,500.00)
	0331 Out of County Travel	6400 Instructional Staff Training Services	(7,678.00)
	0510 Supplies	6400 Instructional Staff Training Services	952.39
	0750 Other Personnel Services	6400 Instructional Staff Training Services	9,775.00
	0330 In County Travel	7730 Staff Services	(1,166.00)
	0331 Out of County Travel	7730 Staff Services	(1,059.00)
			<u>\$ -</u>

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

4412 Title IX - Homeless Children & Youth

	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ (12,000.00)
	0210 Florida Retirement System	5100 Basic Education (K-12)	(1,628.40)
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	(918.00)
	0510 Supplies	5100 Basic Education (K-12)	17,046.40
	0310 Professional & Technical Services	6100 Pupil Personnel Services	(8,000.00)
	0370 Postage/Shipping/Telegram	6100 Pupil Personnel Services	150.00
	0379 Other Data Communications Services	6100 Pupil Personnel Services	(3,000.00)
	0390 Other Purchased Service	6100 Pupil Personnel Services	1,500.00
	0510 Supplies	6150 Parental Involvement	3,000.00
	0130 Salary - Overtime	6300 Instruction & Curriculum	3,299.79
	0210 Florida Retirement System	6300 Instruction & Curriculum	447.78
	0220 FICA (Social Security & Medicare)	6300 Instruction & Curriculum	252.43
	0730 Dues and Fees	6300 Instruction & Curriculum	(150.00)
			<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	\$ (316.33)
	0130 Salary - Overtime	5200 Exceptional Child	316.33
	0365 Software Subscriptions	5200 Exceptional Child	6,367.20
	0510 Supplies	5200 Exceptional Child	(6,667.20)
	0519 Technology - Supplies	5200 Exceptional Child	300.00
			<u>\$ -</u>

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

4476 IDEA - Pre-Kd

	0365 Software Subscriptions	5200 Exceptional Child	\$ 28,500.00
	0370 Postage/Shipping/Telegram	5200 Exceptional Child	(50.00)
	0510 Supplies	5200 Exceptional Child	(23,550.00)
	0644 Computer Hardware (Under \$5,000)	5200 Exceptional Child	(1,000.00)
	0694 Software Apps. - Tablets	5200 Exceptional Child	2,900.00
	0390 Other Purchased Service	6300 Instruction & Curriculum	(3,900.00)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(2,900.00)
			<u>\$ -</u>

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

ADOPTED BY SCHOOL BOARD:

MAY 28, 2024

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

FUND NUMBER: 49XX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 3/31/2024	INCREASE	DECREASE	BUDGET AS OF 4/30/2024
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 3/31/2024	INCREASE	DECREASE	BUDGET AS OF 4/30/2024
9100		COMMUNITY SERVICES					
	0790	MISCELLANEOUS EXPENSE	\$ 18,606,064.73	\$ 18,606,064.73	\$ -	\$ -	\$ 18,606,064.73
		TOTAL - INTERNAL SERVICE FUNDS	\$ 18,606,064.73	\$ 18,606,064.73	\$ -	\$ -	\$ 18,606,064.73

Explanation of Budget Amendment as Follows:  
Part V - Special Revenue Funds - Miscellaneous (Internal Funds)  
Amendment Number 8  
Board Meeting May 28, 2024

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

N/A

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD: MAY 28, 2024

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 3/31/2024	INCREASE	DECREASE	BUDGET AS OF 4/30/2024	
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	308,803.40	-	-	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	3,308.00	-	18,357.58	
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	104,515.78	16,192.08	-	120,707.86	
3465 PURCHASED - OTHER POSITIONS	-	-	-	-	-	
3466 PURCHASED OTHER POS - EXTERNAL	-	-	-	-	-	
3485 RESTITUTION PAYMENTS - OTHER	-	-	-	-	-	
3490 MISCELLANEOUS REVENUE	-	4,316.05	-	-	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>\$ 26,141,145.69</b>	<b>\$ 19,500.08</b>	<b>\$ -</b>	<b>\$ 26,160,645.77</b>	



FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 3/31/2024	INCREASE	DECREASE	BUDGET AS OF 4/30/2024
	0100	SALARY - NON-INSTRUCTIONAL	\$ 957,955.65	\$ 647,147.00	\$ -	\$ -	\$ 647,147.00
	0102	SALARY - OTHER COMPENSATION	1,038.93	2,374.09	467.14	-	2,841.23
	0103	SALARY - SUPPLEMENTS	-	-	-	-	-
	0111	SALARY - ADMINISTRATIVE/MANAGERIAL	625,989.00	480,935.94	-	-	480,935.94
	0117	WORKSHOPS	2,921.25	3,802.25	101.25	-	3,903.50
	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	8,398.62	767.85	-	9,166.47
	0161	SALARY - PROFESSIONAL/TECHNICAL	183,683.00	175,939.80	-	-	175,939.80
	0210	FLORIDA RETIREMENT SYSTEM	81,216.74	197,888.29	167.58	-	198,055.87
	0220	FICA (SOCIAL SECURITY)	46,734.35	101,397.53	102.21	-	101,499.74
	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	10,113,726.02	-	-	10,113,726.02
	0330	IN COUNTY TRAVEL	4,134.14	2,466.67	320.21	-	2,786.88
	0331	OUT OF COUNTY TRAVEL	4,481.78	9,065.94	-	934.87	8,131.07
	0350	REPAIR AND MAINTENANCE	139,818.25	105,383.57	-	3,713.98	101,669.59
	0354	MAINTENANCE / VEHICLE REPAIR	6,571.30	12,115.70	23.96	-	12,139.66
	0355	TECHNOLOGY REPAIRS & MAINTENANCE	-	-	-	-	-
	0360	LEASE AND RENTAL AGREEMENTS	6,643.41	6,595.41	-	39.00	6,556.41
	0363	SEAT MANAGED - COMPUTERS	80,000.00	80,000.00	-	-	80,000.00
	0365	SOFTWARE SUBSCRIPTIONS	-	10,818.78	-	-	10,818.78
	0370	POSTAGE	2,000.00	10,838.48	-	-	10,838.48
	0371	TELEPHONE	5,000.00	4,565.02	140.00	-	4,705.02
	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	1,950.00	-	12,650.00
	0390	OTHER PURCHASED SERVICE	9,731.20	17,077.20	75.00	-	17,152.20
	0393	CONTRACTS - NONPROFESSIONAL SERVICE	27,111.20	39,143.80	-	599.00	38,544.80
	0399	OTHER TECHNOLOGY PURCHASE SERVICE	-	712.84	-	-	712.84
	0410	NATURAL GAS	3,000.00	3,000.00	987.02	-	3,987.02
	0420	BOTTLED GAS	-	110.24	-	-	110.24
	0430	ELECTRICITY	72,000.00	72,000.00	-	-	72,000.00
	0450	GASOLINE	13,087.32	14,780.51	-	-	14,780.51
	0460	DIESEL FUEL	10,175.55	10,300.00	-	-	10,300.00
	0510	SUPPLIES	48,265.48	61,026.48	-	105.25	60,921.23
	0519	TECHNOLOGY SUPPLIES	3,211.20	9,407.76	699.99	-	10,107.75
	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	1,462,711.86	-	23,545.36	1,439,166.50
	0642	EQUIPMENT (UNDER \$5,000)	61,722.49	224,709.94	22,407.28	-	247,117.22
	0643	COMPUTER HARDWARE (OVER \$5,000)	-	-	-	-	-
	0644	COMPUTER HARDWARE (UNDER \$5,000)	1,085.14	1,085.14	4,200.00	-	5,285.14
	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	104,515.78	16,192.08	-	120,707.86
	0732	MOTOR VEHICLE TAGS AND FEES	-	-	-	-	-
	0750	OTHER PERSONNEL SERVICES (TEMP)	22,232.16	28,595.22	-	2,465.00	26,130.22
	0791	INDIRECT COST	350,000.00	350,000.00	-	-	350,000.00
	0990	FUND BALANCE UNAPPROPRIATED	9,970,274.80	9,502,894.39	2,300.97	-	9,505,195.36
	0991	RESERVES - INVENTORY	439,540.19	439,540.19	-	-	439,540.19
	0997	RESERVES - PROJECTS	112,577.51	112,517.51	-	-	112,517.51
		<b>TOTAL - FOOD SERVICE FUND</b>	<b>\$ 25,025,083.87</b>	<b>\$ 26,141,145.69</b>	<b>\$ 50,902.54</b>	<b>\$ 31,402.46</b>	<b>\$ 26,160,645.77</b>

**Explanation of Budget Amendment as Follows:**

**Part VI - School Food Service Fund**

**Amendment Number 8**

**Board Meeting May 28, 2024**

Account	Object	Function	(Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>			
3448	<u>Donations</u>		\$ 3,308.00
0990	Fund Balance - Unappropriated	9890 Reserves	\$ 3,308.00
<i>Explanation: Appropriate donations for unpaid Student Meals based on actual collections.</i>			
....	Discretionary	\$ 3,308.00	
3460	<u>On-Line Credit Card Fees</u>		\$ 16,192.08
0731	On-Line Credit Card Fees	7610 Food Service - Departments	\$ 16,192.08
<i>Explanation: Appropriate revenue for On-Line Credit Card Fees based on actual collections.</i>			
3510	SFS Contract Exclusions	\$ 16,192.08	
<b>II. Amendments Between Appropriations &amp; Reserves</b>			
....	<u>Discretionary</u>		
0102	Salary - Other Compensation	7600 Food Service (Schools)	\$ 467.14
0117	Workshops	7600 Food Service (Schools)	101.25
0130	Salary - Overtime	7600 Food Service (Schools)	717.89
0210	Florida Retirement System	7600 Food Service (Schools)	160.80
0220	Social Security	7600 Food Service (Schools)	98.39
0310	Professional & Technical Service	7600 Food Service (Schools)	751,285.27
0330	In County Travel	7600 Food Service (Schools)	247.85
0393	Contracts - Nonprofessional	7600 Food Service (Schools)	(599.00)
0510	Supplies	7600 Food Service (Schools)	(150.70)
0130	Salary - Overtime	7610 Food Service - Departments	49.96
0210	Florida Retirement System	7610 Food Service - Departments	6.78
0220	Social Security	7610 Food Service - Departments	3.82
0310	Professional & Technical Service	7610 Food Service - Departments	(751,285.27)
0331	Out of County Travel	7610 Food Service - Departments	(934.87)
0371	Telephone	7610 Food Service - Departments	140.00
0382	Garbage	7610 Food Service - Departments	1,950.00
0390	Other Purchased Service	7610 Food Service - Departments	75.00
0410	Natural Gas	7610 Food Service - Departments	987.02
0510	Supplies	7610 Food Service - Departments	(549.29)
0519	Technology-Related Supplies	7610 Food Service - Departments	699.99
0750	Other Personnel Services	7610 Food Service - Departments	(2,465.00)
0990	Fund Balance - Unappropriated	9890 Reserves	(1,007.03)
			\$ -
<i>Explanation: Changes between objects &amp; functions to better utilize funds.</i>			
0517	<u>Pryor Kitchen Renovation - ODP - P6TO4</u>		
0641	Equipment/Fixed Assets (Over \$5,000)	7600 Food Service (Schools)	\$ (832.27)
0642	Equipment (Under \$5,000)	7600 Food Service (Schools)	832.27
			\$ -
<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)	\$ 13,937.02
0510	Supplies	7600 Food Service (Schools)	594.74
0641	Equipment/Fixed Assets (Over \$5,000)	7600 Food Service (Schools)	(4,067.73)
0642	Equipment (Under \$5,000)	7600 Food Service (Schools)	19,397.69
0330	In County Travel	7610 Food Service - Departments	72.36
0350	Repair and Maintenance	7610 Food Service - Departments	(17,651.00)
0354	Maintenance Vehicle Repair	7610 Food Service - Departments	23.96
0360	Lease and Rental Agreements	7610 Food Service - Departments	(39.00)
0641	Equipment/Fixed Assets (Over \$5,000)	7610 Food Service - Departments	(18,645.36)
0642	Equipment (Under \$5,000)	7610 Food Service - Departments	2,177.32
0644	Computer Hardware (Under \$5,000)	7610 Food Service - Departments	4,200.00
			\$ -
<i>Explanation: Changes between objects &amp; functions to better utilize funds.</i>			

FUND NAME: INTERNAL SERVICE FUNDS

FUND NUMBER: 7XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 3/31/2024	INCREASE	DECREASE	BUDGET AS OF 4/30/2024
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 3/31/2024	INCREASE	DECREASE	BUDGET AS OF 4/30/2024
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 8  
Board Meeting May 28, 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 28, 2024	